



AGENDA

Utility Commission Meeting
Waupun Utilities – 817 S Madison St.
Waupun, WI P.O. Box 431
Monday, October 10, 2022 AT 4:00 PM

There is a regular commission meeting scheduled for Monday, October 10, 2022, at 4:00 p.m. at the Waupun Utilities Administrative Building, with option to join via virtual and teleconference. Instructions to join the meeting are provided below:

Join Zoom Meeting

<https://us02web.zoom.us/j/89819520743?pwd=amNEeGRJTzBNaVdhUHhpcUdDNGNwdz09>

By Phone: 1 312 626 6799

Meeting ID: 898 1952 0743

Passcode: 061341

CALL TO ORDER

ROLL CALL OF COMMISSIONERS

APPROVAL OF PREVIOUS MEETING MINUTES

1. September 12, 2022 Minutes

APPROVAL OF PAYMENT - PREVIOUS MONTHS BILLS

2. 9-2022 Accounts Payable

FINANCIAL REPORT / APPROVAL OF MONTHLY FINANCIAL RESULTS

3. Finance Director Report

GM REPORT / OPERATIONS REPORT

4. General Manager Report
5. Water and Wastewater Operations Report

APPEARANCE BY VISITORS

AGENDA

6. Review 2023 Budget Draft Summaries
7. Discuss Employee Performance Evaluation for Manager Position **The Commission may convene in closed session as authorized by Wisconsin Statute 19.85(1)(c) for the purpose of considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. The Commission may reconvene in open session and discuss and take action on the subject matter discussed in closed session.*

ADJOURNMENT

Upon reasonable notice, efforts will be made to accommodate disabled individuals through appropriate aids and services. For additional information, contact the General Manager at 920-324-7920.

**Minutes of a Regular Meeting of the
Waupun Utilities Commission
Monday, September 12, 2022**

Meeting called to order by President Heeringa at 4:00 p.m.

Commissioners Daane, Heeringa, Homan, Kaczmarski, Thurmer, Vanderkin and Westphal were present. Mayor Bishop was present.

Motion made by Thurmer, seconded by Homan and unanimously carried, to approve minutes from the August 8, 2022 meeting.

On motion by Vanderkin, seconded by Daane and unanimously carried, bills for month of August 2022 approved as presented.

On motion by Thurmer, seconded by Westphal and unanimously carried, year-to-date financial reports through July 2022 approved as presented. Electric operating income was \$287,100 or \$165,600 above budget from lower operating costs. Water operating income was \$476,400 or \$142,800 above budget from lower than budgeted operating expenses. Sewer operating income was \$122,600 or \$90,500 above budget largely due to controlling maintenance costs at the WWTF and increases in high-strength and trucked-in waste charges.

General Manager Brooks reported on an electric outage, scheduled outages and maintenance completed. An update was provided regarding the Inflation Reduction Act (IRA), which is a major victory for Public Power providers. Public Power utilities will be able to directly own energy projects and pass the savings from the incentives to customers. Benefits received from incentives can help promote cleaner energy investments for renewables development and deployment, transmission projects and federal permitting.

Treatment Facilities and Operations Superintendent Schramm reported on operations at Water and Wastewater Treatment Facilities. Municipal Well and Pump has completed the abandonment of Well #1. Distribution/collection crew has been performing semi-annual inspection and testing of hydrants. Sanitary and water laterals are installed north of Libby St for the Madison Street construction project; installation south of Libby remains for completion. The Wastewater Treatment Facility ABNR construction project is progressing well.

Finance Director Stanek presented proposal of revisions to Chapter 12 of City of Waupun Code of Ordinances, sub section 12.06. The revisions proposed are to clean up language and definitions pertaining to customer classification, major contributing industry qualifications, TKN and Grease and/or Sand Interceptors. The revisions won't change any current customer classifications or billing processes. On motion by Thurmer, seconded by Homan and unanimously carried, recommendation was made to present revisions approved by Waupun Utilities Commission to Common Council for Chapter 12 of City of Waupun Coode of Ordinances, sub section 12.06.

Discussion held regarding proposed resolution approving sewer rate adjustments due to short-falls in revenues from previously designed rates. Finance Director Stanek presented three potential options of rate adjustments to Commissioners. Motion by Thurmer, seconded by Homan for recommendation by the Waupun Utilities Commission to Common Council of Option 3 - 15% of the forecasted revenue short-fall charged to Major Contributing Industries Minimum Monthly Fixed charge and a 4% increase to the Minimum Monthly Fixed Charge and Volume Charges for all Category A and Category B users authorized under Section 12.06(5)(c) of the Waupun Municipal Code in addition to a commitment from the City of Waupun to repay the remaining \$255,000 on the outstanding inter-governmental loan in 2023. Motion carried 5-1 on roll call vote. Westphal, Daane, Homan, Thurmer, Vanderkin voting yay. Kaczmarski voting nay.

Agenda item No. 8 Discuss Employee Evaluation for Manager Position is postponed until next meeting due to time constraints.

Meeting adjourned by President Heeringa at 5:56 p.m.

The next regular commission meeting is scheduled on October 10, 2022, at 4:00 p.m.

Jen Benson
Office & Customer Service Supervisor

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
AIRGAS USA INC							
855	9990801606	ACETYLENE/OXYGEN/NITROGEN	09/02/2022	28.76	28.76	48344	09/09/2022
	9990801606	ACETYLENE/OXYGEN/NITROGEN	09/02/2022	28.76	28.76	48344	09/09/2022
	9990801606	ACETYLENE/OXYGEN/NITROGEN	09/02/2022	28.76	28.76	48344	09/09/2022
Total AIRGAS USA INC:				86.28	86.28		
ALLIANT ENERGY							
900	183035.09022022	GAS UTILITY FOR WATER PLANT	09/08/2022	716.94	716.94	48345	09/09/2022
	3261389217-08312	WWTF- PROCESS BLD, GREEN HOUSE AND PUMP BLD	09/02/2022	63.81	63.81	48345	09/09/2022
	437000-08312022	GAS UTIL BILL FOR SWG PLNT	09/02/2022	639.93	639.93	48345	09/09/2022
	590516-08312022	SPLIT DISTRIBUTION- MAIN BLD	09/02/2022	3.86	3.86	48345	09/09/2022
	590516-08312022	SPLIT DISTRIBUTION- MAIN BLD	09/02/2022	3.10	3.10	48345	09/09/2022
	590516-08312022	SPLIT DISTRIBUTION- MAIN BLD	09/02/2022	3.10	3.10	48345	09/09/2022
	590516-08312022	SPLIT DISTRIBUTION- MAIN BLD	09/02/2022	20.78	20.78	48345	09/09/2022
	590516-08312022	SPLIT DISTRIBUTION- MAIN BLD	09/02/2022	20.78	20.78	48345	09/09/2022
	590516-08312022	SPLIT DISTRIBUTION- MAIN BLD	09/02/2022	20.78	20.78	48345	09/09/2022
	590516-08312022	SPLIT DISTRIBUTION- MAIN BLD	09/02/2022	1.53	1.53	48345	09/09/2022
	590516-08312022	SPLIT DISTRIBUTION- MAIN BLD	09/02/2022	1.53	1.53	48345	09/09/2022
	590516-08312022	SPLIT DISTRIBUTION- MAIN BLD	09/02/2022	1.53	1.53	48345	09/09/2022
	80105-09192022	GAS UTILITY FOR WELLHOUSE #5	09/21/2022	15.65	15.65	48374	09/30/2022
	931084-09012022	GAS UTIL @ WWTP GARAGE	09/02/2022	159.01	159.01	48345	09/09/2022
Total ALLIANT ENERGY:				1,672.33	1,672.33		
AMAZON CAPITAL SERVICES							
1015	19HY-JRYW-YG7G	PAPER PLATES	09/02/2022	13.89	13.89	48346	09/09/2022
	19HY-JRYW-YG7G	PAPER PLATES	09/02/2022	11.04	11.04	48346	09/09/2022
	19HY-JRYW-YG7G	PAPER PLATES	09/02/2022	10.69	10.69	48346	09/09/2022
	1KK6-14FN-HP3G	ELECTRIC SAFETY GLASSES	09/26/2022	184.08	184.08	48375	09/30/2022
Total AMAZON CAPITAL SERVICES:				219.70	219.70		
AMERICAN MESSAGING							
1090	U18050424WJ	PAGER FOR ELEC DEPT ON-CALL	09/27/2022	36.96	36.96	48376	09/30/2022
Total AMERICAN MESSAGING:				36.96	36.96		
ANDRITZ SEPARATION INC.							
1315	8480114955	BELT PRESS (2) GEAR MOTORS	09/27/2022	8,731.92	8,731.92	48377	09/30/2022
Total ANDRITZ SEPARATION INC.:				8,731.92	8,731.92		
BOARDMAN & CLARK LLP							
3200	257401	SMALL CELL WIRELESS TEMPLATE REVIEW	09/26/2022	179.21	179.21	48378	09/30/2022
	257401	SMALL CELL WIRELESS TEMPLATE REVIEW	09/26/2022	142.45	142.45	48378	09/30/2022
	257401	SMALL CELL WIRELESS TEMPLATE REVIEW	09/26/2022	137.84	137.84	48378	09/30/2022
Total BOARDMAN & CLARK LLP:				459.50	459.50		
BORDER STATES ELECTRIC SUPPLY							
3300	924889455	DEADEND SHOE/ANGLE SHOE	09/08/2022	304.65	304.65	48347	09/09/2022
	924889455	INSULATED PROTECTIVE CAP	09/08/2022	769.50	769.50	48347	09/09/2022
	924889455	STINGER COVER 3/8	09/08/2022	686.37	686.37	48347	09/09/2022
	925004401	BUSHING COVER	09/26/2022	254.88	254.88	48379	09/30/2022

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total BORDER STATES ELECTRIC SUPPLY:				2,015.40	2,015.40		
CAPITAL NEWSPAPERS							
5450	121801	MTHLY COMMISSION MTG MINUTES-E	09/13/2022	26.56	26.56	48380	09/30/2022
	121801	MTHLY COMMISSION MTG MINUTES-W	09/13/2022	21.11	21.11	48380	09/30/2022
	121801	MTHLY COMMISSION MTG MINUTES-S	09/13/2022	20.45	20.45	48380	09/30/2022
Total CAPITAL NEWSPAPERS:				68.12	68.12		
CAREW CONCRETE & SUPPLY CO							
5600	121680	3/4 CRUSHER- ROOSEVELT	09/26/2022	104.87	104.87	48381	09/30/2022
	1252436	3/4 CLEAR -COCHRANE	09/26/2022	146.25	146.25	48381	09/30/2022
Total CAREW CONCRETE & SUPPLY CO:				251.12	251.12		
US CELLULAR							
5700	532329029	ACT #851360664	09/26/2022	193.24	193.24	48409	09/30/2022
	532796576	ACT #929862839	09/26/2022	242.21	242.21	48409	09/30/2022
	532876287	ACT #207749466	09/26/2022	230.65	230.65	48409	09/30/2022
	532990621	ACT #375001031	09/26/2022	185.72	185.72	48409	09/30/2022
Total US CELLULAR:				851.82	851.82		
CHAD NAVIS CONSTRUCTION LLC							
5800	August 2022	CONCRETE REPAIR WORK	09/26/2022	1,034.00	1,034.00	48382	09/30/2022
	August 2022	CONCRETE REPAIR WORK	09/26/2022	11,382.00	11,382.00	48382	09/30/2022
	August 2022	CONCRETE REPAIR WORK	09/26/2022	1,034.00	1,034.00	48382	09/30/2022
Total CHAD NAVIS CONSTRUCTION LLC:				13,450.00	13,450.00		
CORE & MAIN LP							
6310	R225712	(1) 1.5" C2 WATER METER	09/26/2022	1,385.00	1,385.00	48383	09/30/2022
	R225712	SHIPPING	09/26/2022	18.14	18.14	48383	09/30/2022
Total CORE & MAIN LP:				1,403.14	1,403.14		
CRESCENT ELECTRIC SUPPLY CO							
6500	S510653838.001	4 SOLID COPPER WIRE BARE	09/08/2022	2,561.60	2,561.60	48348	09/09/2022
Total CRESCENT ELECTRIC SUPPLY CO:				2,561.60	2,561.60		
CT LABORATORIES							
6610	172360	SDWA	09/26/2022	238.00	238.00	48384	09/30/2022
	172503	SDWA	09/26/2022	100.00	100.00	48384	09/30/2022
Total CT LABORATORIES:				338.00	338.00		
DAANE, NATE							
7000	3RD QRT 2022	COMMISSION MEETINGS-E	09/02/2022	38.00	38.00	48349	09/09/2022
	3RD QRT 2022	COMMISSION MEETINGS-W	09/02/2022	31.00	31.00	48349	09/09/2022
	3RD QRT 2022	COMMISSION MEETINGS-S	09/02/2022	31.00	31.00	48349	09/09/2022
Total DAANE, NATE:				100.00	100.00		
DIGGERS HOTLINE INC.							
7300	220 8 31801	MONTHLY LOCATE TICKET CHRGS	09/13/2022	284.50	284.50	48385	09/30/2022

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total DIGGERS HOTLINE INC.:				284.50	284.50		
DNR							
7475	Smth Water Renew	WATERWORKS OPERATOR CERT RENEWAL - SMITH	09/26/2022	45.00	45.00	48386	09/30/2022
Total DNR:				45.00	45.00		
MARTENS ACE HARDWARE							
9200	222075	LANDSCAPING- WWTP	09/02/2022	16.99	16.99	48357	09/09/2022
	222087	FACE MASKS	09/02/2022	29.99	29.99	48357	09/09/2022
	222096	UNIT #6 PARTS	09/02/2022	69.77	69.77	48357	09/09/2022
	222096	UNIT #6 PARTS	09/02/2022	69.77	69.77	48357	09/09/2022
	222180	WATER PLANT SUPPLIES	09/02/2022	205.08	205.08	48357	09/09/2022
	222238	CAR CHARGER/USB CORD	09/08/2022	14.99	14.99	48357	09/09/2022
	222238	CAR CHARGER/USB CORD	09/08/2022	14.99	14.99	48357	09/09/2022
	222283	WATER PLANT SUPPLIES	09/02/2022	48.95	48.95	48357	09/09/2022
	222312	WEED CONTROL	09/02/2022	49.99	49.99	48357	09/09/2022
	222312	WEED CONTROL	09/02/2022	37.50	37.50	48357	09/09/2022
	222312	WEED CONTROL	09/02/2022	37.50	37.50	48357	09/09/2022
	222330	WATER PLANT SUPPLIES	09/08/2022	35.96	35.96	48357	09/09/2022
	222465	PVC CEMENT	09/08/2022	14.99	14.99	48357	09/09/2022
	222523	CAR WASH	09/08/2022	5.99	5.99	48357	09/09/2022
	222523	CAR WASH	09/08/2022	5.99	5.99	48357	09/09/2022
	222523	CAR WASH	09/08/2022	6.00	6.00	48357	09/09/2022
	222523	KEYS	09/08/2022	4.04	4.04	48357	09/09/2022
	222523	KEYS	09/08/2022	3.21	3.21	48357	09/09/2022
	222523	KEYS	09/08/2022	3.11	3.11	48357	09/09/2022
	222629	UNIT #149 PTO LOCK	09/08/2022	7.58	7.58	48357	09/09/2022
Total MARTENS ACE HARDWARE:				682.39	682.39		
FARMERS ELEVATOR CORP LTD							
9300	125112	CHEM FOR WEEDS-S	09/13/2022	13.35	13.35	48387	09/30/2022
	125112	CHEM FOR WEEDS-W	09/13/2022	13.80	13.80	48387	09/30/2022
	125112	CHEM FOR WEEDS-E	09/13/2022	17.35	17.35	48387	09/30/2022
Total FARMERS ELEVATOR CORP LTD:				44.50	44.50		
GFL ENVIRONMENTAL							
11300	U900000103247	DUMPSTER - OFFICE BLDG-E	09/26/2022	199.77	199.77	48388	09/30/2022
	U900000103247	DUMPSTER - OFFICE BLDG-W	09/26/2022	149.83	149.83	48388	09/30/2022
	U900000103247	DUMPSTER - OFFICE BLDG-S	09/26/2022	149.83	149.83	48388	09/30/2022
	U900000103629	DUMPSTER - WWTP	09/26/2022	2,448.47	2,448.47	48388	09/30/2022
Total GFL ENVIRONMENTAL:				2,947.90	2,947.90		
GRAINGER							
11400	9429045744	WWTP OIL SITE PLUG	09/02/2022	10.96	10.96	48350	09/09/2022
	9448373036	MISC PIPE FITTINGS - WWTP	09/26/2022	71.53	71.53	48389	09/30/2022
	9454591737	WWTP SAFETY VEST AND EAR PLUGS	09/26/2022	130.34	130.34	48389	09/30/2022
Total GRAINGER:				212.83	212.83		
GREMMER & ASSOCIATES INC.							
11600	220317-6	S. MADISON PHASE 2 WATER MAIN INSPECTION	09/26/2022	1,620.00	1,620.00	48390	09/30/2022
	220317-6	S. MADISON PHASE 2-SEWER MAIN INSPECTION	09/26/2022	1,620.00	1,620.00	48390	09/30/2022

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total GREMMER & ASSOCIATES INC.:				3,240.00	3,240.00		
HEERINGA, JOE							
12330	3RD QTRER 2022	COMMISSIONERS QTRLY SALARY-E	09/02/2022	52.24	52.24	48351	09/09/2022
	3RD QTRER 2022	COMMISSIONERS QTRLY SALARY-W	09/02/2022	42.63	42.63	48351	09/09/2022
	3RD QTRER 2022	COMMISSIONERS QTRLY SALARY-S	09/02/2022	42.63	42.63	48351	09/09/2022
Total HEERINGA, JOE:				137.50	137.50		
HOMAN, JEFF							
12830	3RD QTRER 2022	QTRLY COMMISSION SALARY-E	09/02/2022	38.00	38.00	48352	09/09/2022
	3RD QTRER 2022	QTRLY COMMISSION SALARY-W	09/02/2022	31.00	31.00	48352	09/09/2022
	3RD QTRER 2022	QTRLY COMMISSION SALARY-S	09/02/2022	31.00	31.00	48352	09/09/2022
Total HOMAN, JEFF:				100.00	100.00		
HYDROCORP INC.							
13985	68494-IN	CROSS CNNCTN CONTROL PROGRM	09/02/2022	2,252.00	2,252.00	48353	09/09/2022
Total HYDROCORP INC.:				2,252.00	2,252.00		
INFOSEND INC							
14490	220190	ACH INSERT	09/08/2022	95.49	95.49	48354	09/09/2022
	220190	ACH INSERT	09/08/2022	75.90	75.90	48354	09/09/2022
	220190	ACH INSERT	09/08/2022	73.46	73.46	48354	09/09/2022
	220190	BILL PRINT & POSTAGE-E	09/08/2022	1,099.45	1,099.45	48354	09/09/2022
	220190	BILL PRINT & POSTAGE-W	09/08/2022	873.92	873.92	48354	09/09/2022
	220190	BILL PRINT & POSTAGE-S	09/08/2022	845.73	845.73	48354	09/09/2022
Total INFOSEND INC:				3,063.95	3,063.95		
INTEGRATED COMMUNICATIONS SERV							
14650	220901451101	TELEPHONE ANSWERING SERV-AFT ELECTRIC	09/13/2022	92.60	92.60	48391	09/30/2022
	220901451101	TELEPHONE ANSWERING SERV-AFT WATER	09/13/2022	73.60	73.60	48391	09/30/2022
	220901451101	TELEPHONE ANSWERING SERV-AFT SEWER	09/13/2022	71.24	71.24	48391	09/30/2022
Total INTEGRATED COMMUNICATIONS SERV:				237.44	237.44		
IRBY, STUART C							
14890	S012647565.003	MACHINE BOLTS	09/02/2022	150.00	150.00	48355	09/09/2022
	S012709248.003	18X5/8 MACHINE BOLT	09/02/2022	225.00	225.00	48355	09/09/2022
	S013192981.001	2/0 STR COPPER OVERHEAD WIRE	09/26/2022	1,775.00	1,775.00	48392	09/30/2022
	S013192981.001	SHIPPING	09/26/2022	137.40	137.40	48392	09/30/2022
Total IRBY, STUART C:				2,287.40	2,287.40		
ITU ABSORB TECH INC.							
14950	7983259	SHOP TOWELS FOR WWTP	09/13/2022	23.75	23.75	48393	09/30/2022
	79832626	SHOP TOWELS MTHLY RENTAL FEE-E	09/13/2022	13.00	13.00	48393	09/30/2022
	79832626	SHOP TOWELS MTHLY RENTAL FEE-W	09/13/2022	13.00	13.00	48393	09/30/2022
	79832626	SHOP TOWELS MTHLY RENTAL FEE-S	09/13/2022	12.99	12.99	48393	09/30/2022
Total ITU ABSORB TECH INC.:				62.74	62.74		
J & H CONTROLS INC							
16000	100000024035	BUILDING MAINT MTHLY CHRQ-WTP	09/02/2022	171.00	171.00	48356	09/09/2022

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	100000024036	BUILDING MAINT MTHLY CHRG-S	09/02/2022	140.10	140.10	48356	09/09/2022
	100000024036	BUILDING MAINT MTHLY CHRG-W	09/02/2022	140.10	140.10	48356	09/09/2022
	100000024036	BUILDING MAINT MTHLY CHRG-E	09/02/2022	186.80	186.80	48356	09/09/2022
Total J & H CONTROLS INC:				638.00	638.00		
KEMIRA WATER SOLUTIONS INC.							
17513	9017766632	FERROUS CHLORIDE	09/26/2022	11,145.09	11,145.09	48394	09/30/2022
Total KEMIRA WATER SOLUTIONS INC.:				11,145.09	11,145.09		
MEUW							
23500	3789	TREE TRIMMING TRAINING - JAHN	09/08/2022	275.00	275.00	48358	09/09/2022
	3789	TREE TRIMMING TRAINING - VANDE KOLK	09/08/2022	275.00	275.00	48358	09/09/2022
	3789	TREE TRIMMING TRAINING - VOLUME DISCOUNT	09/08/2022	25.00-	25.00-	48358	09/09/2022
	3808	MANAGMENT TRAINING - BENSON	09/26/2022	115.05	115.05	48395	09/30/2022
	3808	MANAGMENT TRAINING - BENSON	09/26/2022	91.45	91.45	48395	09/30/2022
	3808	MANAGMENT TRAINING - BENSON	09/26/2022	88.50	88.50	48395	09/30/2022
	90622-49	ELECTRIC SAFETY PROGRAM (PART 2 OF 2)	09/13/2022	2,600.00	2,600.00	48395	09/30/2022
Total MEUW:				3,420.00	3,420.00		
SECURIAN FINANCIAL GROUP INC							
25200	2832L-1027-Octo 2	BASIC GROUP LIFE INS PREMIUM	09/08/2022	326.60	326.60	48363	09/09/2022
	2832L-1027-Octo 2	EMPLOYER CONTRIBUTION 20%-S	09/08/2022	10.07	10.07	48363	09/09/2022
	2832L-1027-Octo 2	EMPLOYER CONTRIBUTION 20%-W	09/08/2022	10.40	10.40	48363	09/09/2022
	2832L-1027-Octo 2	EMPLOYER CONTRIBUTION 20%-E	09/08/2022	13.08	13.08	48363	09/09/2022
Total SECURIAN FINANCIAL GROUP INC:				360.15	360.15		
MULCAHY SHAW WATER INC.							
29200	324499	EQUIPMENT CALIBRATION	09/26/2022	600.00	600.00	48396	09/30/2022
Total MULCAHY SHAW WATER INC.:				600.00	600.00		
MUNICIPAL WELL & PUMP INC							
29500	19710	WELL #1 ABANDONMENT	09/08/2022	23,005.00	23,005.00	48359	09/09/2022
Total MUNICIPAL WELL & PUMP INC:				23,005.00	23,005.00		
NAPA AUTO PARTS							
30900	359664	UNIT #19 OIL	09/26/2022	5.13	5.13	48397	09/30/2022
	359664	UNIT #19 OIL	09/26/2022	5.13	5.13	48397	09/30/2022
	359664	UNIT #19 OIL	09/26/2022	5.12	5.12	48397	09/30/2022
	360070	UNIT #146 SUPPLIES	09/27/2022	10.00	10.00	48397	09/30/2022
	360070	UNIT #146 SUPPLIES	09/27/2022	9.99	9.99	48397	09/30/2022
Total NAPA AUTO PARTS:				35.37	35.37		
ODP BUSINESS SOLUTIONS LLC							
38877	260123490001	MOUSE	09/27/2022	6.17	6.17	48398	09/30/2022
	260123490001	MOUSE	09/27/2022	4.90	4.90	48398	09/30/2022
	260123490001	MOUSE	09/27/2022	4.74	4.74	48398	09/30/2022
	260123490001	TRASH BAGS	09/27/2022	11.13	11.13	48398	09/30/2022
	260123490001	TRASH BAGS	09/27/2022	11.13	11.13	48398	09/30/2022
	2604147465001	TRASH BAGS	09/27/2022	56.29	56.29	48398	09/30/2022

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total ODP BUSINESS SOLUTIONS LLC:				94.36	94.36		
O'REILLY AUTO PARTS							
38970	2391-480046	UNIT #27 BACKHOE SUPPLIES	09/27/2022	27.98	27.98	48399	09/30/2022
Total O'REILLY AUTO PARTS:				27.98	27.98		
OSHKOSH OFFICE SYSTEMS							
39000	AR79168	MTHLY CLICK COUNTS	09/08/2022	33.14	33.14	48360	09/09/2022
	AR79168	MTHLY CLICK COUNTS	09/08/2022	34.23	34.23	48360	09/09/2022
	AR79168	MTHLY CLICK COUNTS	09/08/2022	43.07	43.07	48360	09/09/2022
Total OSHKOSH OFFICE SYSTEMS:				110.44	110.44		
PTS CONTRACTORS INC							
44099	NEWTON/ROCK PA	Pay Request 5	12/31/2021	31,214.09	31,214.09	47744	01/31/2022
	NEWTON/ROCK PA	Pay Request 5	12/31/2021	15,956.26	15,956.26	47744	01/31/2022
	NEWTON/ROCK PA	Retainage	12/31/2021	22,286.31	22,286.31	48361	09/09/2022
	NEWTON/ROCK PA	Retainage	12/31/2021	15,252.69	15,252.69	48361	09/09/2022
Total PTS CONTRACTORS INC:				84,709.35	84,709.35		
RESCO							
46400	871762-00	DEADEND SHOE/ANGLE SHOE	09/08/2022	984.25	984.25	48362	09/09/2022
	872798-00	SAFETY CLOTHING- VANDE KOLK	09/13/2022	286.10	286.10	48400	09/30/2022
Total RESCO:				1,270.35	1,270.35		
RUEKERT-MIELKE							
49300	143221	2021 WATER MODEL UPDATE AND UDF PLAN	09/26/2022	4,234.25	4,234.25	48401	09/30/2022
Total RUEKERT-MIELKE:				4,234.25	4,234.25		
SABEL MECHANICAL LLC							
50300	220655	BRADON STREET LIFT STATION	09/27/2022	9,153.79	9,153.79	48402	09/30/2022
Total SABEL MECHANICAL LLC:				9,153.79	9,153.79		
SEERA							
51535	WAUPUN/AUGUST	"WAUPUN" FOCUS PROGRAM FEE	09/08/2022	2,726.27	2,726.27	48364	09/09/2022
Total SEERA:				2,726.27	2,726.27		
SIGMA CONTROLS INC.							
51895	31063	WWTP PRESSURE TRANSMITTER	09/08/2022	1,168.11	1,168.11	48365	09/09/2022
Total SIGMA CONTROLS INC.:				1,168.11	1,168.11		
SPECTRUM BUSINESS							
52500	33381091322	INTERNET SERVICES-E	09/26/2022	93.97	93.97	48403	09/30/2022
	33381091322	INTERNET SERVICES-W	09/26/2022	74.69	74.69	48403	09/30/2022
	33381091322	INTERNET SERVICES-S	09/26/2022	72.29	72.29	48403	09/30/2022
	33381091322	MONTHLY SERVICE EXP 1ST & 2ND-E	09/26/2022	105.41	105.41	48403	09/30/2022
	33381091322	MONTHLY SERVICE EXP 1ST & 2ND-W	09/26/2022	83.78	83.78	48403	09/30/2022
	33381091322	MONTHLY SERVICE EXP 1ST & 2ND-S	09/26/2022	81.08	81.08	48403	09/30/2022
	33381091322	WATER PLANT VOICE SERV	09/26/2022	79.98	79.98	48403	09/30/2022

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	33381091322	WASTEWATER VOICE SERV	09/26/2022	79.98	79.98	48403	09/30/2022
Total SPECTRUM BUSINESS:				671.18	671.18		
SPEE-DEE							
52600	649536	SERVICE CHRG FOR WATER SAMPLES	09/09/2022	53.57	53.57	48366	09/09/2022
	661812	SERVICE CHRG FOR WATER SAMPLES	09/26/2022	46.70	46.70	48404	09/30/2022
Total SPEE-DEE:				100.27	100.27		
SUPERIOR CHEMICAL CORP							
54200	344830	CLEANING SUPPLIES- WATER PLANT	09/26/2022	878.10	878.10	48405	09/30/2022
Total SUPERIOR CHEMICAL CORP:				878.10	878.10		
TERMINATOR PEST CONTROL							
55950	219026	PEST CONTROL MAINT TO MAIN BLDG-E	09/26/2022	62.40	62.40	48406	09/30/2022
	219026	PEST CONTROL MAINT TO MAIN BLDG-W	09/26/2022	46.80	46.80	48406	09/30/2022
	219026	PEST CONTROL MAINT TO MAIN BLDG-S	09/26/2022	46.80	46.80	48406	09/30/2022
	219573	PEST CONTROL TO WATER PLANT	09/13/2022	130.00	130.00	48406	09/30/2022
	219574	PEST CONTROL FOR WWTP	09/26/2022	364.00	364.00	48406	09/30/2022
Total TERMINATOR PEST CONTROL:				650.00	650.00		
THURMER, MIKE							
56900	3RD QRT 2022	QTRLY COMMISSION SALARY-E	09/08/2022	38.00	38.00	48367	09/09/2022
	3RD QRT 2022	QTRLY COMMISSION SALARY-W	09/08/2022	31.00	31.00	48367	09/09/2022
	3RD QRT 2022	QTRLY COMMISSION SALARY-S	09/08/2022	31.00	31.00	48367	09/09/2022
Total THURMER, MIKE:				100.00	100.00		
TRULY GREEN SOLUTIONS LLC							
58720	58088	LED FIXTURE OPEN BOTTOM REPLACEMENTS	09/27/2022	2,011.56	2,011.56	48407	09/30/2022
Total TRULY GREEN SOLUTIONS LLC:				2,011.56	2,011.56		
UNITED STATES GEOLOGICAL SURVEY							
59290	91011013	JOINT FUNDING AGREEMT/S.BRNCH ROCK RIVER	09/13/2022	7,700.00	7,700.00	48408	09/30/2022
Total UNITED STATES GEOLOGICAL SURVEY:				7,700.00	7,700.00		
USA BLUE BOOK							
59600	113495	LAB SUPPLIES	09/26/2022	200.44	200.44	48410	09/30/2022
	120840	ROLLER ASSEMBLY FOR PUMPS	09/26/2022	274.52	274.52	48410	09/30/2022
Total USA BLUE BOOK:				474.96	474.96		
VAN BUREN, JEROME and/or SANDRA							
60800	AUGUST 2022 SOL	SOLAR CREDIT	09/08/2022	513.26	513.26	48368	09/09/2022
Total VAN BUREN, JEROME and/or SANDRA:				513.26	513.26		
VANDE ZANDE & KAUFMAN LLP							
61200	AUGUST 2022	SEWER UTILITY RATE INCREASE	09/08/2022	255.00	255.00	48369	09/09/2022
Total VANDE ZANDE & KAUFMAN LLP:				255.00	255.00		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
VERIZON WIRELESS							
62900	9916380090	CELLPHONE MTHLY EXPENSES - E	09/26/2022	109.55	109.55	48411	09/30/2022
	9916380090	CELLPHONE MTHLY EXPENSES - W	09/26/2022	87.08	87.08	48411	09/30/2022
	9916380090	CELLPHONE MTHLY EXPENSES - S	09/26/2022	84.27	84.27	48411	09/30/2022
	9916380090	DPW'S MTHLY/DATA TABLET CHRGS	09/26/2022	58.11	58.11	48411	09/30/2022
Total VERIZON WIRELESS:				339.01	339.01		
WAUPUN, CITY OF							
74400	1035	2022 WORKER'S COMP PREMIUM 4TH QRT	09/13/2022	2,859.75	2,859.75	48414	09/30/2022
	1035	2022 WORKER'S COMP PREMIUM 4TH QRT	09/13/2022	1,906.50	1,906.50	48414	09/30/2022
	1035	2022 WORKER'S COMP PREMIUM 4TH QRT	09/13/2022	1,588.75	1,588.75	48414	09/30/2022
	1140	CVMIC - AUTO/LIABILITY/CRIME	09/26/2022	4,824.27	4,824.27	48414	09/30/2022
	1140	CVMIC - AUTO/LIABILITY/CRIME	09/26/2022	830.65	830.65	48414	09/30/2022
	1140	CVMIC - AUTO/LIABILITY/CRIME	09/26/2022	3,563.56	3,563.56	48414	09/30/2022
	1140	CVMIC - AUTO/LIABILITY/CRIME	09/26/2022	3,935.56	3,935.56	48414	09/30/2022
	1140	CVMIC - AUTO/LIABILITY/CRIME	09/26/2022	628.05	628.05	48414	09/30/2022
	1140	CVMIC - AUTO/LIABILITY/CRIME	09/26/2022	1,397.47	1,397.47	48414	09/30/2022
	1140	CVMIC - AUTO/LIABILITY/CRIME	09/26/2022	4,502.83	4,502.83	48414	09/30/2022
	1140	CVMIC - AUTO/LIABILITY/CRIME	09/26/2022	2,026.34	2,026.34	48414	09/30/2022
	Sept 2022	PILOT-ELECTRIC	09/06/2022	25,177.00	25,177.00	48370	09/09/2022
	Sept 2022	PILOT-WATER	09/06/2022	30,396.00	30,396.00	48370	09/09/2022
	Stormwater - Aug 20	STORMWATER RECEIPTS	09/09/2022	49,048.40	49,048.40	48370	09/09/2022
	Trash - Aug 2022	TRASH/RECYCLING COLLECTION	09/09/2022	38,849.19	38,849.19	48370	09/09/2022
Total WAUPUN, CITY OF:				171,534.32	171,534.32		
WISCONSIN CORRECTIONAL CENTER							
84300	18815	INMATE LABOR 07/17/2022-07/30/2022	09/13/2022	161.00	161.00	48415	09/30/2022
Total WISCONSIN CORRECTIONAL CENTER:				161.00	161.00		
WI DEPT OF TRANSPORTATION							
85900	395-0000272810	S. MADISON PROGRESS INVOICE #5 - WATER	08/18/2022	14.85-	14.85-	48371	09/09/2022
	395-0000272810	S. MADISON PROGRESS INVOICE #5 - SEWER	08/18/2022	9.83-	9.83-	48371	09/09/2022
	395-69980506	S. MADISON PROGRESS INVOICE #6 - WATER	09/08/2022	163,200.06	163,200.06	48371	09/09/2022
	395-69980506	S. MADISON PROGRESS INVOICE #6 - SEWER	09/08/2022	46,278.94	46,278.94	48371	09/09/2022
Total WI DEPT OF TRANSPORTATION:				209,454.32	209,454.32		
WISCONSIN STATE LAB OF HYGIENE							
88300	721888	FLUORIDE	09/13/2022	26.00	26.00	48416	09/30/2022
Total WISCONSIN STATE LAB OF HYGIENE:				26.00	26.00		
WAUPUN UTILITIES (Refund Acct)							
100000	18060360.23	REF OVERPAYMT FRM: 223 N STATE ST	09/27/2022	248.94	248.94	48413	09/30/2022
	20085020.21	REF OVERPAYMT FRM: 18 S WATERTOWN ST	09/27/2022	3.66	3.66	48412	09/30/2022
Total WAUPUN UTILITIES (Refund Acct):				252.60	252.60		
Grand Totals:				585,664.13	585,664.13		

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD)						
1						
09/10/2022	1	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	51.18	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	37.98	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	116.35	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH	.00	205.51-
Total 1:					205.51	205.51-
CASH DISBURSEMENTS (CD)						
2						
09/01/2022	2	2019 Refunding Revenue Bond Payment -	1-2237-0000-00	INTEREST ACCRUED	11,025.00	
		2019 Refunding Revenue Bond Payment -	9-1131-0000-00	COMBINED CASH	.00	11,025.00-
		2019 Refunding Revenue Bond Payment -	2-2237-0000-00	INTEREST ACCRUED	44,118.75	
		2019 Refunding Revenue Bond Payment -	9-1131-0000-00	COMBINED CASH	.00	44,118.75-
Total 2:					55,143.75	55,143.75-
CASH DISBURSEMENTS (CD)						
3						
09/01/2022	3	2019 Revenue Bond Payment - FVSB (via	2-2237-0000-00	INTEREST ACCRUED	6,442.50	
		2019 Revenue Bond Payment - FVSB (via	9-1131-0000-00	COMBINED CASH	.00	6,442.50-
Total 3:					6,442.50	6,442.50-
CASH DISBURSEMENTS (CD)						
4						
09/05/2022	4	Record Monthly ACH Vehicle Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	1,651.40	
		Record Monthly ACH Vehicle Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	785.32	
		Record Monthly ACH Vehicle Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	1,161.67	
		Record Monthly ACH Vehicle Payment	9-1131-0000-00	COMBINED CASH	.00	3,598.39-
Total 4:					3,598.39	3,598.39-
CASH DISBURSEMENTS (CD)						
5						
09/30/2022	5	Record August's Wholesale Power Bill AC	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	1,017,373.33	
		Record August's Wholesale Power Bill AC	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	1,316.72	
		Record August's Wholesale Power Bill AC	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	1,140.86	
		Record August's Wholesale Power Bill AC	9-1131-0000-00	COMBINED CASH	.00	1,019,830.91-
Total 5:					1,019,830.91	1,019,830.91-
CASH DISBURSEMENTS (CD)						
6						
09/07/2022	6	Record Monthly ONLINE Inv Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	6.17	
		Record Monthly ONLINE Inv Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	4.90	
		Record Monthly ONLINE Inv Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	4.75	
		Record Monthly ONLINE Inv Payment	9-1131-0000-00	COMBINED CASH	.00	15.82-
Total 6:					15.82	15.82-
CASH DISBURSEMENTS (CD)						
7						
09/10/2022	7	Record Interdepartmental Util Bill	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	1,304.23	

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD) (continued)						
		Record Interdepartmental Util Bill	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	13,839.98	
		Record Interdepartmental Util Bill	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWATER	16,526.14	
		Record Interdepartmental Util Bill	9-1131-0000-00	COMBINED CASH	.00	31,670.35-
Total 7:					31,670.35	31,670.35-
CASH DISBURSEMENTS (CD)						
8						
09/10/2022	8	Record July Sales & Use Tax	1-2241-2416-00	TAX COLL PAY - SALES TAX	36,021.83	
		Record July Sales & Use Tax	9-1131-0000-00	COMBINED CASH	.00	36,021.83-
Total 8:					36,021.83	36,021.83-
CASH DISBURSEMENTS (CD)						
9						
09/06/2022	9	Record PSN Fees	1-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	2,847.36	
		Record PSN Fees	2-5921-1010-20	OFC SUP & EXP CREDIT CARD TRAN	788.50	
		Record PSN Fees	3-5851-1010-20	OFC SUP & EXP-CREDIT CARD TRAN	744.70	
		Record PSN Fees	9-1131-0000-00	COMBINED CASH	.00	4,380.56-
Total 9:					4,380.56	4,380.56-
CASH DISBURSEMENTS (CD)						
10						
09/10/2022	10	Record All Filters Tax Credit	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	.00	54.74-
		Record All Filters Tax Credit	9-1131-0000-00	COMBINED CASH	54.74	
Total CASH DISBURSEMENTS (CD):					1,157,364.36	1,157,364.36-
References: 10 Transactions: 34						
Total 10:					54.74	54.74-

Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD) (continued)			
12237000000	INTEREST ACCRUED	11,025.00	
22237000000	INTEREST ACCRUED	50,561.25	
12232000000	ACCOUNTS PAYABLE - ELECTRIC	1,020,386.31	
32232000000	ACCOUNTS PAYABLE - WASTEWATER	18,949.77	
12241241600	TAX COLL PAY - SALES TAX	36,021.83	
15921101020	OFC SUP & EXP CREDIT CARD TRAN	2,847.36	
25921101020	OFC SUP & EXP CREDIT CARD TRAN	788.50	
35851101020	OFC SUP & EXP-CREDIT CARD TRAN	744.70	
22232000000	ACCOUNTS PAYABLE - WATER	15,984.90	54.74-
91131000000	COMBINED CASH	54.74	1,157,309.62-
Grand Totals:		1,157,364.36	1,157,364.36-
Grand Totals:		1,157,364.36	1,157,364.36-



TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: October 10, 2022
SUBJECT: August 2022 Financial Report

CONSTRUCTION AND PLANT ADDITIONS

The electric utility construction activity consisted of rebuilding overhead line in the back lot of Bly and Division streets in addition to continued work installing new infrastructure for customers. The water and sewer utilities incurred \$422,400 in project costs for South Madison Street reconstruction. Construction at the WWTF continues with monthly Disbursement Requests processed through the USDA.

Plant activity for the month was minimal.

MONTHLY OPERATING RESULTS – August 2022 Monthly and Year-To-Date (YTD)

Sales

Electric

- Monthly kWh sales were **0.5% above** budget & **2.9% lower** than August 2021 on slightly lower sales to Residential customers.
- YTD kWh sales were **2.6% above** budget & **1.6% higher** than August 2021 YTD actual sales.

Water

- Monthly sales units of 100 cubic feet were **3.6% above** budget & **8.8% higher** than August 2021 with increased sales to Industrial customers.
- YTD water sales were **4.1% above** budget & **4.3% higher** than August 2021 YTD actual sales due to an Industrial customer experiencing a leak in their production process during the 1st quarter of the current year.

Sewer

- Monthly sales units of 100 cubic feet were **9.9% below** budget & **0.4% lower** than August 2021 sales due to lower Public Authority volume. Sales to the Department of Corrections facilities continue to remain lower beginning in the spring of 2020 and have not returned to historical averages.
- YTD sewer sales were **8.0% below** budget & **6.7% lower** than August 2021 YTD actual sales.

Income Statement

Electric

- Operating revenues and purchased power expenses were **above** budget \$1,012,975 and \$933,381, respectively, due to overall higher purchased power costs from higher market energy prices passed through WPPI. This trend is expected through the summer months due to higher energy market volatility.
- Gross margin was \$79,600 **above** budget.
- Operating expenses were \$46,100 **below** budget primarily due to lower distribution maintenance costs than budgeted and the crews working on capital projects.

- Operating income was \$339,800 or \$193,500 *above* budget from lower operating costs and the annual billings for joint pole attachments to communication companies, which occur in January of every year and totaled \$76,500.
- Net income was \$327,500 or \$208,700 *above* budget primarily from increased sales and timing of the joint pole attachment billings to communications companies.

Water

- Operating revenues were \$24,700 *above* budget due to overall higher consumption for one Industrial customer who had a water leak in their production line process during the 1st quarter of 2022.
- Operating expenses were \$126,900 *below* budget on lower treatment and distribution expenses including the deferral of planned maintenance on Well #1 budgeted for \$60,000.
- Operating income was \$549,300 or \$142,800 *above* budget from lower than budgeted operating expenses.
- Net income was \$395,700 or \$157,000 *above* budget.

Sewer

- Operating revenues were \$73,800 *above* budget despite continued lower consumption from the Department of Corrections facilities. Trucked in waste revenues increased from the prior months, which led to the increase.
- Operating expenses were \$67,100 *below* budget due to lower laboratory and maintenance-related costs at the WWTF.
- Operating income was \$213,100 or \$147,100 *above* budget.
- Net income (loss) was \$1,603,800 or \$1,729,600 *above* budget as the utility received its first grant distribution from the USDA for \$1,619,000. Without this contribution, net income was \$15,200 for the month and a net (loss) of (\$110,600) compared to year-to-date budget.

Balance Sheets

Electric

- Balance sheet *increased* \$39,800 from July 2022.
- Accounts receivable increased \$16,500 due to higher market energy costs passed through the monthly PCAC charge offset by an increase of \$40,600 in Accounts Payable from the monthly purchased power billing.
- Unrestricted cash *decreased* \$159,900 due to the timing of payment of our monthly power bill and collections through the PCAC charge from customers.
- Net position *increased* \$51,400 from July 2022.

Water

- Balance sheet *increased* \$68,300 from July 2022.
- Total unrestricted cash *decreased* \$161,700 primarily due to payments associated with the South Madison street reconstruction project.
- Net position *increased* by \$61,800.

Sewer

- Balance sheet *increased* \$3,599,300 from July 2022 due to month-to-month fluctuations in payables associated with construction work in progress at the WWTF offset by Disbursement Reimbursements from the USDA. Beginning in August 2022, the utility began receiving grant disbursements from the USDA to fund the remaining portion of the WWTF upgrades.
- Unrestricted cash *decreased* \$182,400 due to payments associated with the South Madison street reconstruction project and required monthly transfers for debt service.
- Net position *increased* \$1,679,100 largely from the USDA grant contribution.

Cash and Investments

The monthly metrics dashboard for cash and investments provide a monthly comparison of cash and investment balances and graphs that present long-term investments by maturity, type, and rating. The Utility's investments are typically fixed-income and held-to-maturity unless they are called before maturity. Held to maturity investments recognize monthly mark to market adjustments that ultimately are not realized when the investment matures.

- Total cash and investments **decreased** \$342,400 or **3.8%** from July 2022 due to payments associated with the South Madison street reconstruction project.
- Received interest and distributions of \$9,300 and recorded an unrealized **negative** market adjustment of (\$21,900), along with \$600 in management fees, resulting in a net portfolio **loss** of (\$13,200) for the month.
- Total interest and investment income earned (excluding market value adjustments) on all accounts for the month was \$13,700 and \$63,100 year-to-date.

OTHER FINANCIAL MATTERS

WWTP Upgrade – Construction Update and Progress

Listed below is a summary of the costs incurred and paid for with USDA loan proceeds requested to date:

Total Project Budget (As of 4/14/2021):	\$ 36,008,000
Total Authorized Funding (As of 5/31/2022):	\$ 37,508,000
Total Project Costs to Date (Thru 10/6/2022):	\$ 30,745,204
Loan Draws – Project to Date: (Thru 10/6/2022):	\$ 27,807,000
Grants Provided (Thru 10/6/2022):	\$ 1,619,000
Disburse Request #18 – Requested (9/13/2022):	\$ 1,110,588
Disburse Request #17 – Paid (8/29/2022):	\$ 2,663,066

2023 Utility Budget Process

See separate 2023 Budget Memo for summary analysis of the draft budget.

This concludes my report. Please do not hesitate to contact me at 324-7920 or jstanek@waupunutilities.org with any questions or comments.

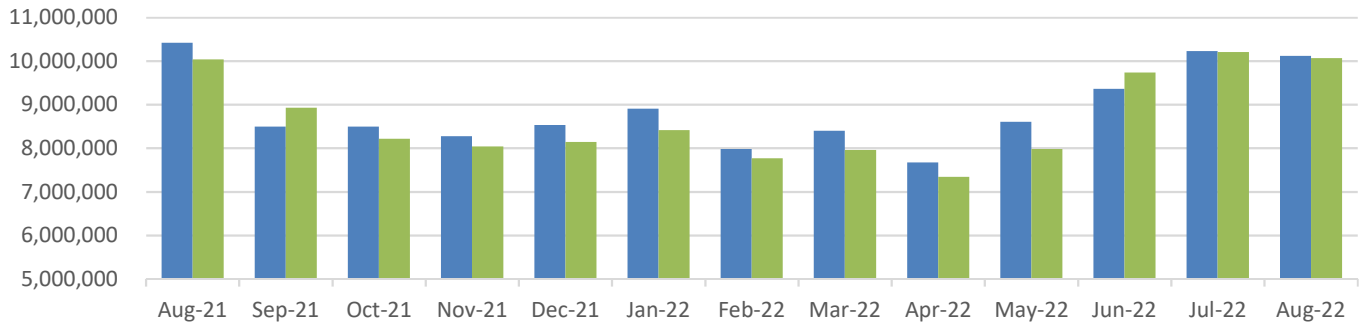
Waupun Utilities											
Construction and Plant Additions Summary											
August 2022											
CONSTRUCTION:	Electric			Sewer			Water			Total	
Description	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
Projects:											
Substation upgrades	\$ -	\$ -	\$ 111,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,000
Poles, towers and fixtures	-	3,527	10,000	-	-	-	-	-	-	3,526.94	10,000.00
Overhead and underground conductor and devices	19,981	29,580	15,000	-	-	-	-	-	-	29,580	15,000
Transformers	35,201	43,061	150,000	-	-	-	-	-	-	43,061	150,000
Overhead and Underground Services	6,043	18,295	10,000	-	-	-	-	-	-	18,295	10,000
LED street lighting	1,845	6,879	50,000	-	-	-	-	-	-	6,879	50,000
Voltage conversion	-	-	10,000	-	-	-	-	-	-	-	10,000
Rebuild overhead line	7,634	68,974	115,700	-	-	-	-	-	-	68,974	115,700
CIAC - Work Invoiced to Customer / Others	16,139	35,028	-	-	-	-	-	-	-	35,028	-
City of Waupun - Shared Services	232	2,420	-	-	576	-	-	576	-	3,571	-
Sewer CIPP & manhole lining	-	-	-	-	-	60,000	-	-	-	-	60,000
Meters	-	2,903	6,000	-	-	-	736	15,998	8,000	18,901	14,000
Miscellaneous Work Orders	-	-	-	-	-	-	884	4,722	-	4,722	-
TOTAL CONSTRUCTION	\$ 87,075	\$ 210,668	\$ 477,700	\$ -	\$ 576	\$ 60,000	\$ 1,620	\$ 21,295	\$ 8,000	\$ 232,538	\$ 545,700
CARRYOVER PROJECTS:											
ATC - Increase clearance work	\$ -	\$ 151,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,603	\$ -
Overhead rebuild - Frontier Street	-	39,979	-	-	-	-	-	-	-	39,979	-
MapleTree Townhomes - Move poles & new services	-	10,385	-	-	-	-	-	-	-	10,385	-
WWTF Phosphorus Upgrade Engineering	-	-	-	87,088	3,236,498	3,804,000	-	-	-	3,236,498	3,804,000
WWTF Construction Upgrade - ABNR	-	-	-	3,414,065	26,322,626	32,204,000	-	-	-	26,322,626	32,204,000
S. Madison street reconstruction - phase 2	-	-	-	198,936	449,482	574,541	223,464	251,670	784,242	701,152	1,358,783
TOTAL CARRYOVER CONSTRUCTION	\$ -	\$ 201,968	\$ -	\$ 3,700,089	\$ 30,008,607	\$ 36,582,541	\$ 223,464	\$ 251,670	\$ 784,242	\$ 30,462,244	\$ 37,366,783
PLANT ADDITIONS:	Electric			Sewer			Water			Total	
Description	Current Month	YTD	Budget	Current Month	YTD	Budget	Current Month	YTD	Budget	YTD	Budget
Accounting software upgrade	\$ -	\$ 5,208	\$ 5,000	\$ -	\$ 5,206	\$ 5,000	\$ -	\$ 5,206	\$ 5,000	\$ 15,620	\$ 15,000
Meter programmer, safety equipment & misc tools	-	1,146	20,200	-	-	1,200	-	2,673	1,200	3,819	22,600
Compact tractor w/ attachments	-	-	10,000	-	-	10,000	-	-	10,000	-	30,000
Firewall replacement	-	-	3,000	-	-	3,000	-	-	3,000	-	9,000
SCADA upgrades	-	-	-	-	20,794	14,500	-	11,059	8,700	31,854	23,200
CPU hardware / software upgrades	-	-	-	-	-	1,500	-	-	1,500	-	3,000
Test breakers in substation	8,667	8,667	8,000	-	-	-	-	-	-	8,667	8,000
Brandon lift station piping replacment	-	-	-	-	-	5,500	-	-	-	-	5,500
Digester building equipment replacement	-	-	-	-	-	45,000	-	-	-	-	45,000
Blower building equipment replacement	-	-	-	-	21,901	22,400	-	-	-	21,901	22,400
Filter building equipment replacement	-	-	-	-	7,855	17,200	-	-	-	7,855	17,200
Grit/screen building equipment replacement	-	-	-	-	7,339	9,500	-	-	-	7,339	9,500
Other equipment replacement	-	-	-	-	13,930	18,800	-	695	-	14,625	18,800
Reservoir over-flow piping	-	-	-	-	-	-	-	5,720	6,500	5,720	6,500
Chlorine regulators & switchovers	-	-	-	-	-	-	-	10,620	11,600	10,620	11,600
TOTAL PLANT ADDITIONS	\$ 8,667	\$ 15,020	\$ 46,200	\$ -	\$ 77,026	\$ 153,600	\$ -	\$ 35,974	\$ 47,500	\$ 128,019	\$ 247,300

Sales and Revenues Dashboard - Aug 2022

	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	10,121,176	↑ 0.5%	↑ 2.6%	Power Costs	\$ 1,015,723	↑ 24.8%	↑ 18.1%
Revenues	\$ 1,200,611	↑ 22.4%	↑ 15.6%	Gross Margin	\$ 184,888	↑ 10.8%	↑ 5.9%

kWhs Sold

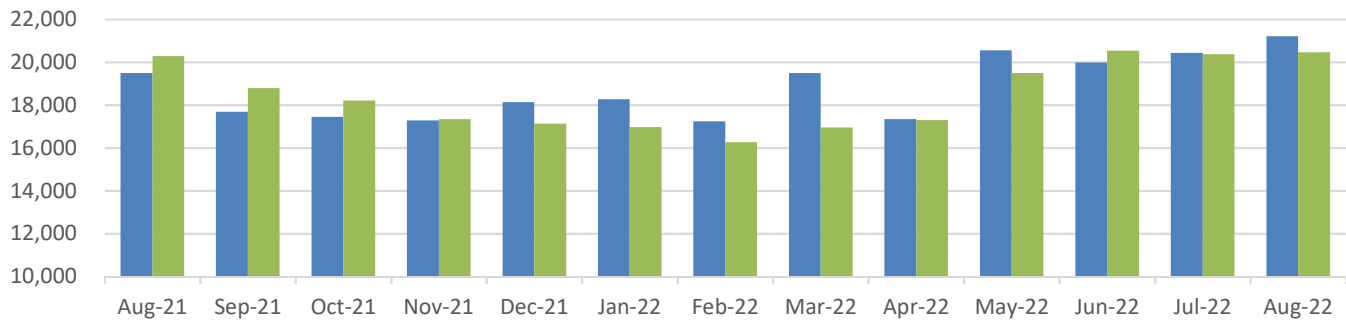
■ Actual ■ Budgeted



	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	21,211	↑ 3.6%	↑ 4.1%	Revenues	\$ 156,995	↑ 1.0%	↑ 1.9%

Water Cubic Feet (100's) Sold

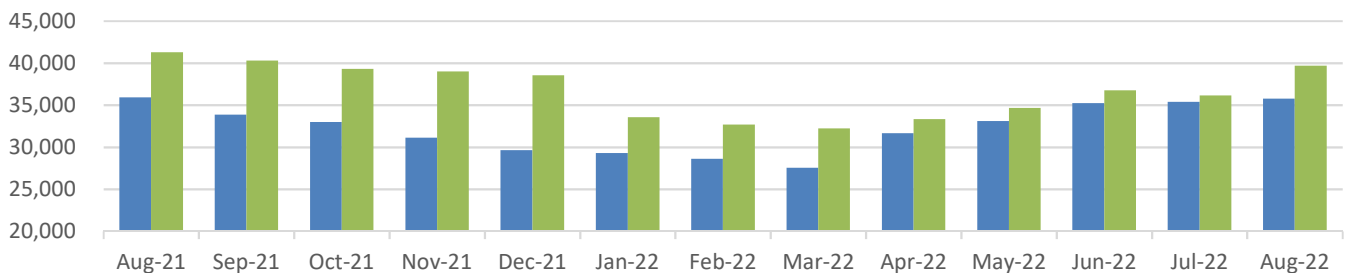
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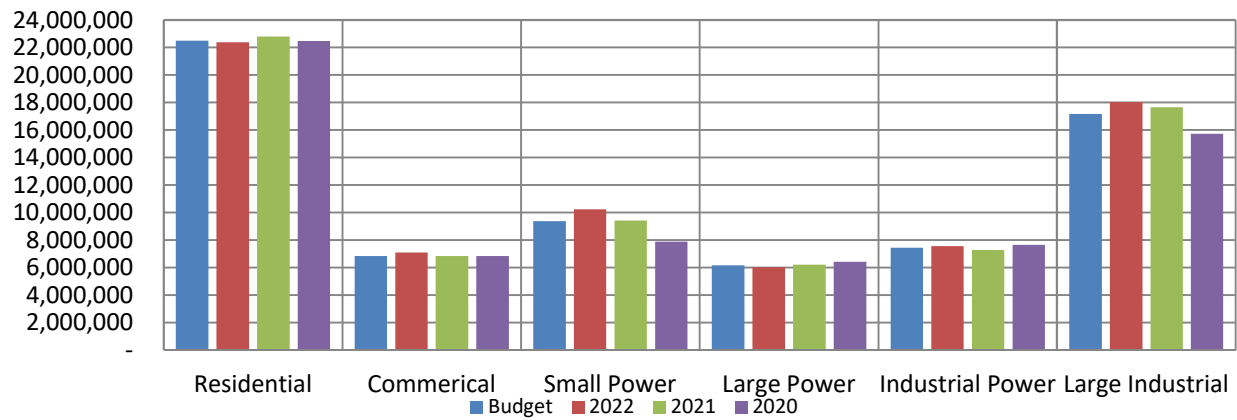
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	35,789	↓ -9.9%	↓ -8.0%	Revenues	\$ 194,435	↓ -1.7%	→ 0.0%

Sewer Cubic Feet (100's) Treated

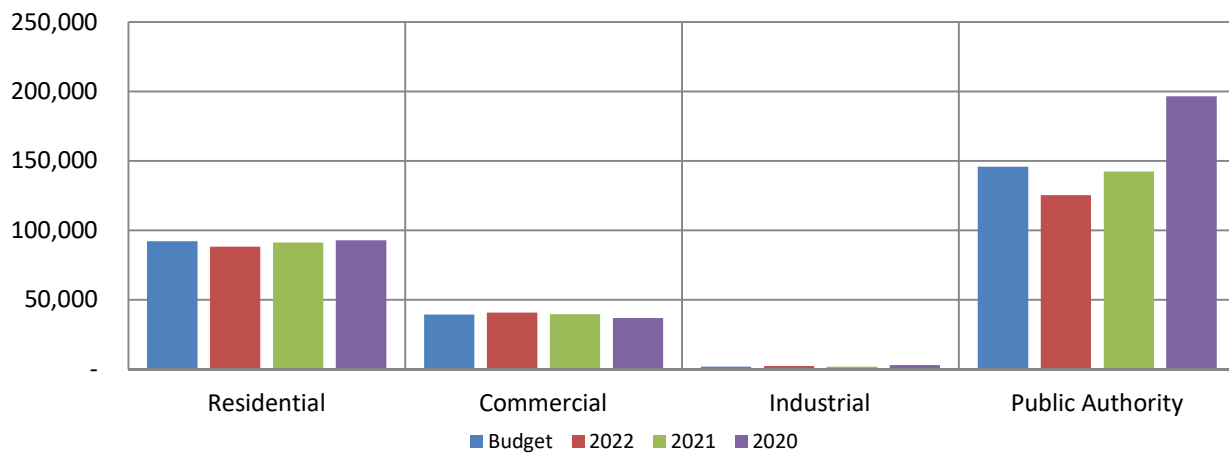
■ Actual ■ Budgeted



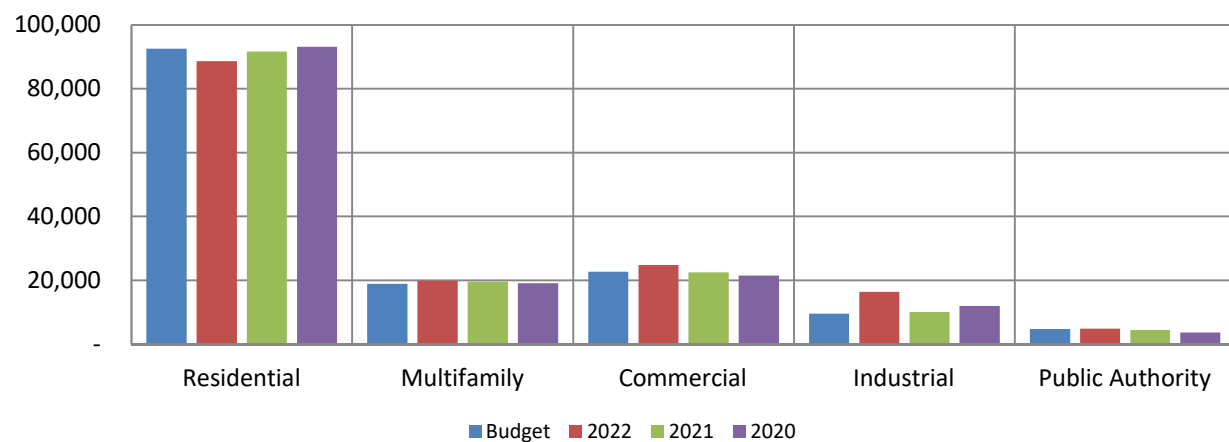
YTD Electric Sales (kWh)



YTD Sewer Sales (Ccf)



YTD Water Sales (Ccf)



WAUPUN UTILITIES
Income Statement and Financial Ratios
Electric Utility
For the 12 Months Ending:

ELECTRIC	Aug 2020	Aug 2021	Aug 2022
Sales of Electricity	\$ 9,462,447	\$ 9,715,604	\$ 10,923,695
Purchased Power	7,385,884	7,632,384	8,838,047
Gross Margin	2,076,563	2,083,220	2,085,648
	21.9%	21.4%	19.1%
Other Operating Revenues	92,385	176,440	116,110
Operating Expenses			
Distribution expense	374,245	249,451	296,852
Customer accounts expense	129,360	118,392	111,545
Advertising expense	73	3,934	1,214
Administrative & general expense	424,202	379,525	364,253
Total operating expenses	927,880	751,301	773,864
Other Operating Expenses			
Depreciation expense	599,525	646,288	592,237
Taxes	350,317	330,628	320,755
Total other operating expenses	949,842	976,916	912,992
Operating Income	291,226	531,443	514,903
Other Income (Expense)			
Capital contributions	22,649	51,656	127,093
Interest expense	(33,871)	(35,608)	(24,612)
Amortization of debt-related costs	(32,123)	(7,171)	(6,633)
Other	33,606	151,194	(3,550)
Total other income (expense)	(9,740)	160,071	92,298
Net Income	\$ 281,486	\$ 691,513	\$ 607,201

Regulatory Operating Income	456,021	594,927	539,166
Rate of Return	5.38	7.02	6.49
Authorized Rate of Return	5.00	5.00	5.00
Current Ratio	3.8	4.0	4.2
Months of Unrestricted Cash on Hand	2.7	3.4	3.5
Equity vs Debt	0.89	0.91	0.93
Asset Utilization	0.51	0.53	0.55
Combined E&W Debt Coverage	3.93	4.43	4.28
Minimum Required Coverage	1.25	1.25	1.25

Note 1 - Electric rates increased September 2016.

Definitions

Rate of Return - Return on investment in capital infrastructure. Should be near authorized rate of return.

Current Ratio - measure of liquidity or ability to pay obligations. Should be > 1.

Months of Unrestricted Cash on Hand - measure of reserves. Should be at least 2-3 months.

Equity vs Debt - Percent of infrastructure financed by operations. 50% is a good benchmark.

Asset Utilization - Illustrates the relative age of the system. Ratio of 1 indicates a system at full life expectancy.

Debt Coverage - Earnings coverage of annual debt service. Must exceed 1.25

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Electric Utility
For the Period Ended Aug, 31 2022

	Last 12 Months	YTD 2022	YTD Budget	Difference
ELECTRIC				
Operating Revenues	\$ 10,923,695	\$ 7,503,441	\$ 6,490,466	\$ 1,012,975
Purchased Power	8,838,047	6,081,082	5,147,701	933,381
Gross Margin	2,085,648	1,422,360	1,342,765	79,595
	19.1%	19.0%	20.7%	
Other Operating Revenues	116,110	141,932	69,960	71,972
Operating Expenses				
Distribution expense	296,852	233,732	266,578	(32,846)
Customer accounts expense	111,545	78,724	81,984	(3,260)
Advertising expense	1,214	2,380	1,064	1,316
Administrative & general expense	364,253	263,063	274,331	(11,268)
Total operating expenses	773,864	577,900	623,957	(46,057)
Other Operating Expenses				
Depreciation expense	592,237	415,974	415,976	(2)
Taxes	320,755	230,608	226,448	4,160
Total other operating expenses	912,992	646,581	642,424	4,157
Operating Income	514,903	339,811	146,344	193,467
Other Income (Expense)				
Capital contributions	127,093	11,563	-	11,563
Interest expense	(24,612)	(15,974)	(16,400)	426
Amortization of debt-related costs	(6,633)	(4,400)	(13,552)	9,152
Other	(3,550)	(3,539)	2,336	(5,875)
Total other income (expense)	92,298	(12,350)	(27,616)	15,266
Net Income	\$ 607,201	\$ 327,461	\$ 118,728	\$ 208,733

	Aug 2022	July 2022	June 2022	May 2022	April 2022	March 2022	Feb 2022	Jan 2022	Dec 2021	Nov 2021	Oct 2021	Sept 2021	Aug 2021
Operating Revenues	\$ 1,200,611	\$ 1,236,535	\$ 1,074,961	\$ 916,617	\$ 717,382	\$ 753,435	\$ 751,815	\$ 852,086	\$ 881,419	\$ 818,941	\$ 806,932	\$ 912,962	\$ 1,110,435
Purchased Power	1,015,723	1,052,262	887,358	739,992	550,888	584,861	577,652	672,345	703,218	659,666	645,859	748,222	921,380
Gross Margin	184,888	184,273	187,603	176,624	166,494	168,574	174,163	179,741	178,200	159,276	161,072	164,740	189,054
	15.4%	14.9%	17.5%	19.3%	23.2%	22.4%	23.2%	21.1%	20.2%	19.4%	20.0%	18.0%	17.0%
Other Operating Revenues	11,057	9,782	9,110	8,492	8,526	8,415	8,840	77,711	(54,788)	9,485	9,446	10,035	11,257
Operating Expenses													
Distribution expense	25,400	22,945	22,703	25,532	29,585	41,722	42,066	23,779	(5,663)	23,598	28,782	16,402	21,367
Customer accounts expense	9,686	9,564	9,963	10,392	12,610	8,387	9,979	8,143	6,278	8,019	10,767	7,757	8,770
Advertising expense	2,000	(2,769)	(628)	54	115	2,357	1,250	-	(3,360)	36	1,217	942	1,552
Administrative & general expense	26,363	36,278	23,336	30,156	36,618	37,223	35,870	37,219	7,443	28,448	38,290	27,008	21,859
Total operating expenses	63,448	66,018	55,374	66,135	78,929	89,690	89,165	69,140	4,698	60,101	79,056	52,108	53,548
Other Operating Expenses													
Depreciation expense	51,997	51,997	51,997	51,997	51,997	51,997	51,997	51,997	10,849	55,138	55,138	55,138	55,138
Taxes	27,809	27,767	27,944	52,873	8,780	28,460	28,451	28,522	(10,559)	27,748	40,242	32,716	27,173
Total other operating expenses	79,806	79,764	79,941	104,870	60,777	80,457	80,448	80,519	290	82,886	95,380	87,854	82,311
Operating Income	52,690	48,273	61,398	14,111	35,315	6,843	13,389	107,792	118,425	25,773	(3,918)	34,813	64,452
Other Income (Expense)													
Capital contributions	-	-	-	1,749	-	10,385	(571)	-	100,525	14,412	593	-	-
Interest expense	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(1,908)	(2,261)	(2,263)	(1,644)	(2,331)	(2,331)	(2,331)	(2,331)
Amortization of debt-related costs	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(558)	(558)	(558)	(558)	(558)
Other	1,156	5,254	(1,261)	3,476	(1,451)	(5,191)	(2,607)	(2,915)	(46)	1,122	(189)	(897)	(390)
Total other income (expense)	(1,302)	2,796	(3,719)	2,766	(3,910)	2,736	(5,990)	(5,728)	98,276	12,644	(2,486)	(3,787)	(3,279)
Net Income	\$ 51,388	\$ 51,068	\$ 57,679	\$ 16,878	\$ 31,405	\$ 9,579	\$ 7,399	\$ 102,064	\$ 216,701	\$ 38,418	\$ (6,404)	\$ 31,025	\$ 61,173

WAUPUN UTILITIES
Income Statement and Financial Ratios
Water Utility
For the 12 Months Ending:

WATER	Aug 2020	Aug 2021	Aug 2022
Operating Revenues	\$ 2,600,779	\$ 2,609,328	\$ 2,629,130
Operating Expenses			
Source of supply expenses	44,781	706	8,553
Pumping expenses	82,901	79,243	87,828
Water treatment expenses	172,807	159,911	173,500
Transmission & distribution expenses	244,383	255,383	230,763
Customer accounts expenses	112,672	101,114	107,086
Administrative & general expense	289,719	267,474	277,006
Total operating expenses	947,262	863,830	884,735
Other Operating Expenses			
Depreciation expense	567,562	583,854	562,321
Taxes	376,436	375,533	365,324
Total other operating expenses	943,998	959,387	927,645
Operating Income	709,520	786,110	816,750
Other Income (Expense)			
Capital contributions from customers and municipal	-	180,432	80,000
Interest expense	(142,899)	(145,326)	(107,371)
Amortization of debt-related costs	(111,298)	(18,513)	(16,654)
Other	12,895	(416)	(9,824)
Total other income (expense)	(241,303)	16,176	(53,850)
Net Income	\$ 468,217	\$ 802,286	\$ 762,900
Regulatory Operating Income	769,831	821,799	819,050
Rate of Return	5.71	6.03	5.86
Authorized Rate of Return	6.50	6.50	6.50
Current Ratio	(144.81)	30.55	28.75
Months of Unrestricted Cash on Hand	12.05	18.81	20.38
Equity vs Debt	0.72	0.74	0.77
Asset Utilization	0.37	0.37	0.39

Note 1 - Water rates increased May 2012.

Definitions

Rate of Return - Return on investment in capital infrastructure. Should be near authorized rate of return.

Current Ratio - measure of liquidity or ability to pay obligations. Should be > 1.

Months of Unrestricted Cash on Hand - measure of reserves. Should be at least 2-3 months.

Equity vs Debt - Percent of infrastructure financed by operations. 50% is a good benchmark.

Asset Utilization - Illustrates the relative age of the system. Ratio of 1 indicates a system at full life expectancy.

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Water Utility
For the Period Ended Aug 31, 2022

WATER

	Last 12 Months	YTD 2022	YTD Budget	Difference
Operating Revenues	\$ 2,629,130	\$ 1,774,813	\$ 1,750,106	\$ 24,707
Operating Expenses				
Source of supply expenses	8,553	8,373	40,264	(31,891)
Pumping expenses	87,828	60,510	64,376	(3,866)
Water treatment expenses	173,500	118,395	128,760	(10,365)
Transmission & distribution expenses	230,763	126,068	218,144	(92,076)
Customer accounts expenses	107,086	72,724	67,880	4,844
Administrative & general expense	277,006	202,965	196,472	6,493
Total operating expenses	884,735	589,034	715,896	(126,862)
Other Operating Expenses				
Depreciation expense	562,321	384,405	384,392	13
Taxes	365,324	252,083	257,568	(5,485)
Total other operating expenses	927,645	636,488	641,960	(5,472)
Operating Income	816,750	549,291	392,250	157,041
Other Income (Expense)				
Capital contributions	80,000	-	-	-
Interest expense	(107,371)	(70,531)	(71,568)	1,037
Amortization of debt-related costs	(16,654)	(10,937)	(43,056)	32,119
Other	(9,824)	(10,331)	1,400	(11,731)
Total other income (expense)	(53,850)	(91,800)	(113,224)	21,424
Net Income	\$ 762,900	\$ 457,491	\$ 279,026	\$ 178,465

WATER

	Aug 2022	July 2022	June 2022	May 2022	April 2022	March 2022	Feb 2022	Jan 2022	Dec 2021	Nov 2021	Oct 2021	Sept 2021	Aug 2021
Operating Revenues	\$ 230,796	\$ 228,004	\$ 225,883	\$ 229,129	\$ 213,473	\$ 220,610	\$ 210,613	\$ 216,304	\$ 212,778	\$ 211,955	\$ 213,703	\$ 215,880	\$ 223,135
Operating Expenses													
Source of supply expenses	-	8,092	-	-	281	-	-	-	180	-	-	-	-
Pumping expenses	7,254	7,393	7,019	6,985	6,967	8,219	8,690	7,982	7,391	7,936	5,865	6,128	7,074
Water treatment expenses	20,809	13,153	11,452	21,549	13,038	16,463	11,655	10,275	13,929	15,173	12,578	13,424	12,028
Transmission & distribution expenses	14,519	18,659	14,705	22,250	19,190	12,896	14,883	8,968	49,412	10,507	24,580	20,195	39,728
Customer accounts expenses	8,551	8,859	8,870	9,136	11,601	9,559	9,014	7,135	10,904	6,913	9,694	6,850	7,630
Administrative & general expense	27,113	32,032	18,525	23,286	28,751	25,817	21,081	26,360	9,623	20,112	25,989	18,317	14,973
Total operating expenses	78,246	88,188	60,571	83,206	79,827	72,953	65,323	60,720	91,438	60,641	78,707	64,915	81,434
Other Operating Expenses													
Depreciation expense	48,051	48,051	48,051	48,051	48,051	48,051	48,051	48,051	28,269	49,882	49,882	49,882	49,882
Taxes	31,597	31,468	31,374	61,870	1,867	31,287	31,421	31,199	16,495	30,753	34,860	31,132	31,007
Total operating expenses	79,647	79,519	79,425	109,920	49,918	79,337	79,472	79,250	44,765	80,635	84,743	81,014	80,890
Operating Income	72,903	60,297	85,888	36,003	83,727	68,319	65,819	76,334	76,575	70,679	50,254	69,951	60,811
Other Income (Expense)													
Capital contributions	-	-	-	-	-	-	-	-	80,000	-	-	-	-
Interest expense	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)	(9,466)	(9,465)	(7,932)	(9,636)	(9,636)	(9,636)	(9,636)
Amortization of debt-related costs	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)	(1,367)	(1,429)	(1,429)	(1,429)	(1,429)	(1,429)
Other	(1,117)	1,263	(1,225)	3,825	(1,532)	(5,570)	(2,828)	(3,147)	(185)	1,890	(215)	(981)	(442)
Total other income (expense)	(11,084)	(8,704)	(11,192)	(6,142)	(11,500)	(15,537)	(13,661)	(13,980)	70,453	(9,176)	(11,281)	(12,047)	(11,507)
Net Income	\$ 61,819	\$ 51,593	\$ 74,696	\$ 29,861	\$ 72,228	\$ 52,782	\$ 52,158	\$ 62,354	\$ 147,028	\$ 61,503	\$ 38,974	\$ 57,904	\$ 49,304

WAUPUN UTILITIES
Income Statement and Financial Ratios
Sewer Utility
For the 12 Months Ending:

SEWER	Aug 2020	Aug 2021	Aug 2022
Operating Revenues	\$ 2,518,304	\$ 2,218,727	\$ 2,377,546
Operating Expenses			
WWTP operation expenses	363,763	387,210	401,089
Laboratory expenses	76,423	89,143	69,448
Maintenance expenses	435,926	592,903	461,710
Customer accounts expenses	152,321	143,489	143,049
Administrative & general expenses	428,474	452,038	410,297
Total operating expenses	1,456,907	1,664,785	1,485,593
Other Operating Expenses			
Depreciation expense	698,277	719,430	678,001
Total other operating expenses	698,277	719,430	678,001
Operating Income	363,120	(165,488)	213,952
Other Income (Expense)			
Interest expense	(52,489)	(82,584)	(213,855)
Capital contributions	-	134,100	1,711,000
Other	98,993	(164,100)	(43,365)
Total other income (expense)	46,503	(112,583)	1,453,780
Net Income	\$ 409,623	\$ (278,071)	\$ 1,667,732

Operating Income (excluding GASB 68 & 75)	401,323	(160,944)	170,754
Rate of Return	2.63	(1.22)	1.24
Current Ratio	32.45	33.22	6.83
Months of Unrestricted Cash on Hand	6.86	14.45	7.29
Equity vs Debt	0.93	0.67	0.36
Asset Utilization	0.51	0.51	0.50
Debt Coverage	2.49	0.56	0.68
Minimum Required Coverage	1.20	1.20	1.20

Note 1 - Sewer rates increased April 2022.

Definitions

Rate of Return - Return on investment in capital infrastructure.

Current Ratio - measure of liquidity or ability to pay obligations. Should be > 1.

Months of Unrestricted Cash on Hand - measure of reserves. Should be at least 2-3 months.

Equity vs Debt - Percent of infrastructure financed by operations. 50% is a good benchmark.

Asset Utilization - Illustrates the relative age of the system. Ratio of 1 indicates a system at full life expectancy.

Debt Coverage - Earnings coverage of annual debt service. Must exceed 1.20

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Sewer Utility
For the Period Ended Aug 31, 2022

	Last 12 Months	YTD 2022	YTD Budget	Difference
SEWER				
Operating Revenues	\$ 2,377,546	\$ 1,652,195	\$ 1,578,432	\$ 73,763
Operating Expenses				
WWTP operation expenses	401,089	281,623	286,912	(5,289)
Laboratory expenses	69,448	48,426	67,128	(18,702)
Maintenance expenses	461,710	249,290	282,776	(33,486)
Customer accounts expenses	143,049	97,105	97,264	(159)
Administrative & general expenses	410,297	293,471	302,968	(9,497)
Total operating expenses	1,485,593	969,915	1,037,048	(67,133)
Other Operating Expenses				
Depreciation expense	678,001	469,180	475,416	(6,236)
Total other operating expenses	678,001	469,180	475,416	(6,236)
Operating Income (Loss)	213,952	213,101	65,968	147,133
Non-operating Income (Expense)				
Interest Expense	(213,855)	(193,181)	(200,256)	7,075
Capital contributions	1,711,000	1,619,000	-	1,619,000
Other	(43,365)	(35,073)	8,536	(43,609)
Total other income (expense)	1,453,780	1,390,746	(191,720)	1,582,466
Net Income (Loss)	\$ 1,667,732	\$ 1,603,846	\$ (125,752)	\$ 1,729,598

	Aug 2022	July 2022	June 2022	May 2022	April 2022	March 2022	Feb 2022	Jan 2022	Dec 2021	Nov 2021	Oct 2021	Sept 2021	Aug 2021
SEWER													
Operating Revenues	\$ 257,409	\$ 225,150	\$ 211,007	\$ 216,243	\$ 204,779	\$ 167,923	\$ 187,053	\$ 182,631	\$ 187,697	\$ 178,712	\$ 179,124	\$ 179,817	\$ 195,590
Operating Expenses													
WWTP operation expenses	32,189	35,704	30,994	50,865	36,633	29,548	29,994	35,695	31,019	22,582	29,085	36,781	40,220
Laboratory expenses	5,272	6,253	6,375	5,640	8,610	5,579	4,019	6,678	5,119	3,798	7,004	5,100	6,269
Maintenance expenses	29,233	22,604	33,698	57,242	30,006	25,178	29,789	21,542	59,705	41,096	52,002	59,618	56,799
Customer accounts expenses	11,744	11,658	12,011	12,346	14,682	12,094	12,046	10,524	12,902	10,168	12,946	9,927	11,065
Administrative & general expense	29,798	39,030	27,848	42,578	42,399	38,575	32,795	40,446	12,520	34,469	38,854	30,983	30,647
Total operating expenses	108,236	115,250	110,925	168,671	132,330	110,974	108,643	114,886	121,266	112,113	139,890	142,410	145,000
Other Operating Expenses													
Depreciation expense	58,648	58,648	58,648	58,648	58,648	58,648	58,648	58,648	21,449	62,457	62,457	62,457	62,457
Total other operating expenses	58,648	58,648	58,648	58,648	58,648	58,648	58,648	58,648	21,449	62,457	62,457	62,457	62,457
Operating Income (Loss)	90,525	51,253	41,434	(11,075)	13,802	(1,699)	19,762	9,098	44,983	4,142	(23,224)	(25,050)	(11,868)
Other Income (Expense)													
Interest expense	(24,573)	(24,573)	(24,573)	(24,573)	(23,723)	(23,723)	(23,723)	(23,723)	5,811	(8,828)	(8,828)	(8,828)	(8,828)
Capital contributions	1,619,000	-	-	-	-	-	-	-	92,000	-	-	-	-
Other	(5,868)	1,173	(4,654)	12,264	(5,240)	(18,757)	(9,375)	(4,616)	(16,628)	11,690	(386)	(2,967)	(1,128)
Total other income (expense)	1,588,559	(23,399)	(29,226)	(12,309)	(28,963)	(42,479)	(33,098)	(28,339)	81,182	2,862	(9,214)	(11,796)	(9,956)
Net Income (Loss)	\$ 1,679,085	\$ 27,853	\$ 12,208	\$ (23,384)	\$ (15,161)	\$ (44,178)	\$ (13,335)	\$ (19,241)	\$ 126,166	\$ 7,004	\$ (32,438)	\$ (36,846)	\$ (21,824)

WAUPUN UTILITES
Balance Sheets
Electric, Water, and Sewer

ELECTRIC	Aug 2020	Aug 2021	Aug 2022	July 2022	Change
Cash and investments - unrestricted	\$ 1,915,325	\$ 2,446,386	\$ 2,929,227	\$ 3,089,105	\$ (159,878)
Cash and investments - restricted	82,432	139,991	139,432	122,985	16,447
Receivables	1,263,882	1,474,536	1,576,941	1,416,711	160,230
Materials and supplies	195,758	214,188	250,698	269,934	(19,236)
Other assets	125,768	82,631	81,173	93,121	(11,949)
Plant - net of accumulated depreciation	9,097,959	9,026,257	8,926,099	8,871,946	54,153
Deferred outflows of resources	408,536	491,728	694,671	694,671	-
Total Assets	13,089,659	13,875,717	14,598,240	14,558,474	39,767
Accounts payable	836,959	961,884	1,055,738	1,096,381	(40,643)
Payable to sewer utility	-	-	-	-	-
Interest accrued	(5,571)	13,988	11,449	9,541	1,908
Accrued benefits	80,826	80,201	88,124	86,215	1,908
Deferred inflows of resources	725,271	840,957	1,027,042	1,001,837	25,205
Long-term debt	1,070,000	905,000	735,000	735,000	-
Net Position	10,382,174	11,073,688	11,680,889	11,629,500	51,388
Total Liabilities & Net Position	\$ 13,089,659	\$ 13,875,717	\$ 14,598,240	\$ 14,558,474	\$ 39,767
WATER	Aug 2020	Aug 2021	Aug 2022	July 2022	Change
Cash and investments - unrestricted / designated	\$ 1,329,101	\$ 1,942,714	\$ 2,122,745	\$ 2,284,464	\$ (161,719)
Cash and investments - restricted	209,759	427,950	426,914	381,912	45,002
Receivables	278,990	257,724	256,693	252,511	4,181
Materials and supplies	52,011	72,070	76,467	77,065	(598)
Other assets	215,860	170,119	123,918	115,386	8,532
Plant - net of accumulated depreciation	15,897,185	15,550,022	15,717,704	15,544,835	172,869
Deferred outflows of resources	204,803	245,971	383,028	383,028	-
Total Assets	18,187,708	18,666,571	19,107,469	19,039,201	68,268
Accounts payable	13,478	14,205	31,168	32,817	(1,649)
Interest accrued	(24,583)	57,816	51,600	43,000	8,600
Accrued benefits	46,293	42,135	54,691	53,308	1,383
Deferred inflows of resources	468,980	486,588	566,284	568,170	(1,886)
Long-term debt	4,715,000	4,295,000	3,870,000	3,870,000	-
Net Position	12,968,540	13,770,826	14,533,726	14,471,908	61,819
Total Liabilities & Net Position	\$ 18,187,708	\$ 18,666,571	\$ 19,107,469	\$ 19,039,201	\$ 68,268
SEWER	Aug 2020	Aug 2021	Aug 2022	July 2022	Change
Cash and investments - unrestricted	\$ 833,464	\$ 2,004,781	\$ 902,123	\$ 1,084,509	\$ (182,386)
Cash and investments - restricted	2,113,108	2,154,209	2,277,269	2,177,146	100,123
Receivables	237,616	225,944	285,826	243,295	42,531
Receivable from electric utility	-	-	-	-	-
Materials and supplies	7,999	7,537	7,651	7,651	-
Advances to other funds	328,440	291,946	255,452	255,452	-
Other assets	18,670	22,657	39,156	40,833	(1,677)
Plant - net of accumulated depreciation	15,846,119	19,775,609	44,018,657	40,377,996	3,640,661
Deferred outflows of resources	278,275	338,279	519,315	519,315	-
Total Assets	19,663,691	24,820,962	48,305,450	44,706,198	3,599,253
Accounts payable	13,875	15,444	60,190	66,861	(6,671)
Interest accrued	19,135	51,708	113,756	89,184	24,573
Accrued benefits	62,702	63,847	80,198	78,198	2,000
Deferred inflows of resources	446,263	510,810	648,648	648,648	-
Long-term debt	1,166,500	6,502,009	28,057,782	26,157,516	1,900,266
Net Position	17,955,216	17,677,145	19,344,876	17,665,792	1,679,085
Total Liabilities & Net Position	\$ 19,663,691	\$ 24,820,962	\$ 48,305,450	\$ 44,706,198	\$ 3,599,253

Monthly Dashboard - Cash & Investments						August 2022	
Account	Restrictions	Aug 2022	July 2022	\$ Inc/(Dec)	% Inc/(Dec)		
Checking - E	Unrestricted	\$ 1,394,330	\$ 1,536,518	\$ (142,188)	-9.25%		
Checking - W	Unrestricted	709,209	824,810	(115,600)	-14.02%		
Checking - S	Unrestricted	192,998	499,226	(306,228)	-61.34%		
Reserves - E	Unrestricted	1,534,897	1,552,587	(17,690)	-1.14%		
Reserves - W	Unrestricted	911,801	958,546	(46,745)	-4.88%		
Reserves - S	Unrestricted	709,126	585,283	123,842	21.16%		
P&I Redemption - E	Restricted	98,857	82,259	16,598	20.18%		
P&I Redemption - W	Restricted	271,474	225,894	45,581	20.18%		
P&I Redemption - S	Restricted	421,659	315,818	105,841	33.51%		
Bond Reserve - S	Restricted	140,397	140,920	(522)	-0.37%		
Construction - S	Restricted	430	152	277	181.97%		
Depreciation - E	Restricted	40,575	40,726	(151)	-0.37%		
Depreciation - W	Restricted	155,440	156,018	(578)	-0.37%		
ERF - Water Plant	Designated	501,735	501,109	626	0.12%		
ERF - WWTP	Restricted	1,714,783	1,720,256	(5,473)	-0.32%		
		\$ 8,797,711	\$ 9,140,121	\$ (342,410)	-3.75%		
Unrestricted and Designated		\$ 5,954,095	\$ 6,458,078	\$ (503,983)	-7.80%		
	Restricted	\$ 2,843,616	\$ 2,682,043	\$ 161,573	6.02%		

Long-Term Investment by Maturity

Maturity Category	Investment Amount (Approx.)
Cash	\$250,000
<12 mos.	\$1,800,000
13-24 mos.	\$1,100,000
25-36 mos.	\$100,000
37-48 mos.	\$200,000
49-60 mos.	\$500,000
>60 mos.	\$50,000

Long-Term Investments by Type

Investment Type	Percentage
Cash/Money Markets	6%
Certificate of Deposits	26%
Muni Bonds	29%
US Government	3%
Government Agencies	30%
Corporate Bonds	6%



TO: Waupun Utilities Commissioners
FROM: Steve Brooks, General Manager
DATE: October 10, 2022
SUBJECT: General Manager Report

Electric Department Update:

Power Outages

- September 25th at 5:05 pm, a power outage was reported on Monroe Street. A transformer lead connection failed causing a power outage. The leads were replaced and power was restored at 6:05 pm. The outage affected 14 customers.
- September 25th at 5:15 pm, Waupun Fire Department reported high winds caused an object to strike and damage a street light pole on Seymour Street. The pole was removed and power de-energized. Installation of new light was completed on September 27th.
- September 28th at 10:11 am, a power outage was reported on the 200 block of South State Street. A tree limb fell and damaged the over-head service conductors. The conductors were repaired and power was restored at 10:35 am. One customer was without power.

Central Wisconsin Christian School

- Crews are working to relocate the service transformer and primary conductors in conflict with the school addition. This will require the installation of new primary conductors and CT cabinet. The 3 phase URD substation tie-line was in conflict with a new water shed plan for the project. Crews worked to lower the conductors and install conduit to protect the cables.

South Madison Street

- New streetlights, poles, and conductors have been installed on South Madison Street. The line was converted from over-head to URD during the street reconstruction project.

United Coop

- Crews completed an 800 foot, 5 pole, 3 phase line extension to provide power to a temporary 3 phase 277/480 volt service for United Coop construction project. We are working on load requirements, substation capacity and line design for the project.

Dunkin Donuts

- New 3 phase 120/208 volt 600 amp electric service was installed for the Dunkin Donuts building on Gateway Drive.

General Manager Update:

Public Power Week

- Every year during the first full week of October, the Public Power industry takes time to celebrate the advantages that come with community ownership of electric utilities. This year Waupun Utilities is giving away 15 bill credits to customers and offering free charging at the new EV charging station. Waupun Utilities and the City of Waupun collaborated to install an EV charger in the alleyway of the 400 block of East Main Street. The cost of the EV charger is split between two grant-funded programs.

Hurricane Ian

- With the anticipation of the destruction caused by Hurricane Ian, Florida's public power communities reached out to Wisconsin for help. MEUW coordinated mutual aid efforts to help restore power to customers in Florida's public power communities. Over 40 Line workers were dispatched Thursday, September 29th to help with mutual aid. Crews will be in Florida for approximately 2 weeks.

Tax Roll

- Staff is preparing for the 2022 tax roll process. Letters will be mailed to delinquent customers eligible for tax roll by October 14th. On November 1st, any delinquent account subject to tax roll that has an outstanding balance will be assessed a 10% penalty on the balanced owed. Any outstanding balances plus penalty, if unpaid by November 15th, will be transferred to the tax roll.

Electric Supply Chain Shortages

- Senator Marco Rubio introduced the bill "Facilitating the Reshoring of Energy Grid Component Manufacturing Act of 2022" to legislation addressing electric supply chain shortages. This bill would create a loan program through the Department of Energy for manufacturers of products and components used on the energy grid. The bill has been referred to the Senate Committee on Energy and Natural Resources. APPA and WPPI are supportive of any efforts that will increase domestic production of distribution transformers and other materials that are constrained by recent supply chain shortages.

WPPI Annual Meeting

- Jen Benson, Jeff Stanek and I attended the WPPI Annual Meeting in Madison October 15th and the Board of Directors Meeting on the 16th. Guest speakers included President and CEO of American Public Power Association Joy Ditto, CEO PhishFirewall Inc. Joshua Crumaugh and President and Chief Operation Officer Midcontinent Independent System Operator Clair Moeller. Joy spoke about public power's challenges and opportunities, Joshua presented Power Beware: safeguarding against cyber threats and Clair talked about challenges with power supply and the constraints within transmission grid.

The State of WPPI Energy in 2022

- WPPI CEO Mike Peters delivered the 2022 State of WPPI. The video can be viewed online at wppienergy.org/2022-state-of-wppi-video.

This concludes my report for October 2022. Please contact me at 324-7920 or sbrooks@waupunutilities.org with any questions or concerns.



TO: Waupun Utilities Commissioners
FROM: Steve Schramm
DATE: October 3, 2022
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There are no call-ins to report this month.

The water treatment facility is performing well and water quality continues to be consistent barring the varying weather temperature swings.

Wastewater Treatment Facility:

There are no call-ins to report this month.

Staff has been working on cleaning the digesters and sludge storage tank over the past three weeks. This labor intensive and time-consuming task is performed every 2-3 years. Over the years, buildup of grit and debris (hair, sand, rags etc.) can negatively affect the operation of a digester by reducing its solids retention time and not allowing the full proper digestion process to take place. The grit and debris is very harsh on pumping and heating equipment, causing higher maintenance costs.

Staff continues to have considerable time dedicated to temporary operational scenarios due to multiple scheduled power outages. These events allowed the treatment facility to shift temporary power and MCC controls to new MCC's and controls.

Distribution/Collection System Crew:

There are no call-ins to report this month.

Staff has performed several confined space entries in manholes making adjustments and modifications to clean outs. These modifications allow for non-entry access during main line televising and jetting maintenance.

Staff is in the middle of logging the entire community. The semi-annual leak audit is performed to identify non-surfacing water main leaks caused by construction and system maintenance over the course of the summer. Once logging is completed, correlating will begin to pinpoint the exact location of the leak, allowing for minimal excavation.

Wastewater Treatment Facility ABNR Update:

There will be a brief slide presentation to show progress of construction.

This concludes my report. Please do not hesitate to contact me with your questions or concerns at 324-7920 or sschramm@waupunutilities.org.



TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: October 10, 2022
SUBJECT: Draft 2023 Waupun Utilities Budget

This memorandum provides a high-level analysis of the draft 2023 budget for Waupun Utilities. A summary schedule is provided along with detailed cash flows, operating income, expense, and plant schedules for each utility.

The overall budget is forecasted to *decrease* \$10.8 million or **35.1%** over 2022 budget (as amended) figures largely due to construction of the *wastewater ABNR upgrade* nearing completion in 2023 and no scheduled street reconstruction projects planned for the year. The only major capital expenditure in the 2023 budget is remaining construction costs associated with the *WWTP upgrade* of \$3,906,100. These costs will be funded from grant proceeds with project completion scheduled for 2023 and commercial operation in early 2024.

The 2023 budget includes the following:

- Average 3.0% cost of living structural wage adjustment and expected step increases in accordance with the Commission approved compensation study
- Health insurance cost increase of 15.0% for 2023 which is the preliminary increase estimate communicated by our current health provider without any benefit plan changes
- All other operation and maintenance expenses include a 5.0% inflationary increase based on rising inflationary costs and supply chain issues
- Additional cyber security services from our primary IT provider
- Revenues forecasted conservatively based upon recent historical consumption data

An analysis by utility follows.

ELECTRIC UTILITY

The 2023 budget is forecasted to *increase* \$1,063,926, or **11.2%**, from the 2022 budget due to increased purchased power expense from rising market energy prices of natural gas and higher than normal inflationary increases in materials and supplies costs associated with supply chain issues experienced in recent years. Most notable increases for 2023 is the cost of transformers, which have risen substantially since 2021 and the addition of one new electric line crew position to replace planned retirements in 2023.

The capital budget includes:

- \$22,000 to replace hydraulic tools & safety equipment
- \$12,000 in meter replacements
- \$10,000 for a replacement cable locator

The construction budget includes:

- \$193,500 to rebuild overhead and underground lines
- \$90,000 for feeder #1 overhead and underground replacements at the West substation
- \$110,000 for transformers

All other items listed for construction are routine in nature.

Non-routine or new expenses included in the operating budget are the following:

- \$100,000 in new line crew employee wages & benefits
- \$10,000 in engineering consulting services for infrastructure planning for projected new customer loads

WATER UTILITY

The 2023 budget is forecasted to *decrease* \$797,157 or **28.1%** over the 2022 budget.

The capital budget includes the following:

- \$22,000 for tower 1 and 2 PLC upgrades
- \$8,000 for water meter replacements
- \$6,300 for miscellaneous equipment replacements

The construction budget includes:

- No construction is planned for 2023

Non-routine expenses included in the operating budget are the following:

- \$60,000 to rehab Well #2 (completed every 10 years)

SEWER UTILITY

The 2023 budget is forecasted to *decrease* \$11,027,650 or **60.2%** over the 2022 budget.

Budgeted revenues include the fourth and final rate increase approved with the Test Year 2023 rate case of approximately 7.2% from 2022 rates. Revenues also include the rate adjustment implemented October 1, 2022 to address operating shortages previously forecasted for 2023. Trucked in waste revenues are also reduced while the new ABNR upgrades at the WWTP are being configured.

The capital budget includes the following:

- \$50,000 for boiler fan assembly replacements in the digester building at the WWTP
(*equipment replacement fund eligible*)
- \$12,500 for plug valve replacements in the digester building at the WWTP
(*equipment replacement fund eligible*)
- \$10,300 for miscellaneous equipment replacements

The construction and engineering budget includes:

- \$3,906,100 in final construction costs associated with WWTP upgrade
- \$80,500 for cured-in-place sewer main lining

Non-routine and new expenses included in the operating budget are the following:

- \$270,000 in new operating costs associated with the ABNR upgrade including power, natural gas and chemical costs
- \$23,200 in new property insurance costs for the ABNR facilities

We will discuss these schedules in greater detail on Monday, November 14th.

Waupun Utilities
2023 Budget Summary

	Electric	Water	Sewer	Total
Sources of Cash				
Operating Revenues	\$ 10,665,417	\$ 2,613,176	\$ 2,856,359	\$ 16,134,952
Debt Financing	-	-	-	-
USDA Grant Funding	-	-	3,906,100	3,906,100
Receivable from City	-	-	255,452	255,452
Equipment Replacement Funds	-	-	62,500	62,500
Interest Earnings	5,000	2,500	15,000	22,500
Total Sources of Cash	10,670,417	2,615,676	7,095,411	20,381,504
Uses of Cash				
Operation and Maintenance Expenses	9,548,011	1,078,101	1,844,591	12,470,703
Depreciation on Meters	-	-	32,500	32,500
Taxes	340,746	388,561	-	729,307
Debt Service				
2003 Revenue Bonds	-	-	407,004	407,004
2019 Revenue Bonds	-	111,485	-	111,485
2019 Refunding Revenue Bonds	194,425	423,138	-	617,563
2020 USDA Revenue Bonds	-	-	737,228	737,228
2021 USDA Revenue Bonds	-	-	111,563	111,563
Plant Additions and Construction	487,500	36,300	4,059,400	4,583,200
Debt Reserve Account Funding	-	-	90,000	90,000
Removal Expenses	10,000	-	-	10,000
Total Uses of Cash	10,580,682	2,037,585	7,282,286	19,900,553
Cash Applied to (Used from) Reserves	<u>\$ 89,735</u>	<u>\$ 578,091</u>	<u>\$ (186,875)</u>	<u>\$ 480,951</u>
 2022 Budget (Amended) - Uses of Cash	 <u>\$ 9,516,756</u>	 <u>\$ 2,834,742</u>	 <u>\$ 18,309,936</u>	 <u>\$ 30,661,434</u>
\$ Difference	<u>\$ 1,063,926</u>	<u>\$ (797,157)</u>	<u>\$ (11,027,650)</u>	<u>\$ (10,760,881)</u>
% Difference	<u>11.18%</u>	<u>-28.12%</u>	<u>-60.23%</u>	<u>-35.10%</u>

Waupun Utilities
2023 Budget - Electric
Cash Flow

	2023 Budget	Schedule
Sources of Cash		
Total Operating Revenues	\$ 10,665,417	Operating income schedule
Interest Earnings	<u>5,000</u>	
Total Sources of Cash	<u>10,670,417</u>	
Uses of Cash		
Total Operation and Maintenance Expenses	9,548,011	Operating income schedule
Taxes	340,746	Operating income schedule
Debt Service		
2019 Refunding Revenue Bonds	194,425	Repayment schedules
Plant Additions and Construction	487,500	Plant/Construction schedule
Removal Expenses	<u>10,000</u>	Prior year estimate
Total Uses of Cash	<u>10,580,682</u>	
Cash Applied to/(Used from) Electric Reserves	<u>\$ 89,735</u>	

Waupun Utilities
2023 Budget - Electric
Operating Income

Account Number		2023 Budget	Source
OPERATING REVENUES			
	Sales of Electricity		
440	Residential	\$ 3,931,128	Consumer Analysis
441	Commercial	1,193,760	Consumer Analysis
442	Small power - TOD	1,497,755	Consumer Analysis
443.1	Large power - TOD	944,269	Consumer Analysis
443.2	Industrial power - TOD	905,260	Consumer Analysis
443.3	Large Industrial power - TOD	1,941,356	Consumer Analysis
444	Street & security lighting	144,420	Separate Analysis
	Total Sales of Electricity	10,557,949	
	Other		
422	Sale of Equipment	-	
450	Forfeited discounts	11,600	Annualized '22 Actuals
451	Miscellaneous service revenue	6,600	Annualized '22 Actuals
454	Rent from electric property	89,268	Pole contact and tower rent
	Total Operating Revenues	10,665,417	
OPERATING EXPENSES			
	Operation and Maintenance		
555	Purchased power	8,522,315	Expense Schedule
580	Operation and supervision and engineering	34,814	Expense Schedule
582	Station	19,039	Expense Schedule
583	Overhead line	59,809	Expense Schedule
584	Underground line	84,190	Expense Schedule
585	Street lighting and signal system	7,791	Expense Schedule
586	Meter	16,026	Expense Schedule
587	Customer installations	1,086	Expense Schedule
588	Miscellaneous	18,210	Expense Schedule
592	Maintenance of station equipment	14,750	Expense Schedule
593	Maintenance of overhead lines	119,452	Expense Schedule
594	Maintenance of underground lines	32,981	Expense Schedule
595	Maintenance of line transformers	1,241	Expense Schedule
596	Maintenance of street lighting	7,732	Expense Schedule
597	Maintenance of meters	7,394	Expense Schedule
901	Supervision office	13,221	Expense Schedule
902	Meter reading labor	8,576	Expense Schedule
903	Customer records and collection	96,697	Expense Schedule
904	Uncollectible accounts	500	Expense Schedule
913	Sales/advertising	1,600	Expense Schedule
920	Administrative and general salaries	72,678	Expense Schedule
921	Office supplies	86,741	Expense Schedule
923	Outside services employed	47,612	Expense Schedule
924	Property insurance	11,324	Expense Schedule
925	Injuries and damages	8,680	Expense Schedule
926	Employee pensions and benefits	221,794	Expense Schedule
928	Regulatory commission	1,000	Expense Schedule
930	Miscellaneous	10,601	Expense Schedule
932	Maintenance of general plant	20,157	Expense Schedule
	Total Operation and Maintenance Expenses	9,548,011	
403	Depreciation	635,286	Expense Schedule
408	Taxes	340,746	Expense Schedule
	Total Operating Expenses	10,524,043	
	OPERATING INCOME	\$ 141,373	

Waupun Utilities
2023 Budget - Electric
Expenses

Account Number		Actual 2019	Actual 2020	Actual 2021	3 yr Average	YTD 7/31/2022	Budget 2022	Budget 2023	Budget Notes/Source
OPERATION AND MAINTENANCE EXPENSES									
555	Purchased power	\$ 7,652,205	\$ 7,380,142	\$ 8,048,579	\$ 7,693,642	\$ 5,065,359	\$ 7,512,047	\$ 8,522,315	Separate Analysis
580	Operation, supervision and engineering	38,464	40,192	31,276	36,644	21,588	33,400	34,814	Separate Analysis
582	Station	13,458	20,269	15,597	16,441	10,625	16,547	19,039	Annualized YTD 7/22 with inflation
583	Overhead line	42,687	66,701	13,875	41,088	17,782	56,400	59,809	3 Yr Avg with inflation + 1/6 new employee
584	Underground line	66,723	72,149	54,053	64,308	31,905	74,704	84,190	3 Yr Avg with inflation + 1/6 new employee
585	Street lighting and signal system	10,161	8,427	3,671	7,420	3,025	9,883	7,791	3 Yr Average with inflation
586	Meter	14,767	14,537	12,462	13,922	8,943	18,672	16,026	Annualized YTD 7/22 with inflation
587	Customer installations	2,866	-	237	1,034	38	1,383	1,086	3 Yr Average with inflation
588	Miscellaneous	19,221	4,598	28,710	17,509	28,135	25,964	18,210	3 Yr Average with inflation
592	Maintenance of station equipment	7,509	1,146	7,933	5,529	9,768	5,199	14,750	3 Yr Average with inflation
593	Maintenance of overhead lines	95,115	70,341	78,162	81,206	57,424	121,975	119,452	Annualized YTD 7/22 with inflation + 1/6 cost of new employee
594	Maintenance of underground lines	27,465	7,887	11,261	15,538	13,438	17,077	32,981	3 Yr Avg with inflation + 1/6 new employee
595	Maintenance of line transformers	941	283	2,323	1,182	120	2,077	1,241	3 Yr Average with inflation
596	Maintenance of street lighting	7,386	4,261	10,657	7,435	1,397	8,256	7,732	3 Yr Average with inflation
597	Maintenance of meters	7,927	4,467	3,944	5,446	4,146	6,753	7,394	Annualized YTD 7/22 with inflation
901	Supervision office	30,466	19,035	14,367	21,289	10,031	12,110	13,221	Separate Analysis
902	Meter reading labor	6,022	6,813	7,256	6,697	4,764	7,422	8,576	Annualized YTD 7/22 with inflation
903	Customer records and collection	91,487	95,170	89,401	92,019	54,244	102,936	96,697	2021 Actual with inflation
904	Uncollectible accounts	203	-	1,628	610	-	500	500	Historical trends
913	Sales/advertising	1,009	976	1,546	1,177	380	1,600	1,600	Historical trends
920	Administrative and general salaries	51,093	64,515	57,170	57,593	36,630	69,730	72,678	Separate Analysis
921	Office supplies and expenses	76,362	70,385	71,720	72,822	46,779	76,559	86,741	Separate Analysis
923	Outside services employed	38,813	34,052	35,950	36,271	22,574	35,300	47,612	Separate Analysis
924	Property insurance	7,880	9,566	10,207	9,218	6,484	9,491	11,324	Separate Analysis
925	Injuries and damages	4,749	3,648	4,283	4,226	4,657	3,883	8,680	Separate Analysis
926	Employee pensions and benefits	173,413	152,125	160,729	162,089	102,486	187,951	221,794	Separate Analysis, excludes GASB 68 & 75
928	Regulatory commission	442	7	22	157	-	1,000	1,000	PSC Fees
930	Miscellaneous	7,196	8,543	15,016	10,252	5,889	8,975	10,601	Annualized YTD 7/22 with inflation
932	Maintenance of general plant	39,644	19,989	18,008	25,880	11,201	20,789	20,157	Annualized YTD 7/22 with inflation
TOTAL OPERATION AND MAINTENANCE EXPENSES		<u>8,535,672</u>	<u>8,180,224</u>	<u>8,810,042</u>	<u>8,508,646</u>	<u>5,579,810</u>	<u>8,448,582</u>	<u>9,548,011</u>	
403	Depreciation	590,846	606,808	617,367	605,007	363,977	623,960	635,286	Separate Analysis
408	Taxes	344,905	334,605	318,251	332,587	202,798	339,674	340,746	Separate Analysis
TOTAL OPERATING EXPENSES		<u>\$ 9,471,423</u>	<u>\$ 9,121,637</u>	<u>\$ 9,745,660</u>	<u>\$ 9,446,240</u>	<u>\$ 6,146,585</u>	<u>\$ 9,412,216</u>	<u>\$ 10,524,043</u>	

Waupun Utilities
2023 Budget - Electric
Plant Additions and Construction

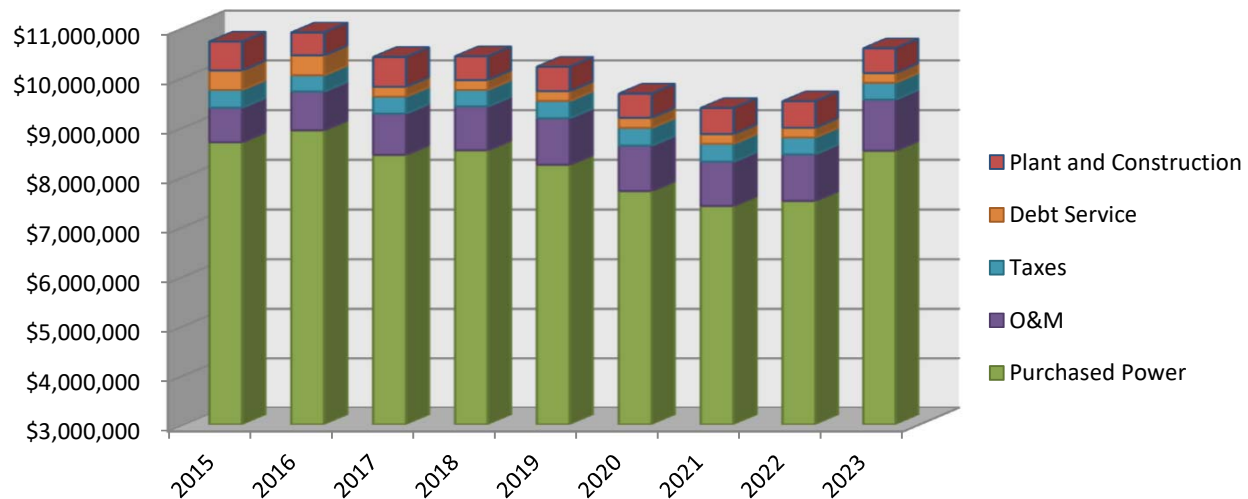
	Proposed Budget
<u>Plant Additions:</u>	
Replace cable locator	\$ 10,000
Meters	12,000
Replace Misc. Tools & Safety Equipment	<u>22,000</u>
Total Plant Additions	<u>\$ 44,000</u>
<u>Construction:</u>	
Rebuild overhead lines	\$ 163,500
Overhead 3 phase rebuild West Sub Feeder #1	60,000
Replace URD cable West Sub Feeder # 1	30,000
Rebuild underground lines	30,000
Overhead and underground conductor and devices	20,000
Poles, towers and fixtures	10,000
LED street lighting	5,000
Transformers	110,000
Services	<u>15,000</u>
Total Construction	<u>\$ 443,500</u>
Total Plant Additions and Construction	<u>\$ 487,500</u>

Waupun Utilities
Electric Budget History

Year	Total	Purchased Power	O&M	Taxes	Debt Service	Plant and Construction
2015	\$ 10,715,905	\$ 8,691,316	\$ 695,871	\$ 358,637	\$ 390,281	\$ 579,800
2016	\$ 10,899,254	\$ 8,930,954	\$ 780,231	\$ 327,405	\$ 399,664	\$ 461,000
2017	\$ 10,406,340	\$ 8,438,459	\$ 830,328	\$ 340,345	\$ 197,708	\$ 599,500
2018	\$ 10,419,961	\$ 8,530,660	\$ 880,338	\$ 334,695	\$ 197,418	\$ 476,850
2019	\$ 10,209,825	\$ 8,238,584	\$ 937,100	\$ 346,500	\$ 197,041	\$ 490,600
2020	\$ 9,669,549	\$ 7,710,384	\$ 911,202	\$ 359,600	\$ 203,463	\$ 484,900
2021	\$ 9,380,377	\$ 7,409,612	\$ 890,060	\$ 361,150	\$ 194,625	\$ 524,930
2022	\$ 9,516,756	\$ 7,512,047	\$ 936,535	\$ 339,674	\$ 194,600	\$ 533,900
2023	\$ 10,580,682	\$ 8,522,315	\$ 1,025,696	\$ 340,746	\$ 194,425	\$ 497,500

CY/PY \$ diff	\$ 1,063,926	\$ 1,010,268	\$ 89,161	\$ 1,072	\$ (175)	\$ (36,400)
CY/PY % diff	11.18%	13.45%	9.52%	0.32%	-0.09%	-6.82%

Electric Budget History - 2015 through 2023



Waupun Utilities

2023 Budget - Water

Cash Flow - Budget to Test Year 2007 Comparison

	2023 Budget	Test Year 2007	\$ Difference	% Difference
Sources of Cash				
Total Operating Revenues	\$ 2,613,176	\$ 2,548,681	\$ 64,496	2.53%
Interest Earnings	2,500	2,500	-	n/a
Total Sources of Cash	<u>2,615,676</u>	<u>2,551,181</u>	<u>64,496</u>	2.53%
Uses of Cash				
Total Operation and Maintenance Expenses	1,078,101	838,321	239,780	28.60%
Taxes	388,561	306,875	81,686	26.62%
Debt Service				
2014 Revenue Bonds	-	907,610	(907,610)	n/a
2019 Revenue Bonds	111,485	-	111,485	n/a
2019 Refunding Revenue Bonds	423,138	-	423,138	n/a
Plant Additions and Construction	<u>36,300</u>	<u>267,700</u>	<u>(231,400)</u>	-86.44%
Total Uses of Cash	<u>2,037,584</u>	<u>2,320,506</u>	<u>(282,922)</u>	-12.19%
Cash Applied to / (Used From) Water Reserves	<u>\$ 578,092</u>	<u>\$ 230,675</u>	<u>\$ 347,417</u>	150.61%

Waupun Utilities

2023 Budget - Water

Operating Income - Budget to Test Year 2007 Comparison

Account Number		2023 Budget	Test Year 2007	\$ Difference	% Difference
OPERATING REVENUES					
Sales of Water					
461.1	Residential	\$ 1,205,193	\$ 1,286,370	\$ (81,177)	-6.31%
461.2	Multifamily	176,847	-	176,847	n/a
461.3	Commercial	228,840	359,540	(130,700)	-36.35%
461.4	Industrial	77,413	147,739	(70,326)	-47.60%
462	Private fire protection	42,588	22,812	19,776	86.69%
463	Public fire protection	763,259	674,671	88,588	13.13%
464	Public authority	46,859	44,738	2,121	4.74%
	Total Sales of Water	2,540,999	2,535,870	5,129	0.20%
Other					
470	Forfeited discounts	3,900	7,608	(3,708)	-48.74%
471	Miscellaneous service revenue	2,500	1,569	931	59.34%
472	Rent from water property	17,477	-	17,477	n/a
474	Other water revenues	48,300	3,634	44,666	1229.12%
	Total Operating Revenues	2,613,176	2,548,681	64,496	2.53%
OPERATING EXPENSES					
Operation					
Source of Supply					
601	Supervision	400	4,000	(3,600)	-90.00%
611	Structures	-	-	-	n/a
614	Wells	60,000	2,000	58,000	2900.00%
Pumping					
620	Supervision and engineering	-	1,000	(1,000)	-100.00%
623	Power for pumping	94,705	95,399	(694)	-0.73%
624	Pumping labor	755	32,619	(31,864)	-97.69%
626	Miscellaneous	300	4,000	(3,700)	-92.50%
631	Structures	-	1,000	(1,000)	-100.00%
633	Pumping equipment	468	500	(32)	-6.48%
Water Treatment					
640	Supervision and engineering	61,683	46,270	15,413	33.31%
641	Chemicals	29,474	63,469	(33,995)	-53.56%
642	Operation labor	93,130	71,839	21,291	29.64%
643	Miscellaneous	2,185	5,120	(2,935)	-57.32%
651	Structures	500	-	500	n/a
652	Treatment equipment	7,469	19,714	(12,245)	-62.11%
Transmission and Distribution					
662	Transmission and Distribution Lines	8,454	-	8,454	n/a
663	Meter	6,769	8,958	(2,189)	-24.44%
664	Customer installations	28,375	-	28,375	n/a
665	Miscellaneous expenses	23,064	-	23,064	n/a
671	Structures	-	-	-	n/a
672	Distribution reservoirs	47,200	58,747	(11,547)	-19.66%
673	Transmission and distribution mains	93,367	54,463	38,904	71.43%
675	Services	61,093	30,216	30,877	102.19%
676	Meters	3,456	7,269	(3,813)	-52.46%
677	Hydrants	12,764	16,677	(3,913)	-23.46%

Waupun Utilities

2023 Budget - Water

Operating Income - Budget to Test Year 2007 Comparison

Account Number		2023 Budget	Test Year 2007	\$ Difference	% Difference
	Customer Accounts				
901	Supervision	12,621	17,500	(4,879)	-27.88%
902	Meter reading labor	7,386	12,362	(4,976)	-40.25%
903	Accounting and collecting labor	91,961	44,652	47,309	105.95%
904	Uncollectible accounts	43	200	(157)	-78.65%
	Administrative and General				
920	Salaries	60,057	13,523	46,534	344.11%
921	Office supplies	44,709	42,686	2,023	4.74%
923	Outside services employed	40,073	32,000	8,073	25.23%
924	Property insurance	16,758	11,553	5,205	45.05%
925	Injuries and damages	9,992	13,600	(3,608)	-26.53%
926	Employee pensions and benefits	131,975	116,352	15,623	13.43%
928	Regulatory commission	-	1,000	(1,000)	-100.00%
930	Miscellaneous	1,028	800	228	28.50%
932	General plant	25,888	8,833	17,055	193.08%
	TOTAL OPERATION AND MAINTENANCE	<u>1,078,101</u>	<u>838,321</u>	<u>239,780</u>	<u>28.60%</u>
403	Depreciation	587,970	490,129	97,841	19.96%
408	Taxes	<u>388,561</u>	<u>306,875</u>	<u>81,686</u>	<u>26.62%</u>
	TOTAL OPERATING EXPENSES	<u>2,054,632</u>	<u>1,635,325</u>	<u>419,307</u>	<u>25.64%</u>
	OPERATING INCOME	<u>\$ 558,544</u>	<u>\$ 913,356</u>	<u>\$ (354,811)</u>	<u>-38.85%</u>

Waupun Utilities
2023 Budget - Water
Expenses

Account Number	OPERATING EXPENSES	Actual 2019	Actual 2020	Actual 2021	3 Yr Average	YTD 7/31/2022	Budget 2022	Budget 2023	Budget Notes/Source
OPERATION AND MAINTENANCE									
	Source of Supply								
601	Operation Labor and Expenses	\$ 299	\$ 18	\$ 364	\$ 227	\$ -	\$ 400	\$ 400	Historical trends
611	Structures and Improvements	-	-	-	-	-	-	-	Historical trends
614	Wells and Springs	242	44,648	522	15,137	8,373	60,000	60,000	Well #2 Rehab (every 10 years)
	Pumping								
620	Operation Supervision and engineering	-	-	-	-	-	-	-	Historical trends
623	Fuel or Power Purchased for Pumping	87,127	79,429	79,203	81,920	52,664	94,155	94,705	Annualized YTD 7/22 with Alliant 4.9% increase
624	Pumping Labor and Expenses	511	356	1,095	654	423	1,713	755	Annualized YTD 7/22 with inflation
626	Miscellaneous Expenses	136	-	1,584	573	18	300	300	Historical trends
631	Structures and Improvements	-	-	-	-	-	-	-	Historical trends
633	Pumping Equipment	844	-	492	445	150	398	468	3 yr. avg. with inflation
	Water Treatment								
640	Operation Supervision and Engineering	45,966	53,046	43,973	47,662	28,240	60,707	61,683	Separate Analysis
641	Chemicals	31,603	23,834	29,280	28,239	16,374	30,557	29,474	Annualized YTD 7/22 with inflation
642	Operation Labor and Expenses	82,966	83,072	85,851	83,963	51,858	90,746	93,130	Annualized YTD 7/22 with inflation
643	Miscellaneous Expenses	1,583	1,881	2,779	2,081	1,040	1,620	2,185	3 yr. avg. with inflation
651	Structures and Improvements	-	-	-	-	-	500	500	Historical trends
652	Maintenance of Water Treatment Equipment	12,865	8,273	201	7,113	73	9,008	7,469	3 yr. avg. with inflation
	Transmission and Distribution								
662	Transmission and Distribution Lines	3,912	6,162	5,387	5,154	6,292	8,052	8,454	2022 budget + inflation
663	Meter	4,966	4,629	3,875	4,490	3,798	5,080	6,769	Annualized YTD 7/22 with inflation
664	Customer Installations	22,896	29,527	27,024	26,482	15,764	27,835	28,375	Annualized YTD 7/22 with inflation
665	Miscellaneous expenses	16,448	22,185	18,328	18,987	12,933	17,510	23,064	Annualized YTD 7/22 with inflation
671	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	Historical trends
672	Maintenance of Distribution Reservoirs	40,375	44,160	38,822	41,119	23,935	44,973	47,200	Separate Analysis
673	Maintenance of Transmission and Distribution Mains	112,065	64,382	90,317	88,921	35,357	132,942	93,367	3 yr. avg. with inflation
675	Services	44,340	66,285	63,927	58,184	7,190	63,839	61,093	3 yr. avg. with inflation
676	Meters	4,096	1,891	3,886	3,291	(228)	3,206	3,456	3 yr. avg. with inflation
677	Hydrants	16,468	10,819	9,181	12,156	1,757	23,779	12,764	3 yr. avg. with inflation
	Customer Accounts								
901	Supervision	27,180	16,793	13,775	19,249	8,642	12,110	12,621	Separate Analysis
902	Meter reading labor	4,912	5,606	6,319	5,612	4,106	4,984	7,386	Annualized YTD 7/22 with inflation
903	Customer Accounts	82,453	87,884	81,476	83,938	51,425	84,603	91,961	Annualized YTD 7/22 with inflation
904	Uncollectible accounts	110	-	12	41	-	130	43	3 yr. avg. with inflation

Waupun Utilities
2023 Budget - Water
Expenses

Account Number	OPERATING EXPENSES	Actual 2019	Actual 2020	Actual 2021	3 Yr Average	YTD 7/31/2022	Budget 2022	Budget 2023	Budget Notes/Source
	Administrative and General								
920	Salaries	24,841	46,631	48,294	39,922	30,706	57,620	60,057	Separate Analysis
921	Office supplies	40,271	40,490	41,197	40,653	21,199	41,820	44,709	3 yr. avg. with inflation + New IT security
923	Outside services employed	21,560	27,501	43,743	30,935	22,263	25,487	40,073	Annualized YTD 7/22 with inflation
924	Property insurance	13,103	14,432	15,048	14,194	10,323	16,597	16,758	Separate Analysis
925	Injuries and damages	5,684	5,191	6,337	5,737	5,775	4,960	9,992	Separate Analysis
926	Employee pensions and benefits	108,216	109,930	109,277	109,141	67,293	124,751	131,975	Separate Analysis, Excludes GASB 68 & 75
928	Regulatory commission	-	-	-	-	-	-	-	No PSC charges anticipated
930	Miscellaneous	543	770	696	670	571	643	1,028	Annualized YTD 7/22 with inflation
932	Maintenance of general plant	32,434	19,723	22,519	24,892	14,033	22,820	25,888	3 yr. avg. with inflation
	TOTAL OPERATION AND MAINTENANCE	891,015	919,548	894,784	901,782	502,350	1,073,844	1,078,101	
403	Depreciation	536,069	578,406	576,974	538,112	336,354	576,583	587,970	Based on estimated plant balances
408	Taxes	380,293	379,130	361,737	382,374	220,486	386,348	388,561	Separate Analysis
	TOTAL OPERATING EXPENSES	\$ 1,807,377	\$ 1,877,084	\$ 1,833,495	\$ 1,822,268	\$ 1,059,190	\$ 2,036,775	\$ 2,054,632	

Waupun Utilities
 2023 Budget - Water
 Plant Additions and Construction

Proposed Budget

Plant Additions:

Water meters	\$	8,000
Vacuum ejector replacement (WTF)	\$	2,000
Hi-E-Dry dehumidifiers		4,300
Tower 1 and 2: PLC Upgrade - Compact Logix L30		22,000
Total Plant Additions	\$	36,300

Construction:

Total Construction		-
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Total Plant Additions and Construction	\$	36,300
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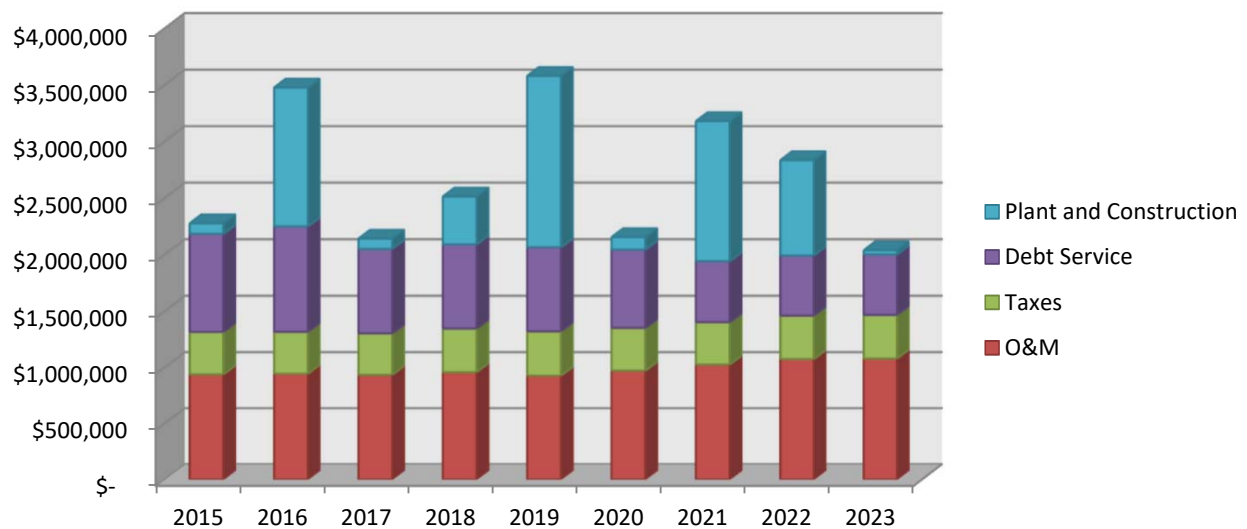
Waupun Utilities

Water Budget History

Year	Total	O&M	Taxes	Debt Service	Plant and Construction
2015	\$ 2,276,023	\$ 937,298	\$ 378,600	\$ 867,150	\$ 92,975
2016	\$ 3,476,982	\$ 944,022	\$ 372,765	\$ 932,360	\$ 1,227,835
2017	\$ 2,140,940	\$ 933,640	\$ 368,994	\$ 748,306	\$ 90,000
2018	\$ 2,513,359	\$ 957,328	\$ 388,800	\$ 744,481	\$ 422,750
2019	\$ 3,579,933	\$ 926,386	\$ 395,100	\$ 743,247	\$ 1,515,200
2020	\$ 2,154,404	\$ 970,175	\$ 381,000	\$ 692,229	\$ 111,000
2021	\$ 3,180,332	\$ 1,025,541	\$ 376,440	\$ 539,721	\$ 1,238,630
2022	\$ 2,834,742	\$ 1,073,844	\$ 386,348	\$ 532,356	\$ 842,194
2023	\$ 2,037,585	\$ 1,078,101	\$ 388,561	\$ 534,623	\$ 36,300

CY/PY \$ diff \$ (797,157) \$ 4,257 \$ 2,213 \$ 2,267 \$ (805,894)
 CY/PY % diff -28.12% 0.40% 0.57% 0.43% -95.69%

Water Budget History - 2015 through 2023



Waupun Utilities

2023 Budget - Sewer

Cash Flow - Budget to TY 2023 Comparison

	2023 Budget	TY 2023 Revenue Requirement	\$ Difference	% Difference
Sources of Cash				
Total Operating Revenues	\$ 2,856,359	\$ 3,633,778	\$ (777,419)	-21.39%
Receivable from City	255,452	-	255,452	n/a
Equipment replacement funds	62,500	-	62,500	n/a
USDA Revenue Bonds	-	-	-	n/a
USDA Grant Funding	3,906,100	-	3,906,100	n/a
Investment Income	15,000	25,500	(10,500)	-41.18%
Total Sources of Cash	<u>7,095,411</u>	<u>3,659,278</u>	<u>3,436,133</u>	93.90%
Uses of Cash				
Total Operation and Maintenance Expenses	1,844,591	1,836,203	8,388	0.46%
Debt Service				
2003 Revenue Bonds	407,004	-	407,004	n/a
2020 USDA Bonds	737,228	889,500	(40,709)	-4.58%
2021 USDA Bonds	111,563	-		
DNR Equipment Replacement Account Funding (A)	-	351,200	(351,200)	-100.00%
Debt reserve account	90,000	44,475	45,525	102.36%
Depreciation on meters	32,500	32,900	(400)	-1.22%
Plant Additions and Construction	<u>4,059,400</u>	<u>505,000</u>	<u>3,554,400</u>	703.84%
Total Uses of Cash	<u>7,282,286</u>	<u>3,659,278</u>	<u>3,623,008</u>	99.01%
Cash Applied to / (Used From) Sewer Reserves	<u>\$ (186,875)</u>	<u>\$ -</u>	<u>\$ (186,875)</u>	

- (A) This fund is required by the WDNR as a condition of obtaining a Clean Water Fund Loan. The WDNR has changed its funding calculation since our debt was issued in 2003. We are now allowed to use a "percent of plant" calculation. This calculation indicates that our account is fully funded and therefore we will not have to deposit any funds from the operating budget into this account in 2021. Beginning in 2022 or 2023 the utility will begin funding the reserve for the WWTP upgrade as required by the USDA.

Waupun Utilities

2023 Budget - Sewer

Operating Income - Budget to TY 23 Comparison

Account Number		2023 Budget	TY 2023 Revenue Requirement	\$ Difference	% Difference
OPERATING REVENUES					
Wastewater Revenues					
722.1	Residential	\$ 900,249	\$ 884,789	\$ 15,460	1.75%
722.2	Commercial	298,161	286,646	11,515	4.02%
722.3	Industrial	16,400	28,563	(12,162)	-42.58%
722.4	Public authority	1,430,892	1,355,846	75,046	5.54%
	Total Metered Revenue	2,645,701	2,555,842	89,859	3.52%
Other					
725	Other sewerage services	134,650	1,002,436	(867,786)	-86.57%
731	Forfeited discounts	3,000	2,500	500	20.00%
735	Miscellaneous operating revenues	73,008	73,000	8	0.01%
	Total Operating Revenues	2,856,359	3,633,778	(777,419)	-21.39%
OPERATING EXPENSES					
Operation					
820	Supervision and labor	159,285	115,996	43,289	37.32%
821	Power for pumping	155,041	143,336	11,705	8.17%
821-6	Power for pumping (ABNR)	48,000	96,000	(48,000)	-50.00%
822-6	Natural gas for drying (ABNR)	84,000	168,000	(84,000)	-50.00%
823	Chemicals	108,600	104,862	3,738	3.56%
823-6	Chemicals (ABNR)	100,500	(40,000)	140,500	-351.25%
827	Operating supplies	25,585	29,750	(4,165)	-14.00%
828	Laboratory labor	53,918	50,688	3,230	6.37%
829	Laboratory supplies	23,307	17,683	5,624	31.80%
	Total Operating	758,236	686,315	71,921	10.48%
Maintenance					
831	Sewage collection system	121,985	162,506	(40,521)	-24.94%
832	Pumping equipment	5,949	9,342	(3,393)	-36.32%
833	Treatment plant equipment	149,110	161,836	(12,726)	-7.86%
833-6	Treatment plant and equipment (ABNR)	37,500	125,000	(87,500)	-70.00%
834	General plant	119,420	82,775	36,645	44.27%
	Total Maintenance	433,964	541,459	(107,495)	-19.85%
Customer Accounts Expenses					
840	Accounting and collecting	146,321	171,678	(25,357)	-14.77%
842	Meter reading	6,591	4,238	2,353	55.52%
	Total Customer Accounts	152,912	175,916	(23,004)	-13.08%
Administrative and General Expenses					
850	General office salaries	60,057	32,563	27,494	84.43%
851	General office supplies	62,983	56,416	6,567	11.64%
852	Outside services	47,496	45,587	1,909	4.19%
853	Property insurance	65,180	33,191	31,989	96.38%
854	Employee pensions and benefits	222,971	239,937	(16,966)	-7.07%
856	Miscellaneous general	40,793	24,819	15,974	64.36%
	Total Administrative and General	499,480	432,513	66,967	15.48%
	Total Operation and Maintenance Expense	1,844,591	1,836,203	8,388	0.46%
403	Depreciation	687,577	1,331,645	(644,068)	-48.37%
	TOTAL EXPENSES	2,532,168	3,167,848	(635,680)	-20.07%
	OPERATING INCOME	\$ 324,192	\$ 465,930	\$ (141,739)	-30.42%

Waupun Utilities
2023 Budget - Sewer
Expenses

Account Number		Actual 2019	Actual 2020	Actual 2021	3 yr. Average	YTD 7/31/2022	Budget 2022	Budget 2023	Budget Notes / Source
Operating Expenses									
820	Supervision and labor	\$ 107,487	\$ 122,468	\$ 145,777	\$ 125,244	\$ 83,991	\$ 145,421	\$ 159,285	Separate Analysis
821	Power for pumping	129,997	128,442	117,187	125,209	86,216	142,373	155,041	Annualized YTD 7/22 with Alliant 4.9% increase
821-6	Power for pumping (ABNR)	-	-	-	-	-	-	48,000	New ABNR estimates (1/2 of Year)
822-6	Natural gas for drying (ABNR)	-	-	-	-	-	-	84,000	New ABNR estimates (1/2 of Year)
823	Chemicals	129,033	84,168	97,094	103,432	64,999	114,900	108,600	Based on expected usage (3-Yr Avg + inflation)
823-6	Chemicals (ABNR)	-	-	-	-	-	-	100,500	New ABNR estimates (1/2 of Year)
827	Operating supplies	23,189	21,993	20,446	21,876	14,227	27,689	25,585	Annualized YTD 7/22 with Alliant 4.9% increase
828	Laboratory labor	53,580	59,714	57,625	56,973	30,206	71,606	53,918	Annualized YTD 7/22 with inflation
829	Laboratory supplies	22,361	20,245	22,224	21,610	12,948	29,087	23,307	Annualized YTD 7/22 with inflation
	Total Operating	<u>465,647</u>	<u>437,030</u>	<u>460,353</u>	<u>454,343</u>	<u>292,587</u>	<u>531,075</u>	<u>758,236</u>	
Maintenance Expenses									
831	Sewage collection system	125,032	125,032	138,748	129,604	68,005	133,186	121,985	Annualized YTD 7/22 with inflation
832	Pumping equipment	5,090	3,783	8,123	5,665	2,123	5,128	5,949	3 yr. avg. with inflation
833	Treatment plant and equipment	164,379	152,730	400,867	239,325	83,170	184,833	149,110	Annualized YTD 7/22 with inflation
833-6	Treatment plant and equipment (ABNR)	-	-	-	-	-	-	37,500	New ABNR estimates (1/2 of Year)
834	General plant	104,992	128,485	97,548	110,342	66,759	101,012	119,420	Annualized YTD 7/22 with inflation
	Total Maintenance	<u>399,493</u>	<u>410,030</u>	<u>645,286</u>	<u>484,936</u>	<u>220,057</u>	<u>424,160</u>	<u>433,964</u>	
Customer Accounts Expenses									
840	Accounting and collecting	150,907	146,015	133,509	143,477	81,700	139,656	146,321	Annualized YTD 7/22 with inflation
842	Meter reading	4,356	4,968	5,728	5,017	3,662	6,236	6,591	Annualized YTD 7/22 with inflation
	Total Customer Accounts	<u>155,263</u>	<u>150,983</u>	<u>139,237</u>	<u>148,494</u>	<u>85,361</u>	<u>145,892</u>	<u>152,912</u>	
Administrative and General Expenses									
850	Administrative and general salaries	25,540	47,692	48,763	40,665	30,531	57,620	60,057	Separate analysis
851	General office supplies	54,929	49,945	52,853	52,576	35,524	55,461	62,983	Separate analysis
852	Outside services	45,021	74,991	55,054	58,355	17,833	48,676	47,496	Separate analysis
853	Insurance	28,025	30,264	34,954	31,081	23,508	34,804	65,180	Separate analysis (incl. estimate for insurance on new WWTP facilities)
854	Employee pensions and benefits	181,423	192,887	217,462	197,257	134,691	220,681	222,971	Separate Analysis, Excludes GASB 68 & 75
856	Miscellaneous general	45,434	36,245	34,871	38,850	21,585	37,212	40,793	3 yr. avg. with inflation
	Total Administrative and General	<u>380,372</u>	<u>432,024</u>	<u>443,957</u>	<u>418,784</u>	<u>263,672</u>	<u>454,454</u>	<u>499,480</u>	
	Total Operation and Maintenance	<u>1,400,775</u>	<u>1,430,067</u>	<u>1,688,833</u>	<u>1,414,681</u>	<u>861,679</u>	<u>1,555,581</u>	<u>1,844,591</u>	
403	Depreciation	668,644	700,653	708,481	678,647	410,533	713,128	687,577	Separate analysis
	TOTAL OPERATING EXPENSES	<u>\$ 2,069,419</u>	<u>\$ 2,130,720</u>	<u>\$ 2,397,314</u>	<u>\$ 2,074,632</u>	<u>\$ 1,272,211</u>	<u>\$ 2,268,709</u>	<u>\$ 2,532,168</u>	

Waupun Utilities
 2023 Budget - Sewer
 Plant Additions and Construction

Proposed Budget

Plant Additions:

Boiler Fan Assembly Replacement (Digester Bldg.)	50,000	<i>ER</i>
Plug Valves (5) (Digester Bldg.)	12,500	<i>ER</i>
Portable Sampler	6,300	
Biomass Lab Equipment	4,000	
	<hr/>	
Total Plant Additions	\$ 72,800	

Construction:

WWTP ABNR Upgrade Construction & Engineering	\$ 3,906,100
Sewer main CIPP lining	80,500
	<hr/>
Total Construction	3,986,600

Total Plant Additions and Construction	\$ 4,059,400
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ER - Denotes Plant Addition is eligible to be funded through Equipment Replacement fund reserves

Waupun Utilities
Sewer Budget History

Year	Total	O&M	Equipment Replacement	Debt Service & Reserve	Plant and Construction	Major Construction
2015	\$ 2,066,090	\$ 1,397,623	\$ -	\$ 547,167	\$ 121,300	\$ -
2016	\$ 3,162,505	\$ 1,470,855	\$ -	\$ 547,015	\$ 1,144,635	\$ -
2017	\$ 2,138,871	\$ 1,383,412	\$ -	\$ 546,859	\$ 208,600	\$ -
2018	\$ 2,410,210	\$ 1,367,312	\$ -	\$ 546,698	\$ 496,200	\$ -
2019	\$ 4,290,979	\$ 1,346,447	\$ -	\$ 546,532	\$ 1,498,000	\$ 900,000
2020	\$ 3,101,356	\$ 1,427,307	\$ -	\$ 407,549	\$ 372,500	\$ 894,000
2021	\$ 19,520,678	\$ 1,635,853	\$ -	\$ 509,495	\$ 1,707,330	\$ 15,668,000
2022	\$ 18,309,936	\$ 1,588,081	\$ -	\$ 921,198	\$ 790,657	\$ 15,010,000
2023	\$ 7,282,286	\$ 1,877,091	\$ -	\$ 1,345,795	\$ 153,300	\$ 3,906,100

CY/PY \$ diff	\$ (11,027,650)	\$ 289,010	\$ -	\$ 424,597	\$ (637,357)	\$ (11,103,900)
CY/PY % diff	-60.23%	18.20%	#DIV/0!	46.09%	-80.61%	-73.98%

Sewer Budget History - 2015 through 2023

