NEW Water
The brand of the Green Bay Metropolitan Sewerage District

2027 Budget

Green Bay Metropolitan Sewerage District
2231 North Quincy Street | Green Bay, WI 54302 | Phone (920) 432-4893 | Fax (920) 432-4302 | www.newwater.us

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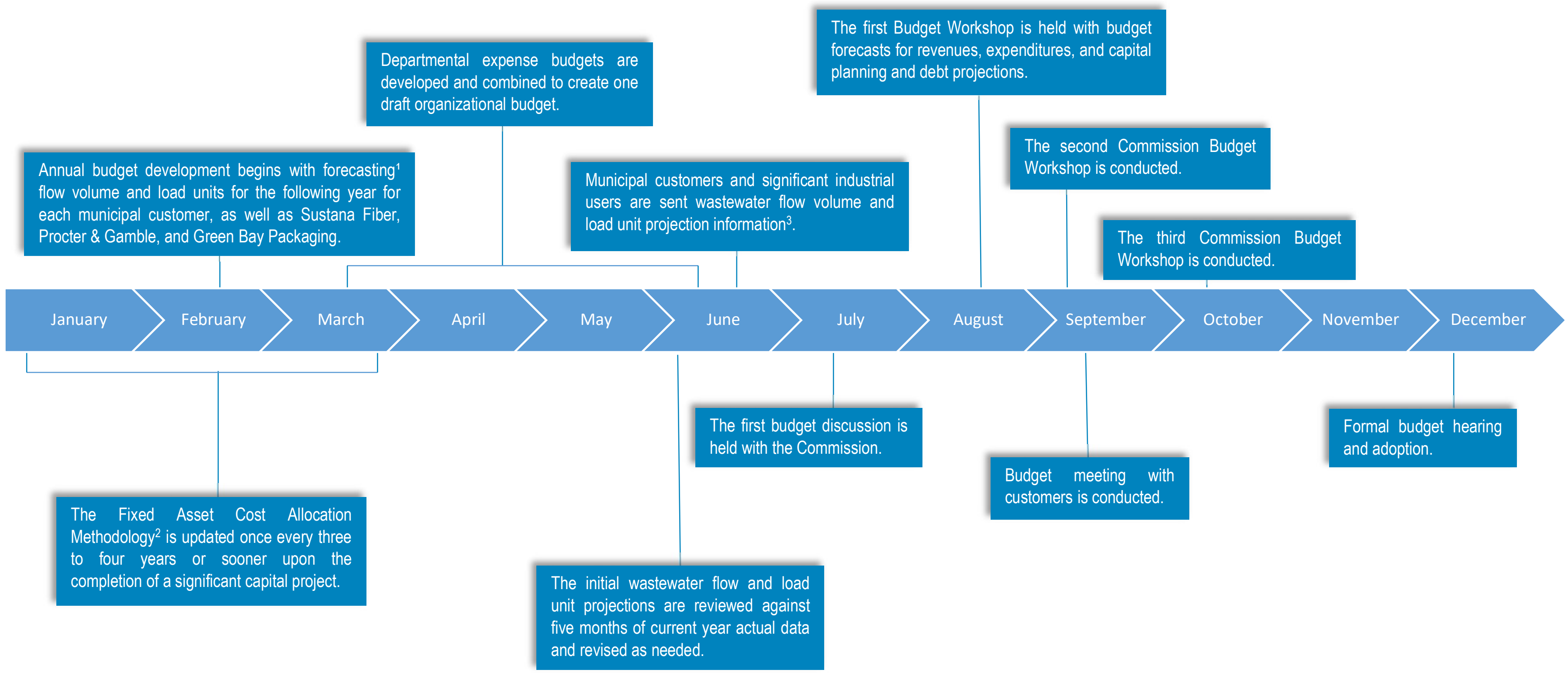
Message from the Executive Director

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.

		2025 Budget	2025 Actual	2026 Budget	2027 Budget	% of Overall Expenses	2027 Budget Favorable/ (Unfavorable) Variance	% Variance
Revenues	Municipal User Fees [1]	$ 45,970,269	$ 46,727,666	$ 48,995,574	$ 52,351,405	82.6%	$ 3,355,830	6.8%
	P&G User Fees	1,735,887	1,524,082	1,745,631	1,680,364	2.7%	(65,267)	-3.7%
	GBP User Fees	870,820	1,195,809	963,446	1,066,401	1.7%	102,955	10.7%
	Mill Direct Allocation Charges (Year-End)	356,343	135,031	351,151	364,481	0.6%	13,330	3.8%
	P&G Capital Charges	1,191,157	1,191,157	1,363,386	1,420,350	2.2%	56,964	4.2%
	GBP Capital Charges	921,306	921,306	1,054,517	1,098,576	1.7%	44,059	4.2%
	General Reserve Interest	25,076	119,967	25,076	25,076	0.0%	-	0.0%
	Other Revenues	1,324,346	1,755,115	1,287,017	1,480,130	2.3%	193,113	15.0%
		52,395,203	**$ 53,570,133**	**55,785,799**	**$ 59,486,783**	**93.9%**	**$ 3,700,984**	**6.6%**
	DEBT and ICR Reserve Transfers	1,218,864	1,218,864	1,221,069	1,201,825	1.9%	(19,244)	-1.6%
	Contribution (TO)/FROM Capital Reserve	-	(2,606,986)	600,000	2,700,000	4.3%	2,100,000	4.3%
	General Reserve Interest Offset	(25,076)	(119,967)	(25,076)	(25,076)	0.0%	0	0.0%
		$ 1,193,789	**$ (1,508,089)**	**$ 1,795,993**	**$ 3,876,749**	**6.1%**	**$ 2,080,756**	**115.9%**
	Total Revenues	**$ 53,588,992**	**$ 52,062,044**	**$ 57,581,792**	**$ 63,363,532**	**100.0%**	$ 5,781,741	10.0%
Expenses	Salaries & Benefits	13,699,999	13,177,017	14,203,390	14,699,763	23.2%	(496,373)	-3.5%
	Power	2,444,096	2,232,780	2,365,261	2,442,655	3.9%	(77,394)	-3.3%
	Contracted Services	4,032,590	3,560,098	4,437,476	4,541,714	7.2%	(104,239)	-2.3%
	Maintenance & Repairs	2,558,195	2,355,577	2,517,274	2,553,870	4.0%	(36,597)	-1.5%
	Chemicals	1,858,221	1,977,320	1,712,953	1,876,831	3.0%	(163,878)	-9.6%
	Natural Gas & Fuel Oil	719,442	826,729	760,035	761,188	1.2%	(1,154)	-0.2%
	Solid Waste Disposal	384,893	275,177	366,899	372,012	0.6%	(5,113)	-1.4%
	Interceptor System [2]	771,731	370,866	893,044	1,299,275	2.1%	(406,231)	-45.5%
	Information Technology & Administrative	1,010,086	1,279,151	1,017,768	1,096,845	1.7%	(79,076)	-7.8%
	Insurance	564,569	560,615	585,800	614,700	1.0%	(28,900)	-4.9%
	Supplies	269,103	245,195	278,683	290,430	0.5%	(11,747)	-4.2%
	Employee Training & Development	193,179	161,243	190,469	191,326	0.3%	(857)	-0.4%
	Travel and Meetings	113,056	89,470	106,231	107,028	0.2%	(797)	-0.7%
	DNR Environmental Fees	192,649	173,622	187,520	186,359	0.3%	1,161	0.6%
	Total O & M Expenses	**$ 28,811,808**	**$ 27,284,860**	**$ 29,622,802**	**$ 31,033,996**	**49.0%**	**$ (1,411,194)**	**-4.8%**
	Debt Service [3]	20,947,184	20,947,184	22,481,490	25,569,536	40.4%	(3,088,046)	-13.7%
	Annual Capital	3,830,000	3,830,000	5,477,500	6,760,000	10.7%	(1,282,500)	-23.4%
	Total Debt Service, Annual Capital & Rate Stabilization	**$ 24,777,184**	**$ 24,777,184**	**$ 27,958,990**	**$ 32,329,536**	**51.0%**	**$ (4,370,546)**	**-15.6%**
	Total Expenses	**$ 53,588,992**	**$ 52,062,044**	**$ 57,581,792**	**$ 63,363,532**	**100.0%**	**$ (5,781,740)**	**-10.0%**

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 2027 reflects collection and payments for 2028 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 and Capital Fixed Charge.
	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.
	Contribution (TO)/From Capital 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	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.
	Information Technology & Administrative	Publishing, Postage, Data Processing, Employee Recognition, Public Information, Telephones, Safety Shoes and Glasses, Memberships and Dues, Publications and Subscriptions, Software Licenses and Maintenace 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	2026 COS Rate (Sustana Adjusted)	2027 COS Rate (Sustana Adjusted)	2027 Budget Comparison with 2026 Adopted Budget	2027 Budget Comparison with 2026 Adopted Budget % Change
Volume (1,000 GALS)	Flow	kgals	$0.79624	$0.87112	$0.0749	9.40%
Biochemical Oxygen Demand (LBS)	BOD	lbs	$0.30662	$0.30293	($0.0037)	-1.20%
Suspended Solids (LBS)	TSS	lbs	$0.32105	$0.32204	$0.0010	0.31%
Phosphorus (LBS)	PHOS	lbs	$1.41383	$1.46650	$0.0527	3.73%
Total Kjeldahl Nitrogen (LBS)	TKN	lbs	$0.52316	$0.52388	$0.0007	0.14%

Total Mills (P&G and GBP) Operation and Maintenance Rate Comparison [1]

Parameter	COS Title	Units	2026 COS Rate (Sustana Adjusted)	2027 COS Rate (Sustana Adjusted)	2027 Budget Comparison with 2026 Adopted Budget	2027 Budget Comparison with 2026 Adopted Budget % Change
Volume (1,000 GALS)	Flow	kgals	$0.58192	$0.60729	$0.0254	4.36%
Biochemical Oxygen Demand (LBS)	BOD	lbs	$0.30111	$0.29749	($0.0036)	-1.20%
Suspended Solids (LBS)	TSS	lbs	$0.31746	$0.31844	$0.0010	0.31%
Phosphorus (LBS)	PHOS	lbs	$1.40079	$1.45320	$0.0524	3.74%
Total Kjeldahl Nitrogen (LBS)	TKN	lbs	$0.51195	$0.51268	$0.0007	0.14%

Sustana Fiber Operation and Maintenance Rate Comparison [2,3]

Parameter	COS Title	Units	2026 COS Rate (Sustana Adjusted)	2027 COS Rate (Sustana Adjusted)	2027 Budget Comparison with 2026 Adopted Budget	2027 Budget Comparison with 2026 Adopted Budget % Change
Volume (1,000 GALS)	Flow	kgals	$0.59490	$0.56871	($0.0262)	-4.40%
Biochemical Oxygen Demand (LBS)	BOD	lbs	$0.29341	$0.28866	($0.0048)	-1.62%
Suspended Solids (LBS)	TSS	lbs	$0.30768	$0.30735	($0.0003)	-0.11%
Phosphorus (LBS)	PHOS	lbs	$1.35342	$1.39847	$0.0451	3.33%
Total Kjeldahl Nitrogen (LBS)	TKN	lbs	$0.50106	$0.49964	($0.0014)	-0.28%

[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	4,685,624	$ 4,081,742	9,441,600	$ 2,860,181	9,211,704	$ 2,966,537	218,928	$ 321,057	1,505,052	$ 788,471	41.11%	$ 10,534,477	$ 21,552,465
City of De Pere	1,367,797	1,191,516	3,464,844	1,049,619	1,405,764	452,712	19,272	28,262	247,032	129,416	10.53%	2,699,151	5,550,676
Sustana Fiber	275,000	156,395	1,345,416	388,363	549,552	168,903	18,756	26,230	133,092	66,498	3.55%	910,708	1,717,097
Village of Allouez	690,000	601,073	871,416	263,981	999,528	321,888	21,240	31,148	168,288	88,163	4.77%	1,222,202	2,528,456
Village of Ashwaubenon	1,411,863	1,229,902	3,347,136	1,013,961	2,753,220	886,647	59,040	86,582	359,760	188,472	12.70%	3,254,243	6,659,808
Village of Bellevue	763,051	664,709	1,135,056	343,847	1,016,868	327,472	25,596	37,536	210,948	110,512	5.46%	1,397,826	2,881,903
Village of Hobart	267,753	233,245	477,191	144,557	446,910	143,923	10,706	15,700	94,192	49,346	2.18%	559,604	1,146,375
Village of Howard	925,000	805,786	1,733,976	525,280	4,405,092	1,418,616	35,400	51,914	396,936	207,948	11.31%	2,898,740	5,908,284
Village of Luxemburg	112,000	97,565	20,568	6,231	26,352	8,486	2,712	3,977	10,764	5,639	0.41%	105,647	227,545
Village of Pulaski	185,665	161,737	75,468	22,862	59,436	19,141	6,408	9,397	38,652	20,249	0.82%	209,822	443,207
Village of Suamico	215,714	187,913	774,876	234,736	490,464	157,949	14,292	20,959	78,252	40,995	2.44%	626,459	1,269,012
Town of Ledgeview Sanitary District #2	222,000	193,389	361,368	109,471	391,812	126,179	10,428	15,293	90,132	47,219	1.83%	470,146	961,695
Town of Lawrence - Utility District	150,000	130,668	312,564	94,686	457,572	147,356	7,236	10,612	61,248	32,087	1.56%	400,205	815,614
Pittsfield Sanitary District	12,693	11,057	20,267	6,140	24,498	7,889	502	736	4,115	2,156	0.10%	26,583	54,561
Scott Municipal Utility	128,785	112,187	171,804	52,045	209,352	67,420	4,176	6,124	32,832	17,200	0.93%	239,425	494,401
Dyckesville Sanitary District	28,978	25,243	55,513	16,817	67,103	21,610	1,376	2,018	11,272	5,905	0.27%	68,712	140,305
Total Municipal	**11,441,923**	**$ 9,884,128**	**23,609,063**	**$ 7,132,777**	**22,515,227**	**$ 7,242,728**	**456,068**	**$ 667,547**	**3,442,567**	**$ 1,800,276**	**100%**	**$ 25,623,949**	**$ 52,351,405**
Procter & Gamble	1,543,000	$ 937,056	569,436	$ 169,403	1,745,688	$ 555,903	996	$ 1,447	32,292	$ 16,555	*		$ 1,680,364
Green Bay Packaging	800,000	485,836	629,136	187,163	772,788	246,089	32,988	47,938	193,836	99,375	*		1,066,401
Total Mill	**2,343,000**	**$ 1,422,892**	**1,198,572**	**$ 356,566**	**2,518,476**	**$ 801,992**	**33,984**	**$ 49,385**	**226,128**	**$ 115,931**			**$ 2,746,765**
Grand Total													
Units	**13,784,923**		**24,807,635**		**25,033,703**		**490,052**		**3,668,695**				
Costs		**$ 11,307,019**		**$ 7,489,343**		**$ 8,044,720**		**$ 716,932**		**$ 1,916,207**		**$ 25,623,949**	**$ 55,098,170**

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.

	2027 Budget	2026 Budget	2025 Actual	2024 Actual	2023 Actual
City of Green Bay	$21,552,465	$19,872,622	$19,501,435	$18,251,480	$16,994,630
City of De Pere	5,550,676	5,191,645	5,071,922	5,754,815	5,324,817
Sustana Fiber	1,717,097	1,546,003	874,938	727,408	814,066
Village of Allouez	2,528,456	2,492,924	2,164,624	2,158,686	2,044,511
Village of Ashwaubenon	6,659,808	6,230,660	6,052,134	5,623,415	5,096,243
Village of Bellevue	2,881,903	2,765,868	2,495,795	2,468,486	2,230,461
Village of Hobart	1,146,375	1,100,185	1,011,269	961,424	938,316
Village of Howard	5,908,284	5,668,250	5,779,788	4,503,573	3,700,297
Village of Luxemburg	227,545	235,714	181,234	195,490	396,297
Village of Pulaski	443,207	410,132	375,831	317,441	289,315
Village of Suamico	1,269,012	1,151,028	1,128,536	1,054,908	992,853
Town of Ledgeview Sanitary District #2	961,695	918,530	870,933	765,904	709,302
Town of Lawrence - Utility District	815,614	746,661	714,094	741,423	773,913
Pittsfield Sanitary District	54,561	55,226	50,788	51,195	49,029
Scott Municipal Utility	494,401	473,910	420,682	422,534	411,347
Dyckesville Sanitary District	140,305	136,215	125,786	126,364	120,441
Total Municipal	**$52,351,405**	**$48,995,574**	**$46,819,787**	**$44,124,546**	**$40,885,838**
Green Bay Packaging	$1,066,401	963,446	1,195,809	1,120,835	1,992,668
Procter & Gamble	1,680,364	1,745,631	1,524,081	1,835,953	1,635,254
Total Mill	**$2,746,765**	**$2,709,077**	**$2,719,890**	**$2,956,788**	**$3,627,922**
Total User Fees	**$55,098,170**	**$51,704,652**	**$49,539,677**	**$47,081,334**	**$44,513,760**

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		11,441,923	23,609,063	22,515,227	456,068	3,442,567	N/A
Cost of Service - Municipal							
Operating Cost	$ 26,727,456	$ 9,884,128	$ 7,132,777	$ 7,242,728	$ 667,547	$ 1,800,276	$ -
Capital Cost	25,623,949	$ -	$ -	$ -	$ -	$ -	25,623,949
Total Cost	**$ 52,351,405**	**$ 9,884,128**	**$ 7,132,777**	**$ 7,242,728**	**$ 667,547**	**$ 1,800,276**	**$ 25,623,949**
Unit Operating Cost		$0.86385	$0.30212	$0.32168	$1.46370	$0.52295	
Unit Capital Cost		$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	
Unit Combined Cost		$0.86385	$0.30212	$0.32168	$1.46370	$0.52295	
Sustana Adjustment		$0.00727	$0.00081	$0.00036	$0.00280	$0.00094	
Adjusted Unit Combined Cost		**$0.87112**	**$0.30293**	**$0.32204**	**$1.46650**	**$0.52388**	

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
2027	$0.87112	$0.30293	$0.32204	$1.46650	$0.52388
2026	$0.79608	$0.30654	$0.32097	$1.41342	$0.52300
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

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		2,343,000	1,198,572	2,518,476	33,984	226,128	N/A	N/A
Cost of Service - Total Mills								
Operating Cost	$2,746,765	$1,422,892	$356,566	$801,992	$49,385	$115,931	$0	0
Capital Cost	2,518,926	0	0	0	0	0	2,518,926	0
Direct Charges	305,677	0	0	0	0	0	0	305,677
Credits	(221,981)	0	0	0	0	0	0	(221,981)
Total Cost	**$5,349,388**	**$1,422,892**	**$356,566**	**$801,992**	**$49,385**	**$115,931**	**$2,518,926**	**$83,697**
Unit Cost		$0.60729	$0.29749	$0.31844	$1.45320	$0.51268		
Unit Capital Cost		$0.00000	$0.00000	$0.00000	$0.00000	$0.00000		
Unit Cost		**$0.60729**	**$0.29749**	**$0.31844**	**$1.45320**	**$0.51268**		

Total Mill Budget Rate History

Year	VOLUME	BOD	TSS	PHOS	TKN
2027	$0.60729	$0.29749	$0.31844	$1.45320	$0.51268
2026	$0.58177	$0.30102	$0.31738	$1.40038	$0.51179
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

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		1,543,000	569,436	1,745,688	996	32,292	N/A	N/A
Cost of Service - P&G								
Operating Cost	$1,680,364	$937,056	$169,403	$555,903	$1,447	$16,555	$0	0
Capital Cost [1]	1,420,350	0	0	0	0	0	1,420,350	0
Direct Charges	51,962	0	0	0	0	0	0	51,962
Total Cost	**$3,152,676**	**$937,056**	**$169,403**	**$555,903**	**$1,447**	**$16,555**	**$1,420,350**	**$51,962**
Unit Cost		$0.60729	$0.29749	$0.31844	$1.45320	$0.51268		
Unit Capital Cost (1)		$0.00000	$0.00000	$0.00000	$0.00000	$0.00000		
Unit Cost		**$0.60729**	**$0.29749**	**$0.31844**	**$1.45320**	**$0.51268**		

[1] Capital Charges invoiced semi-annually

Procter & Gamble Budget Rate History

Year	VOLUME	BOD	TSS	PHOS	TKN
2027	$0.60729	$0.29749	$0.31844	$1.45320	$0.51268
2026	$0.58177	$0.30102	$0.31738	$1.40038	$0.51179
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

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		800,000	629,136	772,788	32,988	193,836	N/A	N/A
Cost of Service - GBP								
Operating Cost	$1,066,401	$485,836	$187,163	$246,089	$47,938	$99,375	$0	0
Capital Cost [1]	1,098,576	0	0	0	0	0	1,098,576	0
Direct Charges	253,715	0	0	0	0	0	0	253,715
Credits	(221,981)	0	0	0	0	0	0	(221,981)
Total Cost	**$2,196,712**	**$485,836**	**$187,163**	**$246,089**	**$47,938**	**$99,375**	**$1,098,576**	**$31,734**
Note (1): Capital Charges invoiced annually								
Unit Cost		$0.60729	$0.29749	$0.31844	$1.45320	$0.51268		
Unit Capital Cost		$0.000	$0.000	$0.000	$0.000	$0.000		
Unit Cost		**$0.60729**	**$0.29749**	**$0.31844**	**$1.45320**	**$0.51268**		

[1] Capital Charges invoiced annually

Green Bay Packaging Budget Rate History

Year	VOLUME	BOD	TSS	PHOS	TKN
2027	$0.60729	$0.29749	$0.31844	$1.45320	$0.51268
2026	$0.58177	$0.30102	$0.31738	$1.40038	$0.51179
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

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		275,000	1,345,416	549,552	18,756	133,092	N/A	N/A
Cost of Service - SF								
Operating Cost	$917,870	$237,559	$406,477	$176,781	$27,453	$69,600	$0	0
Capital Cost [1]	910,708	0	0	0	0	0	910,708	0
Subtotal Cost of Service	$1,828,579	$237,559	$406,477	$176,781	$27,453	$69,600	$910,708	0
Direct Charges	$58,804	$0	$0	$0	$0	$0	$0	58,804
Less SF Adjustment	(111,481)	(81,164)	(18,114)	(7,878)	(1,223)	(3,102)	0	0
Total Cost	**$1,775,902**	**$156,395**	**$388,363**	**$168,903**	**$26,230**	**$66,498**	**$910,708**	**$58,804**
Unit Cost		$0.86385	$0.30212	$0.32168	$1.46370	$0.52295		
SF Adjustment		($0.29514)	($0.01346)	($0.01434)	($0.06523)	($0.02330)		
Unit Cost (with SF Adjustment)		**$0.56871**	**$0.28866**	**$0.30735**	**$1.39847**	**$0.49964**		

[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
2027	$0.56871	$0.28866	$0.30735	$1.39847	$0.49964
2026	$0.59475	$0.29333	$0.30761	$1.35305	$0.50091
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

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

Debt Service	FY2027	Allocations [1] Municipal	Green Bay Packaging	P&G
Debt Service - Municipal Only				
4198-29 Phase 2 Interceptor Rehabilitation	215,790	215,790	0	0
4198-45 DPF East Service Area Interceptor Rehabilitation	186,418	186,418	0	0
East Bayshore Lift Stations - Rehabilitation (260)	83,225	83,225	0	0
East River Lift Station - Upsizing & Force Main (401)	787,096	787,096	0	0
ERI Interceptor Rehabilitation (313) CWFL	908,782	908,782	0	0
Ninth Street Interceptor Improvements (371)	113,040	113,040	0	0
West Fox River Interceptor Relay and Rehabilitation (314)	21,228	21,228	0	0
Other General Obligation Debt				
2008 General Obligation - Re-issued March 2018	491,939	491,939	0	0
FRC & EFR Interceptor Rehabilitation (313) GO Note	1,302,900	1,302,900	0	0
Total Debt Service - Municipal Only	**$4,110,417**	**$4,110,417**	**$0**	**$0**

Debt Service	FY2027	Municipal	Green Bay Packaging	P&G
Debt Service - Common to All				
4198-24 GBF Electrical Generation Facility Project	207,870	186,722	9,223	11,925
4198-25 GBF RAS/WAS Improvements	661,336	594,054	29,344	37,938
4198-32 GBF Administration & Maintenance Building HVAC Replacement	205,975	185,020	9,139	11,816
4198-35 Combined Treatment Facilities Projects (Solids, Ferric Chloride, Gate Replacement, Bar Screens, M&C WAS)	299,827	269,324	13,303	17,200
4198-37 Consolidation/Conveyance Project (Chemical Feed Building)	878,546	789,166	38,981	50,399
4198-44 GBF R2E2 Solids Management Plan Construction	979,247	879,622	43,449	56,176
4198-52 GBF Disinfection System Upgrade Project	112,833	101,354	5,006	6,473
4198-99 GBF Solids Management Plan/R2E2 - Construction	8,493,621	7,629,511	376,863	487,247
4198-48 DPF UV Disinfection System Equipment Upgrade	270,457	242,941	12,000	15,515
4198-53 DPF Substation & Emergency Generator (2019 Budget)	850,018	763,541	37,715	48,762
4198-63 DPF - Tertiary Filter Replacement	582,195	522,965	25,832	33,398
DPF: Metro Pumping & Headworks Improvements 4198-73 (355)	1,633,342	1,467,172	72,472	93,699
GBF: Metro Pumping & Headworks Improvements (357)	778,375	699,186	34,537	44,652
GBF: North Plant Clarifiers Rehabilitation 4198-57 (358)	2,625,446	2,358,342	116,491	150,612
GBF: Thickening Improvements 4198-61 (356)	1,781,888	1,600,605	79,063	102,220
GBF Disinfection (392)	21,875	19,650	971	1,255
DPF: Final Clarifiers & RAS Improvements (362)	67,154	60,322	2,980	3,852
Other General Obligation Debt				
2008 General Obligation - Re-issued March 2018	287,062	257,857	12,737	16,468
GBF Solids Management Plan - Design	722,054	648,595	32,038	41,421
Total Debt Service - Common to All	**$21,459,119**	**$19,275,947**	**$952,144**	**$1,231,028**

Debt Service	FY2027	Allocations [1] Municipal	Green Bay Packaging	P&G
Debt Service Offsets				
Mill Capital Charges (Georgia-Pacific)	(307,679)	(307,679)	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	(26,409)	(26,409)	0	0
Balance of Debt Payments Funded from ICR Reserve	(747,666)	(747,666)	0	0
Total Debt Service Offsets	**($1,201,825)**	**($1,201,825)**	**$0**	**$0**
TOTAL DEBT SERVICE	**$24,367,711**	**$22,184,539**	**$952,144**	**$1,231,028**
Annual Capital Outlay				
2027 Requests - Allocated to All	6,260,000	5,623,131	277,757	359,112
2027 Requests - Allocated to Municipal Only	500,000	500,000	0	0
TOTAL ANNUAL CAPITAL OUTLAY	**$6,760,000**	**$6,123,131**	**$277,757**	**$359,112**
TOTAL ANNUAL CAPITAL, DEBT SERVICE, AND CAPITAL RESERVES	**$31,127,711**	**$28,307,670**	**$1,229,901**	**$1,590,141**
Revenues & Transfers				
General Reserve Interest Offset	(25,076)	(25,076)	0	0
Miscellaneous Revenue Offset [2]	(259,760)	(233,333)	(11,526)	(14,901)
Total Non-Rate Revenues (Capital-Related)	**($284,836)**	**($258,409)**	**($11,526)**	**($14,901)**
Contribution TO/(FROM) Capital Reserve	**($2,700,000)**	**($2,425,312)**	**($119,799)**	**($154,889)**
Net Annual Capital, Debt Service, and Operating Fund Capital Reserve	**$28,142,875**	**$25,623,949**	**$1,098,576**	**$1,420,350**

[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 2027 Budget is for 2028 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	2027 Budget for 2028 Debt Payments	Loan Date	Last Payment
Sep. 2008	2008 General Obligation - Re-issued March 2018	6,505,000	779,000	3/15/2018	May 2028
4198-25	GBF RAS/WAS Improvements	10,460,782	661,336	3/11/2009	May 2028
4198-35	Combined Treatment Facilities Projects (Solids, Ferric Chloride, Gate Replacement, Bar Screens, M&C WAS)	4,211,341	299,827	12/9/2009	May 2029
4198-37	Consolidation/Conveyance Project (Chemical Feed Building)	12,821,922	878,546	12/9/2009	May 2029
4198-29	Phase 2 Interceptor Rehabilitation	3,421,382	215,790	11/10/2010	May 2030
4198-24	GBF Electrical Generation Facility Project	3,246,148	207,870	12/22/2010	May 2030
4198-32	GBF Administration & Maintenance Building HVAC Replacement	3,133,312	205,975	4/10/2013	May 2032
Jul. 2013	GBF Solids Management Plan - Design	20,000,000	722,054	8/20/2013	May 2038
4198-45	DPF East Service Area Interceptor Rehabilitation	3,146,593	186,418	12/12/2012	May 2032
4198-48	DPF UV Disinfection System Equipment Upgrade	4,272,020	270,457	1/8/2014	May 2033
4198-44	GBF R2E2 Solids Management Plan Construction	15,209,242	979,247	8/13/2014	May 2034
4198-52	GBF Disinfection System Upgrade Project	1,850,000	112,833	12/23/2015	May 2035
4198-53	DPF Substation & Emergency Generator (2019 Budget)	14,630,180	850,018	6/30/2019	May 2039
4198-63	DPF - Tertiary Filter Replacement	9,487,118	582,195	11/10/2021	May 2041
4198-99	GBF Solids Management Plan/R2E2 - Construction	138,880,269	8,493,621	10/14/2015	May 2035
Oct.2025	FRC & EFR Interceptor Rehabilitation (313) GO Note	17,915,000	1,302,900	10/14/2025	May 2045
Total Existing Debt		**$271,190,309**	**$16,748,086**		
MAJOR CAPITAL: PLANT					
(New)	DPF: Metro Pumping & Headworks Improvements 4198-73 (355)	23,491,266	1,633,342	12/10/2025	May 2045
(New) [1]	GBF: Metro Pumping & Headworks Improvements (357)	79,000,000	778,375	10/1/2027	May 2047
(New)	GBF: North Plant Clarifiers Rehabilitation 4198-57 (358)	38,982,413	2,625,446	12/13/2023	May 2043
(New)	GBF: Thickening Improvements 4198-61 (356)	26,980,051	1,781,888	11/13/2024	May 2044
(New) 1	GBF Disinfection (392)	51,700,000	21,875	9/30/2029	May 2049
(New) 1	DPF: Final Clarifiers & RAS Improvements (362)	10,760,000	67,154	5/1/2028	May 2048
MAJOR CAPITAL: INTERCEPTORS					
(New) [1]	East Bayshore Lift Stations - Rehabilitation (260)	6,495,000	83,225	2/1/2027	May 2047
(New)	East River Lift Station - Upsizing & Force Main (401)	11,710,000	787,096	2/1/2026	May 2046
(New)	ERI Interceptor Rehabilitation (313) CWFL	13,520,378	908,782	10/8/2025	May 2045
(New)1	West Fox River Interceptor Relay and Rehabilitation (314)	11,984,000	21,228	12/31/2028	May 2048
(New) [1]	Ninth Street Interceptor Improvements (371)	5,242,000	113,040	1/1/2028	May 2048
Total New Debt		**279,865,108**	**$8,821,451**		
Grand Total with New Debt		**$551,055,417**	**$25,569,536**		

[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	$ 897,695	$ 125,677	$ 107,724	$ 80,792	$ 53,862	$ 62,839	$ 188,516	$ 215,447	$ -	$ 62,839
Water Quality Testing	1,130,413	1,130,413	0	0	0	0	0	0	0	0
Total Laboratory Services	**$ 2,028,108**	**$ 1,256,090**	**$ 107,724**	**$ 80,792**	**$ 53,862**	**$ 62,839**	**$ 188,516**	**$ 215,447**	**$ -**	**$ 62,839**
Treatment										
Pump Station	$ 172,094	$ 172,094	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Primary Treatment	231,229	231,229	-	-	-	-	-	-	-	-
Grit Removal	30,114	-	-	30,114	-	-	-	-	-	-
Aeration	331,717	-	165,858	-	-	165,858	-	-	-	-
Final & Chlorine Contact Basins	295,673	295,673	-	-	-	-	-	-	-	-
Filtration	44,059	44,059	-	-	-	-	-	-	-	-
Primary Thickeners	114,868	689	10,338	103,152	689	-	-	-	-	-
Waste Activated Sludge Thickeners	246,147	-	147,688	93,536	-	4,923	-	-	-	-
Dewatering/Incineration	639,982	2,150	201,243	428,806	2,150	5,633	-	-	-	-
Primary Sludge	358,326	2,150	32,249	321,776	2,150	-	-	-	-	-
Secondary Sludge	281,656	-	168,994	107,029	-	5,633	-	-	-	-
Incineration	766,785	2,141	278,071	476,232	2,141	8,198	-	-	-	-
Primary Sludge	356,862	2,141	32,118	320,462	2,141	-	-	-	-	-
Secondary Sludge	409,923	-	245,954	155,771	-	8,198	-	-	-	-
Miscellaneous	355,048	991	128,757	220,512	991	3,796	-	-	-	-
Grit Removal	234,212	327	42,468	72,732	117,433	1,252	-	-	-	-
Filtration	298,360	833	108,199	185,304	833	3,190	-	-	-	-
Solids, General	336,192	1,026	114,548	216,288	1,026	3,306	-	-	-	-
Reclaimed Water	1,285	-	-	-	-	-	-	-	-	1,285
Total Treatment	**$ 4,097,764**	**$ 751,212**	**$ 1,197,170**	**$ 1,826,676**	**$ 125,264**	**$ 196,157**	**$ -**	**$ -**	**$ -**	**$ 1,285**
Maintenance/Engineering										0
Maintenance	$ 3,091,671	$ 733,715	$ 900,989	$ 874,082	$ 89,650	$ 257,531	$ 199,948	$ -	$ 35,756.01	$ -
Engineering	998,829	237,042	291,083	282,390	28,963	83,201	64,597	0	11,552	0
Total All Above	**$ 10,216,371**	**$ 2,978,059**	**$ 2,496,967**	**$ 3,063,941**	**$ 297,739**	**$ 599,728**	**$ 453,061**	**$ 215,447**	**$ 47,308**	**$ 64,123**
Business Services & Information Systems	$ 2,992,384	$ 891,067	$ 747,119	$ 916,764	$ 89,087	$ 179,445	$ 135,561	$ -	$ 13,055	$ 20,286
Total Salaries & Benefit Costs	**$ 13,208,755**	**$ 3,869,126**	**$ 3,244,086**	**$ 3,980,704**	**$ 386,825**	**$ 779,173**	**$ 588,621**	**$ 215,447**	**$ 60,363**	**$ 84,409**
Power										
Metro Pump	$ 301,405	$ -	$ -	$ -	$ -	$ -	$ 301,405	$ -	$ -	$ -
Mill Pump	20,817	-	-	-	-	-	-	-	20,817	-
Reclaimed Water	107,582	-	-	-	-	-	-	-	-	107,582
Secondary Effluent Pump	15,725	15,725	-	-	-	-	-	-	-	-
Process Air Compressors	752,909	-	489,391	-	-	263,518	-	-	-	-
Solids Building	447,461	1,249	162,270	277,908	1,249	4,784	-	-	-	-
Primary Sludge	208,248	1,249	18,742	187,007	1,249	-	-	-	-	-
Secondary Sludge	239,213	-	143,528	90,901	-	4,784	-	-	-	-
All Other Plant	796,757	189,086	232,195	225,260	23,104	66,369	51,529	-	9,215	-
Total Power	**$ 2,442,655**	**$ 206,061**	**$ 883,855**	**$ 503,168**	**$ 24,353**	**$ 334,671**	**$ 352,934**	**$ -**	**$ 30,031**	**$ 107,582**
Fuel										
Fuel - Diesel for Generators	$ 16,227	$ 16,227	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Building	346,476	82,226	100,972	97,956	10,047	28,861	22,408	-	4,007	-
Incineration & Process	398,485	1,113	144,509	247,490	1,113	4,261	-	-	-	-
Primary Sludge	185,455	1,113	16,691	166,539	1,113	-	-	-	-	-
Secondary Sludge	213,030	0	127,818	80,951	0	4,261	0	0	0	0
Total Fuel	**$ 761,188**	**$ 99,565**	**$ 245,481**	**$ 345,446**	**$ 11,160**	**$ 33,122**	**$ 22,408**	**$ -**	**$ 4,007**	**$ -**
Chemicals										
Sodium Hypochlorite	$ 476,225	$ 476,225	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Thickening Polymer	125,706	-	75,424	47,768	-	2,514	-	-	-	-
Gravity Thickener Polymer	-	-	-	-	-	-	-	-	-	-
Dewatering Polymer	502,824	1,404	182,347	312,293	1,404	5,376	-	-	-	-
Primary Sludge	234,014	1,404	21,061	210,145	1,404	-	-	-	-	-
Secondary Sludge	268,810	-	161,286	102,148	-	5,376	-	-	-	-
Sodium Bisulfite	160,829	160,829	-	-	-	-	-	-	-	-

ITEM	Total	Common to All [1]					Municipal Only [1]		Mill Only [1]	
		Flow	BOD	TSS	PHOS	TKN	Flow	Industry	Flow	Direct
Ferric Chloride	278,334	139,167	-	-	139,167	-	-	-	-	-
Odor Control	-	-	-	-	-	-	-	-	-	-
Magnesium Chloride	-	-	-	-	-	-	-	-	-	-
Sodium Hydroxide – Air Pollution	42,780	119	15,514	26,570	119	457	-	-	-	-
Sodium Hydroxide – Nutrient Removal	-	-	-	-	-	-	-	-	-	-
Activated Carbon	108,000	302	39,166	67,076	302	1,155	-	-	-	-
Aqua Ammonia	-	-	-	-	-	-	-	-	-	-
Reclaimed Water	74,534	-	-	-	-	-	-	-	-	74,534
Other Chemicals	159,600	159,600	-	-	-	-	-	-	-	-
Total Chemicals	**$ 1,928,831**	**$ 937,646**	**$ 312,450**	**$ 453,707**	**$ 140,992**	**$ 9,502**	**$ -**	**$ -**	**$ -**	**$ 74,534**
Maintenance & Repairs										
Maintenance & Repairs	**$ 2,501,870**	**$ 592,672**	**$ 727,791**	**$ 706,056**	**$ 72,416**	**$ 208,026**	**$ 161,511**	**$ -**	**$ 28,883**	**$ 4,514**
All Other Expenses										
Solid Waste	$ 372,012	$ 1,039	$ 134,909	$ 231,048	$ 1,039	$ 3,978	$ -	$ -	$ -	$ -
Primary Sludge	173,134	1,039	15,582	155,475	1,039	-	-	-	-	-
Secondary Sludge	198,877	-	119,326	75,573	-	3,978	-	-	-	-
DNR Enviromental Fees	186,359	1,360	62,738	66,190	42,081	13,990	-	-	-	-
Other Miscellaneous	6,842,043	1,623,753	1,993,940	1,934,392	198,400	569,932	442,495	-	79,130	-
Biogas Treatment	-	-	-	-	-	-	-	-	-	-
Total All Other	**$ 7,400,413**	**$ 1,626,152**	**$ 2,191,587**	**$ 2,231,630**	**$ 241,520**	**$ 587,899**	**$ 442,495**	**$ -**	**$ 79,130**	**$ -**
Total Treatment Plant O & M	**$ 28,243,713**	**$ 7,331,222**	**$ 7,605,251**	**$ 8,220,712**	**$ 877,266**	**$ 1,952,392**	**$ 1,567,970**	**$ 215,447**	**$ 202,414**	**$ 271,038**
Field Services O & M										
Pretreatment	$ 178,545	$ -	$ -	$ -	$ -	$ -	$ -	$ 178,545	$ -	$ -
Municipal Interceptors	1,307,444	-	-	-	-	-	1,307,444	-	-	-
Mill Interceptors	1,125	-	-	-	-	-	-	-	225	900
Sustana Fiber Force Main	27,217	-	-	-	-	-	-	-	-	27,217
Municipal Metering Stations	217,283	-	-	-	-	-	217,283	-	-	-
Mill Metering Stations	36,391	-	-	-	-	-	-	-	-	36,391
Municipal Lift Stations	**$ 148,562**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 148,562**	**$ -**	**$ -**	**$ -**
Subtotal	**$ 1,916,566**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,673,289**	**$ 178,545**	**$ 225**	**$ 64,508**
All Other (Field Services Salaries after distribution)	**$ 873,717**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 763,239**	**$ 81,440**	**$ 102**	**$ 28,935**
Total Interceptor System O & M	**$ 2,790,283**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,436,528**	**$ 259,985**	**$ 327**	**$ 93,443**
Total O & M Costs	**$ 31,033,996**	**$ 7,331,222**	**$ 7,605,251**	**$ 8,220,712**	**$ 877,266**	**$ 1,952,392**	**$ 4,004,498**	**$ 475,432**	**$ 202,741**	**$ 364,481**
Distribution to Participants										
Municipal	$ 27,845,045	$ 6,085,146	$ 7,237,806	$ 7,393,681	$ 816,430	$ 1,832,052	$ 4,004,498	$ 475,432	$ -	$ -
Sustana Fiber	58,804	-	-	-	-	-	-	-	-	58,804
Green Bay Packaging	1,331,754	425,463	192,874	253,773	59,053	103,155	-	-	69,171	228,266
Procter & Gamble	1,798,392	820,612	174,571	573,259	1,783	17,185	-	-	133,570	77,411
Total	**$ 31,033,996**	**$ 7,331,222**	**$ 7,605,251**	**$ 8,220,712**	**$ 877,266**	**$ 1,952,392**	**$ 4,004,498**	**$ 475,432**	**$ 202,741**	**$ 364,481**

[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 & Gamble 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		84				$ 84
Benefits - P&G Interceptor		28				28
Salaries - P&G Meter Station	14,756					14,756
Benefits - P&G Meter Station	4,981					4,981
Salaries - GBP Interceptor				84		84
Benefits - GBP Interceptor				28		28
Salaries - GBP Meter Station			9,478			9,478
Benefits - GBP Meter Station			3,200			3,200
Salaries - Sustana Fiber - Force Main					84	84
Benefits - Sustana Fiber - Force Main					28	28
Salaries - Sustana Fiber - Meter Station					18,956	18,956
Benefits - Sustana Fiber - Meter Station					6,399	6,399
Repair & Maintenance (R & M) - P&G Interceptor	-	450				450
R & M - P&G Meter Station	1,125					1,125
Phones - P&G	710					710
Power - P&G	-					-
Repair & Maintenance (R & M) - GBP Interceptor			-	450		450
R & M - GBP Meter Station			1,070			1,070
Phones - GBP			1,071			1,071
Power - GBP			-			-
R & M - Force Main					1,500	1,500
R & M - Meter Station					250	250
Chemicals					-	-
Total	$ 21,572	$ 562	$ 14,818	$ 562	$ 27,217	$ 64,732

GBMSD Interceptors, Meter and Lift Stations, Pretreatment		
Account Name	Interceptor, Meter and Lift Stations	Pretreatment
Salaries – Pretreatment		$ 126,120
Salaries – GBMSD Interceptors, Meter and Lift Stations	291,938	
Benefits – Pretreatment		42,575
Benefits – GBMSD Interceptors, Meter and Lift Stations	98,552	
Pretreatment Program		9,850
R & M – East Bayshore System Lift Stations	40,134	
R & M – East Bayshore Force Main	1,800	
R & M – East River Lift Station	22,972	
R & M – GBMSD Interceptors – Field Services	177,715	
R & M – GBMSD Interceptors – Engineering	271,000	
R & M – Old Plank Lift Station	2,836	
R & M – Interplant Force Main	338,675	
R & M – GBMSD Meter Stations	111,028	
R & M – Chemical Feed Building	1,320	
Phones – Meter/Lift Stations	79,160	
Phones – Chemical Feed Building	-	
Power – Meter Stations	23,300	
Power – Chemical Feed Building	2,475	
Power – Old Plank Lift Station	1,550	
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	85,176	
Chemicals – Chemical Feed Building	-	
Chemicals – Bayshore Interceptor	42,588	
Total	**$ 1,673,289**	**$ 178,545**

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	$1,370,481	$827,835	$3,111,023	$2,258,021	$806,393	$795,450	$1,096,962	$686,560	$10,956,925
Long Term Disability	-	6,872	4,231	14,415	11,660	4,403	4,353	5,377	3,575	54,888
Dental Insurance	-	10,352	6,932	19,099	17,602	3,148	6,067	4,189	2,247	69,636
Health Insurance	-	245,415	190,497	448,569	478,993	45,871	142,175	132,499	59,646	1,743,664
Life Insurance	-	3,281	3,491	5,277	8,064	1,927	2,360	2,061	912	27,374
Wisconsin Retirement	-	95,199	58,430	220,957	159,877	58,505	57,670	77,585	47,708	775,930
FICA & Medicare	321	101,111	60,992	206,698	166,791	62,246	60,806	77,098	52,014	788,077
Worker's Compensation	49	16,003	8,585	36,950	26,819	10,336	9,277	13,029	8,092	129,138
Uniforms	-	-	1,360	15,492	21,552	-	-	8,500	-	46,904
Employee Assistance	-	3,816	-	-	-	-	-	-	-	3,816
Wellness Program	-	42,126	-	-	-	-	-	-	-	42,126
Health Savings Account	-	5,000	5,000	18,000	5,000	6,000	10,000	11,000	-	60,000
Totals	**$4,570**	**$1,899,654**	**$1,167,354**	**$4,096,479**	**$3,154,379**	**$998,829**	**$1,088,159**	**$1,428,300**	**$860,754**	**$14,698,479**
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	$1,370,481	$827,835	$3,111,023	$2,211,139	$806,393	$795,450	$682,345	$686,560	$10,495,426
Long Term Disability	0	6,872	4,231	14,415	$11,425	4,403	4,353	$3,300	3,575	52,575
Dental Insurance	0	10,352	6,932	19,099	$17,305	3,148	6,067	$1,554	2,247	66,703
Health Insurance	0	245,415	190,497	448,569	$471,532	45,871	142,175	$66,518	59,646	1,670,222
Life Insurance	0	3,281	3,491	5,277	$7,947	1,927	2,360	$1,025	912	26,221
Wisconsin Retirement	0	95,199	58,430	220,957	$156,557	58,505	57,670	$36,390	47,708	731,416
FICA & Medicare	321	101,111	60,992	206,698	$163,205	62,246	60,806	$55,034	52,014	762,427
Worker's Compensation	49	16,003	8,585	36,950	$26,266	10,336	9,277	$9,629	8,092	125,187
Uniforms	0	0	1,360	15,492	$21,552	0	0	$8,500	0	46,904
Employee Assistance	0	3,816	0	0	$0	0	0	$0	0	3,816
Wellness Program	0	42,126	0	0	$0	0	0	$0	0	42,126
Health Savings Account	0	5,000	5,000	18,000	4,743	6,000	10,000	9,421	0	58,164
Totals	**$4,570**	**$1,899,655**	**$1,167,354**	**$4,096,479**	**$3,091,671**	**$998,829**	**$1,088,159**	**$873,717**	**$860,754**	**$14,081,187**
Difference:	$0	$0	$0	$0	($62,708)	$0	$0	($554,583)	$0	($617,292)
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	2026 BUDGET HEADCOUNT	2027 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 2026	Changes for 2027

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 annul 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.

2027 Budget	2027	2028	2029	2030	2031
(1) Major Capital					
DPF: Aeration Basin Improvements			$ 580,000	$ 300,000	
DPF: Compressor Upgrades			$ 120,000	$ 2,220,000	$ 3,640,000
DPF: Final Clarifiers & RAS Improvements	$ 235,000	$ 2,885,000	$ 7,640,000		
DPF: Metro Pumping & Headworks Improvements	$ 7,900,000				
GBF: Aeration Basin Improvements					$ 240,000
GBF: Aeration Blower Improvements				$ 590,000	$ 5,445,000
GBF: Biosolids Handling and Storage Improvements				$ 180,000	$ 10,900,000
GBF: Disinfection		$ 1,050,000	$ 11,700,000	$ 26,200,000	$ 12,750,000
GBF: Maintenance Building Addition		$ 400,000	$ 2,200,000	$ 3,300,000	
GBF: Metro Pumping & Headworks Improvements	$ 6,700,000	$ 23,250,000	$ 23,250,000	$ 22,700,000	
GBF: South Complex Final Clarifiers Rehabilitation			$ 398,000	$ 61,000	$ 8,364,000
GBF: Thickening Improvements	$ 7,800,000	$ 3,600,000			
Interplant Wastewater Force Main - Phase 2	$ 15,000	$ 45,000	$ 1,220,000		
(2) Interceptor Major Capital					
East Bayshore Lift Stations - Rehabilitation	$ 340,000	$ 2,850,000	$ 2,850,000		
East River Lift Station - Upsizing & Force Main	$ 5,615,000				
East Tower Drive Interceptor Rehabilitation - Phase 1			$ 62,000	$ 1,555,000	
Lawrence Sewers Upsizing					$ 170,000
NEI & SEI Rehabilitation			$ 115,000	$ 1,185,000	
Ninth Street Interceptor Improvements	$ 418,000	$ 4,824,000			
Quincy Street Interceptor Improvements			$ 500,000	$ 675,000	$ 10,825,000
West Fox River Interceptor Relay and Rehabilitation	$ 150,000	$ 250,000	$ 7,850,000	$ 3,350,000	
West Tower Drive Interceptor Rehabilitation			$ 75,000	$ 1,840,000	
(3) Maintenance Annual Capital					
DPF: Fence Replacement Project		$ 120,000			
DPF: Replace diffuser socks in aeration system (10-year rotation)					$ 57,000
DPF: Replace roof - Administration Building		$ 53,000			
DPF: Replace roof - Blower Building No. 1					$ 55,000
DPF: Replace roof - Sludge Control Tank Building	$ 80,000				
GBF and DPF: Fire Alarm Control Panel Upgrades	$ 400,000	$ 200,000			
GBF: Biogas Membrane Storage Replacement		$ 415,000			
Vehicle ID# 101 Replacement (Utilities)	$ 60,000				
Vehicle ID# 109 Replacement (E&I)	$ 60,000				
Vehicle ID# 110 Replacement (Watershed)		$ 30,000			
Vehicle ID# 112 Replacement (Mechanics)	$ 50,000				
Vehicle ID# 113 Replacement (Utilities)		$ 45,000			
Vehicle ID# 114 Replacement (Utilities)				$ 40,000	
Vehicle ID# 118 Replacement (Admin)			$ 30,000		
Vehicle ID# 120 Replacement (E&I)					$ 30,000
Vehicle ID# 156 Replacement (Admin)			$ 30,000		

2027 Budget	2027	2028	2029	2030	2031
Vehicle ID# 158 Replacement (Admin)			$ 30,000		
(4) Information Technology Annual Capital					
Data Center Servers	$ 200,000	$ 75,000			
DPF: Fiber Optic Network Enhancement/Upgrade	$ 60,000				
GBF: Audio/Visual Rm Equipment Replacement	$ 40,000				
GBF: Financial Software Replacement/Upgrade				$ 250,000	
GBF: HR/Payroll Software System					$ 75,000
GBF: & DPF: Rockwell Asset Manager		$ 100,000			
GBF: & DPF: WatchGuard Firewall Upgrade				$ 50,000	
(5) Engineering Annual Capital					
AHU Replacment North Plant Mechanical Buildings	$ 500,000	$ 2,000,000			
GBF: Dryer Condenser Improvements		$ 500,000			
GBF: Hot Oil Economizer Replacement	$ 1,810,000				
GBF: Misc. Pumping and HSW Improvements	$ 2,000,000				
GBF: Potable & Heating Water Loop Improvements	$ 1,000,000				
Green Infrastructure - East River Lift Station		$ 70,000			
Lawrence Sewers - Ashwaubenon Creek and Schuering Road	$ 500,000				
(6) Field Services Annual Capital					
Billing Program Design & Implementation		$ 165,000			
MS-14 Flow Tube Replacement					$ 100,000
(7) Laboratory Annual Capital					
Ion Chromatography System		$ 66,000			
Metals Lab: PE ICP		$ 127,000			
(8) Watershed Annual Capital					
None					
(9) Annual Capital Renewal & Replacement					
Interceptor Renewal & Replacement		$ 126,000	$ 130,000	$ 134,000	$ 138,000
Wastewater Treatment Facility Renewal & Replacement		$ 461,000	$ 4,379,000	$ 4,171,000	$ 4,236,000
Grand Total	**$ 35,933,000**	**$ 43,707,000**	**$ 63,159,000**	**$ 68,801,000**	**$ 57,025,000**

Summary					
(1) Major Capital	$ 22,650,000	$ 31,230,000	$ 47,108,000	$ 55,551,000	$ 41,339,000
(2) Interceptor Major Capital	$ 6,523,000	$ 7,924,000	$ 11,452,000	$ 8,605,000	$ 10,995,000
(3) Maintenance Annual Capital [A]	$ 650,000	$ 863,000	$ 90,000	$ 40,000	$ 142,000
(4) Information Technology Annual Capital [A]	$ 300,000	$ 175,000		$ 300,000	$ 75,000
(5) Engineering Annual Capital [A]	$ 5,810,000	$ 2,570,000			
(6) Field Services Annual Capital [A]		$ 165,000			$ 100,000
(7) Laboratory Annual Capital [A]		$ 193,000			
(8) Watershed Annual Capital [A]					
(9) Annual Capital Renewal & Replacement [A]		$ 587,000	$ 4,509,000	$ 4,305,000	$ 4,374,000
Grand Total	**$ 35,933,000**	**$ 43,707,000**	**$ 63,159,000**	**$ 68,801,000**	**$ 57,025,000**

[A] Total Annual Capital	$ 6,760,000	$ 4,553,000	$ 4,599,000	$ 4,645,000	$ 4,691,000

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		
Data Center Servers	Common to All	200,000
DPF: Fiber Optic Network Enhancement/Upgrade	Common to All	60,000
GBF: Audio/Visual Rm Equipment Replacement	Common to All	40,000
Total Information Technology		**300,000**
Total Business Services		**300,000**
Operations		
Maintenance		
DPF: Replace roof - Sludge Control Tank Building	Common to All	80,000
GBF and DPF Fire Alarm Control Panel Replacements	Common to All	400,000
Vehicle ID# 101 Replacement (Utilities)	Common to All	60,000
Vehicle ID# 109 Replacement (E&I)	Common to All	60,000
Vehicle ID# 112 Replacement (Mechanics)	Common to All	50,000
Total Maintenance		**650,000**
Total Operations		**650,000**
Technical Services		
Engineering		
AHU Replacment North Plant Mechanical Buildings	Common to All	500,000
GBF: Misc. Pumping and HSW Improvements *	Common to All	2,000,000
GBF: Hot Oil Economizer Replacement **	Common to All	1,810,000
GBF: Potable & Heating Water Loop Improvements	Common to All	1,000,000
Lawrence Sewers - Ashwaubenon Creek and Schuering Road	Municipal Only	500,000
Total Engineering		**5,810,000**
Field Services		
Total Field Services		**-**
Total Technical Services		**5,810,000**
Environmental Programs		
Laboratory		
Total Laboratory		**-**
Total Environmental Programs		**-**
Total Annual Capital Items		**$ 6,760,000**

* GBF: Misc. Pumping and High Strength Waste (HSW) Improvements
2026 Budget project expenses were partcially funded from Plant Capital Replacement Reserve (PCRR) ($600k)
2027 Budget project expenses will be funded from PCRR ($2M)

** GBF Hot Oil Economizer Replacement
2027 Budget project expenses will be partically funded from PCRR ($700k)

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2231 North Quincy Street
Green Bay, WI 54302

(920)432-4893