



2024 BUDGET

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**WAUKESHA WATER UTILITY
BUDGET
EXECUTIVE SUMMARY**

2024

Capital expenditures are budgeted at \$18.3 million in 2024, an \$18.2 million decrease over the projected 2023 capital expenditures of \$36.5 million. The capital budget consists of \$2.8 million related to the future water supply project, with the remaining \$15.5 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 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 2024 capital plan, the Utility plans to issue \$2.8 million of federal WIFIA Loans to cover all future water supply expenditures. The Utility is also working on securing a grant for \$4 million 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 \$11.5 million with cash on hand.

A summary of significant capital expenditures is attached.

The Utility expects water revenues to increase by 41.7% due to the most recent rate order from the PSC of WI (Docket# 6240-WR-111), which was effective October 1, 2023. A second step increase in rates will go into effect on October 1, 2024, and will increase water revenues an additional 35.1%. 2024 projections for consumption include a 2% decrease due to conservation efforts.

Managers' expenses are budgeted to increase in 2024 to \$9.1 million. This represents an increase of 49% over the 2023 projected. The primary reason for the increase is the purchase of water from Milwaukee Water Works for the entire year in 2024. Other increases in operating expenses include increased watermain maintenance, cathodic protection analysis of the GWA pipelines, sand blasting and painting of one-third of all hydrants in the distribution system, and outside consulting services for a water system master plan update, website re-design, and a study with the City regarding Wastewater re-organization. Wage and benefit increases relate to a 4% wage adjustment which will be split, 3.5% January 1, and 1% July 1 for employees receiving a solid performance evaluation. An additional employee is budgeted in both the Administrative Services Department and Operations Department in 2024 and medical and dental premiums are budgeted to increase 2% and 8%, respectively for all full-time employees being 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 2024. The Capital, Operating and borrowing plans combine to produce a cash balance at year end of \$26.9 million, down from the \$37.1 million projected for 2023. Cash reserves are being managed tightly to ensure debt coverages have been met.

The Utility's Return on Rate Base is budgeted at 3.24%. This is less than the 6.25% allowed by the Public Service Commission in the 2023 rate order, but will rebound with the full impact of the step two rate increase in the fourth quarter of 2024. The Debt Service Revenue Ratio is budgeted at 4.2, exceeding the required 1.1 ratio. The cash balance meets the working capital requirements in the debt covenants.

**WWU
KEY INDICATORS
2024**

	Actual 2020	Actual 2021	Actual 2022	Projected 2023	Budgeted 2024
Capital Budget	\$ 4,256,333	\$28,704,934	\$38,032,766	\$ 37,735,050	\$ 18,862,103
Feet Replaced	11,035	8,463	10,906	11,893	14,865
Rate Increase	0%	17%	0%	42%	35%
Managers' Margin	6,449,464	8,467,404	8,415,311	8,254,208	9,079,444
Average Annual Bill - Residential	\$ 344	\$ 429	\$ 429	\$ 609	\$ 822
Net Operating Income - PSC	2,623,243	4,163,435	3,926,575	2,436,854	3,640,156
Average Net Rate Base	\$ 70,251,594	\$ 71,944,206	\$ 73,268,865	\$ 91,126,747	\$ 112,140,475
Return on Rate Base	3.73%	5.79%	5.36%	2.67%	3.25%
Rev. Debt Coverage - 1.1 Req.	4.18	6.74	4.80	4.41	4.20
YE Cash Bal. - Actual/Projected	\$ 36,230,680	\$ 42,080,540	\$ 36,598,157	\$ 37,110,735	\$ 26,873,905



Waukesha Water Utility Capital Improvement Plan

2024

Summary

History

Significant Items

Cash

Borrowing

GWA Admin & Project Management

GWA Supply

GWA Return Flow

GWA Milwaukee

Source Pumping & Treatment

Transmission & Distribution

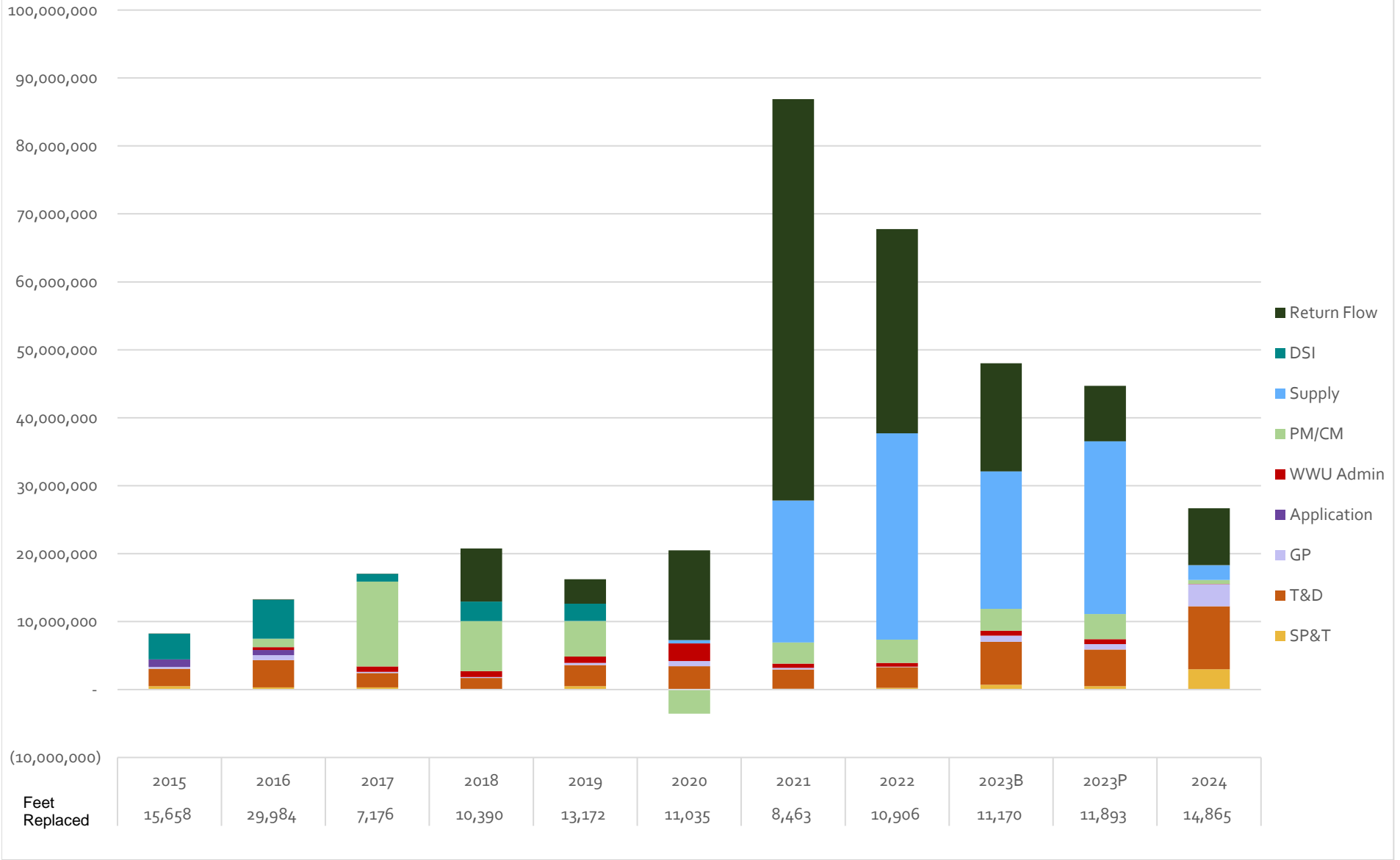
General Plant

Contributed Plant

WAUKESHA WATER UTILITY
Capital Improvement Plan
Summary
2024

Year	Application (GWA)	WWU Admin & PM/CM	Supply (GWA)	Distribution System Improvements (GWA)	Source, Pumping & Treatment	Transmission & Distribution	General Plant	Total Utility	% Δ from 23 B	Return Flow (GWA)	Milwaukee (GWA)	Developer Contributed (Table 5)	Total Capital Improvement Plan
2023 B	-	3,952,132	20,232,019	-	701,361	6,340,435	877,998	32,103,946		15,933,352	712,358	1,434,252	50,183,908
2023 P	-	4,415,932	25,424,705	-	511,385	5,374,982	812,861	36,539,865	14%	8,172,125	4,075,327	1,195,185	49,982,502
2024	-	637,801	2,174,587	-	2,982,219	9,274,508	3,243,462	18,312,577	-50%	8,391,790	139,313	549,525	27,393,206
2025	-	-	-	-	98,000	8,367,363	18,289,950	26,755,313	46%	-	-	837,355	27,592,668
2026	-	-	-	-	75,000	9,532,202	238,000	9,845,202	-63%	-	-	866,077	10,711,279
2027	-	-	-	-	120,000	10,609,531	93,100	10,822,631	10%	-	-	895,783	11,718,414
2028	-	-	-	-	148,000	10,450,325	335,000	10,933,325	1%	-	-	926,508	11,859,833
Total	\$ -	\$ 637,801	\$ 2,174,587	\$ -	\$ 3,423,219	\$ 48,233,929	\$ 22,199,512	\$ 76,669,048		\$ 8,391,790	\$ 139,313	\$ 4,075,249	\$ 89,275,401

WWU CAPITAL IMPROVEMENTS - HISTORY 2015 - 2024



WAUKESHA WATER UTILITY
CIP
SIGNIFICANT ITEMS > \$100,000
2024

GREAT WATER ALLIANCE (GWA)

Project Management	\$	117,500	
Construction Management		500,000	
GWA Water Supply Pipeline Milwaukee City Limits to Coffee & Schwartz - Contract Package #2A		550,640	
GWA Water Supply Pipeline Coffee and Schwartz to BPS and Water Connection- Contract Package #2B		123,947	
Booster Pumping Station, Reservoir & Chemical Building - Contract Package #3		1,500,000	\$ 2,792,087

ROUTINE

Pumping Equipment	\$	216,760	
Pumping Structure		399,575	
Treatment Equipment - System Chloramination & Water Quality Monitoring		1,038,000	
Main Replacement - 14,865 feet		6,850,547	
Hydrant Replacement		236,624	
Valve Replacements		323,202	
Water Meter Replacement		356,335	
New Building - Land, Design & Start of Construction		2,520,898	
Financial/Billing/ERP Software		221,194	
Fleet Replacement		317,000	
Plant Abandonments		2,700,653	\$ 15,180,786

\$ 17,972,873 98%

TOTAL CAPITAL BUDGET

\$ 18,312,577

RETURN FLOW (GWA)

\$ 8,391,790

MILWAUKEE (GWA)

\$ 139,313

CONTRIBUTED CAPITAL

\$ 549,525

**WAUKESHA WATER UTILITY
STATEMENT OF PROJECTED SOURCES AND USES OF CASH
NOVEMBER 2023 - DECEMBER 2023**

Cash Balance - October 31, 2023

\$38,202,473

SOURCES 11/1 - 12/31:

Operations:

Customers - water sales	\$2,664,690
Waste Water Utility - joint metering billing	163,884
Rent of utility property - cellular leases	77,768
Receipts on sewer bills	3,218,689
Receipts on return flow bills	1,164,890
Reimbursement from City for return flow expenses	2,565,529
Other - miscellaneous	42,090
Total Cash From Operating Activities	\$9,897,540

Capital and Related Financing Activities:

Grants	\$11,699
Contributions	21,824
Issuance of long-term debt	0
Issuance of long-term debt - WIFIA	1,792,684
Interest income	338,374
Total Cash From Capital/ Investing Activities	\$2,164,581

Total Cash Receipts

\$12,062,120

USES 11/1 - 12/31:

Salaries, wages, payroll taxes and benefits	\$661,042
Subcontracted and outside services	183,241
Disbursement to city for sewer transfer	3,677,477
Disbursement to city for return flow transfer	1,321,860
Pumping power	148,125
Purchase of materials and supplies	251,089
Tax equivalent - PILOT	0
Acquisition of capital assets	4,343,923
Acquisition of capital assets - Return Flow	2,565,529
Debt service - principal	
Debt service - interest	1,572
Total Cash Used	\$13,153,859

Total Cash Used

\$13,153,859

Net Change in Cash

(\$1,091,738)

Cash Balance - December 31, 2023

\$37,110,735

WAUKESHA WATER UTILITY
CIP
BORROWED FUNDS - BUDGET
2024

<u>Capital</u>	Budget	Less Funds Remaining ⁽¹⁾	Less Grants	Plus Debt Refinancing	Borrowed Funds Needed	Less: WIFIA	Cash Funding
FWS	2,812,388	-	-	-	2,812,388	2,812,388	-
Routine	15,500,189	-	4,029,621	-	11,470,568	-	11,470,568
	<u>18,312,577</u>	-	4,029,621	-	14,282,956	2,812,388	11,470,568

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 12/31/2023	<u>43,625,000</u>
GO Debt "Available" at 12/31/2023	6,375,000
Estimated GO Debt Repaid in 2024	<u>2,085,000</u>
GO Debt Available in 2024	<u><u>\$ 8,460,000</u></u>

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

Account #	Job #	Description	Thru 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		2024			Total 2014 - 2024
			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget per WS	Projected	Budget Macro	Budget per WS	
1830		GWA															
		Utility Costs															
GLC-W0001/GLEW0006		Internal Labor & Incidentals			192,781	162,902	184,563	209,085	48,010	401,869	181,370	277,901	304,893	-	16,551	16,551	1,702,024
		<i>Cardmember Services</i>										500	267				267
		<i>CityPress</i>											950				950
		<i>Delzer Lithograph Company</i>										4,500	5,890				5,890
		<i>Miscellaneous</i>															-
		<i>Labor</i>										272,901	285,000		16,551		301,551
		<i>MKR</i>											1,138				1,138
		<i>Uni-directional Flushing</i>															-
		<i>Transitional Flushing</i>											11,648				11,648
GLC-W0002/GLEW0002		Financial Planning			38,714	61,929	26,781	14,245	(29,011)	12,831	15,065	11,000	13,945	3,750	3,750	-	158,249
		<i>Baker Tilly Virchow Krause, LLP</i>											13,945	3,750	3,750		17,695
GLC-W0003/GLEW0003		Legal & Regulatory			63,869	335,562	150,691	284,403	64,697	16,072	20,157	36,000	27,556	-	-	-	963,008
		<i>Bruce Baker Services, LLC</i>										500					-
		<i>City of Milwaukee</i>															-
		<i>PSC of WI</i>										20,500	19,496	-	-		19,496
		<i>Stafford Rosenbaum LLP</i>										15,000	8,061				8,061
		<i>Impact Fees - Diversion Monitoring</i>															-
GLC-W0004/GLEW0004		Public Relations			-	283	894	-	(160)	-	-	24,000	-				1,017
		<i>Schreiber GR Group</i>										24,000					-
GLEW0001		Lobbying			63,663	92,598	84,738	80,826	108,738	110,967	112,897	85,653	92,653	-	-	-	747,079
		<i>BGR Government Affairs, LLC</i>										54,600	54,600				54,600
		<i>Schreiber GR Group</i>										12,000	24,000				24,000
		<i>Internal Labor</i>										14,053	14,053				14,053
		<i>Miscellaneous</i>										5,000					-
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	434,553	439,047	3,750	20,301	16,551	3,766,117
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	861,252	1,349,098	67,500	67,500		23,754,416
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	300,000	271,459	50,000	50,000			811,717
		GWA Project Management	-	-	1,274,926	12,482,622	7,543,934	5,091,638	(6,494,409)	1,524,202	2,076,428	1,161,252	1,620,557	117,500	117,500	-	25,237,398
GLEW0006		Construction Management - Supply				240,167	508,541	811,111	1,658,244	1,583,444	2,356,327	2,356,327	500,000	500,000			7,657,833
		GWA Construction Management	-	-	-	-	240,167	508,541	811,111	1,658,244	1,583,444	2,356,327	2,356,327	500,000	500,000	-	7,657,833
		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	3,952,132	4,415,932	621,250	637,801	16,551	36,661,349

**WWU
GWA - Supply**

Job #	Description	Thru 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		2024			Total 2014 - 2024	
		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	-					1,152	-	17,467,223	5,078,998	5,427,280	7,031,939	550,000	550,640	640		30,129,952
GLCS0007	Water Supply Pipeline Coffee and Schwartz to BPS and Waukesha Water Connection- Contract Package #2B Booster Pumping Station, Reservoirs, Chemical Building							-	303,541	3,378,781	6,509,371	4,998,270	99,888	123,947	24,059		8,804,539
GLCS0003	- Contract Package #3	-					27,661	2,519	2,984,923	17,892,463	3,697,327	9,846,531	1,500,000	1,500,000	-		32,254,096
GLCS0006	Water Tower - Contract Package #3A							1,819	463,878	2,341,412	252,673	334,796		-	-		3,141,905
GLCS0009	GWA Supply Pipeline - 84th St to Milwaukee City Limits - Contract Package #2A Section 2 - WWU to Donate to Milwaukee									-	1,666,074	4,345,368	3,213,169	34,240	-	(34,240)	4,879,243
	TOTAL SUPPLY	-	-	-	-	-	28,813	503,441	20,894,155	30,357,728	20,232,019	25,424,705	2,184,128	2,174,587	(9,541)	79,383,428	

**WWU
GWA - Return Flow**

Job #	Description	Thru 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		2024			Total 2014 - 2024
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget per WS	Projected	Budget Macro	Budget per WS	Variance	
RETURN FLOW																
Return Flow																
GLEW0008	Return Flow Pipeline - Contract Package #5	-							21,140,733	8,180,182	4,793,429	1,694,448	1,667,621	3,355,207	1,687,586	34,370,570
GLEW0008	Return Flow Pipeline Combined Corridor - Contract Package #2B	-							5,134,637	381,171	622,037	506,681	50,000	47,370	(2,630)	6,069,859
GLEW0008	Return Flow Outfall & Pipeline - Contract Package #6	-							28,100,049	16,389,147	8,204,808	2,218,509	2,322,827	4,582,064	2,259,237	51,289,769
Return Flow Contract Package Total		-	-	-	-	-	-	-	54,375,419	24,950,500	13,620,274	4,419,639	4,040,448	7,984,640	3,944,192	91,730,198
Project & Construction Management																
GLEW0008	Return Flow Land					1,500	11,041	678,863	7,695							699,099
GLEW0008	Easements						55,058	102,708			50,000					157,766
GLEW0008	Route Determination/Water Quality										25,000					-
GLEW0008	Program Management					7,134,392	2,714,506	2,486,652	1,322,416	1,203,692	763,751	1,247,486	203,400	203,400		16,312,545
GLEW0008	Construction Management					249,970	464,543	1,246,654	3,111,802	2,669,534	1,027,408	1,701,989	200,000	200,000		9,644,492
GLEW0008	Administration					397,677	298,730	320,061	179,851	1,167,002	369,000	625,540	3,750	3,750		2,992,612
	Baker Tilly					17,796	17,090	23,174	17,989	17,166	11,000	13,945	3,750	3,750		110,910
	Bruce Baker					16,800	14,700	6,638	1,575		1,000					39,713
	Cardmember Services					1,577	161	153	212	1,648	500	169				3,920
	Carroll University						710									710
	CH2MHill						4,992	1,417				123,000				129,409
	Chapman & Cutler					20,000										20,000
	City of Franklin							98	140		5,000	144				381
	City of Muskego						15,520			5,958	7,500	131,498				152,975
	City of New Berlin										5,000					-
	City of Waukesha							50								50
	CityPress							1,715	176			1,000				2,891
	Dan Duchniak							101								101
	Delzer Lithograph					1,788	1,221	3,470	4,852	2,935	4,500	4,500				18,767
	DF Tomasini									31,611						31,611
	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	3,000	5,000				12,695
	Midwest Fiber Networks, LLC							124,000								124,000
	Milwaukee County Clerk of Courts									1,455						1,455
	Milwaukee County DOT/Register of Deeds						648	-								648
	Milwaukee County Treasurer									51,500		70,000				121,500
	Miscellaneous							288	3,223	15						3,525
	N. Harris Computer Corp.					35,000										35,000
	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
	Roto-Rooter											595				595
	Schreiber GR Group										24,000	24,000				24,000
	Springsted Inc.					25,112										25,112
	Stafford Rosenbaum					33,370	32,994	25,710	1,814	35,386	115,000	44,728				174,003
	Stanley Walter Septic Tank Cleaning									205						205
	Super Excavators									840,928						840,928
	Sweeney Well Drilling									2,506						2,506
	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	78,000	88,300				240,570
	UW-Parkside					101,790	112,098	87,772	89,292	93,844	94,000	94,700				579,496
	WE Energies									159		466				626
	WI Dept of Agriculture						1,110									1,110
	WI PSC					41,683	57,715	12,745		17,258	20,500	23,496				152,898
	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	77,919	77,919				404,434
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		54,347				181,764
Return Flow Admin Cost Total		-	-	-	-	7,849,157	3,602,514	13,196,143	4,693,229	5,115,769	2,313,078	3,752,486	407,150	407,150	-	38,944,869
TOTAL RETURN FLOW		-	-	-	-	7,849,157	3,602,514	13,196,143	59,068,647	30,066,269	15,933,352	8,172,125	4,447,598	8,391,790	3,944,192	130,675,067

WWU
GWA - Milwaukee

Job #	Description	Thru 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		2024			Total 2014 - 2024
		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	712,358	4,075,327	140,000	139,313	(687)	5,912,493
	TOTAL MILWAUKEE	-	-	-	-	-	-	156,325	(131,262)	1,672,790	712,358	4,075,327	140,000	139,313	(687)	5,912,493

WWU
CIP
Source, Pumping Treatment

Account #	Description	2023		2024			2025	2026	2027	2028	Total 2023 - 2028
		Budget per WS	Projected	Budget Macro	Budget per WS	Variance	Budget Macro	Budget Macro	Budget Macro	Budget Macro	
3250-300	Capital Pumping Equipment	-		35,000	35,000	-	40,000	50,000	50,000	120,000	295,000
	Pump & Motor for Well #8	173,293	-								-
	Well #10 Failure		122,479								122,479
	Keys and Cores			77,000	77,000	-					77,000
	Howell Oaks PRV		39,667								39,667
	Manual Transfer Switch Well #7	15,320	15,320								15,320
	Manual Transfer Switch Well #8	18,320	18,320								18,320
	Well #3 - Treatment Modification			18,600	18,369	(231)					18,369
	Pumping Equip Abandonment @ Well 5, 6, 10, 11&12, 13			244,194	244,296	102					244,296
	Woodridge Generator			104,800	104,760	(40)					104,760
											-
3210-300	Capital Pumping Structure Improvement										-
	Station Roof Replacement	35,004		35,000	38,173	3,173	18,000	15,000	60,000	18,000	149,173
	Access Control System Upgrade	83,242		90,000	91,335	1,335					91,335
	Remote Station Cell Drops for Cameras	15,000		250,000	254,380	4,380					254,380
	Structure Abandonment @ Well 5, 6, 10, 11&12, 13			437,000	436,528	(472)					436,528
	Crestwood Structure Modifications			15,300	15,688	388					15,688
											-
3310-300	Treatment Structure										-
	Structure Abandonment West Ave						30,000				30,000
											-
3320-300	Tmnt Equipment Update			33,000	34,011	1,011	10,000	10,000	10,000	10,000	74,011
	In-Line Water Quality Monitoring - SE Highline	120,394	78,900								78,900
	In-Line Water Quality Monitoring - Oakmont	120,394	78,900								78,900
	In-Line Water Quality Monitoring - Woodridge	120,394	78,900								78,900
	In-Line Water Quality Monitoring - Crestwood		78,900								78,900
	Additional In-Line Water Quality Monitoring			120,000	120,000	-					120,000
	Oakmont Chloramination Project			193,000	193,000	-					193,000
	Woodridge Chloramination Project			174,000	174,000	-					174,000
	Stardust Chloramination Project			262,000	262,000	-					262,000
	Well 3 Chloramination Addition			70,000	70,000	-					70,000
	Well 7 Chloramination Addition			94,000	94,000	-					94,000
	Wells 8 Chloramination Addition			24,000	24,000	-					24,000
	Well 9 Chloramination Addition			101,000	101,000	-					101,000
	Abandon Radium Treatment at W3 & W8			93,600	93,600	-					93,600
	Abandon Radium Treatment at W10			30,000	30,000	-					30,000
											-
	Wells										-
	Abandon Lathers Wells			18,000	14,000	(4,000)					14,000
	Well Abandonment @ Well 5, 6, 10, 11&12, 13			457,029	457,080	51					457,080
											-
	TOTAL SOURCE, PUMPING, & TREATMENT	701,361	511,385	2,976,523	2,982,219	5,696	98,000	75,000	120,000	148,000	3,934,604

WWU
CIP
Transmission Distribution

Account #	Job #	Description	2023		2024			2025	2026	2027	2028	Total 2023 - 2028
			Budget per WS	Projected	Budget Macro	Budget per WS	Variance	Budget Macro	Budget Macro	Budget Macro	Budget Macro	
		Total Replacement Footage Budgeted	11,893		14,865			14,650	16,250	16,150	16,500	
3431-600		Water Main Improvements			3,600	3,369	(231)	7,308,668	8,431,159	8,714,446	9,259,436	33,717,079
	M00565	Shagbark to Coldwater Creek					-					-
		Additional Streets To Be Determined by City					-					-
	W01280	Oakmont PRV					-					-
		Madison - Ann St to Fox River Bridge										-
	M00572	North St - Albert to Pewaukee		5,154								5,154
	M00573	Saratoga - Butler to Fieldcrest										-
	M00579	Frederick										-
	M00580	Area 7 Offsets		165,589								165,589
	M00578	Bank & Brehm	135,301	677	135,301	138,599	3,298					139,276
	M00581	Summit Ave - WM Connection to Future Montessori		3,195								3,195
	M00563	Waukesha County Airport		360								360
	M00583	Delafield - Bidwell to Magnolia & Lemira - Delafield to Barstow	2,362,297	1,498,551								1,498,551
	M00584	Broadway - Clinton to Main, Main to Gaspar, Barstow to WI	798,581	422,130								422,130
	M00587	Richard & Debbie	1,348,313	1,082,811								1,082,811
		Hillcrest Loop	177,050	169,208								169,208
	M00586	N Greenfield - Lincoln to Linden, Center Rd - Corporate to River Hill	714,061	459,546								459,546
	M00588	Sentry Dr Watermain Improvements		2,023								2,023
	M00593	Genesee St - Arcadian to Anoka - Water Main Replacement Resulting from Increased Pressure - GWA		242,405								242,405
		David Street - Water Main Replacement Resulting from Increased Pressure - GWA		500,000								500,000
		S. Washington Ave & Greenwood - St Paul to Motor & Dopp to Motor			524,700	511,239	(13,461)					511,239
		Wilson & Harrison - Scott to Grand			763,400	728,239	(35,161)					728,239
		S. Greenfield - Newhall to Racine			594,000	576,207	(17,793)					576,207
		Garfield & Debbie Drive - Hoover to Debbie & Garfield to Debbie Court			1,838,100	1,713,085	(125,015)					1,713,085
		N. Hine - Madison to Summit and Moreland to Maitland			1,625,800	1,507,646	(118,154)					1,507,646
		Magnolia - Bel Ayr to Cornell			1,019,700	948,124	(71,576)					948,124
		Maitland & Irving - Irving to Hine & Pine to Magnolia			649,000	605,538	(43,462)					605,538
	M00590	Summit Ave - East of Meadowbrook			116,000	118,500	2,500					118,500
		Main Inventory		119,219			-					119,219
3451-300		Laterals Replacement - Street Only	30,146	25,144	59,900	61,845	1,945	62,296	64,788	67,379	70,075	351,527
3481-300		Hydrant Replacement	147,718	248,902	228,000	236,624	8,624	237,120	246,605	256,469	266,728	1,492,447
3431-300		Valve Replacements	254,686	125,000	320,000	323,202	3,202	332,800	346,112	359,956	374,355	1,861,425
3431-300		Manhole to valve box conversions	34,313	4,100	45,000	45,915	915	46,800	48,672	50,619	52,644	248,749
3461-300		Water Meter Sets 5/8" - 6"	337,970	290,618	358,188	356,335	(1,853)	379,679	394,866	410,661	427,088	2,259,248
3461-300		Automated Meter Reading	-							750,000		750,000
3461-300		Meter Reading Equipment	-	10,350								10,350
3420-300		Reservoirs										-
		Abandonment @ Well 5, 6, 13, Hillcrest			1,388,286	1,391,020	2,734					1,391,020
3160-300		Well #11 & 12 Transmission Line Capping			8,660	9,021	361					9,021
TOTAL TRANSMISSION & DISTRIBUTION			6,340,435	5,374,982	9,677,635	9,274,508	(403,127)	8,367,363	9,532,202	10,609,531	10,450,325	53,608,912

WWU
CIP
General Plant

Account #	Description	2023		2024			2025	2026	2027	2028	Total 2023 - 2028
		Budget per WS	Projected	Budget Macro	Budget per WS	Variance	Budget Macro	Budget Macro	Budget Macro	Budget Macro	
3890	Land			1,000,000	1,000,000	-					1,000,000
3900	General Struct & Improvements					-					-
	SCADA Room A/C Unit		8,285			-					8,285
	Replace Roof Section - Deferred					-					-
	Keys and Cores - Deferred					-					-
	Building Design			500,000	500,209	209					500,209
	Building Construction			949,050	1,020,689	71,639	18,031,950				19,052,639
	Camera New Building						35,000				35,000
	Structure Abandonment Newhall							50,000			50,000
											-
											-
3910	Office Furniture and Equipment	5,000		5,000	5,000	-		15,000	5,000	5,000	30,000
	Office Improvements					-					-
	Copier					-	20,000				20,000
	Office Furniture			15,000	15,000	-					15,000
											-
3911	Administrative Computer Equipment					-					-
	Computer Replacement	6,000	18,000	16,000	16,000	-	20,000	22,000	6,600	16,000	98,600
	Ipads	15,000	7,425						12,500		19,925
	ERP Software - Billing & Accounting	191,405	47,100	180,000	182,739	2,739					229,839
	ERP Software - Work Order/Inventory	7,650	7,650			-					7,650
	ERP Software - Payroll	42,766	36,660	40,000	38,455	(1,545)					75,115
											-
3920	Transportation Equipment					-	151,000	127,000	45,000	140,000	463,000
WU018	Ford F450	66,000	81,515								81,515
WU063	International Tandem Dump Truck	137,000	136,739								136,739
WU079	Ford Ranger XL	27,000	29,479								29,479
WU91	Ford F250		40,799								40,799
WU25	Ford F250		46,216								46,216
	Ford F550		76,028								76,028
WU67	Chemical Stake Truck	115,000	66,449								66,449
WU81	Tandem Dump Truck			149,000	149,000	-					149,000
WU85	Chevy 2500			75,000	75,000	-					75,000
WU48	Ford F450			93,000	93,000	-					93,000
											-
3940	Tools & Shop/Garage Equipment			-		-	9,000	9,000	9,000	9,000	36,000
	Equipment Upgrades		5,798			-					5,798
	Thaw Machine	5,300		5,300	5,400	100					5,400
	Lab Incubator			7,500	7,500	-					7,500
											-
3960	Power Operated Equipment					-				150,000	150,000
WU094	410L Backhoe	145,000	144,410			-					144,410
	Snow Removal Attachments for Tractor	40,000		40,000	40,000	-					40,000
	UTV		45,000	35,000		(35,000)					45,000
											-
3970	Communications - Teleph & Radio					-					-
											-
3971	Computers - SCADA					-	8,000	15,000	15,000	15,000	53,000
	SCADA Upgrades					-					-
	Howell Oaks PRV		15,311								15,311
	Replace PLC @ Crestwood	46,959	-	55,000	55,369	369					55,369
	Replace PLC @ Lodge	11,959	-	18,000	18,364	364					18,364
	Antennas - Multiple Sites	15,959	-	15,000	15,000	-	15,000				30,000
	SCADA Abandonment @ Well 5, 6, 10, 11&12, 13			7,200	6,738	(462)					6,738
											-
	TOTAL GENERAL PLANT	877,998	812,861	3,205,050	3,243,462	38,412	18,289,950	238,000	93,100	335,000	23,012,374

WWU
CIP
Contributed Plant

Account #	Job #	Description	2023		2024			2025	2026	2027	2028	Total 2023 - 2028
			Budget per WS	Projected	Budget Macro	Budget per WS	Variance	Budget Macro	Budget Macro	Budget Macro	Budget Macro	
3432		Subdivision Mains - Developer	1,069,072	788,172	316,826	409,753	92,926	598,963	619,507	640,756	662,734	3,719,885
3452		Street Laterals - Developers	224,952	185,127	80,490	80,490	-	132,809	137,364	142,075	146,949	824,813
3482		Hydrants - Developers	140,227	151,886	59,283	59,283	-	105,584	109,206	112,951	116,826	655,735
3220		Oakmont PRV		70,000			-					70,000
			1,434,252	1,195,185	456,599	549,525	92,926	837,355	866,077	895,783	926,508	5,270,434



**Waukesha Water Utility
Operating Plan
2024**

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

**WAUKESHA WATER UTILITY
STATEMENT OF REVENUES AND EXPENSES
2024 BUDGET**

	<u>2023 B</u>	<u>2023 P</u>	<u>2024 B</u>	<u>2023 P v. 2023 B</u>	<u>2024 B v. 2023 P</u>
OPERATING REVENUES:					
Residential	\$ 5,852,675	\$ 6,219,007	\$ 7,930,080	1.06	1.28
Commercial	1,704,019	1,861,375	2,334,257	1.09	1.25
Industrial	611,101	707,322	875,329	1.16	1.24
Public	296,714	326,592	405,922	1.10	1.24
Multi Family	1,900,923	2,000,049	2,583,477	1.05	1.29
Irrigation	65,916	89,844	86,096	1.36	0.96
Total Metered Sales	10,431,349	11,204,190	14,215,160	1.07	1.27
Private Fire Capacity	306,089	321,227	423,621	1.05	1.32
Public Fire Capacity	2,660,267	2,791,727	3,640,433	1.05	1.30
Other Operating Revenues	557,110	547,906	629,570	0.98	1.15
TOTAL OPERATING REVENUES	13,954,815	14,865,050	18,908,785	1.07	1.27
OPERATING EXPENSES:					
Source	2,239,600	1,696,855	4,045,192	0.76	2.38
Pumping	1,074,285	1,093,302	1,110,409	1.02	1.02
Treatment	637,571	622,147	294,439	0.98	0.47
Distribution	1,189,000	1,060,270	1,444,895	0.89	1.36
Customer Service	284,088	367,883	370,455	1.29	1.01
Administrative	1,917,759	1,770,385	2,563,950	0.92	1.45
Total Managers' Expenses	7,342,303	6,610,843	9,829,341	0.90	1.49
MANAGERS' MARGIN	6,612,512	8,254,208	9,079,444	1.25	1.10
Depreciation	4,165,333	4,172,986	3,942,117	1.00	0.94
Tax Equivalent	2,355,094	2,355,094	2,164,479	1.00	0.92
Other Taxes	145,480	108,158	152,998	0.74	1.41
TOTAL OPERATING EXPENSES	14,008,210	13,247,081	16,088,935	0.95	1.21
TOTAL OPERATING INCOME(LOSS)	(53,395)	1,617,969	2,819,850	(30.30)	1.74
NON OPERATING INCOME&(EXPENSE)	(496,357)	1,164,055	(1,911,846)	(2.35)	(1.64)
NET INCOME(LOSS)	\$ (549,752)	\$ 2,782,024	\$ 908,004	(5.06)	0.33



Recommended Compensation for 2024
Budget Variance Analysis

	2023 Budget to Projected				2024 Budget to 2023 Projected			Variance Explanation
	2023 B	2023 P	Δ		2024 B	Δ		
			\$	%		\$	%	
Benefits								
Medical Insurance	640,035	584,587	(55,448)	-8.7%	596,367	11,780	2.0%	2% Increase to Premiums
Dental Insurance	24,915	23,309	(1,606)	-6.4%	25,118	1,809	7.8%	8% Increase to Premiums
Life Insurance	10,572	11,221	649	6.1%	10,985	(236)	-2.1%	
Disability	8,579	6,903	(1,676)	-19.5%	9,076	2,173	31.5%	
Pension	168,806	150,875	(17,931)	-10.6%	174,369	23,494	15.6%	Compensation, WRS Contrib. Rate is Increasing from 6.8-6.9%
Total Benefits	852,907	776,894	(76,013)	-8.9%	815,915	39,021	5.0%	
Wages	2,508,549	2,400,063	(108,486)	-4.3%	2,593,501	193,438	8.1%	Solid performance = 4% increase, 2 FTE Increases
Grand Total	\$ 3,361,456	\$ 3,176,957	\$ (184,499)	-5.5%	\$ 3,409,416	\$ 232,459	7.3%	



Salary Surveys
2024

Released Date	Source	Market	2024	2023	2022	2021	2020
August	Society for Human Resource Management	National	4.00	4.10	3.00	2.70	3.00
August	WI Employment Relations Commission	State	6.26	7.17	2.30	1.56	2.07
September	Management Resources Association - WI	State	4.10	4.00	3.00	2.20	3.20
September	Carlson Dettman Upper Midwest Wage Increases Survey Report- SE Wisconsin	Local	3.70	2.61	1.80	1.33	1.96
		Average	4.52	4.47	2.53	1.95	2.56

Rate Used	4.00	4.00	2.50	2.00	2.25
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Proposed: Jan 1 / July 1 Split 3.5% / 1%	Proposed: Jan 1 / July 1 Split 3.5% / 1%
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**WWU
SIGNIFICANT ITEMS
EXPENSES > \$250,000 OR CHANGES > \$25,000
2024**

ITEMS UNRELATED TO COMPENSATION

ACCOUNT #	DESCRIPTION	2023P	2024 B	\$ Δ	% Δ	NOTE
6020	200 SOURCE - PURCHASED WATER	\$ 720,403	\$ 3,057,199	\$ 2,336,796	324%	324% Increase - Water was purchased from Milwaukee beginning in August 2023. In 2024, it will be purchased for the entire year.
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.
6230	300 PUMP OP - POWER	\$ 811,461	\$ 746,628	\$ (64,834)	-8%	8% Decrease - Gas and electric charges are budgeted to increase 8.4% in 2024. With the switch to Milwaukee water, ground water wells will no longer be using electricity for pumping water. The BPS has been added for source water pumping in 2024.
6330	300 PUMP EQUIP MAINTENANCE	\$ 88,664	\$ 144,650	\$ 55,986	63%	63% Increase - Labor is higher in 2024 as there will be cross-training associated with the new BPS.
6410	300 TMNT - CHEMICALS	\$ 251,221	\$ 139,679	\$ (111,542)	-44%	44% Decrease - Chemical costs will be less in 2024 because of the switch to Milwaukee water.
6420	300 TMNT - LABOR, MATERIALS & EXPENSES	\$ 178,592	\$ 114,173	\$ (64,419)	-36%	36% Decrease - UCMR5, IOC, and SOC testing, as required by the DNR, was performed in 2023. Water quality parameter testing will be done on a smaller scale in 2024.
6424	300 TMNT - RADIUM TESTING/ANALYZING	\$ 160,529	\$ 1,664	\$ (158,865)	-99%	99% Decrease - Radium removal costs will not be needed in 2024 with Milwaukee water.
6620	300 T&D OPS - LABOR, MATERIALS, & LINES EXP	\$ 50,396	\$ 97,089	\$ 46,693	93%	93% Increase - There was not a major flushing program in 2023. In 2024, the flushing program is budgeted to resume. This account also includes costs for natural gas at the BPS for all of 2024.
6620	600 T&D OPERATOR & LINES EXP	\$ 87,487	\$ 136,505	\$ 49,017	56%	56% Increase - Locating for the GWA pipeline is budgeted in 2024. Any costs associated with the return flow pipeline will be invoiced to the City.
6730	300 T&D MAINT OF MAINS	\$ 383,256	\$ 462,141	\$ 78,884	21%	21% Increase - An increased number of main breaks are budgeted as a precaution due to the increased pressure with the new GWA water. Cathodic protection analysis of both the water supply pipeline and return flow pipeline are budgeted in 2024. This will become a yearly expense going forward. Costs associated with the return flow pipeline will be forwarded on to the City.
6770	300 T&D MAINT OF HYDRANTS	\$ 49,964	\$ 205,783	\$ 155,819	312%	312% Increase - A firm is budgeted to be hired to paint and sand blast one-third of the hydrants in our system in 2024.
9030	200 CA RECORDS/COLLECTIONS	\$ 518,166	\$ 584,917	\$ 66,751	13%	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. An additional customer service person is also budgeted in 2024.
9200	200 A&G WAGES - BUDG, PSC, A/R, A/P, PURCH	\$ 182,536	\$ 234,616	\$ 52,080	29%	29% Increase - There will be a labor allocation shift with a retirement from department 100 to 200. The vacant administrative services position is also budgeted to be filled in 2024.
9211	300 A&G VEHICLE & EQUIP SERVICE & MAINTENANCE	\$ 121,872	\$ 163,835	\$ 41,964	34%	34% Increase - An 8% increase in fuel costs are budgeted for 2024. Diesel for the BPS generator is budgeted for a whole year in 2024.
9230	100 A&G OUTSIDE SERVICES	\$ 8,300	\$ 72,410	\$ 64,110	772%	772% Increase - A study with the City regarding Wastewater reorganization is budgeted for 2024. Coordination with the City for public outreach and website
9230	200 A&G OUTSIDE SERVICES	\$ 60,210	\$ 101,920	\$ 41,710	69%	69% Increase - Website updates are budgeted in 2024. Public Service Commission assistance with the monitoring plan is also budgeted in 2024 (previously part of the GWA project).
9230	300 A&G OUTSIDE SERVICES	\$ -	\$ 250,000	\$ 250,000	100%	100% Increase - A water system master plan update is budgeted for 2024.
9264	100 A&G HEALTH INSURANCE	\$ 539,205	\$ 550,985	\$ 11,780	2%	2% Increase - A 2% increase to health insurance is budgeted in 2024. Two additional employees are budgeted in 2024, as well.
9264	150 A&G HEALTH INSURANCE	\$ 243,267	\$ 293,134	\$ 49,866	20%	20% Increase - There have been/will be several newly retired employees added to the retiree insurance plan.
9320	300 A&G MAINT OF GENERAL PLANT	\$ 80,060	\$ 154,392	\$ 74,332	93%	93% Increase - Labor associated with the Water System Master Plan Update, summer help, roof maintenance and tuckpointing, and new garage door openers are budgeted in 2024.

\$ 5,493,922 \$ 8,470,050 \$ 2,976,128 54%

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

1,981,484
(1,175,179)

TOTAL EXPENSES ANALYZED

\$ 9,276,355

MANAGERS' EXPENSES

\$ 9,829,341

% OF MANAGERS' EXPENSES ANALYZED

94.4%

2024 Budget Variance Analysis							
		2023 B	2023 P	2024 B	24B/23P Δ		Variance Explanations
					%	\$	
4030-200	DEPRECIATION EXP - U PLANT	3,585,915	3,585,915	3,348,171	-7%	(237,745)	
4080-200	PILOT EXPENSE	2,355,094	2,355,094	2,164,479	-8%	(190,615)	
4081-100	EMPLOYER SOC SEC/MEDICARE	191,284	164,647	197,743	20%	33,096	20% Increase - In 2023, we were short-staffed by one employee in Administrative Services all year and had partial year vacancies in several positions in Operations. In 2024, those positions are budgeted for.
4082-100	TAXES - UNEMPLOYMENT COMP	6,660	-	1,000	100%	1,000	
4083-200	TAXES - PSC ASSESSMENT	15,766	11,963	15,568	30%	3,606	
4084-300	TAXES - DNR WATER USE FEE	125	125	125	0%	-	
4150-200	REVENUE FROM JOBBING/CONTRACTS	(8,764,838)	(7,207,879)	(1,384,314)	-81%	5,823,565	81% Decrease - Payments from the City for Return Flow expenditures and Milwaukee costs for the GWA project 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 4160-200, making the net impact in the current year 0. Because the GWA project is wrapping up, costs are less in 2024.
4160-200	COS FROM JOBBING & CONTRACTS	8,764,838	7,207,644	1,384,314	-81%	(5,823,330)	81% Decrease - Costs forwarded to the City for Return Flow expenditures and Milwaukee costs invoiced to them for the GWA project are posted to this account. The payments received from the City and from Milwaukee are booked to 4150-200, making the net impact in the current year 0. Because the GWA project is wrapping up, costs are less in 2024.
4170-100	MISC. NON-OPERATING REVENUE		(25,500)		-100%	25,500	100% Increase - A cell inception fee for Verizon Wireless was paid to the Utility in 2023.
4190-200	INT INCOME - SWEEP - WSB	(81,500)	(578,953)	(137,400)	-76%	441,553	76% Decrease - Interest income has been budgeted conservatively for 2024.
4191-200	INT INCOME - LGIP - GEN FUND	(47,800)	(567,187)	(126,900)	-78%	440,287	78% Decrease - Interest income has been budgeted conservatively for 2024.
4192-200	INT INCOME - LGIP - DEBT PAYMENT FUND	(10,800)	(132,260)	(51,400)	-61%	80,860	61% Decrease - Interest income has been budgeted conservatively for 2024.
4193-200	INT INCOME - LGIP - IMPROVE FUND	-	(3)	-	-100%	3	
4195-200	INT INCOME - LGIP - EQUIP REPLACE	(67,500)	(684,248)	(185,600)	-73%	498,648	73% Decrease - Interest income has been budgeted conservatively for 2024.
4196-200	INT INCOME - LGIP - TAX EQUIV	(9,400)	(104,376)	(28,500)	-73%	75,876	73% Decrease - Interest income has been budgeted conservatively for 2024.
4197-200	FAIR MARKET VALUE	-	-	-	0%	-	

2024 Budget Variance Analysis							
		2023 B	2023 P	2024 B	24B/23P Δ		Variance Explanations
					%	\$	
4198-200	INT INCOME - LGIP - DEBT RESERVE	-	-	-	0%	-	
4210-100	REVENUE FROM CONTRIBUTIONS - GRANTS	(530,000)	(530,000)	-	-100%	530,000	100% Decrease - A federal grant was awarded for the GWA project in 2023.
4210-600	REVENUE FROM CONTRIBUTIONS	(1,431,529)	(1,097,235)	(545,094)	-50%	552,141	50% Decrease - Developer projects are anticipated to be less in 2024.
4250-200	MISCELLANEOUS AMORTIZATION	(191,106)	(191,106)	-	-100%	191,106	100% Decrease - Amortization required by PSC for CIAC was completed in 2023.
4260-200	DEPRECIATION EXPENSE - CONTRIBUTED PLANT	818,885	818,885	820,306	0%	1,421	
4261-100	LOBBYING EXPENSE	85,653	92,455	82,548	-11%	(9,908)	
4269-200	MISC INTEREST EXPENSE		452		-100%	(452)	
4270	INT EXPENSE - LTD - 2020 BONDS	110,078	110,078	107,747	-2%	(2,331)	
4270-200	Int Expense-Notes	-	-	-	0%	-	
4270-600	Int Expense-LTD - 2020 SDWLP/WIFIA	1,209,510	1,108,281	1,344,085	21%	235,805	21% Increase - The Utility projects that it will request the majority of the balance of the WIFIA debt needed for the GWA project by the end of the year 2023, so interest costs will be higher in 2024.
4271-200	Int Expense-LTD-2021 Bonds	189,819	189,819	184,819	-3%	(5,000)	
4272-200	INT EXPENSE - LTD - 2022 GORB	740,469	750,642	770,988	3%	20,346	
4273-200	Int Expense-LTD-2013 Bonds	25,950	19,463	-	-100%	(19,463)	100% Decrease - The balance of the 2013 GORB was paid off in 2023.
4273-600	Int Expense - LTD - 2013 SDWLP Bond	12,162	12,162	11,086	-9%	(1,075)	
4274-200	INT EXPENSE - LTD - 2014 BONDS	18,250	18,250	7,950	-56%	(10,300)	56% Decrease - The balance of the 2014 GORB will be paid off in 2024.
4275-200	INT EXPENSE - LTD - 2015 BONDS	170,700	170,700	159,000	-7%	(11,700)	
4276-200	INT EXPENSE - LTD - 2016 BONDS	211,563	211,563	201,138	-5%	(10,425)	
4278-200	Int Expense-LTD- 2018 Bonds	-	-	-	0%	-	
4278-600	INT EXPENSE - LTD - 2018 SDWLP	10,151	10,151	9,573	-6%	(578)	
4279-600	Int Expense-LTD- 2019 SDWLP	184,164	184,164	173,864	-6%	(10,300)	
4280-200	Amortization Exp - Issue Costs	30,000	18,400	30,000	63%	11,600	63% Increase - WIFIA fees are budgeted to increase for 2024, as the project will be complete and all loan funds will be disbursed.
4285-200	Amort of Pre-paid Int Exp/Loss on Advance Refunding	97,809	97,809	97,809	0%	-	
4290-200	Amortized Rev Prem on NP to City	-	-	-	0%	-	
4295-200	AMORTIZED REV - BOND PREMIUM	(144,632)	(154,882)	(111,318)	-28%	43,564	28% Decrease - 2013 GORB was paid off in 2023 and the 2014 GORB will be paid off by the end of 2024.
4318-200	OTHER INTEREST COSTS	-	-	-	0%	-	
4340	MISC CREDITS TO SURPLUS	-	-	-	0%	-	
4350	MISC DEBITS TO SURPLUS	-	-	-	0%	-	

2024 Budget Variance Analysis							
		2023 B	2023 P	2024 B	24B/23P Δ		Variance Explanations
					%	\$	
4610-200	M SALES - IRRIGATION	(65,916)	(89,844)	(86,096)	-4%	3,748	4% Decrease - 2023 was a hot and dry year, so consumption was high. In 2024, the budget is based on a more typical year with a 2% reduction for conservation, but does include the rate increase authorized by the PSC.
4611-200	M SALES - RESIDENTIAL	(5,852,675)	(6,219,007)	(7,930,080)	28%	(1,711,073)	28% Increase - 2023 was a hot and dry year, so consumption was high. In 2024, the budget is based on a more typical year with a 2% reduction for conservation, but does include the rate increase authorized by the PSC.
4612-200	M SALES - COMMERCIAL	(1,704,019)	(1,861,375)	(2,334,257)	25%	(472,882)	25% Increase - 2023 was a hot and dry year, so consumption was high. In 2024, the budget is based on a more typical year with a 2% reduction for conservation, but does include the rate increase authorized by the PSC.
4613-200	M SALES - INDUSTRIAL	(611,101)	(707,322)	(875,329)	24%	(168,007)	24% Increase - 2023 was a hot and dry year, so consumption was high. In 2024, the budget is based on a more typical year with a 2% reduction for conservation, but does include the rate increase authorized by the PSC.
4614-200	M SALES - PUBLIC	(296,714)	(326,592)	(405,922)	24%	(79,330)	24% Increase - 2023 was a hot and dry year, so consumption was high. In 2024, the budget is based on a more typical year with a 2% reduction for conservation, but does include the rate increase authorized by the PSC.
4615-200	METERED/MULTI-FAMILY	(1,900,923)	(2,000,049)	(2,583,477)	29%	(583,428)	29% Increase - 2023 was a hot and dry year, so consumption was high. In 2024, the budget is based on a more typical year with a 2% reduction for conservation, but does include the rate increase authorized by the PSC.
4616-200	SALES - PRIVATE FIRE	(306,089)	(321,227)	(423,621)	32%	(102,394)	32% Increase - 2023 was a hot and dry year, so consumption was high. In 2024, the budget is based on a more typical year with a 2% reduction for conservation, but does include the rate increase authorized by the PSC.

2024 Budget Variance Analysis							
		2023 B	2023 P	2024 B	24B/23P Δ		Variance Explanations
					%	\$	
4618-200	SALES - PUBLIC FIRE	(2,660,267)	(2,791,727)	(3,640,433)	30%	(848,706)	30% Increase - 2023 was a hot and dry year, so consumption was high. In 2024, the budget is based on a more typical year with a 2% reduction for conservation, but does include the rate increase authorized by the PSC.
4700-200	CUSTOMER LATE CHARGES	(131,476)	(132,172)	(143,418)	9%	(11,245)	
4710-200	MISC SERVICE REVENUES	(62,057)	(66,363)	(66,000)	-1%	363	
4710-300	MISC SERVICE REVENUES	(800)	-	-	0%	-	
4710-600	MISC SERVICE REVENUES	(1,760)	(2,310)	-	-100%	2,310	
4720-200	RENTS FROM UTILITY PROPERTY	(319,899)	(306,594)	(368,524)	20%	(61,930)	20% Increase - A new cell lease was signed for Meadowbrook Tower to begin in 2024.
4740-200	OTHER WATER REVENUES	(1,000)	(349)	(1,000)	187%	(651)	
4740-300	OTHER WATER REVENUES	-	-	-	0%	-	
4742-200	SEWER BILLING REIMBURSEMENT	(40,118)	(40,118)	(50,629)	26%	(10,511)	26% Increase - the PSC authorized rate of return is used to calculate the sewer reimbursement and it increased to 6.2% with our last rate case.
6000-100	SOURCE OPR/SUPR & ENGINEERING	12,161	-	14,831	100%	14,831	100% Increase - There will be a labor allocation shift, with no change to FTE's.
6000-300	SOURCE OPR/SUPR & ENGINEERING	-	-	-	0%	-	
6020-200	SOURCE - PURCHASED WATER	1,256,571	720,403	-	-100%	(720,403)	100% Decrease - Water was purchased from Milwaukee beginning in August 2023. In 2024 it will be budgeted for a whole year in department 300.
6020-300	SOURCE - PURCHASED WATER	-	-	3,057,199	100%	3,057,199	100% Increase - Water was purchased from Milwaukee beginning in August 2023. In 2024 it will be budgeted for a whole year in department 300.
6030-200	SOURCE-MISC.OPERATING EXPENSES	958,332	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.
6030-300	SOURCE MISC OPERATING EXPENSES	374	-	-	0%	-	
6030-600	SOURCE MISC OPERATING EXPENSES	-	-	-	0%	-	
6100-100	SOURCE MTCE/SUPR & ENGINEERING	12,161	18,120	14,831	-18%	(3,289)	
6100-300	SOURCE MTCE/SUPR & ENGINEERING	-	-	-	0%	-	
6140-300	SOURCE MAINT - WELLS & SPRINGS	-	-	-	0%	-	
6140-600	SOURCE MAINT WELLS AND SPRINGS	-	-	-	0%	-	
6145-200	SOURCE MAINT - WELL ABANDON & CROSS CONN	-	-	-	0%	-	
6145-300	SOURCE MAINT - WELL ABANDON & CROSS CONNECT	-	-	-	0%	-	
6145-600	SOURCE MAINT - WELL ABANDON & CROSS CONNECT	-	-	-	0%	-	

2024 Budget Variance Analysis							
		2023 B	2023 P	2024 B	24B/23P Δ		Variance Explanations
					%	\$	
6200-300	PUMP OP - SUP & ENGINEERING	19,907	21,034	20,772	-1%	(262)	
6230-300	PUMP OP - POWER	786,614	811,461	746,628	-8%	(64,834)	8% Decrease - Gas and electric charges are budgeted to increase 8.4% in 2024. With the switch to Milwaukee water, ground water wells will no longer be using electricity for pumping water. The BPS has been added for source water pumping in 2024.
6240-300	PUMP OP - LAB & EXP	58,099	38,500	55,028	43%	16,528	43% Increase - Cross training for the new BPS will continue in 2024. Summer help is also budgeted in 2024, and the Utility had no summer help in 2023.
6260-300	PUMP OP - MISC EXP	33,479	31,940	53,315	67%	21,375	67% Increase - Lawn care is budgeted to increase 8% in 2024 and will include the BPS. Wastewater and return flow costs for the BPS are budgeted as well. Summer help is also budgeted in 2024 and the Utility had no summer help in 2023.
6260-600	PUMP OP - MISC EXP	-	-	-	0%	-	
6269-300	PUMP OP - TRAINING	-	-	-	0%	-	
6300-300	PUMP MAINT - SUP & ENGINEER	19,907	21,034	20,772	-1%	(262)	
6310-300	PUMP STRUCT MAINTENANCE	64,245	80,669	69,245	-14%	(11,424)	14% Decrease - The generator at Well #12 was moved to Hillcrest reservoir in 2023.
6330-300	PUMP EQUIP MAINTENANCE	92,035	88,664	144,650	63%	55,986	63% Increase - Labor is higher in 2024 as there will be cross-training associated with the new BPS.
6400-300	TMNT OPS - SUPERV & ENGINEERING	13,246	13,610	18,663	37%	5,053	
6410-300	TMNT - CHEMICALS	221,585	251,221	139,679	-44%	(111,542)	44% Decrease - Chemical costs will be less in 2024 because of the switch to Milwaukee water.
6420-300	TMNT - LABOR, MATERIALS & EXPENSES	182,060	178,592	114,173	-36%	(64,419)	36% Decrease - UCMR5, IOC, and SOC testing, as required by the DNR, was performed in 2023. Water quality parameter testing will be done on a smaller scale in 2024.
6420-600	TMNT - LABOR, MATERIALS & EXPENSES	-	-	-	0%	-	
6424-300	TMNT - RADIUM TESTING/ANALYZING	178,666	160,529	1,664	-99%	(158,865)	99% Decrease - Radium removal costs will not be needed in 2024 with Milwaukee water.
6429-300	TMNT - TRAINING	-	-	-	0%	-	
6430-300	TMNT - MISC EXPENSE	450	450	450	0%	-	
6434-100	WATER QUALITY TEAM EXPENSES	-	-	-	0%	-	
6435-300	TMNT - MISC EXP SARA	-	-	-	0%	-	
6500-300	TMNT MAINT - SUPERV & ENGINEERING	-	-	-	0%	-	

2024 Budget Variance Analysis							
		2023 B	2023 P	2024 B	24B/23P Δ		Variance Explanations
					%	\$	
6510-300	TMNT MAINT - BLDG & FIXTURES	1,800	-	-	0%	-	
6520-300	TMNT EQUIPMENT MAINT	39,764	17,745	19,810	12%	2,065	
6600-300	T&D OPS - SUPERV & ENGINEERING	8,981	9,898	20,772	110%	10,874	110% Increase - There will be a labor allocation shift, with no change to FTE's.
6610-300	T&D OPS - STORAGE FACILITIES EXPENSE	10,080	5,859	9,820	68%	3,961	
6620-200	T&D OPS	5,901	4,644	3,788	-18%	(856)	
6620-300	T&D OPS - LABOR, MATERIALS, & LINES EXP	50,400	50,396	97,089	93%	46,693	93% Increase - There was not a major flushing program in 2023. In 2024, the flushing program is budgeted to resume. This account also includes costs for natural gas at the BPS for all of 2024.
6620-600	T&D OPERATOR & LINES EXP	107,285	87,487	136,505	56%	49,017	56% Increase - Locating for the GWA pipeline is budgeted in 2024. Any costs associated with the return flow pipeline will be invoiced to the City.
6630-100	T&D METER EXPENSE	-	-	-	0%	-	
6630-200	T&D METER EXPENSE	127,462	120,898	124,885	3%	3,987	
6630-300	T & D METER EXPENSE	6,377	0	-	-100%	(0)	
6630-600	T&D METER EXPENSE	671	1,814	-	-100%	(1,814)	
6640-200	T&D CUSTOMER INSTALL	125,499	98,091	117,152	19%	19,061	19% Increase - Back flow preventers are budgeted to be purchased in 2024. The cost of these are passed on to customers when they purchase them for cross connection compliance.
6640-300	T&D CUSTOMER INSTALL	-	517	-	-100%	(517)	
6640-600	T&D CUSTOMER INSTALL	-	-	-	0%	-	
6650-100	T&D MISC EXPENSE	-	-	-	0%	-	
6650-200	T&D MISC EXPENSE	-	559	-	-100%	(559)	
6650-300	T&D MISC EXPENSE	7,250	11,021	7,250	-34%	(3,771)	
6650-600	T&D MISC EXPENSE	118,114	124,200	120,980	-3%	(3,220)	
6659-200	T&D TRAINING	-	1,121	3,274	192%	2,153	
6659-300	T&D TRAINING	7,904	19,825	18,929	-5%	(896)	
6659-600	T&D TRAINING	1,343	234	1,064	355%	830	
6700-100	T&D MAINT SUPERVISION & ENGR	12,161	9,060	14,831	64%	5,771	
6700-300	T&D MAINT SUPERVISION & ENGR	-	-	-	0%	-	
6700-600	T&D MAINT SUPERVISION & ENGR	21,616	17,220	20,747	20%	3,527	
6720-300	T&D MAINT RESERVOIRS & STANDPIPES	-	(75)	-	-100%	75	
6730-200	T&D MAINT OF MAINS		666		-100%	(666)	

2024 Budget Variance Analysis							
		2023 B	2023 P	2024 B	24B/23P Δ		Variance Explanations
					%	\$	
6730-300	T&D MAINT OF MAINS	383,063	383,256	462,141	21%	78,884	21% Increase - An increased number of main breaks are budgeted as a precaution due to the increased pressure with the new GWA water. Cathodic protection analysis of both the water supply pipeline and return flow pipeline are budgeted in 2024. This will become a yearly expense going forward. Costs associated with the return flow pipeline will be forwarded on to the City.
6730-600	T&D MAINT OF MAINS	33,000	19,656	35,000	78%	15,344	78% Increase - The City's paving program is larger in 2024, so there are an increased number of valve adjustments budgeted.
6750-200	T&D MAINT STREET SERVICES	-	286	-	-100%	(286)	
6750-300	T&D MAINT STREET SERVICES	54,462	35,566	49,266	39%	13,700	39% Increase - Repair parts are budgeted in 2024, but will only be used if needed for street service repairs.
6750-600	T&D MAINT STREET SERVICES	-	-	-	0%	-	
6751-300	T&D MAINT PROPERTY SERVICES	15,719	15,717	4,222	-73%	(11,495)	73% Decrease - Property replacements were completed in 2023. One property service replacement was budgeted in 2024 in the event we find a substandard service that we are unaware of.
6751-600	T&D MAINT PROPERTY SERVICES	-	-	-	0%	-	
6760-200	T&D MAINT OF METERS	7,852	3,557	8,575	141%	5,018	
6760-300	T&D MAINT OF METERS	-	3,213	-	-100%	(3,213)	
6760-600	T&D MAINT OF METERS	-	-	-	0%	-	
6761-300	T&D MAINT OF MIU'S	-	-	-	0%	-	
6770-200	T&D MAINT OF HYDRANTS	-	2,504	-	-100%	(2,504)	
6770-300	T&D MAINT OF HYDRANTS	100,791	49,964	205,783	312%	155,819	312% Increase - A firm is budgeted to be hired to paint and sand blast one-third of the hydrants in our system in 2024.
6770-600	T&D MAINT OF HYDRANTS	-	-	-	0%	-	
6780-300	T&D MAINT - COMPUTER PUMP CONTROLS	62,792	62,839	58,894	-6%	(3,945)	
9010-100	CA - SUPERVISION	12,161	9,060	14,831	64%	5,771	
9010-200	CA - SUPERVISION	4,738	6,539	5,199	-20%	(1,340)	
9020-200	CA METER READING	44,598	61,854	60,717	-2%	(1,136)	
9020-300	CA METER READING	-	1,881	-	-100%	(1,881)	
9020-600	CA METER READING	-	-	-	0%	-	
9022-200	CA AMR Telephone Charges	-	-	-	0%	-	
9023-200	CA SEWER ADMIN	5,804	6,865	4,105	-40%	(2,760)	
9023-300	CA SEWER ADMIN	-	503	-	-100%	(503)	
9030-100	CA RECORDS/COLLECTIONS	4,522	4,334	7,383	70%	3,049	

2024 Budget Variance Analysis							
		2023 B	2023 P	2024 B	24B/23P Δ		Variance Explanations
					%	\$	
9030-200	CA RECORDS/COLLECTIONS	404,565	518,166	584,917	13%	66,751	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. An additional customer service person is also budgeted in 2024.
9032-200	CA TAX ROLL/COLLECTIONS	5,356	5,355	5,325	-1%	(31)	
9032-600	CA TAX ROLL/COLLECTIONS	2,591	1,500	1,597	6%	97	
9040-200	CA UNCOLLECTABLE ACCOUNTS	6,500	9,407	9,500	1%	93	
9050-100	CA MISC EXPENSE	-	-	-	0%	-	
9050-200	CA MISC EXPENSE	-	986	-	-100%	(986)	
9050-300	CA MISC EXPENSE	-	368	-	-100%	(368)	
9050-600	CA MISC EXPENSE	5,371	7,948	6,298	-21%	(1,650)	
9059-100	CA TRAINING	-	-	-	0%	-	
9060-100	CA CONSERVATION AND OUTREACH	8,107	9,060	23,243	157%	14,183	157% Increase - Coordination with the City for public outreach is budgeted in 2024.
9060-200	CA CONSERVATION & OUTREACH	83,556	52,555	69,028	31%	16,473	31% Increase - Commercial conservation incentives are budgeted to increase in 2024.
9060-300	CA - CONSERVATION AND OUTREACH	-	-	-	0%	-	
9060-600	CA - CONSERVATION AND OUTREACH	-	283	-	-100%	(283)	
9100-600	SALES EXPENSES	-	-	-	0%	-	
9200-100	A&G WAGES - BUDG, PSC, A/R, A/P, PURCH	102,692	84,813	80,895	-5%	(3,918)	
9200-200	A&G WAGES - BUDG, PSC, A/R, A/P, PURCH	178,857	182,536	234,616	29%	52,080	29% Increase - There will be a labor allocation shift with a retirement from department 100 to 200. The vacant administrative services position is also budgeted to be filled in 2024.
9200-300	A&G WAGES - BUDG, PURCH, PSC, A/R, A/P	8,573	5,969	14,361	141%	8,392	
9200-600	A&G WAGES - BUDG, PSC, PURCH, A/R, A/P	21,543	22,303	23,581	6%	1,278	
9201-100	A&G ADMIN WAGES ASSOC W/ CONSTRUCTION	21,116	15,378	13,912	-10%	(1,466)	
9201-200	A&G ADMIN WAGES ASSOC W/ CONSTRUCTION	8,030	8,016	8,172	2%	156	
9201-300	A&G ADMIN WAGES ASSOC W/ CONSTRUCTION	-	-	-	0%	-	
9201-600	A&G ADMIN WAGES ASSOC W/ CONSTRUCTION	23,117	29,238	23,221	-21%	(6,017)	
9208-100	A&G WORKSHOPS & PROF MTGS LABOR	22,800	14,406	14,037	-3%	(369)	
9208-200	A&G WORKSHOPS & PROF MTGS LABOR	2,734	1,741	2,876	65%	1,135	
9208-300	A&G WORKSHOPS & PROF MTGS LABOR	15,325	1,237	22,986	1758%	21,749	1758% Increase - Conferences not attended in 2023 because of the GWA project are budgeted to be attended in 2024.
9208-600	A&G WORKSHOPS & PROF MTGS LABOR	5,654	5,097	8,704	71%	3,607	

2024 Budget Variance Analysis							
		2023 B	2023 P	2024 B	24B/23P Δ		Variance Explanations
					%	\$	
9211-300	A&G VEHICLE & EQUIP SERVICE & MAINTENANCE	130,960	121,872	163,835	34%	41,964	34% Increase - An 8% increase in fuel costs are budgeted for 2024. Diesel for the BPS generator is budgeted for a whole year in 2024.
9211-600	A&G VEHICLE & EQUIP SERVICE & MAINTENANCE	300	146	500	242%	354	
9212-100	A&G WORKSHOPS & MTG REGISTRATIONS	6,800	2,033	9,400	362%	7,368	
9212-200	A&G WORKSHOPS & MTG REGISTRATIONS	3,300	897	3,000	234%	2,103	
9212-300	A&G WORKSHOPS & MTG REGISTRATIONS	2,180	2,354	4,630	97%	2,276	
9212-600	A&G WORKSHOPS & MTG REGISTRATIONS	1,530	711	830	17%	119	
9213-100	A&G SUBSCRIPTIONS & PUBLICATIONS	500	396	500	26%	104	
9213-200	A&G SUBSCRIPTIONS & PUBLICATIONS	100	-	100	100%	100	
9213-300	A&G SUBSCRIPTIONS & PUBLICATIONS	-	-	-	0%	-	
9213-600	A&G SUBSCRIPTIONS & PUBLICATIONS	-	-	-	0%	-	
9214-300	A&G BUILDING SERVICES	74,111	75,675	86,875	15%	11,200	15% Increase - Cleaning services are budgeted to increase in 2024, and include costs to clean the office carpets. Gas and electric costs for the office and inventory storage facilities are also budgeted to increase in 2024.
9214-600	A&G BUILDING SERVICES	-	-	-	0%	-	
9215-200	A&G COMMUNICATIONS	29,075	22,694	27,630	22%	4,937	
9216-100	A&G MINOR EQUIP	2,500	8,912	7,000	-21%	(1,912)	
9216-200	A&G MINOR EQUIP	6,250	2,835	9,200	224%	6,365	
9216-300	A&G MINOR EQUIPMENT	28,250	28,261	29,674	5%	1,413	
9216-600	A&G MINOR EQUIPMENT	500	544	600	10%	56	
9217-100	A&G MEMBERSHIPS/INDUSTRY	9,150	7,360	13,180	79%	5,820	
9217-200	A&G MEMBERSHIPS/INDUSTRY	620	-	120	100%	120	
9217-300	A&G MEMBERSHIPS/INDUSTRY	1,600	1,609	1,000	-38%	(609)	
9217-600	A&G MEMBERSHIPS/INDUSTRY	-	166	-	-100%	(166)	
9218-100	A&G MEALS, LODGING, TRAVEL	9,850	1,777	10,250	477%	8,473	
9218-200	A&G MEALS, LODGING, TRAVEL	5,800	259	5,350	1968%	5,091	
9218-300	A&G MEALS, LODGING, TRAVEL	3,395	1,776	6,595	271%	4,819	
9218-600	A&G MEALS, LODGING, TRAVEL	2,600	852	2,900	240%	2,048	
9219-100	A&G OFFICE SUPPLIES & PRINTING	900	179	900	403%	721	
9219-200	A&G OFFICE SUPPLIES & PRINTING	131,996	20,282	25,392	25%	5,110	
9219-300	A&G OFFICE SUPPLIES & PRINTING	-	-	-	0%	-	
9219-600	A&G OFFICE SUPPLIES & PRINTING	-	-	-	0%	-	

2024 Budget Variance Analysis							
		2023 B	2023 P	2024 B	24B/23P Δ		Variance Explanations
					%	\$	
9230-100	A&G OUTSIDE SERVICES	17,500	8,300	72,410	772%	64,110	772% Increase - A study with the City regarding Wastewater reorganization is budgeted for 2024. Coordination with the City for public outreach and website maintenance is budgeted in 2024 and leadership development is also budgeted.
9230-200	A&G OUTSIDE SERVICES	61,593	60,210	101,920	69%	41,710	69% Increase - Website updates are budgeted in 2024. Public Service Commission assistance with the monitoring plan is also budgeted in 2024 (previously part of the GWA project).
9230-300	A&G OUTSIDE SERVICES	-	-	250,000	100%	250,000	100% Increase - A water system master plan update is budgeted for 2024.
9230-600	A&G OUTSIDE SERVICES	-	-	20,000	100%	20,000	100% Increase - Work order optimization with the new billing and accounting software is budgeted in 2024.
9240-200	A&G PROPERTY, LIABILITY, CASUALTY INSURANCE	100,908	93,564	101,839	9%	8,274	
9250-200	A&G WORKERS COMPENSATION INSURANCE	37,289	26,645	32,787	23%	6,142	
9251-100	A&G LOSSES, DAMAGES & FINES - NOT COVERED BY INSURANCE	2,000	-	2,000	100%	2,000	
9263-100	A&G RETIREMENT	168,806	150,875	174,369	16%	23,494	16% Increase - Additional employees are budgeted for the vacancies in Operations and Administrative Services. The contribution percentage will increase from 6.8% to 6.9% in 2024.
9264-100	A&G HEALTH INSURANCE	594,653	539,205	550,985	2%	11,780	2% Increase - A 2% increase to health insurance is budgeted in 2024. Two additional employees are budgeted in 2024, as well.
9264-150	A&G HEALTH INSURANCE	234,161	243,267	293,134	20%	49,866	20% Increase - There have been/will be several newly retired employees added to the retiree insurance plan.
9265-100	A&G LIFE INSURANCE	10,572	11,221	10,985	-2%	(236)	
9265-150	A&G LIFE INSURANCE	3,720	3,798	4,100	8%	302	
9266-100	A&G UNIFORMS	14,100	11,045	13,350	21%	2,305	
9266-200	A&G Uniforms	-	-	-	0%	-	
9266-300	A&G UNIFORMS	-	-	-	0%	-	
9267-100	A&G OTHER BENEFITS	14,000	27,874	35,000	26%	7,126	
9267-200	A&G OTHER BENEFITS	-	-	-	0%	-	
9267-300	A&G OTHER BENEFITS	-	-	-	0%	-	
9267-600	A&G OTHER BENEFITS	-	-	-	0%	-	
9271-100	A&G DENTAL INSURANCE	24,915	23,309	25,118	8%	1,809	
9271-150	A&G DENTAL INSURANCE	-	0	0	0%	0	
9272-100	A&G LONG TERM DISABILITY INSURANCE	8,579	6,903	9,076	31%	2,173	

2024 Budget Variance Analysis							
		2023 B	2023 P	2024 B	24B/23P Δ		Variance Explanations
					%	\$	
9273-100	A&G SEC. 125 PLAN ADMIN - FLEX CO.	1,680	1,487	1,680	13%	193	
9275-100	A&G HRA FUND - WWU PAID	45,382	45,382	45,382	0%	-	
9280-100	A&G REGULATORY COMMISSION	-	1,106	-	-100%	(1,106)	
9280-200	A&G REGULATORY COMMISSION	54,019	26,389	2,937	-89%	(23,452)	89% Decrease - A water rate increase application was completed in 2023.
9300-100	A&G MISC GENERAL EXPENSE	9,750	57,130	60,934	7%	3,804	
9300-200	A&G MISC GENERAL EXPENSE	600	7,680	600	-92%	(7,080)	
9300-300	A&G MISC GENERAL EXPENSE	-	-	-	0%	-	
9300-600	A&G MISC GENERAL EXPENSE	-	-	22,501	100%	22,501	100% Increase - Post GWA project return flow labor is budgeted in this account for 2024. The City will be billed back for these costs.
9301-100	A&G COMMISSION MEETING EXPENSE	21,646	15,994	20,355	27%	4,362	
9301-200	A&G COMMISSION MEETING EXPENSE	7,327	9,084	6,932	-24%	(2,152)	
9301-600	A&G COMMISSION MEETING EXPENSE	2,203	1,948	2,338	20%	389	
9308-200	A&G SALES TAX EXPENSE	2,988	2,947	3,200	9%	253	
9320-100	A&G MAINT OF GENERAL PLANT	65,315	55,519	77,613	40%	22,094	40% Increase - Training for the General Manager position is budgeted in this account in 2024.
9320-200	A&G MAINT OF GENERAL PLANT	96,653	131,706	140,662	7%	8,956	
9320-300	A&G MAINT OF GENERAL PLANT	80,017	80,060	154,392	93%	74,332	93% Increase - Labor associated with the Water System Master Plan Update, summer help, roof maintenance and tuckpointing, and new garage door openers are budgeted in 2024.
9320-600	A&G MAINT OF GENERAL PLANT	-	-	-	0%	-	
	TOTAL REVENUES AND EXPENSES	2,358,343	(1,141,263)	906,145			
	CONTRA AND SEWER CREDIT ACCOUNTS	(1,808,591)	(1,640,761)	(1,814,149)			
	NET INCOME	549,752	(2,782,024)	(908,004)			