



2026 DRAFT Budget August Workshop

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2026 Budget

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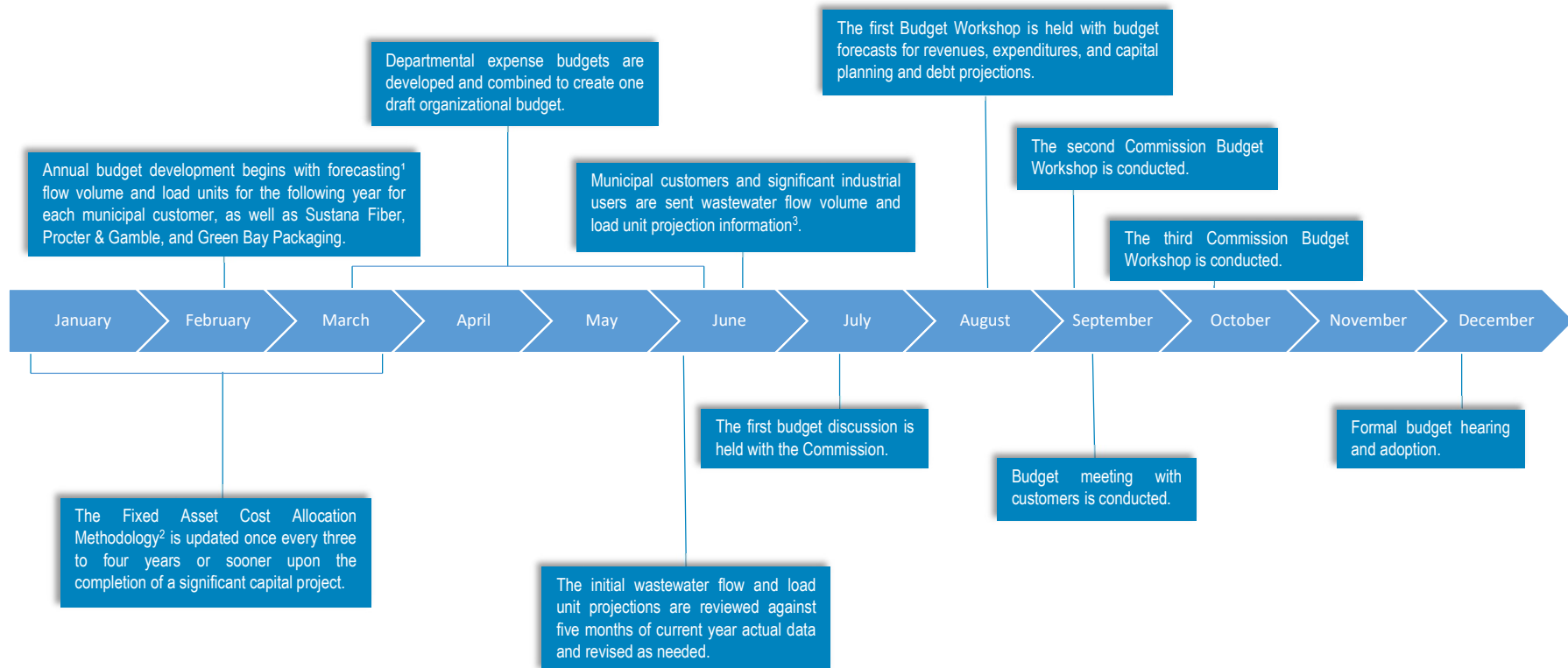
Message from the Executive Director

Under Development



Nathan Qualls, P.E.
Executive Director
NEW Water

Budget Calendar



¹ The forecasting process utilizes historical data along with additional adjustments for sewer service area growth.

² The Fixed Asset Cost Allocation Methodology is performed by an external rate consultant, who allocates new and existing capital investments to wastewater parameters (Flow, Biochemical Oxygen Demand, Suspended Solids, Phosphorus, and Total Kjeldahl Nitrogen) based upon the intended treatment purpose.

³ The information is comprised of the most recent two to three years of actual annual wastewater units, as well as current and upcoming budgeted wastewater units.

Summary of Revenue & Expenses

The following Summary of Revenues and Expenses table provides an overview of the previous two budgets, year-end actual, and proposed budget. The table is comprised of revenue sources, expenses, and capital and debt service categories. The specific budget items contained within each category are defined in the [Summary of Revenues and Expenses Legend](#) on the next page.

The right side of the summary table compares the proposed budget to current budget dollar and percent variances for each revenue and expense category. The notes at the bottom of the page provide additional clarity to categories within the table.

		2024 Budget	2024 Actual	2025 Budget	2026 Budget	% of Overall Expenses	2026 Budget Favorable/ (Unfavorable) Variance	% Variance
Revenues	Municipal User Fees ¹	\$ 43,590,078	\$ 44,182,080	\$ 45,970,269	\$ 48,845,341	83.3%	\$ 2,875,072	6.3%
	P&G User Fees	1,686,011	1,835,953	1,735,887	1,737,417	3.0%	1,530	0.1%
	GBP User Fees	1,216,094	1,120,835	870,820	959,664	1.6%	88,844	10.2%
	Mill Direct Allocation Charges (Year-End)	302,693	329,870	356,343	348,805	0.6%	(7,538)	-2.1%
	P&G Capital Charges	1,410,763	1,410,763	1,191,157	1,336,522	2.3%	145,365	12.2%
	GBP Capital Charges	905,340	905,340	921,306	1,033,739	1.8%	112,433	12.2%
	General Reserve Interest	25,076	122,787	25,076	25,076	0.0%	-	0.0%
	Other Revenues	1,270,921	1,337,864	1,324,346	1,358,017	2.3%	33,671	2.5%
		50,406,977	\$ 51,245,492	52,395,203	\$ 55,644,581	94.9%	\$ 3,249,378	6.2%
	DEBT and ICR Reserve Transfers	1,212,897	1,212,897	1,218,864	1,221,069	2.1%	2,205	0.2%
	Contribution (TO)/FROM Capital Reserve	-	(2,486,515)	-	1,800,000	3.1%	1,800,000	3.1%
	General Reserve Interest Offset	(25,076)	(122,787)	(25,076)	(25,076)	0.0%	(0)	0.0%
Expenses	Total Revenues	\$ 1,187,821	\$ (1,396,405)	\$ 1,193,789	\$ 2,995,993	5.1%	\$ 1,802,205	151.0%
		\$ 51,594,798	\$ 49,849,087	\$ 53,588,992	\$ 58,640,574	100.0%	\$ 5,051,583	9.4%
	Salaries & Benefits	13,364,548	13,024,315	13,699,999	14,296,985	24.4%	(596,986)	-4.4%
	Power	2,137,659	2,246,462	2,444,096	2,359,388	4.0%	84,708	3.5%
	Contracted Services	4,125,618	3,478,720	4,032,590	4,331,036	7.4%	(298,446)	-7.4%
	Maintenance & Repairs	2,990,765	2,402,904	2,558,195	2,522,874	4.3%	35,321	1.4%
	Chemicals	1,550,805	1,824,830	1,858,221	1,700,201	2.9%	158,020	8.5%
	Natural Gas & Fuel Oil	709,389	854,941	719,442	803,611	1.4%	(84,169)	-11.7%
	Solid Waste Disposal	460,750	244,483	384,893	366,899	0.6%	17,994	4.7%
	Interceptor System ²	678,793	260,010	771,731	1,016,194	1.7%	(244,463)	-31.7%
	Information Technology & Administrative	1,024,608	998,026	1,010,086	1,036,810	1.8%	(26,725)	-2.6%
	Insurance	541,044	536,230	564,569	594,800	1.0%	(30,231)	-5.4%
	Supplies	260,297	264,229	269,103	279,503	0.5%	(10,400)	-3.9%
	Employee Training & Development	167,184	143,415	193,179	195,619	0.3%	(2,440)	-1.3%
	Travel and Meetings	104,111	80,512	113,056	106,051	0.2%	7,005	6.2%
	DNR Environmental Fees	166,706	177,488	192,649	187,520	0.3%	5,129	2.7%
	Total O & M Expenses	\$ 28,282,272	\$ 26,536,565	\$ 28,811,808	\$ 29,797,490	50.8%	\$ (985,682)	-3.4%
	Debt Service ³	18,065,522	18,065,522	20,947,184	22,820,584	38.9%	(1,873,400)	-8.9%
	Annual Capital	5,247,000	5,247,000	3,830,000	6,022,500	10.3%	(2,192,500)	-57.2%
	Total Debt Service, Annual Capital & Rate Stabilization	\$ 23,312,522	\$ 23,312,522	\$ 24,777,184	\$ 28,843,084	49.2%	\$ (4,065,900)	-16.4%
	Total Expenses	\$ 51,594,798	\$ 49,849,087	\$ 53,588,992	\$ 58,640,574	100.0%	\$ (5,051,582)	-9.4%

Notes:

¹ Municipal User Fees equal municipal customers plus Sustana Fiber.

² Interceptor System includes all expenses related to Interceptors, Meter and Lift Stations, including chemicals, power, phones, pretreatment program, and water.

³ Debt Service for 2026 reflects collection and payments for 2027 Debt Payments.

Summary of Revenues & Expenses Legend

Revenues	Municipal User Fees	Municipal customer and Sustana Fiber Volume, Biochemical Oxygen Demand, Suspended Solids, Phosphorus, and Kjeldahl Nitrogen parameter revenue.
	Procter & Gamble (P&G) User Fees	P & G Volume, Biochemical Oxygen Demand, Suspended Solids, Phosphorus, and Kjeldahl Nitrogen parameter revenue.
	Green Bay Packaging (GBP) User Fees	GBP Volume, Biochemical Oxygen Demand, Suspended Solids, Phosphorus, and Kjeldahl Nitrogen parameter revenue.
	Mill Direct Charges	P&G and GBP Daily Sample Pickup and Laboratory Testing, Inspection, Monitoring, Dewatering, Operation & Maintenance, and Diggers Hotline.
	P&G Capital Charges	P&G Capital and Debt Service Charges.
	GBP Capital Charges	GBP Capital and Debt Service Charges.
	General Reserve Interest	Interest Income from General Fund Accounts (unrestricted funds) other than Investment Accounts.
	Other Revenues	Pretreatment Permit Fee and Charges, Grants, Hauled Waste, High Strength Hauled Waste, Sampling, Laboratory Analysis, Property Leases, and Interceptor Cost Recovery Temporary Leases.
	Debt and ICR Reserve Transfers	Identified debt obligation payments from Debt and ICR Reserves. Debt Transfer is Georgia Pacific obligation payment. ICR Debt Transfer includes payments for identified interceptor projects and customer prepayments for interceptor capacity.
	Plant Capital Replacement Reserve	Collection to or designated expenses allocated for future capital projects.
	General Reserve Interest Offset	Offset of Interest Income from General Fund Accounts (unrestricted funds) other than Investment Accounts.
Expenses	General Fund Transfers	Designated expenses allocated to be paid by this fund.
	Salaries & Benefits	Salaries, PTO/Vacation Payout, Health Benefits Opt-Out, Health, Dental, & Life Insurances, Overtime, Other Premium (Stand-By, Double Time and Call-in), Wisconsin Retirement, Social Security, Workers Compensation, Uniforms, Employee Referral Services, Long Term Disability and Wellness Program.
	Power	All Power for the treatment facilities not including power for meter and lift stations.
	Contracted Services	Contractor and Consultant Contracted Services, Legal and Audit Services, Custodial and Lawn Services, Occupational Health, Fire Protection and Detection, Household Hazardous Waste Station, Environmental Programs, Hazardous Waste Disposal, GBP Phosphorus Credits (TMDL Transfer and Reclaimed Water), Receiving Waters Planning and Monitoring, Recruitment, Class and Compensation, and Rate Study.
	Maintenance & Repairs	Repair and Maintenance Buildings and Equipment, Small Tools, Fuel for Vehicles and Boats, Freight In and Out, Water, Biogas Generator Oil, Equipment Leases and Rentals.
	Chemicals	Sodium Hypochlorite and Bisulfite, Polymer, Ferric Chloride, Activated Carbon, Chemical Boiler Water, Odor Removal Material, Sodium Hydroxide. Thermal Oil Make-Up and Laboratory Chemicals for the facilities.
	Natural Gas & Fuel Oil	Diesel for Generators, Fuel Oil for Process, Natural Gas for Process, Incineration, and Heating of Facilities and Incinerator Bed Material.
	Solid Waste Disposal	Material (grit, screenings, ash, and dewatered sludge) hauled to landfills.
	Interceptor System	Repair and Maintenance of Interceptors, Lift Stations, and Meter Stations; Pretreatment Program; Power for Meter and Lift Stations; Chemicals for Odor Control; Water; Telemetry Services; and Telephones.
	Administrative and Information Technology	Publishing, Postage, Data Processing, Employee Recognition, Public Information, Telephones, Safety Shoes and Glasses, Memberships and Dues, Publications and Subscriptions, Software Licenses and Maintenance Agreements, Permits, Meeting Expenses, Bank Service Charges, Bond Issuance Cost, Records Management, Community Outreach Partnership, and Education & Public Outreach.
	Insurances	Automobile, Marine, Property, Boiler and Machinery, Liability, Umbrella, Commercial Crime, Public Officials, Cyber, and Pollution.
	Supplies	Employee Security Badges, Safety & First Aid Equipment and Supplies, Small Computer Hardware and Software, Small Office Supplies, Cleaning/Janitorial Supplies, Building/Grounds Supplies, Shipping Supplies, etc.
	Employee Training & Development	Employee Development (Registration), Training, and Tuition.
	Travel & Meetings	Travel & Meetings, Lodging, Transportation, Meals, and Mileage.
	DNR Environmental Fees	Annual Environmental Statement Fees from the DNR, which includes: charges from NR101 discharge (includes a charge for all parameter pounds that have permit limits), Hazardous Waste Disposal Fees, Air Emission Fees, and Laboratory Certification Fee. Other Fees such as Tier 2 report fees (related to hazardous material management on site) and other license or permit application fees which may arise.
Debt Service & Annual Capital	Debt Service	Principal and Interest obligation payments incurred for Long Term Capital projects from Clean Water Fund Loans, General Obligation Bonds, and Promissory Notes to financial institutions.
	Annual Capital	Capital Improvements (maintenance equipment and interceptor repairs or replacements) funded with cash and/or reserve funds.

Municipal, Total Mills, & Sustana Fiber Rate Comparison

The following table shows the Cost of Service (COS) parameter unit rates for Municipal Customers, Sustana Fiber (SF), Procter & Gamble (P&G) and Green Bay Packaging (GBP). All unit rates are based upon the most current Cost Allocation Methodology Report which distributes the fixed asset investments to unit parameters and the system users.

The Municipal Customer parameter unit rates are calculated to capture Municipal Only and Common to All operation and maintenance expenses. Total capital is collected through the Capital Charge from the Municipal Customers and SF.

The Total Mills wastewater parameter unit rates are calculated in accordance with the Tripartite Agreements with P&G and GBP, City of Green Bay, and NEW Water. The Total Mills wastewater parameter unit rates are comprised of Mill Only and Common to All operation and maintenance expenses. P&G and GBP share the Total Mills unit rates because they convey their wastewater through a dedicated mill interceptor pipe that discharges to the Green Bay Treatment Facility.

The SF wastewater parameter unit rates are calculated in accordance with an agreement executed with SF, City of De Pere, and NEW Water. The SF wastewater parameter unit rates are comprised of Municipal Only and Common to All operation and maintenance expenses. SF conveys its wastewater through a dedicated pressurized force main that discharges into the De Pere Treatment Facility.

Per agreements and the dedicated sewer pipes to the treatment facilities, GBP, P&G, and SF do not participate in identified O&M expenses related to the municipal interceptor system. This is the main reasons for the difference in parameter unit rates across the user groups.

Municipal Operation and Maintenance Rate Comparison						
Parameter	COS Title	Units	2025 COS Rate (Sustana Adjusted)	2026 COS Rate (Sustana Adjusted)	2026 Budget Comparison with 2025 Adopted Budget	2026 Budget Comparison with 2025 Adopted Budget % Change
Volume (1,000 GALS)	Flow	kgals	\$0.72877	\$0.79888	\$0.0701	9.62%
Biochemical Oxygen Demand (LBS)	BOD	lbs	\$0.30578	\$0.30679	\$0.0010	0.33%
Suspended Solids (LBS)	TSS	lbs	\$0.32944	\$0.32120	(\$0.0082)	-2.50%
Phosphorus (LBS)	PHOS	lbs	\$1.34133	\$1.41356	\$0.0722	5.38%
Total Kjeldahl Nitrogen (LBS)	TKN	lbs	\$0.51682	\$0.52175	\$0.0049	0.95%
Total Mills (P&G and GBP) Operation and Maintenance Rate Comparison ¹						
Parameter	COS Title	Units	2025 COS Rate (Sustana Adjusted)	2026 COS Rate (Sustana Adjusted)	2026 Budget Comparison with 2025 Adopted Budget	2026 Budget Comparison with 2025 Adopted Budget % Change
Volume (1,000 GALS)	Flow	kgals	\$0.54062	\$0.57675	\$0.0361	6.68%
Biochemical Oxygen Demand (LBS)	BOD	lbs	\$0.30019	\$0.30141	\$0.0012	0.41%
Suspended Solids (LBS)	TSS	lbs	\$0.32570	\$0.31771	(\$0.0080)	-2.45%
Phosphorus (LBS)	PHOS	lbs	\$1.32872	\$1.40080	\$0.0721	5.42%
Total Kjeldahl Nitrogen (LBS)	TKN	lbs	\$0.50565	\$0.51085	\$0.0052	1.03%
Sustana Fiber Operation and Maintenance Rate Comparison ^{2,3}						
Parameter	COS Title	Units	2025 COS Rate (Sustana Adjusted)	2026 COS Rate (Sustana Adjusted)	2026 Budget Comparison with 2025 Adopted Budget	2026 Budget Comparison with 2025 Adopted Budget % Change
Volume (1,000 GALS)	Flow	kgals	\$0.55205	\$0.58136	\$0.0293	5.31%
Biochemical Oxygen Demand (LBS)	BOD	lbs	\$0.29280	\$0.29362	\$0.0008	0.28%
Suspended Solids (LBS)	TSS	lbs	\$0.31594	\$0.30787	(\$0.0081)	-2.55%
Phosphorus (LBS)	PHOS	lbs	\$1.28500	\$1.35337	\$0.0684	5.32%
Total Kjeldahl Nitrogen (LBS)	TKN	lbs	\$0.49543	\$0.49979	\$0.0044	0.88%

¹ Capital Charges for P&G and GBP are billed separately

² Capital Charges for Sustana Fiber to be billed separately by City of De Pere

³ Sustana Adjusted removes identified interceptor system costs from Sustana Fiber and assigns to Municipal

Flow & Load Projections

The following table shows the budgeted wastewater parameter units and the associated forecasted revenues for Flow (Volume), Biochemical Oxygen Demand (BOD), Total Suspended Solids (TSS), Phosphorus (P), and Total Kjeldahl Nitrogen (TKN) for each customer. The budgeted wastewater parameter units are forecasted for each customer utilizing historical data, adjusted for sewer service area growth, and input received from customers. The wastewater parameter revenue amounts for each customer are derived by multiplying the budgeted wastewater parameter units by the appropriate parameter unit rates found on the previous page. The Capital Charge amount is distributed proportional to each customer based upon their budgeted use of the system.

* The Capital Charge for Procter & Gamble and Green Bay Packaging is calculated and collected differently. They are allocated an equitable portion of Mill Only and Common to All Capital and Debt Service Costs, which are based upon their allocated parameter capacities within their Tripartite Agreement. The total capital amount due from each mill is invoiced semi-annually/annually and shown on the Procter & Gamble Cost of Service and the Green Bay Packaging Cost of Service pages.

	VOLUME		BOD		TSS		PHOS		TKN		Capital Charge		TOTAL AMOUNT
	1,000 Gallons	Amount	Pounds	Amount	Pounds	Amount	Pounds	Amount	Pounds	Amount	Allocation	Amount	
City of Green Bay	4,773,878	\$ 3,813,740	8,840,280	\$ 2,712,152	8,560,308	\$ 2,749,547	216,564	\$ 306,125	1,457,640	\$ 760,522	40.37%	\$ 9,406,090	\$ 19,748,176
City of De Pere	1,354,254	1,081,882	3,369,828	1,033,846	1,369,044	439,733	18,528	26,190	243,528	127,060	10.52%	2,450,589	5,159,301
Sustana Fiber	255,700	148,653	1,262,300	370,633	459,341	141,418	21,907	29,648	120,000	59,974	3.36%	782,201	1,532,527
Village of Allouez	705,000	563,208	870,696	267,125	1,067,844	342,988	21,816	30,838	168,684	88,011	4.97%	1,157,353	2,449,524
Village of Ashwaubenon	1,470,103	1,174,431	3,141,132	963,683	2,784,408	894,344	66,756	94,363	358,860	187,235	12.93%	3,012,095	6,326,151
Village of Bellevue	803,582	641,963	1,124,892	345,111	1,066,752	342,638	27,324	38,624	215,424	112,397	5.72%	1,332,583	2,813,316
Village of Hobart	259,170	207,045	468,312	143,676	470,593	151,153	10,796	15,261	92,031	48,017	2.21%	515,177	1,080,328
Village of Howard	918,822	734,025	1,800,000	552,231	4,400,000	1,413,268	34,044	48,123	374,544	195,418	11.55%	2,691,821	5,634,885
Village of Luxemburg	114,278	91,294	33,708	10,341	38,952	12,511	2,043	2,888	17,500	9,131	0.46%	107,783	233,949
Village of Pulaski	189,440	151,339	68,712	21,080	54,264	17,429	6,468	9,143	36,852	19,227	0.81%	188,864	407,083
Village of Suamico	215,419	172,093	683,148	209,586	477,420	153,346	13,800	19,507	76,944	40,145	2.36%	549,491	1,144,169
Town of Ledgeview Sanitary District #2	222,000	177,351	375,000	115,048	388,644	124,831	10,440	14,758	86,500	45,131	1.87%	435,585	912,704
Town of Lawrence - Utility District	145,000	115,837	317,784	97,494	404,000	129,764	7,620	10,771	62,844	32,789	1.53%	355,466	742,121
Pittsfield Sanitary District	13,861	11,073	20,645	6,334	26,030	8,361	544	769	4,335	2,262	0.11%	26,077	54,876
Scott Municipal Utility	132,066	105,504	172,212	52,834	207,672	66,704	4,236	5,988	32,784	17,105	0.96%	222,720	470,855
Dyckesville Sanitary District	28,415	22,700	55,819	17,125	70,378	22,605	1,472	2,081	11,721	6,115	0.28%	64,749	135,376
Total Municipal	11,600,988	\$ 9,212,139	22,604,468	\$ 6,918,300	21,845,650	\$ 7,010,640	464,358	\$ 655,077	3,360,191	\$ 1,750,541	100%	\$ 23,298,643	\$ 48,845,341
Procter & Gamble	1,700,000	\$ 980,469	534,650	\$ 161,151	1,818,491	\$ 577,752	1,000	\$ 1,401	32,583	\$ 16,645	*		\$ 1,737,417
Green Bay Packaging	760,000	438,327	600,000	180,848	650,000	206,511	30,000	42,024	180,000	91,954	*		959,664
Total Mill	2,460,000	\$ 1,418,796	1,134,650	\$ 341,998	2,468,491	\$ 784,263	31,000	\$ 43,425	212,583	\$ 108,599			\$ 2,697,081
Grand Total													
Units	14,060,988		23,739,118		24,314,141		495,358		3,572,774				
Costs		\$ 10,630,936		\$ 7,260,298		\$ 7,794,903		\$ 698,502		\$ 1,859,140		\$ 23,298,643	\$ 51,542,422

User Fees by Source

The following table shows the annual revenue comparison of the upcoming budget to previous year budget and previous year actuals for municipal customers, Sustana Fiber, Green Bay Packaging, and Procter & Gamble.

	2026 Budget	2025 Budget	2024 Actual	2023 Actual	2022 Actual
City of Green Bay	\$19,748,176	\$19,081,379	\$18,251,480	\$16,994,630	\$16,439,651
City of De Pere	5,159,301	5,164,054	5,754,815	5,324,817	5,317,287
Sustana Fiber	1,532,527	1,449,712	727,408	814,066	1,125,290
Village of Allouez	2,449,524	2,337,713	2,158,686	2,044,511	1,978,998
Village of Ashwaubenon	6,326,151	5,805,755	5,623,415	5,096,243	4,911,391
Village of Bellevue	2,813,316	2,669,211	2,468,486	2,230,461	2,057,014
Village of Hobart	1,080,328	1,034,618	961,424	938,316	851,240
Village of Howard	5,634,885	4,536,986	4,503,573	3,700,297	4,038,865
Village of Luxemburg	233,949	209,193	195,490	396,297	240,290
Village of Pulaski	407,083	380,873	317,441	289,315	278,780
Village of Suamico	1,144,169	1,045,518	1,054,908	992,853	949,780
Town of Ledgeview Sanitary District #2	912,704	818,763	765,904	709,302	648,339
Town of Lawrence - Utility District	742,121	798,819	741,423	773,913	711,900
Pittsfield Sanitary District	54,876	52,778	51,195	49,029	42,627
Scott Municipal Utility	470,855	456,574	422,534	411,347	388,933
Dyckesville Sanitary District	135,376	128,323	126,364	120,441	111,549
Total Municipal	\$48,845,341	\$45,970,269	\$44,124,546	\$40,885,838	\$40,091,934
Green Bay Packaging	\$959,664	870,820	1,120,835	1,992,668	1,607,422
Procter & Gamble	1,737,417	1,735,887	1,835,953	1,635,254	1,898,398
Total Mill	\$2,697,081	\$2,606,707	\$2,956,788	\$3,627,922	\$3,505,820
Total User Fees	\$51,542,422	\$48,576,975	\$47,081,334	\$44,513,760	\$43,597,754

Municipal Cost of Service

The following table shows the Municipal Cost of Service (COS) values used to develop the municipal parameter unit rates. The total Operating Cost is comprised of O&M expenses related to Municipal Only and Common to All system users. These costs are distributed to each parameter based upon the Cost Allocation Methodology Report. The report allocates new and existing capital investments to one of the five wastewater parameters (Flow, BOD, TSS, P, and TKN) based upon the intended treatment purpose to generate a percentage of investment for each parameter.

The Unit Operating and Capital Costs are derived by dividing the parameter dollar amounts into the total budgeted parameter units. The Operating and Capital Unit Costs are added together to get a Unit Combined Cost.

The Sustana Fiber (SF) Adjustment assigns certain system costs from SF Cost of Service to Municipal Cost of Service. This adjustment is required per the SF Agreement and Cost Allocation Methodology Report because SF does not utilize the municipal interceptor system.

The Capital Charge column shows the charge amount to be collected from the municipal customers. The Capital Cost is distributed to each parameter based upon the same process described above for the Operating Costs.

The bottom of the page provides a brief historical overview of the Municipal Cost of Service unit rates.

	Total	VOLUME	BOD	TSS	PHOS	TKN	Capital Charge
Unit Value		1,000 gal	pounds	pounds	pounds	pounds	N/A
Units		11,600,988	22,604,468	21,845,650	464,358	3,360,191	N/A
<u>Cost of Service - Municipal</u>							
Operating Cost	\$ 25,546,698	\$ 9,212,139	\$ 6,918,300	\$ 7,010,640	\$ 655,077	\$ 1,750,541	\$ -
Capital Cost	23,298,643	\$ -	\$ -	\$ -	\$ -	\$ -	23,298,643
Total Cost	\$ 48,845,341	\$ 9,212,139	\$ 6,918,300	\$ 7,010,640	\$ 655,077	\$ 1,750,541	\$ 23,298,643
Unit Operating Cost		\$0.79408	\$0.30606	\$0.32092	\$1.41072	\$0.52096	
Unit Capital Cost		\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	
Unit Combined Cost		\$0.79408	\$0.30606	\$0.32092	\$1.41072	\$0.52096	
Sustana Adjustment		\$0.00479	\$0.00074	\$0.00028	\$0.00284	\$0.00078	
Adjusted Unit Combined Cost		\$0.79888	\$0.30679	\$0.32120	\$1.41356	\$0.52175	

Note (1): Assigns certain costs to Municipal Cost of Service from Sustana Fiber Cost of Service.

Municipal Budget Rate History					
Year	VOLUME	BOD	TSS	PHOS	TKN
2026	\$0.79888	\$0.30679	\$0.32120	\$1.41356	\$0.52175
2025	\$0.72877	\$0.30578	\$0.32944	\$1.34133	\$0.51682
2024	\$0.72145	\$0.30504	\$0.31258	\$1.25554	\$0.53014
2023	\$0.74231	\$0.33401	\$0.37324	\$2.01844	\$0.59012
2022	\$0.70624	\$0.31254	\$0.33888	\$1.91281	\$0.54775

Total Mills Cost of Service

The following table shows the Total Mills Cost of Service (COS) used to develop the parmater unit rates for Procter & Gamble (P&G) and Green Bay Packaging (GBP). P&G and GBP are charged the same unit parameter rates.

The Operating Cost are comprised of O&M expenses related to Mill Only and Common to All system users. The wastewater discharged from P&G and GBP enter a dedicated mill interceptor pipe that is not part of NEW Water's municipal interceptor system. As such, P&G and GBP participate in operating and capital costs for the capital investments they utilize, which results in different unit parameter rates than the Municipal Customer unit parameter rates.

The Capital Charge collected from P&G and GBP is related to the allocated parameter capacity per their Tripartite Agreements. P&G and GBP pay for their allocated capacity whether they use it or not, and the amount is collected semi-annually/annually through lump sum invoices.

The Direct Charges are labor and O&M expenses related to the dedicated mill interceptor, as well as wastewater sample collection and analysis costs paid monthly by the mills. The Credits are issued to GBP are defined in GBP's Tripartite Agreement and associated with TMDL waste load allocation transfer and pollutants returned to GBP in the reclaimed water.

	Total	VOLUME	BOD	TSS	PHOS	TKN	Capital Charge	Direct Charges
Unit Value		1,000 gal	pounds	pounds	pounds	pounds	N/A	N/A
Units		2,460,000	1,134,650	2,468,491	31,000	212,583	N/A	N/A
Cost of Service - Total Mills								
Operating Cost	\$2,697,081	\$1,418,796	\$341,998	\$784,263	\$43,425	\$108,599	\$0	0
Capital Cost	2,370,261	0	0	0	0	0	2,370,261	0
Direct Charges	292,719	0	0	0	0	0	0	292,719
Credits	(172,013)	0	0	0	0	0	0	(172,013)
Total Cost	\$5,188,049	\$1,418,796	\$341,998	\$784,263	\$43,425	\$108,599	\$2,370,261	\$120,706
Unit Cost		\$0.57675	\$0.30141	\$0.31771	\$1.40080	\$0.51085		

Total Mill Budget Rate History						
Year	VOLUME	BOD	TSS	PHOS	TKN	
2026	\$0.57675	\$0.30141	\$0.31771	\$1.40080	\$0.51085	
2025	\$0.54062	\$0.30019	\$0.32570	\$1.32872	\$0.50565	
2024	\$0.53741	\$0.29792	\$0.30786	\$1.23997	\$0.51622	
2023	\$0.51689	\$0.26526	\$0.27744	\$1.67370	\$0.53359	
2022	\$0.46443	\$0.24250	\$0.24807	\$1.60909	\$0.47977	

Procter & Gamble Cost of Service

The following table shows Procter & Gamble's (P&G) Cost of Service, which is a portion of the Total Mill Cost of Service units and revenues from the previous page. The budgeted unit parameter revenue is derived by multiplying the budgeted parameter units by the Total Mill unit rates.

The Capital Charge allocated to P&G is based upon its allocated capacities identified in the recent version of the P&G Tripartite Agreement. The capacities are a key component of the Cost Allocation Methodology Report and are applied to NEW Water's capital investments identified for Common to All and Mill Only system users. The capital cost is collected from P&G through a semi-annual invoice.

The Direct Charges budgeted to P&G are related to O&M labor and expense costs associated with the mill interceptor, the meter/sample station, and laboratory costs for wastewater sample analysis.

	Total	VOLUME	BOD	TSS	PHOS	TKN	Capital Charge	Direct Charges
Unit Value		1,000 gal	pounds	pounds	pounds	pounds	N/A	N/A
Units		1,700,000	534,650	1,818,491	1,000	32,583	N/A	N/A
Cost of Service - P&G								
Operating Cost	\$1,737,417	\$980,469	\$161,151	\$577,752	\$1,401	\$16,645	\$0	0
Capital Cost ¹	1,336,522	0	0	0	0	0	1,336,522	0
Direct Charges	58,738	0	0	0	0	0	0	58,738
Total Cost	\$3,132,678	\$980,469	\$161,151	\$577,752	\$1,401	\$16,645	\$1,336,522	\$58,738
Unit Cost		\$0.57675	\$0.30141	\$0.31771	\$1.40080	\$0.51085		

¹ Capital Charges invoiced semi-annually

Procter & Gamble Budget Rate History					
Year	VOLUME	BOD	TSS	PHOS	TKN
2026	\$0.57675	\$0.30141	\$0.31771	\$1.40080	\$0.51085
2025	\$0.54062	\$0.30019	\$0.32570	\$1.32872	\$0.50565
2024	\$0.53741	\$0.29792	\$0.30786	\$1.23997	\$0.51622
2023	\$0.51689	\$0.26526	\$0.27744	\$1.67370	\$0.53359
2022	\$0.46443	\$0.24250	\$0.24807	\$1.60909	\$0.47977

Green Bay Packaging Cost of Service

The following table shows Green Bay Packaging's (GBP) Cost of Service, which is a portion of the Total Mill Cost of Service units and revenues from the previous page. The budgeted unit parameter revenue is derived by multiplying the budgeted parameter units by the Total Mill unit rates.

The Capital Charge allocated to GBP is based upon its allocated capacities identified in the GBP Tripartite Agreement. The capacities are a key component of the Cost Allocation Methodology Report and are applied to NEW Water's capital investments identified for Common to All and Mill Only users. The capital cost is collected from GBP through an annual lump sum invoice.

The Direct Charge budgeted to GBP are related to O&M labor and expense costs associated with the mill interceptor, the meter/sample station, laboratory costs for wastewater sample analysis and the reclaimed water system.

The Credits budgeted to GBP are defined in GBP's Tripartite Agreement and associated with TMDL waste load allocation transfer and pollutants returned to GBP in the reclaimed water.

	Total	VOLUME	BOD	TSS	PHOS	TKN	Capital Charge	Direct Charges
Unit Value		1,000 gal	pounds	pounds	pounds	pounds	N/A	N/A
Units		760,000	600,000	650,000	30,000	180,000	N/A	N/A
Cost of Service - GBP								
Operating Cost	\$959,664	\$438,327	\$180,848	\$206,511	\$42,024	\$91,954	\$0	0
Capital Cost ¹	1,033,739	0	0	0	0	0	1,033,739	0
Direct Charges	233,981	0	0	0	0	0	0	233,981
Credits	(172,013)	0	0	0	0	0	0	(172,013)
Total Cost	\$2,055,371	\$438,327	\$180,848	\$206,511	\$42,024	\$91,954	\$1,033,739	\$61,968
Unit Cost		\$0.57675	\$0.30141	\$0.31771	\$1.40080	\$0.51085		

¹ Capital Charges invoiced annually

Green Bay Packaging Budget Rate History						
Year	VOLUME	BOD	TSS	PHOS	TKN	
2026	\$0.57675	\$0.30141	\$0.31771	\$1.40080	\$0.51085	
2025	\$0.54062	\$0.30019	\$0.32570	\$1.32872	\$0.50565	
2024	\$0.53741	\$0.29792	\$0.30786	\$1.23997	\$0.51622	
2023	\$0.51689	\$0.26526	\$0.27744	\$1.67370	\$0.53359	
2022	\$0.46443	\$0.24250	\$0.24807	\$1.60909	\$0.47977	

Sustana Fiber Cost of Service

The following table shows Sustana Fiber's (SF) Cost of Service. The budgeted unit parameter revenue is derived by multiplying the budgeted parameter units by the SF unit rates.

The Capital Cost is collected through the Capital Charge, which is the same process used for the municipal customers. The Capital Charge amount collected from SF is based upon its budgeted use of the system.

The Direct Charges budgeted to SF are related to O&M labor and expenses associated with its dedicated force main from the SF facility to the De Pere Treatment Facility, as well as sample collection and laboratory analysis expenses.

The Less SF Adjustment removes identified interceptor system costs from SF and assigns them to Municipal Cost of Service.

The bottom of the page shows a historical overview of the SF Cost of Service unit rates.

	Total	VOLUME	BOD	TSS	PHOS	TKN	Capital Charge ¹	Direct Charges
Unit Value		1,000 gal	pounds	pounds	pounds	pounds	N/A	N/A
Units		255,700	1,262,300	459,341	21,907	120,000	N/A	N/A
Cost of Service - SF								
Operating Cost	\$830,216	\$203,047	\$386,338	\$147,410	\$30,905	\$62,516	\$0	0
Capital Cost ¹	782,201	0	0	0	0	0	782,201	0
Subtotal Cost of Service	\$1,612,417	\$203,047	\$386,338	\$147,410	\$30,905	\$62,516	\$782,201	0
Direct Charges	\$56,085	\$0	\$0	\$0	\$0	\$0	\$0	56,085
Less SF Adjustment	(79,889)	(54,394)	(15,705)	(5,992)	(1,256)	(2,541)	0	0
Total Cost	\$1,588,613	\$148,653	\$370,633	\$141,418	\$29,648	\$59,974	\$782,201	\$56,085
Unit Cost		\$0.79408	\$0.30606	\$0.32092	\$1.41072	\$0.52096		
SF Adjustment		(\$0.21272)	(\$0.01244)	(\$0.01305)	(\$0.05735)	(\$0.02118)		
Unit Cost (with SF Adjustment)		\$0.58136	\$0.29362	\$0.30787	\$1.35337	\$0.49979		

¹ The Capital Charge for Sustana Fiber to be billed separately by the City of De Pere.

Sustana Fiber Budget Rate History					
Year	VOLUME	BOD	TSS	PHOS	TKN
2026	\$0.58136	\$0.29362	\$0.30787	\$1.35337	\$0.49979
2025	\$0.55205	\$0.29280	\$0.31594	\$1.28500	\$0.49543
2024	\$0.53100	\$0.29096	\$0.29870	\$1.19867	\$0.50660
2023	\$0.55810	\$0.32032	\$0.35947	\$1.93358	\$0.56360
2022	\$0.48341	\$0.30142	\$0.32798	\$1.84073	\$0.52557

Allocation of Capital and Debt Service Costs

The following tables show the Allocation of Capital and Debt Service Costs for Municipal Only and Common to All users. The Common to All Debt Service costs are assigned to Municipal Customers, Sustana Fiber (SF), Green Bay Packaging (GBP), and Procter & Gamble (P&G). GBP and P&G are allocated capital and debt costs based upon their permanent capacity allocations per their Tripartite Agreements and the recent version of the Cost Allocation Methodology Report. Per the agreements and the report, GBP and P&G do not participate in capital and debt costs associated with the municipal interceptor system.

The Debt Service Offsets section shows customers that have prepaid their debt service obligations, along with other identified debt service obligation payments from NEW Water financial reserves. The prepayments and identified debt obligations are held within NEW Water's financial reserves and are applied annually to offset the amount NEW Water needs to collect for its required debt obligations payments.

The Annual Capital Outlays section is the sum of the annual capital projects. NEW Water collects these funds through the Cost of Service parameter unit rates for capital improvements funded with cash and not through debt.

The Revenues and Transfers section lists the interest revenue anticipated on NEW Water's General Reserve and miscellaneous revenues NEW Water collects for various professional services rendered and land leases. Contribution to Capital Reserves shows the budgeted amount to be collected and transferred to the Plant Capital Replacement Reserve for future capital projects that are Common to All system users.

The bottom of the page shows the total debt service required and the portions that are to be collected from the municipal customers and the two paper mills. The capital debt from both mills will match the debt service payment on P&G's and GBP's COS pages.

Allocation of Capital and Debt Service Costs

		Allocations ¹		
Debt Service	FY2026	Municipal	Green Bay Packaging	P&G
Debt Service - Municipal Only				
4198-29 Phase 2 Interceptor Rehabilitation	215,847	215,847	0	0
4198-45 DPF East Service Area Interceptor Rehabilitation	186,473	186,473	0	0
East Bayshore Lift Stations - Rehabilitation (260)	52,108	52,108	0	0
East River Lift Station - Upsizing & Force Main (401)	299,829	299,829	0	0
ERI Interceptor Rehabilitation (313) CWFL	870,578	870,578	0	0
West Fox River Interceptor Relay and Rehabilitation (314)	0	0	0	0
Ninth Street Interceptor Improvements (371)	113,040	113,040	0	0
Other General Obligation Debt				
2008 General Obligation - Re-issued March 2018	491,907	491,907	0	0
FRC & EFR Interceptor Rehabilitation (313) - GO Bond	1,317,187	1,317,187	0	0
Total Debt Service - Municipal Only	\$3,546,969	\$3,546,969	\$0	\$0
Debt Service - Common to All				
4198-24 GBF Electrical Generation Facility Project	207,925	186,771	9,226	11,928
4198-25 GBF RAS/WAS Improvements	661,562	594,257	29,354	37,951
4198-32 GBF Administration & Maintenance Building HVAC Replacement	206,037	185,076	9,142	11,820
4198-35 Combined Treatment Facilities Projects (Solids, Ferric Chloride, Gate Replacement, Bar Screens, M&C WAS)	299,945	269,430	13,309	17,207
4198-37 Consolidation/Conveyance Project (Chemical Feed Building)	878,892	789,477	38,997	50,419
4198-44 GBF R2E2 Solids Management Plan Construction	979,524	879,871	43,462	56,192
4198-52 GBF Disinfection System Upgrade Project	112,857	101,375	5,007	6,474
4198-99 GBF Solids Management Plan/R2E2 - Construction	8,495,135	7,630,871	376,930	487,334
4198-48 DPF UV Disinfection System Equipment Upgrade	270,535	243,012	12,004	15,520
4198-53 DPF Substation & Emergency Generator (2019 Budget)	850,124	763,635	37,720	48,768
4198-63 DPF - Tertiary Filter Replacement	582,251	523,015	25,835	33,402
DPF: Metro Pumping & Headworks Improvements 4198-73 (355)	656,583	589,785	29,133	37,666
GBF: Metro Pumping & Headworks Improvements (357)	661,167	593,902	29,336	37,929
GBF: North Plant Clarifiers Rehabilitation 4198-57 (358)	2,625,446	2,358,342	116,491	150,612
GBF: Thickening Improvements 4198-61 (356)	615,800	553,151	27,323	35,326
Other General Obligation Debt				
2008 General Obligation - Re-issued March 2018	287,043	257,840	12,736	16,467
Dec. 2007 Promissory Note to City of De Pere	160,485	144,158	7,121	9,206
GBF Solids Management Plan - Design	722,304	648,819	32,049	41,436
Total Debt Service - Common to All	\$19,273,615	\$17,312,788	\$855,173	\$1,105,654

		Allocations ¹		
Debt Service	FY2026	Municipal	Green Bay Packaging	P&G
Debt Service Offsets				
Mill Capital Charges (Georgia-Pacific)	(326,842)	(326,842)	0	0
4198-45 - De Pere Eastside Interceptor Rehabilitation	(120,071)	(120,071)	0	0
4198-29 - City of De Pere Rehabilitation Interceptor Ashwaubenon Creek Payment	(53,472)	(53,472)	0	0
Balance of Debt Payments Funded from ICR Reserve	(720,685)	(720,685)	0	0
Total Debt Service Offsets	(\$1,221,069)	(\$1,221,069)	\$0	\$0
TOTAL DEBT SERVICE	\$21,599,515	\$19,638,688	\$855,173	\$1,105,654
Annual Capital Outlay				
2026 Requests - Allocated to All	5,952,500	5,346,915	264,113	341,472
2026 Requests - Allocated to Municipal Only	70,000	70,000	0	0
TOTAL ANNUAL CAPITAL OUTLAY	\$6,022,500	\$5,416,915	\$264,113	\$341,472
TOTAL ANNUAL CAPITAL, DEBT SERVICE, AND CAPITAL RESERVES	\$27,622,015	\$25,055,603	\$1,119,286	\$1,447,126
Revenues & Transfers				
General Reserve Interest Offset	(25,076)	(25,076)	0	0
Miscellaneous Revenue Offset ²	(128,035)	(115,009)	(5,681)	(7,345)
Total Non-Rate Revenues (Capital-Related)	(\$153,111)	(\$140,085)	(\$5,681)	(\$7,345)
Contribution TO/(FROM) Capital Reserve	(\$1,800,000)	(\$1,616,875)	(\$79,866)	(\$103,259)
Net Annual Capital, Debt Service, and Operating Fund Capital Reserve	\$25,668,904	\$23,298,643	\$1,033,739	\$1,336,522

¹ Based on Revised Cost of Service Allocations from Raftelis Financial Consultants dated Dec 13 2022 (Table 7 – Option 2).

² Miscellaneous Revenues are sampling & lab analysis from City of De Pere, Village of Ashwaubenon; and lease payments from Green Bay Yachting Club, US Venture, and temporary interceptor leases.

³ Total Debt Collected in 2026 Budget is for 2027 debt obligation payments. Metropolitan Sewerage Districts are permitted to abate taxation by having sufficient funds available in designated debt service fund to pay their debt obligation payments for the following year. Metropolitan Sewerage Subchapter I 200.13(2).(5) permits Sewerage Districts to levy a tax upon property for its performance of duties.

Summary of Debt Service Schedule

The following table is a summary of existing and future capital projects that are or will be financed through the Wisconsin Clean Water Fund Program, General Obligation Sewerage Bonds or other loan instruments. The summary includes a brief description of Green Bay Facility (GBF), De Pere Facility (DPF) and Interceptor capital projects, the original loan amount, the required debt service payment to be collected for payment in the subsequent year, loan start date, and the last payment date.

The top of the table lists existing debt while the bottom of the table lists information for new debt.

The bottom of the page lists new plant and interceptor major capital projects, the estimated construction amount, and anticipated loan start date.

Issue	Description	Original Amount	2026 Budget for 2027 Debt Payments	Loan Date	Last Payment
Dec. 2007	Promissory Note to City of De Pere	2,000,000	160,485	12/28/2007	Dec 2027
Sep. 2008	2008 General Obligation - Re-issued March 2018	6,505,000	778,950	3/15/2028	May 2028
4198-25	GBF RAS/WAS Improvements	10,460,782	661,562	3/11/2009	May 2028
4198-35	Combined Treatment Facilities Projects (Solids, Ferric Chloride, Gate Replacement, Bar Screens, M&C WAS)	4,211,341	299,945	12/9/2009	May 2029
4198-37	Consolidation/Conveyance Project (Chemical Feed Building)	12,821,922	878,892	12/9/2009	May 2029
4198-29	Phase 2 Interceptor Rehabilitation	3,421,382	215,847	11/10/2010	May 2030
4198-24	GBF Electrical Generation Facility Project	3,246,148	207,925	12/22/2010	May 2030
4198-32	GBF Administration & Maintenance Building HVAC Replacement	3,133,312	206,037	4/10/2013	May 2032
Jul. 2013	GBF Solids Management Plan - Design	20,000,000	722,304	8/20/2013	May 2038
4198-45	DPF East Service Area Interceptor Rehabilitation	3,146,593	186,473	12/12/2012	May 2032
4198-48	DPF UV Disinfection System Equipment Upgrade	4,272,020	270,535	1/8/2014	May 2033
4198-44	GBF R2E2 Solids Management Plan Construction	15,209,242	979,524	8/13/2014	May 2034
4198-52	GBF Disinfection System Upgrade Project	1,850,000	112,857	12/23/2015	May 2035
4198-53	DPF Substation & Emergency Generator (2019 Budget)	14,630,180	850,124	6/30/2019	May 2039
4198-63	DPF - Tertiary Filter Replacement	9,487,118	582,251	11/10/2021	May 2041
4198-99	GBF Solids Management Plan/R2E2 - Construction	138,880,269	8,495,135	10/14/2015	May 2035
Total Existing Debt		\$253,275,309	\$15,608,847		
MAJOR CAPITAL: PLANT					
(New) ¹	DPF: Metro Pumping & Headworks Improvements 4198-73 (355)	24,300,000	656,583	6/1/2024	May 2047
(New) ¹	GBF: Metro Pumping & Headworks Improvements (357)	57,100,000	661,167	5/1/2026	May 2049
(New)	GBF: North Plant Clarifiers Rehabilitation 4198-57 (358)	39,060,000	2,625,446	3/1/2023	May 2046
(New) ¹	GBF: Thickening Improvements 4198-61 (356)	26,510,000	615,800	4/1/2024	May 2047
MAJOR CAPITAL: INTERCEPTORS					
(New) ¹	East Bayshore Lift Stations - Rehabilitation (260)	5,371,000	52,108	5/1/2027	May 2049
(New) ¹	East River Lift Station - Upsizing & Force Main (401)	11,710,000	299,829	2/1/2026	May 2047
(New) ¹	ERI Interceptor Rehabilitation (313) CWFL	12,952,000	870,578	2/1/2025	May 2046
(New)	FRC & EFR Interceptor Rehabilitation (313) - GO Bond	17,901,000	1,317,187	2/1/2025	May 2044
(New) ¹	Ninth Street Interceptor Improvements (371)	5,242,000	113,040	1/1/2027	May 2047
Total New Debt		200,146,000	\$7,211,737		
Grand Total with New Debt		\$453,421,309	\$22,820,584		

¹ Interest Only

Allocation of Operation and Maintenance Costs

The following tables show the budgeted operation and maintenance expenses allocated to "Common to All", "Municipal Only" and "Mill Only" users. The assignment of these expenses is in conformance with the Tripartite Agreements with Procter & Gamble and Green bay Packaging, and the most recent Cost Allocation Methodology report.

ITEM	Total	Common to All ¹					Municipal Only ¹		Mill Only ¹		
		Flow	BOD	TSS	PHOS	TKN	Flow	Industry	Flow	Direct	
Salaries & Benefits											
Laboratory & Research & Environmental Services											
Operational Testing	\$ 857,121	\$ 119,997	\$ 102,855	\$ 77,140	\$ 51,427	\$ 59,998	\$ 179,995	\$ 205,709	\$ -	\$ 59,998	
Water Quality Testing	1,062,874	1,062,874	0	0	0	0	0	0	0	0	
Total Laboratory Services	\$ 1,919,995	\$ 1,182,871	\$ 102,855	\$ 77,140	\$ 51,427	\$ 59,998	\$ 179,995	\$ 205,709	\$ -	\$ 59,998	
Treatment											
Pump Station	\$ 171,302	\$ 171,302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Primary Treatment	230,164	230,164	-	-	-	-	-	-	-	-	
Grit Removal	29,975	-	-	29,975	-	-	-	-	-	-	
Aeration	330,189	-	165,095	-	-	165,095	-	-	-	-	
Final & Chlorine Contact Basins	294,311	294,311	-	-	-	-	-	-	-	-	
Filtration	43,856	43,856	-	-	-	-	-	-	-	-	
Primary Thickeners	114,339	686	10,291	102,677	686	-	-	-	-	-	
Waste Activated Sludge Thickeners	245,013	-	147,008	93,105	-	4,900	-	-	-	-	
Dewatering/Incineration	637,034	2,140	200,316	426,831	2,140	5,607	-	-	-	-	
Primary Sludge	356,675	2,140	32,101	320,295	2,140	-	-	-	-	-	
Secondary Sludge	280,359	-	168,215	106,536	-	5,607	-	-	-	-	
Incineration	763,253	2,131	276,791	474,039	2,131	8,161	-	-	-	-	
Primary Sludge	355,218	2,131	31,970	318,986	2,131	-	-	-	-	-	
Secondary Sludge	408,035	-	244,821	155,053	-	8,161	-	-	-	-	
Miscellaneous	353,413	987	128,164	219,497	987	3,779	-	-	-	-	
Grit Removal	233,134	326	42,273	72,397	116,892	1,246	-	-	-	-	
Filtration	296,986	829	107,701	184,451	829	3,175	-	-	-	-	
Solids, General	334,644	1,021	114,020	215,292	1,021	3,290	-	-	-	-	
Reclaimed Water	1,274	-	-	-	-	-	-	-	-	1,274	
Total Treatment	\$ 4,078,887	\$ 747,752	\$ 1,191,657	\$ 1,818,264	\$ 124,687	\$ 195,253	\$ -	\$ -	\$ -	\$ 1,274	
Maintenance/Engineering											
Maintenance	\$ 3,031,259	\$ 719,378	\$ 883,384	\$ 857,002	\$ 87,898	\$ 252,499	\$ 196,041	\$ -	\$ 35,057.33	\$ -	
Engineering	1,096,817	260,296	319,640	310,094	31,805	91,363	70,934	0	12,685	0	
Total All Above	\$ 10,126,958	\$ 2,910,298	\$ 2,497,535	\$ 3,062,500	\$ 295,817	\$ 599,114	\$ 446,970	\$ 205,709	\$ 47,742	\$ 61,273	
Business Services & Information Systems	\$ 2,818,091	\$ 826,658	\$ 709,415	\$ 869,891	\$ 84,026	\$ 170,176	\$ 126,960	\$ -	\$ 12,204	\$ 18,761	
Total Salaries & Benefit Costs	\$ 12,945,049	\$ 3,736,956	\$ 3,206,950	\$ 3,932,391	\$ 379,843	\$ 769,290	\$ 573,931	\$ 205,709	\$ 59,946	\$ 80,034	
Power											
Metro Pump	\$ 276,162	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276,162	\$ -	\$ -	\$ -	
Mill Pump	20,674	-	-	-	-	-	-	-	20,674	-	
Reclaimed Water	110,876	-	-	-	-	-	-	-	-	110,876	
Secondary Effluent Pump	14,709	14,709	-	-	-	-	-	-	-	-	
Process Air Compressors	716,405	-	465,664	-	-	250,742	-	-	-	-	
Solids Building	452,577	1,264	164,125	281,085	1,264	4,839	-	-	-	-	
Primary Sludge	210,629	1,264	18,957	189,145	1,264	-	-	-	-	-	
Secondary Sludge	241,948	-	145,169	91,940	-	4,839	-	-	-	-	
All Other Plant	767,985	182,258	223,810	217,126	22,269	63,972	49,668	-	8,882	-	
Total Power	\$ 2,359,388	\$ 198,231	\$ 853,599	\$ 498,211	\$ 23,533	\$ 319,553	\$ 325,830	\$ -	\$ 29,556	\$ 110,876	
Fuel											
Fuel - Diesel for Generators	\$ 14,197	\$ 14,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Building	372,530	88,409	108,565	105,322	10,802	31,031	24,093	-	4,308	-	
Incineration & Process	416,883	1,164	151,181	258,917	1,164	4,457	-	-	-	-	
Primary Sludge	194,017	1,164	17,462	174,228	1,164	-	-	-	-	-	
Secondary Sludge	222,866	0	133,719	84,689	0	4,457	0	0	0	0	
Total Fuel	\$ 803,611	\$ 103,770	\$ 259,746	\$ 364,239	\$ 11,966	\$ 35,489	\$ 24,093	\$ -	\$ 4,308	\$ -	
Chemicals											
Sodium Hypochlorite	\$ 454,692	\$ 454,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Thickening Polymer	122,640	-	73,584	46,603	-	2,453	-	-	-	-	
Gravity Thickener Polymer	-	-	-	-	-	-	-	-	-	-	
Dewatering Polymer	490,560	1,370	177,900	304,676	1,370	5,245	-	-	-	-	
Primary Sludge	228,307	1,370	20,548	205,019	1,370	-	-	-	-	-	
Secondary Sludge	262,253	-	157,352	99,656	-	5,245	-	-	-	-	
Sodium Bisulfite	165,622	165,622	-	-	-	-	-	-	-	-	
Ferric Chloride	251,112	125,556	-	-	125,556	-	-	-	-	-	

ITEM	Total	Common to All ¹					Municipal Only ¹		Mill Only ¹	
		Flow	BOD	TSS	PHOS	TKN	Flow	Industry	Flow	Direct
Odor Control	-	-	-	-	-	-	-	-	-	-
Magnesium Chloride	-	-	-	-	-	-	-	-	-	-
Sodium Hydroxide – Air Pollution	28,520	80	10,343	17,713	80	305	-	-	-	-
Sodium Hydroxide – Nutrient Removal	-	-	-	-	-	-	-	-	-	-
Activated Carbon	-	-	-	-	-	-	-	-	-	-
Aqua Ammonia	-	-	-	-	-	-	-	-	-	-
Reclaimed Water	62,755	-	-	-	-	-	-	-	-	62,755
Other Chemicals	176,300	176,300	-	-	-	-	-	-	-	-
Total Chemicals	\$ 1,752,201	\$ 923,620	\$ 261,826	\$ 368,992	\$ 127,005	\$ 8,003	\$ -	\$ -	\$ -	\$ 62,755
Maintenance & Repairs										
Maintenance & Repairs	\$ 2,470,874	\$ 585,316	\$ 718,758	\$ 697,293	\$ 71,518	\$ 205,444	\$ 159,507	\$ -	\$ 28,524	\$ 4,514
All Other Expenses										
Solid Waste	\$ 366,899	\$ 1,025	\$ 133,054	\$ 227,872	\$ 1,025	\$ 3,923	\$ -	\$ -	\$ -	\$ -
Primary Sludge	170,755	1,025	15,368	153,338	1,025	-	-	-	-	-
Secondary Sludge	196,144	-	117,686	74,535	-	3,923	-	-	-	-
DNR Environmental Fees	187,520	1,369	63,129	66,602	42,343	14,077	-	-	-	-
Other Miscellaneous	6,543,819	1,552,978	1,907,031	1,850,078	189,753	545,090	423,208	-	75,681	-
Biogas Treatment	-	-	-	-	-	-	-	-	-	-
Total All Other	\$ 7,098,238	\$ 1,555,371	\$ 2,103,214	\$ 2,144,553	\$ 233,120	\$ 563,090	\$ 423,208	\$ -	\$ 75,681	\$ -
Total Treatment Plant O & M	\$ 27,429,360	\$ 7,103,264	\$ 7,404,092	\$ 8,005,679	\$ 846,985	\$ 1,900,868	\$ 1,506,569	\$ 205,709	\$ 198,016	\$ 258,178
Field Services O & M										
Pretreatment	\$ 173,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,025	\$ -	\$ -
Municipal Interceptors	1,033,190	-	-	-	-	-	1,033,190	-	-	-
Mill Interceptors	1,112	-	-	-	-	-	-	-	212	900
Sustana Fiber Force Main	26,157	-	-	-	-	-	-	-	-	26,157
Municipal Metering Stations	172,123	-	-	-	-	-	172,123	-	-	-
Mill Metering Stations	35,052	-	-	-	-	-	-	-	-	35,052
Municipal Lift Stations	\$ 173,712	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,712	\$ -	\$ -	\$ -
Subtotal	\$ 1,614,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,379,025	\$ 173,025	\$ 212	\$ 62,109
All Other (Field Services Salaries after distribution)	\$ 753,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 644,302	\$ 80,840	\$ 99	\$ 28,518
Total Interceptor System O & M	\$ 2,368,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,023,327	\$ 253,865	\$ 311	\$ 90,627
Total O & M Costs	\$ 29,797,490	\$ 7,103,264	\$ 7,404,092	\$ 8,005,679	\$ 846,985	\$ 1,900,868	\$ 3,529,895	\$ 459,574	\$ 198,327	\$ 348,805
Distribution to Participants										
Municipal	\$ 26,674,852	\$ 5,860,533	\$ 7,050,202	\$ 7,192,903	\$ 793,980	\$ 1,787,765	\$ 3,529,895	\$ 459,574	\$ -	\$ -
Sustana Fiber	56,085	-	-	-	-	-	-	-	-	56,085
Green Bay Packaging	1,207,971	383,933	187,136	214,019	51,295	95,768	-	-	61,226	214,594
Procter & Gamble	1,858,582	858,798	166,754	598,757	1,710	17,336	-	-	137,102	78,126
Total	\$ 29,797,490	\$ 7,103,264	\$ 7,404,092	\$ 8,005,679	\$ 846,985	\$ 1,900,868	\$ 3,529,895	\$ 459,574	\$ 198,327	\$ 348,805

¹ Expenses are first allocated to cost components (Flow, BOD, TSS, PHOS, TKN) and then allocated to Municipal and Mill customers based on projected annual wastewater flows and loadings.

Interceptor System O&M

The following table is the interceptor system operation and maintenance (O&M) expenses that are budgeted from NEW Water's Field Services and Maintenance Departments. The tables shows the distribution of the O&M expenses to the three paper mills (Procter & Gambe, Green Bay Packaging and Sustana Fiber) as well as GBMSD meter stations, interceptors, lift stations and Pretreatment Program. The process to separate O&M expenses is done in conformance of the most recent Cost Allocation Methodology report and Tripartite Agreements with Procter & Gambe and Green Bay Packaging and an service agreement with Sustana Fiber. The separation of O&M costs is required to develop the Municipal, Total Mills and Sustana Fiber cost of service unit rates.

Mills						
Account Name	P&G Meter Station	P&G Interceptor	GBP Meter Station	GBP Interceptor	Sustana Fiber Force Main	Total
Salaries - P&G Interceptor		80				\$ 80
Benefits - P&G Interceptor		26				26
Salaries - P&G Meter Station	14,331					14,331
Benefits - P&G Meter Station	4,674					4,674
Salaries - GBP Interceptor				80		80
Benefits - GBP Interceptor				26		26
Salaries - GBP Meter Station			9,162			9,162
Benefits - GBP Meter Station			2,988			2,988
Salaries - Sustana Fiber - Force Main					80	80
Benefits - Sustana Fiber - Force Main					26	26
Salaries - Sustana Fiber - Meter Station					18,324	18,324
Benefits - Sustana Fiber - Meter Station					5,976	5,976
Repair & Maintenance (R & M) - P&G Interceptor	-	450				450
R & M - P&G Meter Station	1,080					1,080
Phones - P&G	675					675
Power - P&G	-					-
Repair & Maintenance (R & M) - GBP Interceptor			-	450		450
R & M - GBP Meter Station			1,071			1,071
Phones - GBP			1,071			1,071
Power - GBP			-			-
R & M - Force Main					1,500	1,500
R & M - Meter Station					250	250
Chemicals					-	-
Total	\$ 20,760	\$ 556	\$ 14,292	\$ 556	\$ 26,157	\$ 62,321

GBMSD Interceptors, Meter and Lift Stations, Pretreatment		
Account Name	Interceptor, Meter and Lift Stations	Pretreatment
Salaries - Pretreatment		\$ 123,044
Salaries - GBMSD Interceptors, Meter and Lift Stations	285,961	
Benefits - Pretreatment		40,131
Benefits - GBMSD Interceptors, Meter and Lift Stations	93,267	
Pretreatment Program		9,850
R & M - East Bayshore System Lift Stations	57,134	
R & M - East Bayshore Force Main	1,500	
R & M - East River Lift Station	30,672	
R & M - GBMSD Interceptors - Field Services	118,415	
R & M - GBMSD Interceptors - Engineering	231,000	
R & M - Old Plank Lift Station	2,836	
R & M - Interplant Force Main	203,675	
R & M - GBMSD Meter Stations	63,978	
R & M - Chemical Feed Building	1,520	
Phones - Meter/Lift Stations	80,910	
Phones - Chemical Feed Building	-	
Power - Meter Stations	23,300	
Power - Chemical Feed Building	2,415	
Power - Old Plank Lift Station	2,000	
Power - East Bayshore Lift Stations	35,000	
Power - East River Lift Station	44,900	
Water - East River Lift Station	1,170	
Chemicals - Old Plank Lift Station	-	
Chemicals - De Pere Conveyance	56,784	
Chemicals - Chemical Feed Building	-	
Chemicals - Bayshore Interceptor	42,588	

Total	\$ 1,379,025	\$ 173,025
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Salaries and Benefits Distribution

The upper table shows NEW Water's total salary and benefit distribution by departments and the number of full time employees (FTEs) per department. The bottom table is slightly different than the upper table because it removes some Maintenance and Field Services Department salaries and benefits assigned to NEW Water interceptors and meter stations that are considered Municipal Only expenses. The remaining salary and benefit expenses in the lower table are considered Common to All user expenses. The salary and benefits expenses are separated in conformance with the most recent Cost Allocation Methodology report, Tripartite Agreements with Procter & Gamble and Green Bay Packaging, and a service agreement with Sustana Fiber to develop Municipal, Total Mills and Sustana Fiber cost of service unit rates.

Salaries and Benefits BEFORE Distribution to Interceptor & Meter Stations										
Description	Commission	Business Services ¹	Laboratory Services	Treatment & EHS	Maintenance	Engineering	Information Technology	Field Services	Watershed Management	Total
Gross Salaries	\$4,200	\$1,330,981	\$818,251	\$3,068,905	\$2,251,333	\$826,183	\$801,294	\$984,006	\$659,502	\$10,744,653
Long Term Disability	-	6,596	4,225	14,261	11,639	4,481	4,344	4,781	3,451	53,779
Dental Insurance	-	9,341	5,893	17,201	11,875	5,722	6,540	4,776	2,110	63,457
Health Insurance	-	226,089	149,823	438,473	426,694	122,672	106,172	132,413	37,152	1,639,489
Life Insurance	-	3,324	2,649	6,125	7,258	2,053	3,080	1,986	912	27,387
Wisconsin Retirement	-	90,331	57,392	216,188	158,117	59,543	57,405	68,977	45,361	753,312
FICA & Medicare	321	98,044	60,928	204,080	166,660	64,205	61,253	68,684	50,005	774,181
Worker's Compensation	7	3,582	13,921	52,211	38,302	11,959	1,372	16,741	6,911	145,005
Uniforms	-	-	1,510	14,892	21,552	-	-	7,400	-	45,354
Employee Assistance	-	3,816	-	-	-	-	-	-	-	3,816
Wellness Program	-	-	-	45,278	-	-	-	-	-	45,278
Totals	\$4,528	\$1,772,104	\$1,114,592	\$4,077,613	\$3,093,431	\$1,096,817	\$1,041,459	\$1,289,763	\$805,403	\$14,295,711
Number of FTEs:	5	13	9	29	24	7	7	10	5	104

Salaries and Benefits AFTER Distribution to Interceptor & Meter Stations										
Description	Commission	Business Services ¹	Laboratory Services	Treatment & EHS	Maintenance	Engineering	Information Technology	Field Services	Watershed Management	Total
Gross Salaries	\$4,200	\$1,330,981	\$818,251	\$3,068,905	\$2,204,451	\$826,183	\$801,294	\$579,826	\$659,502	\$10,293,591
Long Term Disability	0	6,596	4,225	14,261	\$11,405	4,481	4,344	\$2,758	3,451	51,520
Dental Insurance	0	9,341	5,893	17,201	\$11,598	5,722	6,540	\$2,389	2,110	60,793
Health Insurance	0	226,089	149,823	438,473	\$419,541	122,672	106,172	\$70,741	37,152	1,570,663
Life Insurance	0	3,324	2,649	6,125	\$7,139	2,053	3,080	\$956	912	26,237
Wisconsin Retirement	0	90,331	57,392	216,188	\$154,830	59,543	57,405	\$39,389	45,361	720,438
FICA & Medicare	321	98,044	60,928	204,080	\$163,074	64,205	61,253	\$47,183	50,005	749,094
Worker's Compensation	7	3,582	13,921	52,211	\$37,669	11,959	1,372	\$3,118	6,911	130,750
Uniforms	0	0	1,510	14,892	\$21,552	0	0	\$7,400	0	45,354
Employee Assistance	0	3,816	0	0	\$0	0	0	\$0	0	3,816
Wellness Program	0	0	0	45,278	\$0	0	0	\$0	0	45,278
Totals	\$4,528	\$1,772,104	\$1,114,592	\$4,077,613	\$3,031,259	\$1,096,817	\$1,041,459	\$753,759	\$805,403	\$13,697,534
Difference:	\$0	\$0	\$0	\$0	(\$62,173)	\$0	\$0	(\$536,004)	\$0	(\$598,177)
Number of FTEs:	5	13	9	29	24	7	7	10	5	104

¹ Business Services includes Executive Director and Human Resources

Employee Headcount Report

The following table shows NEW Water's employee headcount by divisions and departments as well as the number of appointed Commissioners. The middle "Position Changes" table indicates the headcount/position changes by division and department that occurred with the past budget and that will occur with this budget. The bottom table shows the organizational structure of the departments contained within each division.

DIVISIONS AND DEPARTMENTS	2025 BUDGET HEADCOUNT	2026 BUDGET HEADCOUNT
Business Services including Non-Departmental ¹	13	13
Laboratory & Research	9	9
Treatment including Health and Safety	29	29
Maintenance	24	24
Engineering	7	7
Information Technology	7	7
Field Services	10	10
Watershed Management	5	5
Total Headcount without Commissioners ²	104	104
Commissioners	5	5

Position Changes

Divisions	Department	Changes for 2025	Changes for 2026
Operations	Treatment	Add (2) Operator I	

Divisions & Departments classification for referencing

BUSINESS SERVICES	TECHNICAL SERVICES	OPERATIONS	ENVIRONMENTAL PROGRAMS	NON-DEPARTMENTAL
Accounting Public Affairs and Education Information Technology Administrative Services	Engineering Field Services	Maintenance Treatment Environmental, Health and Safety	Watershed Management Laboratory & Research	Commission District Wide Executive Director and HR Mills (P&G/GBP) Sustana Fiber

¹ Non-Departmental Division includes Executive Director & Human Resources

² Total Full-Time and Part-Time positions

5-Year Capital Improvement Plan

The following tables identify NEW Water's 5-Year Capital Improvement Plan. The table is broken into three major sections: Major Capital – Wastewater Treatment Facilities, Major Capital – Interceptors, and Departmental Annual Capital Investments. The two major capital sections list significant capital projects that could be cash funded through NEW Water financial reserves or through a Clean Water Fund Loan that will require annual debt service payments. These projects will eventually be completed and then listed on the "Allocation of Capital and Debt Service Costs" tables for future annual debt collection. The Departmental Annual Capital Investments section is comprised of smaller capital projects that are financed through funds collected through the annual budget and expenses within the same budget years.

Notes at the bottom of the tables indicates funding and collection conditions related to some major capital projects.

2025 Budget	2026	2027	2028	2029	2030
(1) Major Capital					
DPF: Aeration Basin Improvements		\$ 286,000	\$ 571,000	\$ 6,171,000	\$ 18,727,000
DPF: Compressor Upgrades			\$ 230,000	\$ 4,763,000	\$ 775,000
DPF: Final Clarifiers & RAS Improvements		\$ 340,000	\$ 2,499,000	\$ 7,599,000	
DPF: Metro Pumping & Headworks Improvements	\$ 9,400,000	\$ 7,900,000			
DPF: Tertiary Enhancement - Chemical Coagulation and Sedimentation					\$ 2,315,000
DPF: UV Disinfection Expansion				\$ 340,000	\$ 455,000
GBF: Aeration Basin Improvements				\$ 235,000	\$ 4,049,000
GBF: Aeration Blower Improvements			\$ 286,000	\$ 571,000	\$ 18,931,000
GBF: Biosolids Handling and Storage Improvements	\$ 740,000	\$ 1,376,000	\$ 12,240,000	\$ 2,703,000	
GBF: Maintenance Building Addition			\$ 400,000	\$ 2,200,000	\$ 3,300,000
GBF: Metro Pumping & Headworks Improvements	\$ 6,900,000	\$ 18,200,000	\$ 21,200,000	\$ 8,300,000	
GBF: North Plant Clarifiers Rehabilitation	\$ 6,600,000				
GBF: Sludge Screening Improvements					\$ 286,000
GBF: South Complex Final Clarifiers Rehabilitation				\$ 398,000	\$ 61,000
GBF: Thickening Improvements	\$ 9,600,000	\$ 7,800,000	\$ 3,600,000		
Interplant Wastewater Force Main - Phase 2		\$ 56,228	\$ 1,197,756		
(2) Interceptor Major Capital					
East Bayshore Lift Stations - Rehabilitation	\$ 230,000	\$ 1,846,000	\$ 1,244,000	\$ 1,826,000	
East River Lift Station - Upsizing & Force Main	\$ 5,615,000	\$ 5,615,000			
East Tower Drive Interceptor Rehabilitation - Phase 1		\$ 60,000	\$ 1,510,000		
East Tower Drive Interceptor Rehabilitation - Phase 2			\$ 360,000	\$ 8,630,000	
ERI Interceptor Rehabilitation	\$ 677,000				
FRC & EFR Interceptor Rehabilitation	\$ 300,000				
Lawrence Sewers Upsizing					\$ 2,713,000
NEI & SEI Rehabilitation				\$ 112,000	\$ 1,163,000
Ninth Street Interceptor Improvements	\$ 418,000	\$ 4,824,000			
Quincy Street Interceptor Improvements				\$ 653,000	\$ 6,487,000
West Fox River Interceptor Relay and Rehabilitation	\$ 384,000	\$ 384,000	\$ 5,635,000	\$ 5,117,000	
West Tower Drive Interceptor Rehabilitation				\$ 71,000	\$ 1,785,000
(3) Maintenance Annual Capital					
DPF Fence Replacement Project			\$ 120,000		
DPF: Replace roof - Administration Building		\$ 53,000			
DPF: Replace roof - Sludge Control Tank Building		\$ 80,000			
Fire Alarm Control Panel Replacements		\$ 300,000			
GBF: Biogas Membrane Storage Replacement			\$ 415,000		
GBF: Sludge Blanket Level Detectors	\$ 150,000				
Vehicle ID# 101 Replacement (Utilities)		\$ 45,000			
Vehicle ID# 109 Replacement (E&I)		\$ 45,000			
Vehicle ID# 110 Replacement (Watershed)			\$ 30,000		
Vehicle ID# 112 Replacement (Mechanics)		\$ 45,000			
Vehicle ID# 113 Replacement (Utilities)			\$ 45,000		
Vehicle ID# 114 Replacement (Utilities)					\$ 40,000
Vehicle ID# 115 Replacement (Field Services)	\$ 80,000				
Vehicle ID# 118 Replacement (Admin)				\$ 30,000	

2025 Budget	2026	2027	2028	2029	2030
Vehicle ID# 156 Replacement (Admin)				\$ 30,000	
Vehicle ID# 158 Replacement (Admin)				\$ 30,000	
(4) Information Technology Annual Capital					
Data Center Servers		\$ 75,000	\$ 75,000		
DPF: Fiber Optic Network Enhancement/Upgrade	\$ 60,000				
GBF & DPF WatchGuard Firewall Upgrade					\$ 50,000
GBF & DPF: Rockwell Asset Manager			\$ 100,000		
GBF: Audio/Visual Rm Equipment Replacement		\$ 40,000			
GBF: Continuous Emissions Monitoring (CEM)		\$ 60,000			
GBF: County Wide Radio Communications Phase II	\$ 60,000				
GBF: Financial Software Replacement/Upgrade					\$ 250,000
Maximo Upgrades	\$ 150,000				
(5) Engineering Annual Capital					
AHU Replacment North Plant Mechanical Buildings		\$ 2,000,000			
Ash Slurry Pipe Replacement	\$ 1,000,000				
GBF: Administration Building North HVAC Improvements	\$ 1,050,000				
GBF: Dryer Condenser Improvements	\$ 500,000				
GBF: Hot Oil Economizer Replacement	\$ 2,300,000				
GBF: Potable & Heating Water Loop Improvements		\$ 1,000,000			
Green Infrastructure - East River Lift Station	\$ 70,000				
Heating Loop Improvements	\$ 400,000				
(6) Field Services Annual Capital					
Billing Program Design & Implementation	\$ 165,000				
(7) Laboratory Annual Capital					
Ion Chromatography System		\$ 60,000			
Lab Refrigerator	\$ 37,500				
Metals Lab: PE ICP		\$ 108,000			
(8) Watershed Annual Capital					
None					
(9) Annual Capital Renewal & Replacement					
Interceptor Renewal & Replacement			\$ 126,000	\$ 130,000	\$ 134,000
Wastewater Treatment Facility Renewal & Replacement			\$ 2,905,000	\$ 3,907,000	\$ 3,694,000
Grand Total	\$ 46,886,500	\$ 52,598,228	\$ 54,788,756	\$ 53,816,000	\$ 65,215,000

Summary					
(1) Major Capital	\$ 33,240,000	\$ 35,958,228	\$ 42,223,756	\$ 33,280,000	\$ 48,899,000
(2) Interceptor Major Capital	\$ 7,624,000	\$ 12,729,000	\$ 8,749,000	\$ 16,409,000	\$ 12,148,000
(3) Maintenance Annual Capital ^A	\$ 230,000	\$ 568,000	\$ 610,000	\$ 90,000	\$ 40,000
(4) Information Technology Annual Capital ^A	\$ 270,000	\$ 175,000	\$ 175,000		\$ 300,000
(5) Engineering Annual Capital ^A	\$ 5,320,000	\$ 3,000,000			
(6) Field Services Annual Capital ^A	\$ 165,000				
(7) Laboratory Annual Capital ^A	\$ 37,500	\$ 168,000			
(8) Watershed Annual Capital ^A					
(9) Annual Capital Renewal & Replacement ^A			\$ 3,031,000	\$ 4,037,000	\$ 3,828,000
Grand Total	\$ 46,886,500	\$ 52,598,228	\$ 54,788,756	\$ 53,816,000	\$ 65,215,000
^A Total Annual Capital	\$ 6,022,500	\$ 3,911,000	\$ 3,816,000	\$ 4,127,000	\$ 4,168,000

Annual Capital

The following table is a summary of Annual Capital from the Departmental Annual Capital Investments section of the 5-Year Capital Improvement Plan.

Item Description	Common to All or Municipal Only	Amount
BUSINESS SERVICES		
Information Technology		
DPF: Fiber Optic Network Enhancement/Upgrade	Common to All	60,000
GBF: County Wide Radio Communications Phase II	Common to All	60,000
Maximo Upgrades	Common to All	150,000
Total Information Technology		270,000
Total Business Services		270,000
Operations		
Maintenance		
GBF: Sludge Blanket Level Detectors	Common to All	150,000
Vehicle ID# 115 Replacement (Field Services)	Common to All	80,000
Total Maintenance		230,000
Total Operations		230,000
Technical Services		
Engineering		
Ash Slurry Pipe Replacement	Common to All	1,000,000
GBF: Administration Building North HVAC Improvements	Common to All	1,050,000
GBF: Dryer Condenser Improvements	Common to All	500,000
GBF: Hot Oil Economizer Replacement *	Common to All	2,300,000
Green Infrastructure - East River Lift Station	Municipal Only	70,000
Heating Loop Improvements	Common to All	400,000
Total Engineering		5,320,000
Field Services		
Billing Program Design & Implementation	Common to All	165,000
Total Field Services		165,000
Total Technical Services		5,485,000
Environmental Programs		
Laboratory		
Lab Refrigerator	Common to All	37,500
Total Laboratory		37,500
Total Environmental Programs		37,500
Total Annual Capital Items		\$ 6,022,500

* Project will be partially funded (\$1.8M) from Plant Capital Replacement Reserves (PCRR)



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