

MEMORANDUM

DATE: November 18, 2024

TO: Dan Duchniak, PE
General Manager

FROM: Cortney Nagel
Administrative Services Manager

RE: 2025 CIP and Operating Budget

Attached is the Executive Summary, Capital Improvement Plan (CIP) and the Operating Plan for 2025. Overall, the 2025 CIP consists of \$33.2 million of capital expenditures and the 2025 Operating Plan expects a Managers' Margin of \$17.4 million and a net income of \$8.2 million.

There are a couple differences to note from the draft documents reviewed in September and October. In the CIP, the STH 59 Reconstruction water main extension project was added to 2025 and will be done in coordination with the WI Department of Transportation. Generators were added and will be installed at both Stardust and Woodridge booster pumping stations. Twenty-five percent of the estimated cost of new billing software was also added. We plan to begin the project in the fourth quarter of 2025. In the Operating budget, 2024 actual water revenue for September and October replaced the budgeted figures to make the 2025 water revenue numbers as accurate as possible. Milwaukee Water Works will be submitting a simplified rate case with the WI Public Service Commission in the Spring of next year, so purchased water was adjusted by three percent beginning in April of next year.

Please refer to the Executive Summary for a more detailed discussion. I look forward to reviewing these documents with you and the Commission. Should they decide to approve them, an appropriate motion would be . . .

Recommended Motion: Approve the Capital Improvement Plan and Operating Plan for 2025.



2025 BUDGET

- ❖ Executive Summary
 - ◆ Descriptive
 - ◆ Key Indicators

- ❖ Capital Improvement Plan
 - ◆ Summary
 - ◆ History
 - ◆ Significant Items
 - ◆ Cash
 - ◆ Borrowed Funds
 - ◆ GWA – Admin & PM/CM
 - ◆ GWA – Supply
 - ◆ Source, Pumping & Treatment
 - ◆ Transmission & Distribution
 - ◆ General Plant
 - ◆ GWA – Return Flow
 - ◆ GWA - Milwaukee
 - ◆ Contributed Plant

- ❖ Operating Plan
 - ◆ Statement of Revenues and Expenses
 - ◆ Compensation
 - ◆ Other Significant Items
 - ◆ Detailed Variance Analysis



WAUKESHA WATER UTILITY BUDGET EXECUTIVE SUMMARY

2025

Capital expenditures are budgeted at \$33.2 million in 2025, a \$20.3 million increase over the projected 2024 capital expenditures of \$12.9 million. The capital budget consists of \$123,500 to wrap up the Great Water Alliance (GWA) project, with the remaining \$33.1 million representing the routine capital projects for the year. Please note that this amount does not include any capital items related to the return flow portion of the GWA project as that will be covered under the City's Wastewater Fund. The return flow estimates are noted in the document for information purposes only.

To fund the 2025 capital plan, the Utility plans to issue \$17.6 million of federal WIFIA Loans to cover the remaining cost of the GWA project, as well as the costs associated with the beginning construction on the new Operations Center. The Utility is also earmarked for a \$4 million grant from the Federal Government that would pay for the abandonments of facilities and infrastructure no longer needed with the new Milwaukee water supply, as well as additional treatment equipment for system chloramination and water quality monitoring. The Utility will fund the remaining \$11.6 million with cash on hand.

A summary of significant capital expenditures is attached.

The Utility expects water revenues to increase by 35.1% with the implementation of the second step of the water rate increase from the PSC of WI (Docket# 6240-WR-111), which was effective October 1, 2024. 2025 projections for consumption include a 2% decrease due to conservation efforts.

Managers' expenses are budgeted to increase in 2025 to \$9.8 million. This represents an increase of 13% over the 2024 projected. Some of the main increases in operating expenses include outside consulting services for a water system master plan update, attorney fees to amend the Milwaukee contract and for customer complaints, work order optimization between the billing and accounting software and GIS, an increase in credit card fee costs due to higher bills, a three percent rate increase from Milwaukee Water Works for purchased water, and a seven percent rate increase from WE Energies for gas and electric costs. Wage and benefit increases relate to a 3.5% wage adjustment for employees receiving a solid performance evaluation. An additional employee is budgeted in both the Administrative Services Department and Operations Department in 2025, and the General Manager position is budgeted to have overlap for part of the year. Medical and dental premiums are budgeted to increase 3% and 0%, respectively, for all full-time employees enrolled in benefits.

A detailed understanding of the expenses can be gained by examining the Significant Expenses and Variance Analysis (both attached).

The Utility's cash position will remain strong in 2025. The Capital, Operating, and Borrowing plans combine to produce a cash balance at year end of \$37.4 million, down from the \$41.9 million projected for 2024. Cash reserves are being managed tightly to ensure debt coverages have been met.

The Utility's Return on Rate Base is budgeted at 5.72%. This has rebounded back to just under the 6.25% allowed by the Public Service Commission in the 2023 rate order. The Debt Service Revenue Ratio is budgeted at 7.5, exceeding the required 1.1 ratio. The cash balance meets the working capital requirements in the debt covenants.

**WWU
KEY INDICATORS
2025**

	Actual	Actual	Actual	Projected	Budgeted
	2021	2022	2023	2024	2025
Capital Budget	\$ 4,410,556	\$ 5,464,648	\$ 112,669,590	\$ 14,342,895	\$ 34,461,918
Feet Replaced	8,463	10,906	12,509	17,420	19,750
Rate Increase	17%	0%	42%	35%	0%
Managers' Margin	8,467,404	8,415,311	2,998,909	12,391,188	17,423,145
Average Annual Bill - Residential	\$ 429	\$ 429	\$ 474	\$ 662	\$ 822
Net Operating Income - PSC	4,163,435	3,926,575	3,604,861	6,976,402	10,187,970
Average Net Rate Base	\$ 71,944,206	\$ 73,268,865	\$ 123,525,525	\$ 172,805,439	\$ 178,063,760
Return on Rate Base	5.79%	5.36%	2.92%	4.04%	5.72%
Rev. Debt Coverage - 1.1 Req.	6.74	4.80	1.60	5.73	7.50
YE Cash Bal. - Actual/Projected	\$ 42,080,540	\$ 36,598,157	\$ 37,669,459	\$ 41,917,509	\$ 37,375,192



Waukesha Water Utility Capital Improvement Plan

2025

Summary

History

Significant Items

Cash

Borrowing

GWA Admin & Project Management

GWA Supply

GWA Return Flow

GWA Milwaukee

Source Pumping & Treatment

Transmission & Distribution

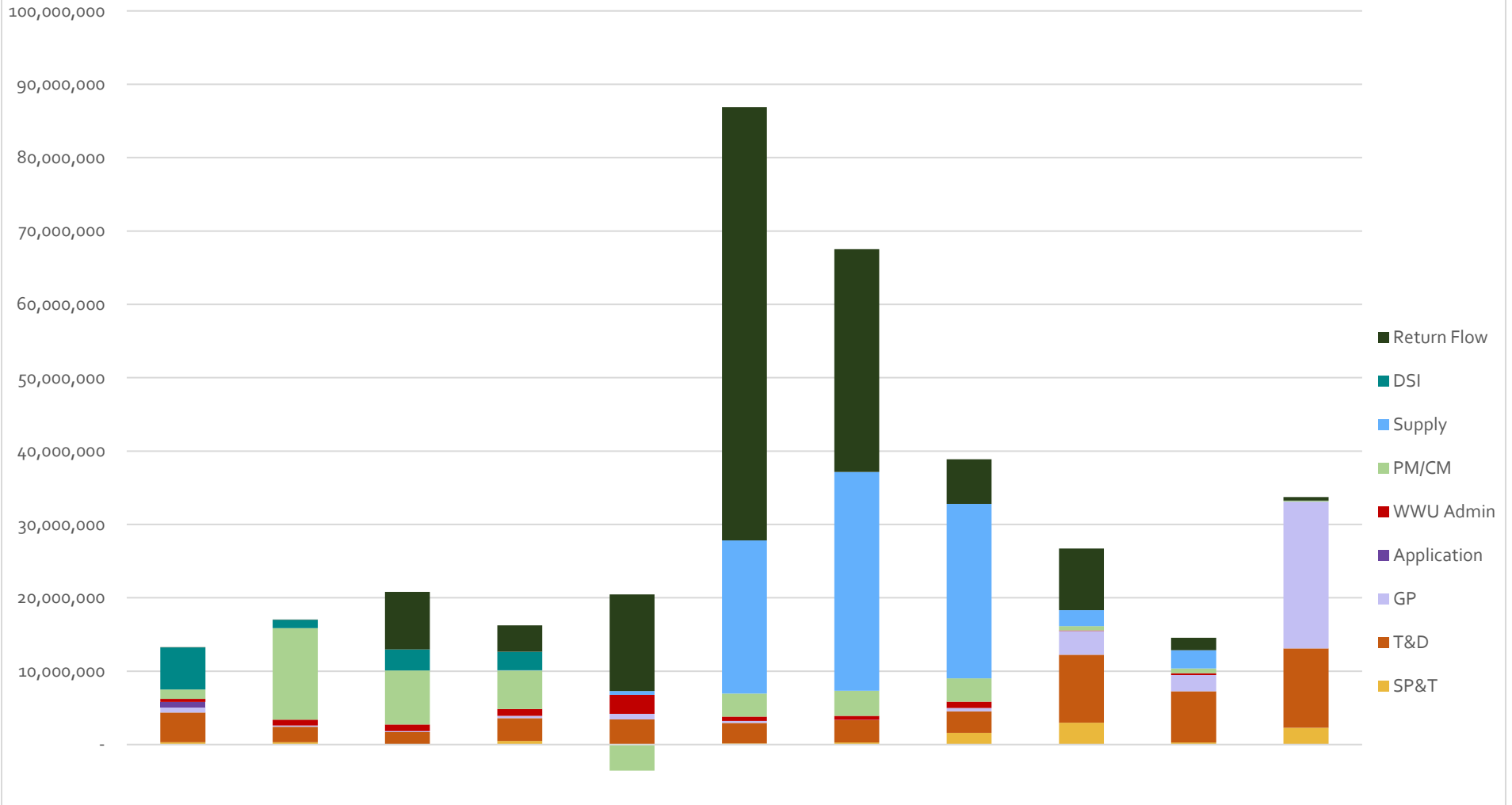
General Plant

Contributed Plant

WAUKESHA WATER UTILITY
Capital Improvement Plan
Summary
2025

Year	Application (GWA)	WWU Admin & PM/CM	Supply (GWA)	Distribution System Improvements (GWA)	Source, Pumping & Treatment	Transmission & Distribution	General Plant	Total Utility	% Δ from 24 B	Return Flow (GWA)	Milwaukee (GWA)	Developer Contributed (Table 5)	Total Capital Improvement Plan
2024 B	-	637,801	2,174,587	-	2,982,219	9,274,508	3,243,462	18,312,577		8,391,790	139,313	549,525	27,393,206
2024 P	-	896,616	2,496,297	-	265,861	6,989,982	2,207,081	12,855,837	-30%	1,686,707	150,538	1,487,058	16,180,140
2025	-	123,500	-	-	2,277,237	10,825,132	20,010,014	33,235,884	159%	492,500	-	1,226,034	34,954,418
2026	-	-	-	-	345,500	1,193,761	9,253,074	10,792,335	-68%	-	-	1,356,546	12,148,881
2027	-	-	-	-	159,000	9,546,260	278,836	9,984,097	-7%	-	-	1,410,808	11,394,905
2028	-	-	-	-	157,080	10,576,500	323,408	11,056,988	11%	-	-	1,467,240	12,524,228
2029	-	-	-	-	145,243	10,536,586	122,665	10,804,494	-2%	-	-	1,525,930	12,330,424
Total	\$ -	\$ 123,500	\$ -	\$ -	\$ 3,084,060	\$ 42,678,240	\$ 29,987,997	\$ 75,873,797		\$ 492,500	\$ -	\$ 6,986,558	\$ 83,352,856

WWU CAPITAL IMPROVEMENTS - HISTORY 2016 - 2025



	2016	2017	2018	2019	2020	2021	2022	2023	2024B	2024P	2025
Feet Replaced	29,984	7,176	10,390	13,172	11,035	8,463	10,906	12,509	11,170	17,420	19,750

(10,000,000)

WAUKESHA WATER UTILITY
CIP
SIGNIFICANT ITEMS > \$100,000
2025

ROUTINE

Pumping Structure - Remote Station Cell Drops for Cameras	255,000		
Generators	191,500		
Treatment Equipment - System Chloramination	125,000		
Main Replacement - 19,750 feet	7,810,230		
Service Tieovers	103,613		
Hydrant Replacement	251,905		
Valve Replacements	345,532		
Water Meter Replacements	453,608		
Operations Center - Land, Design, & Beginning Construction	19,013,792		
ERP Software - Billing	299,398		
Fleet Replacement	163,000		
SCADA - Replace PLC's	270,999		
Plant Abandonments	3,168,205	\$ 32,451,783	
		<u>\$ 32,451,783</u>	98%
 TOTAL CAPITAL BUDGET		<u>\$ 33,235,884</u>	
 RETURN FLOW (GWA)		<u>\$ 492,500</u>	
 CONTRIBUTED CAPITAL		<u>\$ 1,226,034</u>	

**WAUKESHA WATER UTILITY
STATEMENT OF PROJECTED SOURCES AND USES OF CASH
NOVEMBER 2024 - DECEMBER 2024**

Cash Balance - October 31, 2024

\$46,443,334

SOURCES 11/1 - 12/31:

Operations:

Customers - water sales	\$3,367,489
Waste Water Utility - joint metering billing	180,742
Rent of utility property - cellular leases	77,958
Receipts on sewer bills	3,208,404
Receipts on return flow bills	1,133,816
Reimbursement from City for return flow expenses	860,841
Other - miscellaneous	25,371
Total Cash From Operating Activities	\$8,854,622

Capital and Related Financing Activities:

Grants	0
Contributions	4,019
Issuance of long-term debt	0
Issuance of long-term debt - WIFIA	735,052
Interest income	352,433
Total Cash From Capital/ Investing Activities	\$1,091,504

Total Cash Receipts

\$9,946,126

USES 11/1 - 12/31:

Salaries, wages, payroll taxes and benefits	\$733,510
Subcontracted and outside services	153,429
Disbursement to city for sewer transfer	3,821,024
Disbursement to city for return flow transfer	1,363,297
Pumping power	74,112
Purchase of materials and supplies	892,576
Tax equivalent - PILOT	0
Acquisition of capital assets	6,573,162
Acquisition of capital assets - Return Flow	860,841
Debt service - principal	0
Debt service - interest	0
Total Cash Used	\$14,471,950

Net Change in Cash

(\$4,525,825)

Cash Balance - December 31, 2024

\$41,917,509

WAUKESHA WATER UTILITY
CIP
BORROWED FUNDS - BUDGET
2025

<u>Capital</u>	Budget	Less Funds Remaining ⁽¹⁾	Less Grants	Plus Debt Refinancing	Borrowed Funds Needed	Less: WIFIA	Cash Funding
FWS	123,500	-	-	-	123,500	123,500	-
Routine	33,112,384	-	4,029,621	-	29,082,763	17,465,780	11,616,983
	<u>33,235,884</u>	-	<u>4,029,621</u>	-	<u>29,206,263</u>	<u>17,589,280</u>	<u>11,616,983</u>

Notes:

(1) The following estimates the general obligation (GO) debt outstanding issued with the approval of the City

GO Debt Authorized by City for WWU	\$ 50,000,000
Estimated GO Debt Outstanding at 12/31/2024	<u>41,540,000</u>
GO Debt "Available" at 12/31/2024	8,460,000
Estimated GO Debt Repaid in 2025	<u>2,850,000</u>
GO Debt Available in 2025	<u><u>\$ 11,310,000</u></u>

**WWU
GWA - Admin & PM/CM**

Account #	Job #	Description	Thru 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		2025		Total 2014 - 2025	
			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget per WS	Projected	Budget Macro	Budget per WS		Variance
1830		GWA																
		Utility Costs																
GLC-W0001/GLEW0006		Internal Labor & Incidentals			192,781	162,902	184,563	209,085	48,010	401,869	181,370	472,166	16,551	133,659			-	1,986,404
		<i>American Litho</i>																-
		<i>Cardmember Services</i>																-
		<i>CityPress</i>																-
		<i>Delzer Lithograph Company</i>																-
		<i>Miscellaneous</i>																-
		<i>Labor</i>											16,551					-
		<i>MKR</i>																-
		<i>Uni-directional Flushing</i>																-
		<i>Transitional Flushing</i>																-
GLC-W0002/GLEW0002		Financial Planning			38,714	61,929	26,781	14,245	(29,011)	12,831	15,065	15,077	3,750	-			-	155,631
		<i>Baker Tilly Virchow Krause, LLP</i>											3,750					-
GLC-W0003/GLEW0003		Legal & Regulatory			63,869	335,562	150,691	284,403	64,697	16,072	20,157	18,345	-	31,719			-	985,516
		<i>Bruce Baker Services, LLC</i>																-
		<i>City of Milwaukee</i>																-
		<i>PSC of WI</i>											-	10,000				10,000
		<i>Stafford Rosenbaum LLP</i>																-
		<i>Impact Fees - Diversion Monitoring</i>																-
GLC-W0004/GLEW0004		Public Relations			-	283	894	-	(160)	-							-	1,017
		<i>Schreiber GR Group</i>																-
	GLEW0001	Lobbying			63,663	92,598	84,738	80,826	108,738	110,967	112,897	95,416	-	69,030			-	818,871
		<i>BGR Government Affairs, LLC</i>												54,954				54,954
		<i>Schreiber GR Group</i>												6,000				6,000
		<i>Internal Labor</i>												8,076				8,076
		<i>Miscellaneous</i>																-
GLCSD001/GLESD001		Route Determination/Water Quality			35,085	147,968	28,668		(204,493)	-							-	7,227
GLCE0001/GLCEF001		Effluent Land	105,759	7,073	65,447	4,629	4,605			-							-	187,513
		GWA WWU Admin	105,759	7,073	459,559	805,871	480,940	588,559	(12,219)	541,739	329,489	601,003	20,301	234,407	-	-	-	4,142,179
GLCW0005/GLEW0005		Project Management - Supply			1,274,926	12,482,622	7,132,966	4,749,775	(6,605,327)	1,454,221	1,848,635	1,244,761	67,500	256,021	25,000	25,000		23,863,599
	GLEW0007	Pipe Loop Testing/ Water Quality				395,113	274,530	1,623	-									671,266
	GLCSD002	Water Quality Studies - GWA Supply				15,855	67,333	109,295	69,981	227,794	277,070		50,000	21,083				788,411
		GWA Project Management	-	-	1,274,926	12,482,622	7,543,934	5,091,638	(6,494,409)	1,524,202	2,076,428	1,521,831	117,500	277,104	25,000	25,000	-	25,323,276
	GLEW0009	Construction Management - Supply				240,167	508,541	811,111	1,658,244	1,583,444	1,922,009	500,000	385,105	98,500	98,500			7,207,121
		GWA Construction Management	-	-	-	240,167	508,541	811,111	1,658,244	1,583,444	1,922,009	500,000	385,105	98,500	98,500	-	-	7,207,121
		TOTAL WWU ADMIN & PM/CM	105,759	7,073	1,734,484	13,288,493	8,265,041	6,188,738	(5,695,518)	3,724,184	3,989,361	4,044,844	637,801	896,616	123,500	123,500	-	36,672,576

**WWU
GWA - Supply**

Job #	Description	Thru 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		2025			Total 2014 - 2025	
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget per WS	Projected	Budget Macro	Budget per WS		Variance
SUPPLY																		
GLCS0005	Supply Pump Station & Tower Land							499,104	(325,410)								-	173,694
GLCS0002	GWA Water Supply Pipeline Milwaukee City Limits to Coffee & Schwartz - Contract Package 2A Section I Water Supply Pipeline Coffee and Schwartz to BPS and Waukesha Water Connection- Contract Package #2B	-					1,152	-	17,467,223	4,530,333	6,159,310	550,640	190,839				-	28,348,857
GLCS0007	Booster Pumping Station, Reservoirs, Chemical Building - Contract Package #3								303,541	3,378,781	4,680,276	123,947					-	8,362,598
GLCS0003	Water Tower - Contract Package #3A	-				27,661	2,519	2,982,380	17,892,463	9,875,801	1,500,000	2,028,396					-	32,809,220
GLCS0006	GWA Supply Pipeline - 84th St to Milwaukee City Limits - Contract Package #2A Section 2 - WWU to Donate to Milwaukee						1,819	463,878	2,341,412	440,684	-	9,782					-	3,257,575
GLCS0009									-	1,666,074	2,613,596	-	267,280				-	4,546,950
TOTAL SUPPLY		-	-	-	-	-	28,813	503,441	20,891,612	29,809,063	23,769,666	2,174,587	2,496,297	-	-	-	-	77,498,893

**WWU
GWA - Return Flow**

		Thru 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		2025			
Job #	Description	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget per WS	Projected	Budget Macro	Budget per WS	Variance	Total 2014 - 2025
	RETURN FLOW																
	Return Flow																
GLEW0008	Return Flow Pipeline - Contract Package #5	-							21,140,733	8,180,182	672,997	3,355,207				-	29,993,912
GLEW0008	Return Flow Pipeline Combined Corridor - Contract Package #2B	-							5,134,637	381,171	209,126	47,370				-	5,724,934
GLEW0008	Return Flow Outfall & Pipeline - Contract Package #6								28,100,049	16,389,147	1,917,946	4,582,064	54,072	125,000	125,000	-	46,586,214
	Return Flow Contract Package Total	-	-	-	-	-	-	-	54,375,419	24,950,500	2,800,069	7,984,640	54,072	125,000	125,000	-	82,305,059
	Project & Construction Management																
GLEW0008	Return Flow Land						11,041	678,863	7,695							-	697,599
GLEW0008	Easements						55,058	102,708					1,000			-	158,766
GLEW0008	Route Determination/Water Quality															-	-
GLEW0008	Program Management					7,134,392	2,714,506	2,486,652	1,322,416	1,203,692	1,141,675	203,400	147,910	125,000	125,000	-	16,276,244
GLEW0008	Construction Management					249,970	464,543	1,246,654	3,111,802	2,669,534	1,310,821	200,000	313,997	222,500	222,500	-	9,589,821
GLEW0008	Administration					397,677	298,730	320,061	179,851	1,167,002	677,813	3,750	1,090,262	20,000	20,000	20,000	4,151,398
	Baker Tilly					17,796	17,090	23,174	17,989	17,166	11,971	3,750	10,229				115,415
	Bruce Baker					16,800	14,700	6,638	1,575								39,713
	Cable Com													11,942			11,942
	Cardmember Services					1,577	161	153	212	1,648	196		205				4,152
	Carroll University						710										710
	Certified Products											86					86
	CH2MHill						4,992	1,417			154,539		144,526			-	305,474
	Chapman & Cutler					20,000											20,000
	City of Franklin								98	140		144					381
	City of Muskego							15,520		5,958	148,438		16,941				186,857
	City of New Berlin																-
	City of Waukesha							50									50
	CityPress							1,715	176								1,891
	Dan Duchniak							101									101
	Delzer Lithograph					1,788	1,221	3,470	4,852	2,935	4,941						19,208
	DF Tomasini									31,611	4,410						36,021
	FedEx					29											29
	Godfrey & Kahn								23,360								23,360
	Laffey, Leitner, & Goode LLC								945								945
	Macemon & Sons, Inc.									22,458							22,458
	Meissner, Tierney, Fischer, & Nichols, S.C.								2,793	4,902							7,695
	Midwest Fiber Networks, LLC							124,000									124,000
	Milwaukee County Clerk of Courts									1,455							1,455
	Milwaukee County DOT/Register of Deeds						648						30				678
	Milwaukee County Treasurer									51,500							51,500
	Multimedia Communications & Engineering												577				577
	Miscellaneous							288	3,223	15							3,525
	N. Harris Computer Corp.					35,000											35,000
	Payne & Dolan											159					159
	Pinky Electric												2,870				2,870
	Potawatomi Review																-
	Brian Ploch							700									700
	Jeffrey Ploch								1,897								1,897
	Premier Global Services					61											61
	Quarles and Brady					15,325											15,325
	Shawn Reilly					463											463
	Reconn												21,980				21,980
	Rhino Marketing												5,951				5,951
	Roto-Rooter										595						595
	Schreiber GR Group										30,000		6,000				36,000
	Source One Technology										4,821						4,821
	Springsted Inc.					25,112											25,112
	Stafford Rosenbaum					33,370	32,994	25,710	1,814	35,386	9,116		623,205			-	761,596
	Stanley Walter Septic Tank Cleaning									205							205
	Super Excavators									840,928							840,928
	Sweeney Well Drilling									2,506							2,506
	Tony Scheffner										2,000						2,000
	Treasurer Town/Village of Waukesha						21	634									655
	Underground Specialists									8,792							8,792
	US Geological Survey					21,265	39,750	29,500	33,480	28,275	37,515		75,725		20,000		285,510
	USIC												8,000				8,000
	UW Parkside					101,790	112,098	87,772	89,292	93,844	96,010		112,249				893,055
	Waukesha County Treasurer												163,228				163,228
	WE Energies									159	647		349				1,155
	WI Dept of Agriculture						1,110										1,110
	WI Dept of Natural Resources (DNR)													18,503			18,503
	WI PSC					41,683	57,715	12,745		17,258	8,997		30,981				169,380
	Transfer Return Flow Costs Originally Booked to Supply							8,305,949									8,305,949
GLEW0008	Internal Labor & Incidentals					65,618	58,636	55,255	71,465	75,540	69,165		79,466				475,146
CHLOW	High/Low Points									201,003	10,648						211,651
CEROSC	Erosion Control										34,558						34,558
LSNK2	Ryan Rd & Root River - MMSD Sewer Hit by GWA Contractor									127,417	59,338						186,755
	Return Flow Admin Cost Total	-	-	-	-	7,847,657	3,602,514	13,196,143	4,693,229	5,444,189	3,304,018	407,150	1,632,635	347,500	367,500	20,000	40,087,886
	TOTAL RETURN FLOW	-	-	-	-	7,847,657	3,602,514	13,196,143	59,068,647	30,394,689	6,104,086	8,391,790	1,686,707	472,500	492,500	20,000	122,392,945

WWU
GWA - Milwaukee

Job #	Description	Thru 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024		2025			Total 2014 - 2025
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget per WS	Projected	Budget Macro	Budget per WS	Variance	
SUPPLY																	
Water Supply Pumping Station Easements - MKE BPS																	
GLCS0004	Land							156,325	(156,325)								
	GWA Suction Pipeline Milwaukee BPS to 84th St.																
GLCS0008	Pipeline - Contract Package 2A Section 3 & 4	-							25,063	1,672,790	4,057,371	139,313	150,538				
	TOTAL MILWAUKEE	-	-	-	-	-	-	156,325	(131,262)	1,672,790	4,057,371	139,313	150,538	-	-	-	5,905,762

WWU
CIP
Source, Pumping Treatment

Account #	Job #	Description	2024		2025			2026	2027	2028	2029	Total 2024 - 2029
			Budget per WS	Projected	Budget Macro	Budget per WS	Variance	Budget Macro	Budget Macro	Budget Macro	Budget Macro	
3250-300		Capital Pumping Equipment Pump & Motor for Well #8	35,000		35,000	35,000	-	40,000	60,000	55,000	40,000	230,000
	W01282	Well #10 Failure										-
		Keys and Cores	77,000	-	80,080	80,080	-					80,080
	W01280	Howell Oaks PRV		664								664
		Generator Plug Well #7		2,300								2,300
		Generator Plug Well #8		2,300								2,300
	W01278	Well #3 VFD Replacement		35,000								35,000
		Well #3 - Treatment Modification	18,369	-	19,104	19,104	0					19,104
		Pumping Equip Abandonment @ Well 5, 6, 10, 11&12, 13	244,296		286,425	286,425	-					286,425
		Woodridge Generator	104,760	-				92,000				92,000
		Generator Plug Transfer Switch @ Stardust			35,000	35,000	-					35,000
		Generator Plug Transfer Switch @ Woodridge						35,000				35,000
												-
												-
3210-300		Capital Pumping Structure Improvement										
		Station Roof Replacement	38,173	-	-			50,000	52,000	54,080	56,243	212,323
		Access Control System Upgrade	91,335	-	94,988	94,988	(0)					94,988
		Remote Station Cell Drops for Cameras	254,380	-	255,000	255,000	-					255,000
		Structure Abandonment @ Well 5, 6, 10, 11&12, 13	436,528		431,139	431,139	-					431,139
		Crestwood Structure Modifications	15,688	15,688								15,688
		Stardust Generator				101,000						
		Woodridge Generator				90,500						
												-
												-
3310-300		Treatment Structure										
		Structure Abandonment West Ave						31,500				31,500
												-
												-
3320-300		Tmnt Equipment Update	34,011					97,000	47,000	48,000	49,000	241,000
		Additional In-Line Water Quality Monitoring	120,000									
	W01294	Oakmont Chloramination Project	193,000	45,000								45,000
	W01313	Woodridge Chloramination Project	174,000	45,000								45,000
	W01318	Stardust Chloramination Project	262,000	20,000	25,000	25,000						45,000
	W01314	Well 3 Chloramination Addition (Moreland)	70,000	10,000	25,000	25,000						35,000
	W01315	Well 7 Chloramination Addition (Merrill)	94,000	25,000	25,000	25,000						50,000
	W01311	Wells 8 Chloramination Addition (Saylesville)	24,000	27,857	25,000	25,000						52,857
	W01317	Well 9 Chloramination Addition (Crestwood)	101,000	25,000	25,000	25,000						50,000
	W01306,7	Abandon Radium Treatment at W3 & W8	93,600	487	92,880	92,800	(80)					93,287
		Abandon Radium Treatment at W10 (Wolf Rd)	30,000	-	46,440	47,000	560					47,000
												-
												-
3140-300		Wells										
		Abandon Lathers Wells	14,000	-	18,576	18,576	-					18,576
	W01305	Well Abandonment @ Well 6	457,080	4,297	138,296	138,296	-					142,593
	W01310	Well Abandonment @ Well 5		3,645	130,414	130,414	(0)					134,059
	W01309	Well Abandonment @ Well 11&12		3,623	55,632	55,632	(0)					59,255
		Well Abandonment @ Well 10			207,780	207,780	0					207,780
		Well Abandonment @ Well 13			33,503	33,503	0					33,503
TOTAL SOURCE, PUMPING, & TREATMENT			2,982,219	265,861	2,085,257	2,277,237	480	345,500	159,000	157,080	145,243	3,158,422

WWU
CIP
Transmission Distribution

Account #	Job #	Description	2024		2025			2026	2027	2028	2029	Total 2024 - 2029
			Budget per WS	Projected	Budget Macro	Budget per WS	Variance	Budget Macro	Budget Macro	Budget Macro	Budget Macro	
		Total Replacement Footage Budgeted	19,080		17,150		17,300	17,000	16,800	17,400		
		Total Replacement Cost per Foot	5,497,547		7,745,956		8,126,253	8,304,749	8,535,328	9,193,767		
			288		452		470	489	508	528		
3431-600		Water Main Improvements	3,369			6,481	6,481	8,126,253	8,304,749	8,535,328	9,193,767	34,166,578
		Additional Streets To Be Determined by City										-
	W01280	Howell Oaks PRV										-
	M00578	Bank & Brehm	138,599	9,159								9,159
	M00581	Summit Ave - WM Connection to Future Montessori		886								886
	M00563	Waukesha County Airport										-
	M00586	N Greenfield - Lincoln to Linden, Center Rd - Corporate to River Hill		46,743								46,743
	M00593	Genesee St - Arcadian to Anoka - Water Main Replacement Resulting from Increased Pressure - GWA		957								957
	M00594	David Street - Water Main Replacement Resulting from Increased Pressure - GWA		183,009								183,009
	M00589	S. Washington Ave & Greenwood - St Paul to Motor & Dopp to Motor	511,239	505,314								505,314
		Wilson & Harrison - Scott to Grand	728,239									-
	M00591	S. Greenfield - Newhall to Racine	576,207	469,168								469,168
	M00592	Garfield & Debbie Drive - Hoover to Debbie & Garfield to Debbie Court	1,713,085	3,305,478								3,305,478
		N. Hine - Madison to Summit and Moreland to Maitland	1,507,646									-
		Magnolia - Bel Ayr to Cornell	948,124									-
		Maitland & Irving - Irving to Hine & Pine to Magnolia	605,538									-
	M00590	Summit Ave - East of Meadowbrook	118,500	110,660								110,660
	M00596	Park Ave Water Main Replacement		309,398								309,398
	M00598	Silvernail Rd Realignment		12,689	53,348	53,878	530					66,566
	M00599	River Vally Road - River Edge Ct to Lavine Ln		522,593								522,593
	M00601	Grandview (CTH T) Water Main Offset		31,550								31,550
	M00602	Summit Ave Water Main Abandonment-Separate Pressure District		11,455								11,455
	M00603	S West Ave - Water Main Lining		170,349								170,349
	M00604	Prospect Ct Water Main Replacement		32,377								32,377
	M00611	Fox River Parkway & Sunset Drive		28,000								28,000
	M00615	Fox River Parkway, School Dr, Fox Point Dr			2,200,000	2,856,334	656,334					2,856,334
	M00607	Greenmeadow - Michigan to Summit		2,232	240,000	1,093,815	853,815					1,096,047
	M00613	Arrowhead Watermain Extension			1,100,000	1,285,925	185,925					1,285,925
	M00612	Gascoigne - Peters to East of Pewaukee Rd			1,780,000	1,982,741	202,741					1,982,741
	M00608	Silvernail Road - WM Improvements			424,665	420,828	(3,837)					420,828
	M00614	Area 7 Offsets - North HS				3,916	3,916					3,916
	M00616	STH 59 Reconstruction - Sunset to Arcadian				106,314	106,314					106,314
												-
		Main Inventory		214,043								214,043
	3451-300	Laterals Replacement - Street Only	61,845	61,845	64,319	65,914	1,595	66,892	69,567	72,350	75,244	411,812
	3451-300	Porter - Frederick to Broadway Service Tieovers			113,720	103,613	(10,107)					103,613
	3481-300	Hydrant Replacement	236,624	236,624	246,089	251,905	5,816	255,933	266,170	276,817	287,889	1,575,337
	3431-300	Valve Replacements	323,202	323,202	336,130	345,532	9,402	349,575	363,558	378,101	393,225	2,153,193
	3431-300	Manhole to valve box conversions	45,915	45,915	47,752	47,281	(471)	49,662	51,648	53,714	55,863	304,082
	3461-300	Water Meter Sets 5/8" - 6"	356,335	356,335	445,000	453,608	8,608	471,700	490,568	510,191	530,598	2,813,000
	3461-300	Automated Meter Reading							750,000			750,000
	3461-300	Meter Reading/Testing Equipment			16,000	16,000						16,000
	3420-300	Reservoirs										-
		Abandonment @ Well 5	1,391,020		424,040	424,040						424,040
		Abandonment @ Well 6			424,040	424,040						424,040
		Abandonment @ Well 13			74,914	74,914						74,914
		Reservoir Abandonment at Hillcrest			793,033	793,033						793,033
		Automate Refilling @ Saylesville Reservoir			12,000	12,000						12,000
	3160-300	Well #11 & 12 Transmission Line Capping	9,021	0	2,786	3,022	235					3,022
TOTAL TRANSMISSION & DISTRIBUTION			9,274,508	6,989,982	8,797,836	10,825,132	2,027,296	1,193,761	9,546,260	10,576,500	10,536,586	57,794,474

WWU
CIP
General Plant

Account #	Job #	Description	2024		2025			2026	2027	2028	2029	Total 2024 - 2029
			Budget per WS	Projected	Budget Macro	Budget per WS	Variance	Budget Macro	Budget Macro	Budget Macro	Budget Macro	
3890	W01299	Land W01299	1,000,000	770,786			-					770,786
3900		General Struct & Improvements					-					-
		Building Design	500,209				-					-
	W01308	Operations Center	1,020,689	758,393	19,000,000	19,013,792	13,792	7,962,197				27,734,382
		Camera New Building										-
		Structure Abandonment Newhall							52,000			52,000
3910		Office Furniture and Equipment	5,000			5,000	5,000					5,000
		Office Improvements					-					-
		Copier			21,000	21,000	-	10,000				31,000
		Office Furniture	15,000				-					-
3911		Administrative Computer Equipment					-					-
		Computer Replacement	16,000	23,500	26,000	36,400	10,400	77,040	8,436	23,397	30,416	199,190
		Large Conference Room Video System Upgrade		13,132								13,132
		New iPads		9,240								9,240
		Lead & Copper Identification Tool		7,500								7,500
		ERP Software - Billing	182,739	-		299,398	299,398	861,937				1,161,335
		ERP Software - Work Order/Inventory		-			-					-
		ERP Software - Payroll	38,455	-			-					-
3920		Transportation Equipment					-	145,000	187,000	57,000	58,000	447,000
WU063	W01300	Freightliner Tandem Dump Truck		162,724								162,724
WU25	W01293	Ford F250		9,370								9,370
WU67	W01296	Ford F550		13,482								13,482
WU14	W01304	Ford F550		26,213								26,213
WU81	W01303	Tandem Dump Truck	149,000	162,414			-					162,414
WU85	W01302	Ford F150 was Chevy 2500	75,000	46,537			-					46,537
WU48	W01301	Ford F450	93,000	84,190			-					84,190
WU82		Dump Truck			163,000	163,000						163,000
3940		Tools & Shop/Garage Equipment					-	10,000	10,400	10,816	11,249	42,465
		Equipment Upgrades					-					-
		Thaw Machine	5,400	-	5,616	5,616	-					5,616
		Lab Incubator	7,500	-	7,800	7,800	-					7,800
		Welder			11,900	11,900	-					11,900
3960		Power Operated Equipment					-			210,195		210,195
		Snow Removal Attachments for Tractor	40,000	-			-					-
3970		Communications - Teleph & Radio					-					-
3971		Computers - SCADA					-					-
		SCADA Upgrades					-	186,900	21,000	22,000	23,000	252,900
		Howell Oaks PRV		7,000								7,000
		Replace PLC @ Crestwood	55,369	-	29,952	30,111	159					30,111
		Replace PLC @ Lodge	18,364	-	29,952	30,111	159					30,111
		Antennas - Multiple Sites	15,000	-	20,000	20,000	-					20,000
		Replace PLC @ Well 3		28,800								28,800
		Replace PLC @ Well 8		28,800								28,800
		Airmux Radios for SCADA		55,000								55,000
		SCADA Abandonment @ Well 5, 6, 10, 11&12, 13	6,738		6,954	7,591	637					7,591
		Replace PLC @ North Street			60,000	60,222	222					60,222
		Replace PLC @ Madison Booster			30,000	30,111	111					30,111
		Replace PLC @ SEHL Booster			30,000	30,111	111					30,111
		Replace PLC @ Airport Booster			30,000	30,111	111					30,111
		Replace PLC @ Woodridge Booster			30,000	30,111	111					30,111
		Replace PLC @ Oakmont Booster			30,000	30,111	111					30,111
		Replace PLC @ River Valley Booster			30,000	30,111	111					30,111
		Replace PLC @ Hillcrest Booster			30,000	30,111	111					30,111
		Radio Tower @ Saylesville			87,587	87,296	(291)					87,296
TOTAL GENERAL PLANT			3,243,462	2,207,081	19,679,761	20,010,014	330,253	9,253,074	278,836	323,408	122,665	32,185,838

WWU
CIP
Contributed Plant

Account #	Job #	Description	2024		2024		In Aug Commissio n Pkt	2024 Total Spent 7/31	2025				2026	2027	2028	2029	Total 2024 - 2029	
			Quantity	Cost per Unit	Budget per WS	Projected			Quantity	Cost per Unit	Budget Macro	Budget per WS	Variance	Budget Macro	Budget Macro	Budget Macro		Budget Macro
3432		Subdivision Mains - Developer	10797		409,753	837,086	12,939	38,569	1212		291,249	705,576	414,328	771,331	802,184	834,272	867,642	4,818,091
3452		Street Laterals - Developers	150		80,490	528,278		1,204	10		141,254	366,794	225,540	447,536	465,438	484,055	503,417	2,795,518
3482		Hydrants - Developers	25		59,283	121,694	481	13,077	4		58,413	153,664	95,251	137,679	143,186	148,914	154,870	860,007
					549,525	1,487,058	13,420	52,850			490,915	1,226,034	735,119	1,356,546	1,410,808	1,467,240	1,525,930	8,473,616



**Waukesha Water Utility
Operating Plan
2025**

Statement of Revenues and Expenses
Compensation
Other Significant Items
Detailed Variance Analysis

**WAUKESHA WATER UTILITY
STATEMENT OF REVENUES AND EXPENSES
2025 BUDGET**

	<u>2024 B</u>	<u>2024 P</u>	<u>2025 B</u>	<u>2024 P v. 2024 B</u>	<u>2025 B v. 2024 P</u>
OPERATING REVENUES:					
Residential	\$ 7,930,080	\$ 8,636,334	\$ 10,953,077	1.09	1.27
Commercial	2,334,257	2,882,167	3,684,088	1.23	1.28
Industrial	875,329	1,061,700	1,360,201	1.21	1.28
Public	405,922	485,706	622,574	1.20	1.28
Multi Family	2,583,477	3,137,464	4,007,698	1.21	1.28
Irrigation	86,096	89,971	116,012	1.05	1.29
Total Metered Sales	14,215,160	16,293,342	20,743,649	1.15	1.27
Private Fire Capacity	423,621	498,442	691,467	1.18	1.39
Public Fire Capacity	3,640,433	3,678,931	5,062,348	1.01	1.38
Other Operating Revenues	629,570	602,046	737,200	0.96	1.22
TOTAL OPERATING REVENUES	18,908,785	21,072,762	27,234,665	1.11	1.29
OPERATING EXPENSES:					
Source	4,045,192	3,972,033	4,038,087	0.98	1.02
Pumping	1,110,409	659,205	745,712	0.59	1.13
Treatment	294,439	263,449	272,528	0.89	1.03
Distribution	1,444,895	1,459,443	1,567,913	1.01	1.07
Customer Service	370,455	347,403	403,543	0.94	1.16
Administrative	2,563,950	1,980,040	2,783,737	0.77	1.41
Total Managers' Expenses	9,829,341	8,681,573	9,811,520	0.88	1.13
MANAGERS' MARGIN	9,079,444	12,391,188	17,423,145	1.36	1.41
Depreciation	3,942,117	3,941,257	5,595,911	1.00	1.42
Tax Equivalent	2,164,479	2,164,479	2,322,148	1.00	1.07
Other Taxes	152,998	129,356	185,336	0.85	1.43
TOTAL OPERATING EXPENSES	16,088,935	14,916,666	17,914,915	0.93	1.20
TOTAL OPERATING INCOME(LOSS)	2,819,850	6,156,096	9,319,750	2.18	1.51
NON OPERATING INCOME&(EXPENSE)	(1,911,846)	1,021,749	(1,160,411)	(0.53)	(1.14)
NET INCOME(LOSS)	\$ 908,004	\$ 7,177,846	\$ 8,159,339	7.91	1.14



Recommended Compensation for 2025
Budget Variance Analysis

	2024 Budget to Projected				2025 Budget to 2024 Projected			Variance Explanation
	2024 B	2024 P	Δ		2025 B	Δ		
			\$	%		\$	%	
Benefits								
Medical Insurance	596,367	542,069	(54,298)	-9.1%	608,710	66,641	12.3%	3% Increase to Premiums
Dental Insurance	25,118	22,744	(2,374)	-9.5%	24,190	1,446	6.4%	0% Increase to Premiums
Life Insurance	10,985	10,678	(307)	-2.8%	11,929	1,251	11.7%	
Disability	9,076	6,985	(2,091)	-23.0%	7,943	958	13.7%	
Pension	177,114	159,160	(17,954)	-10.1%	179,618	20,458	12.9%	Compensation, WRS Contrib. Rate is Increasing from 6.9-6.95%
Total Benefits	818,660	741,636	(77,024)	-9.4%	832,390	90,754	12.2%	
Wages	2,593,501	2,435,175	(158,326)	-6.1%	2,658,975	223,800	9.2%	Solid performance = 3.5% increase, 1 FTE Increase
Grand Total	\$ 3,412,161	\$ 3,176,811	\$ (235,350)	-6.9%	\$ 3,491,365	\$ 314,554	9.9%	



Salary Surveys
2025

Released Date	Source	Market	2025	2024	2023	2022	2021
August	Society for Human Resource Management	National	3.50	4.00	4.10	3.00	2.70
August	WI Employment Relations Commission	State	3.30	6.26	7.17	2.30	1.56
September	Management Resources Association - WI	State	3.80	4.10	4.00	3.00	2.20
September	Carlson Dettman Upper Midwest Wage Increases Survey Report- SE Wisconsin	Local	3.36	3.70	2.61	1.80	1.33
		Average	3.49	4.52	4.47	2.53	1.95

Rate Used	3.50	4.00	4.00	2.50	2.00
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Proposed:
Jan 1: 3.5%

Proposed:
Jan 1 / July 1 Split
3.5% / 1%

Proposed:
Jan 1 / July 1 Split
3.5% / 1%

**WWU
SIGNIFICANT ITEMS
EXPENSES > \$250,000 OR CHANGES > \$25,000
2025**

ITEMS UNRELATED TO COMPENSATION

	ACCOUNT #	DESCRIPTION	2024P	2025 B	\$ Δ	% Δ	NOTE
1	6020 300	SOURCE - PURCHASED WATER	\$ 3,001,881	\$ 3,060,435	\$ 58,554	2%	2% Increase - This account holds the cost to purchase water from Milwaukee Water Works. In Spring of 2025, MWW intends to submit a simplified rate case with the PSC for a 3% rate increase.
2	6030 200	SOURCE-MISC.OPERATING EXPENSES	\$ 958,332	\$ 958,332	\$ -	0%	Amount represents GWA Project costs that were deemed non-capital, which the PSC authorized to amortize over a number of years.
3	6230 300	PUMP OP - POWER	\$ 418,309	\$ 448,980	\$ 30,671	7%	7% Increase - We Energies is projected to have a 6.9% rate increase 2025 for gas and electric services.
4	6330 300	PUMP EQUIP MAINTENANCE	\$ 58,387	\$ 93,365	\$ 34,978	60%	60% Increase - Labor is higher in 2025 as there will be cross-training associated with the BPS. Mag meter calibrations will be performed in 2025.
5	6630 200	T&D METER EXPENSE	\$ 108,954	\$ 138,879	\$ 29,924	27%	27% Increase - UME replacements and other spare meter parts are budgeted in 2025, but will only be spent if needed.
10	6730 300	T&D MAINT OF MAINS	\$ 675,246	\$ 690,155	\$ 14,909	2%	2% Increase - Cathodic protection analysis of the water supply pipeline is budgeted in 2025. This will be a yearly expense going forward. With the new water supply there has been an increase in main breaks and we are budgeting for that increase moving forward.
12	9030 200	CA RECORDS/COLLECTIONS	\$ 554,823	\$ 645,962	\$ 91,139	16%	16% Increase - This account holds all labor for customer service activities, credit card fees, printing and mailing of monthly bills, and printing services for envelopes and bills. With the two most recent rate increases, credit card fees will increase as well.
13	9200 100	A&G WAGES - BUDG, PSC, A/R, A/P, PURCH	\$ 53,748	\$ 23,186	\$ (30,561)	-57%	57% Decrease - While we budgeted for an additional position for a general manager in training in 2025 for a partial year, the HR Manager retired in 2024.
14	9200 200	A&G WAGES - BUDG, PSC, A/R, A/P, PURCH	\$ 231,252	\$ 254,955	\$ 23,703	10%	10% Increase - There will be a labor allocation shift with a retirement from department 100 to 200. A part-time role is budgeted for 2025.
15	9230 100	A&G OUTSIDE SERVICES	\$ 135,372	\$ 468,330	\$ 332,958	246%	246% Increase - Attorney fees to amend the Milwaukee contract and for customer complaints are budgeted in 2025.
16	9230 200	A&G OUTSIDE SERVICES	\$ 97,612	\$ 70,310	\$ (27,303)	-28%	28% Decrease - A new website will be launched in 2024.
17	9230 300	A&G OUTSIDE SERVICES	\$ 43	\$ 250,000	\$ 249,957	576734%	576734% Increase - A water system master plan update originally budgeted for 2024 has been moved to 2025.
18	9230 600	A&G OUTSIDE SERVICES	\$ 7,500	\$ 50,000	\$ 42,500	567%	567% Increase - Work order optimization with the billing and accounting software and GIS is budgeted in 2025.
19	9264 100	A&G HEALTH INSURANCE	\$ 496,855	\$ 563,360	\$ 66,505	13%	13% Increase - A 3% increase to health insurance is budgeted in 2025. An additional employee is budgeted for the vacancy in Operations and an additional position is budgeted for a partial year for the general manager in training in 2025.
20	9264 150	A&G HEALTH INSURANCE	\$ 243,437	\$ 329,486	\$ 86,048	35%	35% Increase - There have been/will be several newly retired employees added to the retiree insurance plan.
22	9320 200	A&G MAINT OF GENERAL PLANT	\$ 184,161	\$ 97,035	\$ (87,126)	-47%	47% Decrease - In 2024, we expensed costs associated with the BS&A billing and accounting software. The plan was to implement new software in 2024, but the capabilities were not in line with regulatory requirements. Therefore, we had to revert back to our previous software.
23	9320 300	A&G MAINT OF GENERAL PLANT	\$ 84,139	\$ 113,973	\$ 29,834	35%	35% Increase - Labor associated with the Water System Master Plan Update, summer help, and new garage door repairs are budgeted in 2025.

\$ 7,310,052 \$ 8,256,742 \$ 946,690 13%

**COMPENSATION NET CONTRA AND SEWER CREDIT
LESS: COMPENSATION INCLUDED IN ACCOUNTS ABOVE**

1,947,375
(1,057,549)

TOTAL EXPENSES ANALYZED

\$ 9,146,568

MANAGERS' EXPENSES

\$ 9,811,520

% OF MANAGERS' EXPENSES ANALYZED

93.2%

2025 Budget Variance Analysis							
		2024 B	2024 P	2025 B	25B/24P Δ		Variance Explanations
					%	\$	
4030-200	DEPRECIATION EXP - U PLANT	3,348,171	\$3,348,170.76	4,967,605	48%	1,619,435	48% Increase - A full year of depreciation will be applied to the entire GWA project in 2025.
4080-200	PILOT EXPENSE	2,164,479	\$2,164,479.00	2,322,148	7%	157,669	
4081-100	EMPLOYER SOC SEC/MEDICARE	197,743	\$173,407.38	203,412	17%	30,005	17% Increase - In 2024, we were short-staffed in Administrative Services and Operations. In 2025, we budgeted for the vacant positions as well as an additional position for a general manager in training.
4082-100	TAXES - UNEMPLOYMENT COMP	1,000	\$0.00	6,534	100%	6,534	
4083-200	TAXES - PSC ASSESSMENT	15,568	\$21,440.00	22,297	4%	857	
4084-300	TAXES - DNR WATER USE FEE	125	\$125.00	125	0%	-	
4150-200	REVENUE FROM JOBBING/CONTRACTS	(1,384,314)	(\$1,176,661.29)	(2,068,691)	76%	(892,029)	76% Increase - Payments from the City for Return Flow expenditures are posted to this account. Both costs are invoiced to them as the Utility incurs the expense. The charge (invoice) for those costs are booked to 4160, making the net impact in the current year 0.
4160-100	COS FROM JOBBING & CONTRACTS	-	\$0.00	1,488,638	100%	1,488,638	100% Increase - Payments from the City for Return Flow expenditures are posted to 4150-200. Those costs are invoiced to the City and are booked to this account, making the net impact in the current year 0.
4160-200	COS FROM JOBBING & CONTRACTS	1,384,314	\$1,175,430.20	40,996	-97%	(1,134,434)	97% Decrease - Payments from the City for Return Flow expenditures are posted to 4150-200. Those costs are invoiced to the City and are booked to this account, making the net impact in the current year 0.
4160-300	COS FROM JOBBING & CONTRACTS	-	\$0.00	462,904	100%	462,904	100% Increase - Payments from the City for Return Flow expenditures are posted to 4150-200. Those costs are invoiced to the City and are booked to this account, making the net impact in the current year 0.
4160-600	COS FROM JOBBING & CONTRACTS	-	\$0.00	76,152	100%	76,152	100% Increase - Payments from the City for Return Flow expenditures are posted to 4150-200. Those costs are invoiced to the City and are booked to this account, making the net impact in the current year 0.
4170-100	MISC. NON-OPERATING REVENUE		\$0.00		0%	-	
4190-200	INT INCOME - SWEEP - WSB	(137,400)	(\$707,010.60)	(185,500)	-74%	521,511	74% Decrease - Interest income has been budgeted conservatively for 2025.
4191-200	INT INCOME - LGIP - GEN FUND	(126,900)	(\$595,905.92)	(154,500)	-74%	441,406	74% Decrease - Interest income has been budgeted conservatively for 2025.

2025 Budget Variance Analysis							
		2024 B	2024 P	2025 B	25B/24P Δ		Variance Explanations
					%	\$	
4192-200	INT INCOME - LGIP - DEBT PAYMENT FUND	(51,400)	(\$168,850.38)	(51,500)	-69%	117,350	69% Decrease - Interest income has been budgeted conservatively for 2025.
4193-200	INT INCOME - LGIP - IMPROVE FUND	-	\$0.00	-	0%	-	
4195-200	INT INCOME - LGIP - EQUIP REPLACE	(185,600)	(\$886,347.35)	(232,300)	-74%	654,047	74% Decrease - Interest income has been budgeted conservatively for 2025.
4196-200	INT INCOME - LGIP - TAX EQUIV	(28,500)	(\$129,406.89)	(28,300)	-78%	101,107	78% Decrease - Interest income has been budgeted conservatively for 2025.
4197-200	FAIR MARKET VALUE	-	\$0.00	-	0%	-	
4198-200	INT INCOME - LGIP - DEBT RESERVE	-	\$0.00	-	0%	-	
4210-100	REVENUE FROM CONTRIBUTIONS - GRANTS	-	\$0.00	-	0%	-	
4210-600	REVENUE FROM CONTRIBUTIONS	(545,094)	(\$1,487,058.00)	(1,162,888)	-22%	324,170	22% Decrease - Developer projects are anticipated to be less in 2025.
4250-200	MISCELLANEOUS AMORTIZATION	-	\$0.00	-	0%	-	
4260-200	DEPRECIATION EXPENSE - CONTRIBUTED PLAN	820,306	\$820,305.96	868,221	6%	47,915	
4261-100	LOBBYING EXPENSE	82,548	\$71,920.25	59,300	-18%	(12,620)	18% Decrease - There are no budgeted expenses for government & media relations in 2025.
4269-200	MISC INTEREST EXPENSE		\$6,874.36		-100%	(6,874)	
4270	INT EXPENSE - LTD - 2020 BONDS	107,747	\$107,746.92	99,865	-7%	(7,882)	
4270-200	Int Expense-Notes	-	\$0.00	-	0%	-	
4270-600	Int Expense-LTD - 2020 SDWLP/WIFIA	1,344,085	\$1,316,095.51	1,385,016	5%	68,920	
4271-200	Int Expense-LTD-2021 Bonds	184,819	\$184,818.72	179,819	-3%	(5,000)	
4272-200	INT EXPENSE - LTD - 2022 GORB	770,988	\$770,987.52	761,863	-1%	(9,125)	
4273-200	Int Expense-LTD-2013 Bonds	-	\$0.00	-	0%	-	
4273-600	Int Expense - LTD - 2013 SDWLP Bond	11,086	\$11,086.32	9,990	-10%	(1,096)	
4274-200	INT EXPENSE - LTD - 2014 BONDS	7,950	\$7,950.00	-	-100%	(7,950)	
4275-200	INT EXPENSE - LTD - 2015 BONDS	159,000	\$159,000.00	146,900	-8%	(12,100)	
4276-200	INT EXPENSE - LTD - 2016 BONDS	201,138	\$201,137.52	190,413	-5%	(10,725)	
4278-200	Int Expense-LTD- 2018 Bonds	-	\$0.00	-	0%	-	
4278-600	INT EXPENSE - LTD - 2018 SDWLP	9,573	\$9,573.24	8,985	-6%	(589)	
4279-600	Int Expense-LTD- 2019 SDWLP	173,864	\$173,863.92	163,366	-6%	(10,498)	
4280-200	Amortization Exp - Issue Costs	30,000	\$21,000.00	35,000	67%	14,000	67% Increase - WIFIA fees are budgeted to increase for 2025, as we continue to spend more of those funds.
4285-200	Amort of Pre-paid Int Exp/Loss on Advance Refundin	97,809	\$97,808.88	97,809	0%	-	
4290-200	Amortized Rev Prem on NP to City	-	\$0.00	-	0%	-	
4295-200	AMORTIZED REV - BOND PREMIUM	(111,318)	(\$113,882.16)	(103,626)	-9%	10,257	
4318-200	OTHER INTEREST COSTS	-	\$0.00	-	0%	-	
4340	MISC CREDITS TO SURPLUS	-	\$0.00	-	0%	-	
4350	MISC DEBITS TO SURPLUS	-	\$0.00	-	0%	-	

2025 Budget Variance Analysis							
		2024 B	2024 P	2025 B	25B/24P Δ		Variance Explanations
					%	\$	
4610-200	M SALES - IRRIGATION	(86,096)	(\$89,971.13)	(116,012)	29%	(26,041)	29% Increase - A rate increase of 35.1%, authorized by the PSC, went into effect on 10/1/2024. This increase will be reflected in the revenue for all of 2025.
4611-200	M SALES - RESIDENTIAL	(7,930,080)	(\$8,636,333.94)	(10,953,077)	27%	(2,316,743)	27% Increase - A rate increase of 35.1%, authorized by the PSC, went into effect on 10/1/2024. This increase will be reflected in the revenue for all of 2025.
4612-200	M SALES - COMMERCIAL	(2,334,257)	(\$2,882,166.61)	(3,684,088)	28%	(801,921)	28% Increase - A rate increase of 35.1%, authorized by the PSC, went into effect on 10/1/2024. This increase will be reflected in the revenue for all of 2025.
4613-200	M SALES - INDUSTRIAL	(875,329)	(\$1,061,699.80)	(1,360,201)	28%	(298,501)	28% Increase - A rate increase of 35.1%, authorized by the PSC, went into effect on 10/1/2024. This increase will be reflected in the revenue for all of 2025.
4614-200	M SALES - PUBLIC	(405,922)	(\$485,706.35)	(622,574)	28%	(136,868)	28% Increase - A rate increase of 35.1%, authorized by the PSC, went into effect on 10/1/2024. This increase will be reflected in the revenue for all of 2025.
4615-200	METERED/MULTI-FAMILY	(2,583,477)	(\$3,137,464.48)	(4,007,698)	28%	(870,234)	28% Increase - A rate increase of 35.1%, authorized by the PSC, went into effect on 10/1/2024. This increase will be reflected in the revenue for all of 2025.
4616-200	SALES - PRIVATE FIRE	(423,621)	(\$498,442.49)	(691,467)	39%	(193,024)	39% Increase - A rate increase of 35.1%, authorized by the PSC, went into effect on 10/1/2024. This increase will be reflected in the revenue for all of 2025.
4618-200	SALES - PUBLIC FIRE	(3,640,433)	(\$3,678,931.38)	(5,062,348)	38%	(1,383,417)	38% Increase - A rate increase of 35.1%, authorized by the PSC, went into effect on 10/1/2024. This increase will be reflected in the revenue for all of 2025.
4700-200	CUSTOMER LATE CHARGES	(143,418)	(\$156,149.72)	(180,932)	16%	(24,783)	16% Increase - With the rate increases in the last two years, the late fees are budgeted to increase.
4710-200	MISC SERVICE REVENUES	(66,000)	(\$69,259.13)	(68,089)	-2%	1,170	
4710-300	MISC SERVICE REVENUES	-	\$0.00	-	0%	-	
4710-600	MISC SERVICE REVENUES	-	(\$3,172.50)	-	-100%	3,173	
4720-200	RENTS FROM UTILITY PROPERTY	(368,524)	(\$321,182.72)	(434,769)	35%	(113,586)	35% Increase - A new cell lease was signed for Meadowbrook Tower to begin in 2025 and an inception fee is projected to be received in 2025 for this cell lease.
4740-200	OTHER WATER REVENUES	(1,000)	(\$516.98)	(517)	0%	-	
4740-300	OTHER WATER REVENUES	-	\$0.00	-	0%	-	
4742-200	SEWER BILLING REIMBURSEMENT	(50,629)	(\$51,764.52)	(52,893)	2%	(1,129)	

2025 Budget Variance Analysis							
		2024 B	2024 P	2025 B	25B/24P Δ		Variance Explanations
					%	\$	
6000-100	SOURCE OPR/SUPR & ENGINEERING	14,831	\$0.00	-	0%	-	
6000-300	SOURCE OPR/SUPR & ENGINEERING	-	\$0.00	-	0%	-	
6020-200	SOURCE - PURCHASED WATER	-	\$0.00	-	0%	-	
6020-300	SOURCE - PURCHASED WATER	3,057,199	\$3,001,881.21	3,060,435	2%	58,554	2% Increase - This account holds the cost to purchase water from Milwaukee Water Works. In Spring of 2025, MWW intends to submit a simplified rate case with the PSC for a 3% rate increase.
6030-200	SOURCE-MISC.OPERATING EXPENSES	958,332	\$958,332.00	958,332	0%	-	Amount represents GWA Project costs that were deemed non-capital, which the PSC authorized to amortize over a number of years.
6030-300	SOURCE MISC OPERATING EXPENSES	-	\$0.00	-	0%	-	
6030-600	SOURCE MISC OPERATING EXPENSES	-	\$0.00	-	0%	-	
6100-100	SOURCE MTCE/SUPR & ENGINEERING	14,831	\$11,819.96	19,320	63%	7,500	
6100-300	SOURCE MTCE/SUPR & ENGINEERING	-	\$0.00	-	0%	-	
6140-300	SOURCE MAINT - WELLS & SPRINGS	-	\$0.00	-	0%	-	
6140-600	SOURCE MAINT WELLS AND SPRINGS	-	\$0.00	-	0%	-	
6145-200	SOURCE MAINT - WELL ABANDON & CROSS CON	-	\$0.00	-	0%	-	
6145-300	SOURCE MAINT - WELL ABANDON & CROSS CON	-	\$0.00	-	0%	-	
6145-600	SOURCE MAINT - WELL ABANDON & CROSS CON	-	\$0.00	-	0%	-	
6200-300	PUMP OP - SUP & ENGINEERING	20,772	\$19,727.90	20,050	2%	322	
6230-300	PUMP OP - POWER	746,628	\$418,308.58	448,980	7%	30,671	7% Increase - We Energies is projected to have a 6.9% rate increase 2025 for gas and electric services.
6240-300	PUMP OP - LAB & EXP	55,028	\$42,618.11	53,829	26%	11,211	26% Increase - Summer help is budgeted in 2025. In 2024, we were unable to fill those positions. Cross training is also budgeted to occur in 2025.
6260-300	PUMP OP - MISC EXP	53,315	\$34,852.14	53,263	53%	18,411	53% Increase - Summer help is budgeted in 2025. In 2024, we were unable to fill those positions. Lawn care is budgeted to increase in 2025 because we will have a full year of services needed at the BPS.
6260-600	PUMP OP - MISC EXP	-	\$12.83	-	-100%	(13)	
6269-300	PUMP OP - TRAINING	-	\$0.00	-	0%	-	
6300-300	PUMP MAINT - SUP & ENGINEER	20,772	\$19,705.10	20,050	2%	345	
6310-300	PUMP STRUCT MAINTENANCE	69,245	\$65,592.87	56,176	-14%	(9,417)	
6330-300	PUMP EQUIP MAINTENANCE	144,650	\$58,387.38	93,365	60%	34,978	60% Increase - Labor is higher in 2025 as there will be cross-training associated with the BPS. Mag meter calibrations will be performed in 2025.

2025 Budget Variance Analysis							
		2024 B	2024 P	2025 B	25B/24P Δ		Variance Explanations
					%	\$	
6400-300	TMNT OPS - SUPERV & ENGINEERING	18,663	\$18,482.51	-	-100%	(18,483)	100% Decrease - A labor allocation shift due to the change in water supply is budgeted in 2025.
6410-300	TMNT - CHEMICALS	139,679	\$77,052.83	80,955	5%	3,902	
6420-300	TMNT - LABOR, MATERIALS & EXPENSES	114,173	\$147,391.91	159,817	8%	12,425	
6420-600	TMNT - LABOR, MATERIALS & EXPENSES	-	\$0.00	-	0%	-	
6424-300	TMNT - RADIUM TESTING/ANALYZING	1,664	\$2,188.14	2,347	7%	159	
6429-300	TMNT - TRAINING	-	\$0.00	-	0%	-	
6430-300	TMNT - MISC EXPENSE	450	\$424.32	450	6%	26	
6434-100	WATER QUALITY TEAM EXPENSES	-	\$0.00	-	0%	-	
6435-300	TMNT - MISC EXP SARA	-	\$0.00	-	0%	-	
6500-300	TMNT MAINT - SUPERV & ENGINEERING	-	\$0.00	-	0%	-	
6510-300	TMNT MAINT - BLDG & FIXTURES	-	\$0.00	-	0%	-	
6520-300	TMNT EQUIPMENT MAINT	19,810	\$17,909.58	28,959	62%	11,049	62% Increase - Bleach/LAS maintenance and Vega or Chem Tank maintenance is budgeted in 2025 at the BPS. The one year warranty on these items has expired. This will be a yearly expense going forward. Prominent analyzer parts are also budgeted and will only be spent if needed in 2025.
6600-300	T&D OPS - SUPERV & ENGINEERING	20,772	\$19,313.75	20,050	4%	736	
6610-300	T&D OPS - STORAGE FACILITIES EXPENSE	9,820	\$6,791.12	9,627	42%	2,836	
6620-200	T&D OPS	3,788	\$2,266.20	3,176	40%	909	
6620-300	T&D OPS - LABOR, MATERIALS, & LINES EXP	97,089	\$29,429.26	28,320	-4%	(1,109)	
6620-600	T&D OPERATOR & LINES EXP	136,505	\$112,813.22	113,231	0%	417	
6630-100	T&D METER EXPENSE	-	\$0.00	-	0%	-	
6630-200	T&D METER EXPENSE	124,885	\$108,954.36	138,879	27%	29,924	27% Increase - UME replacements and other spare meter parts are budgeted in 2025, but will only be spent if needed.
6630-300	T & D METER EXPENSE	-	(\$0.00)	-	-100%	0	
6630-600	T&D METER EXPENSE	-	\$0.00	550	0%	550	
6640-200	T&D CUSTOMER INSTALL	117,152	\$99,820.38	109,166	9%	9,345	
6640-300	T&D CUSTOMER INSTALL	-	\$609.57	-	-100%	(610)	
6640-600	T&D CUSTOMER INSTALL	-	\$0.00	-	0%	-	
6650-100	T&D MISC EXPENSE	-	\$0.00	-	0%	-	
6650-200	T&D MISC EXPENSE	-	\$64.06	-	-100%	(64)	
6650-300	T&D MISC EXPENSE	7,250	\$3,000.00	7,250	142%	4,250	
6650-600	T&D MISC EXPENSE	120,980	\$110,342.31	114,847	4%	4,505	
6659-200	T&D TRAINING	3,274	\$685.08	985	44%	300	

2025 Budget Variance Analysis							
		2024 B	2024 P	2025 B	25B/24P Δ		Variance Explanations
					%	\$	
6659-300	T&D TRAINING	18,929	\$17,468.82	31,654	81%	14,185	81% Increase - Additional training is budgeted in 2025 for new operations staff. Continued education is also budgeted for license renewals.
6659-600	T&D TRAINING	1,064	\$276.15	917	232%	640	
6700-100	T&D MAINT SUPERVISION & ENGR	14,831	\$11,828.01	19,320	63%	7,492	
6700-300	T&D MAINT SUPERVISION & ENGR	-	\$0.00	-	0%	-	
6700-600	T&D MAINT SUPERVISION & ENGR	20,747	\$19,036.83	19,872	4%	835	
6720-300	T&D MAINT RESERVOIRS & STANDPIPES	-	\$1,346.00	13,000	866%	11,654	866% Increase - Stucco repairs are budgeted for Crestwood Reservoir in 2025.
6730-200	T&D MAINT OF MAINS		\$9,931.26	1,191	-88%	(8,740)	
6730-300	T&D MAINT OF MAINS	462,141	\$675,245.60	690,155	2%	14,909	2% Increase - Cathodic protection analysis of the water supply pipeline is budgeted in 2025. This will be a yearly expense going forward. With the new water supply there has been an increase in main breaks and we are budgeting for that increase moving forward.
6730-600	T&D MAINT OF MAINS	35,000	\$0.00	-	0%	-	
6750-200	T&D MAINT STREET SERVICES	-	\$0.00	-	0%	-	
6750-300	T&D MAINT STREET SERVICES	49,266	\$29,616.17	53,233	80%	23,617	80% Increase - Repair parts are budgeted in 2025, but will only be used if needed for street service repairs.
6750-600	T&D MAINT STREET SERVICES	-	\$0.00	-	0%	-	
6751-300	T&D MAINT PROPERTY SERVICES	4,222	\$3,374.14	5,683	68%	2,309	
6751-600	T&D MAINT PROPERTY SERVICES	-	\$0.00	-	0%	-	
6760-200	T&D MAINT OF METERS	8,575	\$5,604.68	13,305	137%	7,701	
6760-300	T&D MAINT OF METERS	-	\$492.38	-	-100%	(492)	
6760-600	T&D MAINT OF METERS	-	\$0.00	-	0%	-	
6761-300	T&D MAINT OF MIU'S	-	\$0.00	-	0%	-	
6770-200	T&D MAINT OF HYDRANTS	-	\$15.86	-	-100%	(16)	
6770-300	T&D MAINT OF HYDRANTS	205,783	\$192,046.34	197,581	3%	5,535	
6770-600	T&D MAINT OF HYDRANTS	-	\$0.00	-	0%	-	
6780-300	T&D MAINT - COMPUTER PUMP CONTROLS	58,894	\$75,143.90	62,217	-17%	(12,927)	17% Decrease - A radio study was performed in 2024.
9010-100	CA - SUPERVISION	14,831	\$11,081.10	19,320	74%	8,238	
9010-200	CA - SUPERVISION	5,199	\$5,490.99	9,617	75%	4,126	
9020-200	CA METER READING	60,717	\$70,820.70	60,994	-14%	(9,827)	
9020-300	CA METER READING	-	\$2,086.53	-	-100%	(2,087)	
9020-600	CA METER READING		\$0.00	-	0%	-	

2025 Budget Variance Analysis							
		2024 B	2024 P	2025 B	25B/24P Δ		Variance Explanations
					%	\$	
9022-200	CA AMR Telephone Charges	-	\$0.00	-	0%	-	
9023-200	CA SEWER ADMIN	4,105	\$9,167.31	11,073	21%	1,906	
9023-300	CA SEWER ADMIN	-	\$295.82	-	-100%	(296)	
9030-100	CA RECORDS/COLLECTIONS	7,383	\$6,827.92	-	-100%	(6,828)	
9030-200	CA RECORDS/COLLECTIONS	584,917	\$554,823.02	645,962	16%	91,139	16% Increase - This account holds all labor for customer service activities, credit card fees, printing and mailing of monthly bills, and printing services for envelopes and bills. With the two most recent rate increases, credit card fees will increase as well.
9032-200	CA TAX ROLL/COLLECTIONS	5,325	\$3,583.00	3,709	4%	126	
9032-600	CA TAX ROLL/COLLECTIONS	1,597	\$660.00	1,100	67%	440	
9040-200	CA UNCOLLECTABLE ACCOUNTS	9,500	\$11,000.00	11,000	0%	-	
9050	CA MISC EXPENSE - SC	-	\$0.00	-	0%	-	
9050-100	CA MISC EXPENSE	-	\$0.00	-	0%	-	
9050-200	CA MISC EXPENSE	-	\$1,526.12	-	-100%	(1,526)	
9050-300	CA MISC EXPENSE	-	\$0.00	-	0%	-	
9050-600	CA MISC EXPENSE	6,298	\$10,742.76	8,066	-25%	(2,676)	
9059-100	CA TRAINING	-	\$0.00	-	0%	-	
9060-100	CA CONSERVATION AND OUTREACH	23,243	\$21,496.11	22,998	7%	1,501	
9060-200	CA CONSERVATION & OUTREACH	69,028	\$59,487.67	69,273	16%	9,786	
9060-300	CA - CONSERVATION AND OUTREACH	-	\$0.00	-	0%	-	
9060-600	CA - CONSERVATION AND OUTREACH	-	\$0.00	-	0%	-	
9100-600	SALES EXPENSES	-	\$0.00	-	0%	-	
9200-100	A&G WAGES - BUDG, PSC, A/R, A/P, PURCH	80,895	\$53,747.74	23,186	-57%	(30,561)	57% Decrease - While we budgeted for an additional position for a general manager in training in 2025 for a partial year, the HR Manager retired in 2024.
9200-200	A&G WAGES - BUDG, PSC, A/R, A/P, PURCH	234,616	\$231,251.88	254,955	10%	23,703	10% Increase - There will be a labor allocation shift with a retirement from department 100 to 200. A part-time role is budgeted for 2025.
9200-300	A&G WAGES - BUDG, PURCH, PSC, A/R, A/P	14,361	\$10,568.13	7,939	-25%	(2,629)	
9200-600	A&G WAGES - BUDG, PSC, PURCH, A/R, A/P	23,581	\$26,501.28	25,030	-6%	(1,471)	
9201-100	A&G ADMIN WAGES ASSOC W/ CONSTRUCTION	13,912	\$11,810.90	15,278	29%	3,467	
9201-200	A&G ADMIN WAGES ASSOC W/ CONSTRUCTION	8,172	\$968.03	1,985	105%	1,017	
9201-300	A&G ADMIN WAGES ASSOC W/ CONSTRUCTION	-	\$0.00	-	0%	-	
9201-600	A&G ADMIN WAGES ASSOC W/ CONSTRUCTION	23,221	\$23,724.98	23,291	-2%	(434)	
9208-100	A&G WORKSHOPS & PROF MTGS LABOR	14,037	\$11,264.21	17,985.32	60%	6,721	
9208-200	A&G WORKSHOPS & PROF MTGS LABOR	2,876	\$25.92	6,570.43	25249%	6,545	

2025 Budget Variance Analysis							
		2024 B	2024 P	2025 B	25B/24P Δ		Variance Explanations
					%	\$	
9208-300	A&G WORKSHOPS & PROF MTGS LABOR	22,986	\$8,577.15	-	-100%	(8,577)	
9208-600	A&G WORKSHOPS & PROF MTGS LABOR	8,704	\$9,525.63	9,414.46	-1%	(111)	
9211-300	A&G VEHICLE & EQUIP SERVICE & MAINTENANC	163,835	\$158,495.71	175,870.80	11%	17,375	
9211-600	A&G VEHICLE & EQUIP SERVICE & MAINTENANC	500	\$0.00	591.66	100%	592	
9212-100	A&G WORKSHOPS & MTG REGISTRATIONS	9,400	\$3,509.00	8,476.00	142%	4,967	
9212-200	A&G WORKSHOPS & MTG REGISTRATIONS	3,000	\$862.49	3,400.00	294%	2,538	
9212-300	A&G WORKSHOPS & MTG REGISTRATIONS	4,630	\$3,137.65	2,630.00	-16%	(508)	
9212-600	A&G WORKSHOPS & MTG REGISTRATIONS	830	\$839.99	1,300.00	55%	460	
9213-100	A&G SUBSCRIPTIONS & PUBLICATIONS	500	\$270.00	550.00	104%	280	
9213-200	A&G SUBSCRIPTIONS & PUBLICATIONS	100	\$0.00	200.00	100%	200	
9213-300	A&G SUBSCRIPTIONS & PUBLICATIONS	-	\$0.00	-	0%	-	
9213-600	A&G SUBSCRIPTIONS & PUBLICATIONS	-	\$0.00	-	0%	-	
9214-300	A&G BUILDING SERVICES	86,875	\$65,967.86	75,406.84	14%	9,439	
9214-600	A&G BUILDING SERVICES	-	\$0.00	-	0%	-	
9215-200	A&G COMMUNICATIONS	27,630	\$25,477.73	31,248.00	23%	5,770	
9216-100	A&G MINOR EQUIP	7,000	\$2,430.69	4,500.00	85%	2,069	
9216-200	A&G MINOR EQUIP	9,200	\$1,814.77	9,800.00	440%	7,985	
9216-300	A&G MINOR EQUIPMENT	29,674	\$25,584.57	31,037.01	21%	5,452	
9216-600	A&G MINOR EQUIPMENT	600	\$398.23	550.00	38%	152	
9217-100	A&G MEMBERSHIPS/INDUSTRY	13,180	\$12,878.72	12,950.00	1%	71	
9217-200	A&G MEMBERSHIPS/INDUSTRY	120	\$97.50	150.00	54%	53	
9217-300	A&G MEMBERSHIPS/INDUSTRY	1,000	\$1,059.30	3,200.00	202%	2,141	
9217-600	A&G MEMBERSHIPS/INDUSTRY	-	\$0.00	-	0%	-	
9218-100	A&G MEALS, LODGING, TRAVEL	10,250	\$4,634.52	10,800.00	133%	6,165	
9218-200	A&G MEALS, LODGING, TRAVEL	5,350	\$3,480.14	6,000.00	72%	2,520	
9218-300	A&G MEALS, LODGING, TRAVEL	6,595	\$2,672.93	3,945.00	48%	1,272	
9218-600	A&G MEALS, LODGING, TRAVEL	2,900	\$3,053.66	1,450.00	-53%	(1,604)	
9219-100	A&G OFFICE SUPPLIES & PRINTING	900	\$919.82	1,250.00	36%	330	
9219-200	A&G OFFICE SUPPLIES & PRINTING	25,392	\$17,407.77	25,346.91	46%	7,939	
9219-300	A&G OFFICE SUPPLIES & PRINTING	-	\$0.00	-	0%	-	
9219-600	A&G OFFICE SUPPLIES & PRINTING	-	\$0.00	-	0%	-	
9230-100	A&G OUTSIDE SERVICES	72,410	\$135,372.20	468,330.00	246%	332,958	246% Increase - Attorney fees to amend the Milwaukee contract and for customer complaints are budgeted in 2025.
9230-200	A&G OUTSIDE SERVICES	101,920	\$97,612.25	70,310	-28%	(27,303)	28% Decrease - A new website will be launched in 2024.
9230-300	A&G OUTSIDE SERVICES	250,000	\$43.34	250,000.00	576734%	249,957	576734% Increase - A water system master plan update originally budgeted for 2024 has been moved to 2025.

2025 Budget Variance Analysis							
		2024 B	2024 P	2025 B	25B/24P Δ		Variance Explanations
					%	\$	
9230-600	A&G OUTSIDE SERVICES	20,000	\$7,500.00	50,000.00	567%	42,500	567% Increase - Work order optimization with the billing and accounting software and GIS is budgeted in 2025.
9240-200	A&G PROPERTY, LIABILITY, CASUALTY INSURANCE	101,839	\$141,705.00	154,135.23	9%	12,430	
9250-200	A&G WORKERS COMPENSATION INSURANCE	32,787	\$31,063.25	34,952.70	13%	3,889	
9251-100	A&G LOSSES, DAMAGES & FINES - NOT COVERED	2,000	\$2,520.94	2,500.00	-1%	(21)	
9263-100	A&G RETIREMENT	174,369	\$159,160.41	179,618.00	13%	20,458	
9264-100	A&G HEALTH INSURANCE	550,985	\$496,855.48	563,360.00	13%	66,505	13% Increase - A 3% increase to health insurance is budgeted in 2025. An additional employee is budgeted for the vacancy in Operations and an additional position is budgeted for a partial year for the general manager in training in 2025.
9264-150	A&G HEALTH INSURANCE	293,134	\$243,437.46	329,485.79	35%	86,048	35% Increase - There have been/will be several newly retired employees added to the retiree insurance plan.
9265-100	A&G LIFE INSURANCE	10,985	\$10,678.46	11,928.54	12%	1,250	
9265-150	A&G LIFE INSURANCE	4,100	\$3,657.90	3,298.00	-10%	(360)	
9266-100	A&G UNIFORMS	13,350	\$20,102.95	24,240.00	21%	4,137	21% Increase - Replacement of safety apparel is budgeted in 2025.
9266-200	A&G Uniforms	-	\$0.00	-	0%	-	
9266-300	A&G UNIFORMS	-	\$0.00	-	0%	-	
9267-100	A&G OTHER BENEFITS	35,000	\$25,761.17	35,500.00	38%	9,739	
9267-200	A&G OTHER BENEFITS		\$0.00	-	0%	-	
9267-300	A&G OTHER BENEFITS		\$2,750.43	-	-100%	(2,750)	
9267-600	A&G OTHER BENEFITS	-	\$0.00	-	0%	-	
9269-100	A&G NON PRODUCTIVE TIME	86,134	\$57,290.84	59,647.71	4%	2,357	
9269-200	A&G NON PRODUCTIVE TIME	100,065	\$87,535.94	98,183.37	12%	10,647	
9269-300	A&G NON PRODUCTIVE TIME	173,556	\$189,083.07	183,595.07	-3%	(5,488)	
9269-600	A&G NON PRODUCTIVE TIME	56,820	\$52,150.32	59,004.18	13%	6,854	
9271-100	A&G DENTAL INSURANCE	25,118	\$22,743.88	24,190.20	6%	1,446	
9271-150	A&G DENTAL INSURANCE	0	\$0.00	-	0%	-	
9272-100	A&G LONG TERM DISABILITY INSURANCE	9,076	\$6,985.16	7,943.00	14%	958	
9273-100	A&G SEC. 125 PLAN ADMIN - FLEX CO.	1,680	\$1,629.38	2,100.00	29%	471	
9275-100	A&G HRA FUND - WWU PAID	45,382	\$45,213.59	45,350.00	0%	136	
9280-100	A&G REGULATORY COMMISSION	-	\$46,091.03	25,000.00	-46%	(21,091)	46% Decrease - In 2024 there was an increased number of customer complaints with the PSC.
9280-200	A&G REGULATORY COMMISSION	2,937	\$9,261.53	26,308.45	184%	17,047	184% Increase - A water rate increase application is required to be submitted in 2025 to the Public Service Commission.

2025 Budget Variance Analysis							
		2024 B	2024 P	2025 B	25B/24P Δ		Variance Explanations
					%	\$	
9300-100	A&G MISC GENERAL EXPENSE	60,934	\$7,890.59	10,300.00	31%	2,409	
9300-200	A&G MISC GENERAL EXPENSE	600	\$3,000.00	600.00	-80%	(2,400)	
9300-300	A&G MISC GENERAL EXPENSE	-	\$0.00	-	0%	-	
9300-600	A&G MISC GENERAL EXPENSE	22,501	\$0.00	-	0%	-	
9301-100	A&G COMMISSION MEETING EXPENSE	20,355	\$15,877.86	27,260.68	72%	11,383	72% Increase - New iPads are budgeted for the Commission in 2025.
9301-200	A&G COMMISSION MEETING EXPENSE	6,932	\$6,233.40	5,037.49	-19%	(1,196)	
9301-600	A&G COMMISSION MEETING EXPENSE	2,338	\$885.87	2,292.95	159%	1,407	
9308-200	A&G SALES TAX EXPENSE	3,200	\$1,416.48	1,447.40	2%	31	
9320-100	A&G MAINT OF GENERAL PLANT	77,613	\$54,004.37	73,255.16	36%	19,251	36% Increase - In 2025, we budgeted for an additional position for a general manager in training for a partial year.
9320-200	A&G MAINT OF GENERAL PLANT	140,662	\$184,160.93	97,035.19	-47%	(87,126)	47% Decrease - In 2024, we expensed costs associated with the BS&A billing and accounting software. The plan was to implement new software in 2024, but the capabilities were not in line with regulatory requirements. Therefore, we had to revert back to our previous software.
9320-300	A&G MAINT OF GENERAL PLANT	154,392	\$84,138.96	113,972.81	35%	29,834	35% Increase - Labor associated with the Water System Master Plan Update, summer help, and new garage door repairs are budgeted in 2025.
9320-600	A&G MAINT OF GENERAL PLANT	-	\$0.00	-	0%	-	
9328	A&G TRANSFERS-BURDEN (LABOR BENEFITS) A	-	\$0.00	-	0%	-	
9329	A&G TRANSFERS-OVERHEAD ALLOCATION	-	\$0.00	-	0%	-	
	TOTAL REVENUES AND EXPENSES	489,570	(5,704,658)	(6,614,929)			
	CONTRA & SEWER CREDIT ACCOUNTS	(1,397,573)	(1,473,188)	(1,544,410)			
	NET INCOME	(908,004)	(7,177,846)	(8,159,339)			