



**A G E N D A**  
**Waupun Utilities Commission Meeting**  
**817 S. Madison Street**  
**Monday, October 13, 2025 at 4:00 PM**

There is a regular commission meeting scheduled for Monday, October 13, 2025 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 8, 2025 Minutes

**APPROVAL OF PAYMENT - PREVIOUS MONTHS BILLS**

2. September 2025 Accounts Payable

**FINANCIAL REPORT / APPROVAL OF MONTHLY FINANCIAL RESULTS**

3. Finance Director Report

**GM REPORT / OPERATIONS REPORT**

4. General Manager Report
5. Electric Operations Report
6. Treatment Facilities and Operations Water and Wastewater Report
7. Energy Services Manager Report

**APPEARANCE BY VISITORS**

**AGENDA**

8. Review 2026 Budget Draft Summaries – Electric, Water & Sewer Utilities
9. Review Resolution for Inclusion Under the Income Continuation Insurance Plan

**ADJOURN TO CLOSED SESSION** (Per Section 19.85(1)(c) of the WI Statutes) for:

(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility.

10. Discussion of Succession and Transition Planning for Upcoming Retirement

**RECONVENE TO OPEN SESSION** (Per Section 19.85(2) of the WI Statutes)

**ACTION FROM 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 8, 2025**

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

Present: Commissioners Daane, Heeringa, Homan, Kunz, Mielke and Siebers

Absent with notice: Commissioner Thurmer

Motion made by Kunz, seconded by Homan, and unanimously carried, to approve minutes from August 11, 2025 meeting.

Motion by Siebers, seconded by Daane, and unanimously carried, bills for month of August 2025 approved as presented.

On motion by Siebers, seconded by Mielke, and unanimously carried, year-to-date financial reports through July 2025 approved as presented by Finance Director Stanek. Electric operating income was \$412,400. Water operating income was \$376,700. Sewer operating income (loss) was (\$174,400).

General Manager Brooks was absent with prior approval from the Commission. A written General Manager's report was provided to the Commissioners in advance. There were no questions or follow-up items.

Assistant Electric Operations Supervisor Vande Kolk presented the Electric Operations Report, which included updates on recent call-ins and outages, as well as current and upcoming projects. He also highlighted the use of a system map created by WPPI's GIS service, along with a transformer loading tool, to identify the remaining 4kV distribution system and the updated 12kV system. This information will support the development of estimates and proposed plans for purchasing additional transformers needed for the Business Park Substation, feeder buildouts, and voltage conversion work.

Treatment Facilities and Operations Superintendent Schramm provided updates on current projects at the water and wastewater treatment facilities, as well as within the distribution and collection systems. Engineers are completing an electrical study on the generator located at the Wastewater Treatment Facility (WWTF) in preparation for the final steps of connecting the backup generator to the facility. The WWTF Open House, which featured the ABNR upgrade, was well attended and received positive feedback from attendees.

On motion by Homan, seconded by Kunz, and unanimously carried, meeting adjourned at 4:39 p.m.

The next regular commission meeting will be held on October 13, 2025 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
AIR PRODUCTS AND CHEMICALS INC							
840	432666526	CARBON DIOXIDE - ABNR	09/10/2025	3,493.90	3,493.90	650	09/10/2025
	432733308	CARBON DIOXIDE - ABNR	09/10/2025	2,158.39	2,158.39	650	09/10/2025
Total AIR PRODUCTS AND CHEMICALS INC:				5,652.29	5,652.29		
AIRGAS USA INC							
855	5518692245	ACETYLENE/OXYGEN/NITROGEN-E	09/10/2025	50.56	50.56	91020255	09/10/2025
	5518692245	ACETYLENE/OXYGEN/NITROGEN-S	09/10/2025	50.56	50.56	91020255	09/10/2025
	5518692245	ACETYLENE/OXYGEN/NITROGEN-W	09/10/2025	50.56	50.56	91020255	09/10/2025
Total AIRGAS USA INC:				151.68	151.68		
ALLIANT ENERGY							
900	183035.08292025	GAS UTILITY - WATER PLANT	09/10/2025	393.50	393.50	91020251	09/10/2025
	3261389217.08292	WWTF- PROCESS BLD, GREEN HOUSE AND PUMP BLD	09/10/2025	93.19	93.19	91020251	09/10/2025
	4370000.08292025	GAS UTIL BILL @ N2721 FDL ST - ADMIN/DIGESTER BLD	09/10/2025	216.71	216.71	91020251	09/10/2025
	590516.08292025	SPLIT DISTRIBUTION- MAIN BLD - 2% E	09/10/2025	1.13	1.13	91020251	09/10/2025
	590516.08292025	SPLIT DISTRIBUTION- MAIN BLD - 2% S	09/10/2025	1.13	1.13	91020251	09/10/2025
	590516.08292025	SPLIT DISTRIBUTION- MAIN BLD - 2% W	09/10/2025	1.13	1.13	91020251	09/10/2025
	590516.08292025	SPLIT DISTRIBUTION- MAIN BLD - 27% E	09/10/2025	15.28	15.28	91020251	09/10/2025
	590516.08292025	SPLIT DISTRIBUTION- MAIN BLD - 27% S	09/10/2025	15.28	15.28	91020251	09/10/2025
	590516.08292025	SPLIT DISTRIBUTION- MAIN BLD - 27% W	09/10/2025	15.28	15.28	91020251	09/10/2025
	590516.08292025	SPLIT DISTRIBUTION- MAIN BLD - 4% S	09/10/2025	2.27	2.27	91020251	09/10/2025
	590516.08292025	SPLIT DISTRIBUTION- MAIN BLD - 4% W	09/10/2025	2.27	2.27	91020251	09/10/2025
	590516.08292025	SPLIT DISTRIBUTION- MAIN BLD - 5% E	09/10/2025	2.83	2.83	91020251	09/10/2025
	801050.08292025	GAS UTILITY FOR WELLHOUSE #5	09/10/2025	13.75	13.75	91020251	09/10/2025
	931084.08292025	GAS UTIL @ N2721 FDL ST - FILTER & DEWATERING BLD	09/10/2025	50.04	50.04	91020251	09/10/2025
Total ALLIANT ENERGY:				823.79	823.79		
ALTERNATIVE TECHNOLOGIES INC.							
1000	58128	SUBSTATION SAMPLING SERVICES	09/30/2025	825.00	825.00	50761	09/30/2025
Total ALTERNATIVE TECHNOLOGIES INC.:				825.00	825.00		
AMAZON CAPITAL SERVICES							
1015	1DP6-TV61-76X7	DUAL LOCKING DEVICES FOR ELECTRIC CABINETS (UNI	09/10/2025	54.00	54.00	651	09/10/2025
	1FHY-KYXT-4TCR	OIL FOR VACTOR TRUCK	09/30/2025	13.61	13.61	669	09/30/2025
	1FHY-KYXT-4TCR	OIL FOR VACTOR TRUCK	09/30/2025	13.60	13.60	669	09/30/2025
	1FHY-KYXT-4TCR	IBUPROFEN	09/30/2025	7.49	7.49	669	09/30/2025
	1FHY-KYXT-4TCR	MEDS FOR MAIN BLD	09/30/2025	9.38	9.38	669	09/30/2025
	1FHY-KYXT-4TCR	MEDS FOR MAIN BLD	09/30/2025	9.37	9.37	669	09/30/2025
	1FHY-KYXT-4TCR	MEDS FOR MAIN BLD	09/30/2025	9.37	9.37	669	09/30/2025
	1GCX-K31R-3YWL	OFFICE CHAIR - ACCOUNTING COORDINATOR	09/30/2025	140.05	140.05	669	09/30/2025
	1GCX-K31R-3YWL	OFFICE CHAIR - ACCOUNTING COORDINATOR	09/30/2025	111.32	111.32	669	09/30/2025
	1GCX-K31R-3YWL	OFFICE CHAIR - ACCOUNTING COORDINATOR	09/30/2025	107.73	107.73	669	09/30/2025
	1VC4-D6D7-9KNX	WAUPUN COMMUNITY SERVICES OPEN HOUSE - PRIZE	09/30/2025	171.56	171.56	669	09/30/2025
	1VG1-CRYW-4K3M	WORK BOOTS - ROSS	09/30/2025	259.95	259.95	669	09/30/2025
	1VG1-CRYW-4K3M	GEL CAPS	09/30/2025	29.94	29.94	669	09/30/2025
	1VM3-PRKT-TCWD	ABNR OPEN HOUSE SUPPLIES	09/30/2025	41.36-	41.36-	669	09/30/2025
	1XH4-R4MC-7CGR	TONER - W/S FOREMAN PRINTER	09/10/2025	71.89	71.89	651	09/10/2025
	1XH4-R4MC-7CGR	OFFICE SUPPLIES - WALL CALENDAR	09/10/2025	5.83	5.83	651	09/10/2025
	1XH4-R4MC-7CGR	OFFICE SUPPLIES - WALL CALENDAR	09/10/2025	4.63	4.63	651	09/10/2025
	1XH4-R4MC-7CGR	OFFICE SUPPLIES - WALL CALENDAR	09/10/2025	4.49	4.49	651	09/10/2025
	1Y41-HFL1-4G13	SHOP TOWELS	09/30/2025	77.49	77.49	669	09/30/2025

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Total AMAZON CAPITAL SERVICES:				1,060.34	1,060.34		
<b>AMERICAN INDUSTRIAL MEDICAL</b>							
1030	26063	UTILITIES PORTION FOR HEARING TEST	09/30/2025	35.44	35.44	50762	09/30/2025
	26063	UTILITIES PORTION FOR HEARING TEST	09/30/2025	35.43	35.43	50762	09/30/2025
	26063	UTILITIES PORTION FOR HEARING TEST	09/30/2025	35.43	35.43	50762	09/30/2025
Total AMERICAN INDUSTRIAL MEDICAL:				106.30	106.30		
<b>B &amp; B PLUMBING LLC</b>							
2009	5406	TELEVISIONING & REPAIR - 633 PIONEER AVE	09/10/2025	392.50	392.50	652	09/10/2025
Total B & B PLUMBING LLC:				392.50	392.50		
<b>BAKER TILLY US LLP</b>							
2333	BT329011	2024 SINGLE AUDIT #2	09/10/2025	4,784.85	4,784.85	653	09/10/2025
Total BAKER TILLY US LLP:				4,784.85	4,784.85		
<b>BISHOP, ROHN</b>							
2940	09.30.25	WPPI ANNUAL CONFERENCE REIMBURSEMENT	09/30/2025	106.08	106.08	50763	09/30/2025
	09.30.25	WPPI ANNUAL CONFERENCE REIMBURSEMENT	09/30/2025	84.32	84.32	50763	09/30/2025
	09.30.25	WPPI ANNUAL CONFERENCE REIMBURSEMENT	09/30/2025	81.60	81.60	50763	09/30/2025
Total BISHOP, ROHN:				272.00	272.00		
<b>BORDER STATES ELECTRIC SUPPLY</b>							
3300	931016460	4 WAY FEED THRU - 200 AMP (12)	09/10/2025	2,475.36	2,475.36	654	09/10/2025
Total BORDER STATES ELECTRIC SUPPLY:				2,475.36	2,475.36		
<b>BRADY WORLDWIDE INC</b>							
3340	9359899202	LABELS FOR URD CABLES	09/10/2025	120.18	120.18	655	09/10/2025
Total BRADY WORLDWIDE INC:				120.18	120.18		
<b>BYTEC RESOURCE MANAGEMENT</b>							
3900	22492	ALGAE PUMPING ON 9/11/25	09/30/2025	390.00	390.00	50764	09/30/2025
Total BYTEC RESOURCE MANAGEMENT:				390.00	390.00		
<b>CAREW CONCRETE &amp; SUPPLY CO</b>							
5600	1326003	AG- 3/4" CRUSHER	09/10/2025	228.60	228.60	656	09/10/2025
	1326004	AG- 3/4" CRUSHER	09/10/2025	117.42	117.42	656	09/10/2025
	1326005	3/4" CLEAR	09/10/2025	149.75	149.75	656	09/10/2025
	1328433	AG- 3/4" CRUSHER	09/30/2025	111.34	111.34	670	09/30/2025
	15560	SNOTUPES-RAINGUARDS FOR BAYBERRY STREET LIGH	09/10/2025	422.00	422.00	656	09/10/2025
Total CAREW CONCRETE & SUPPLY CO:				1,029.11	1,029.11		
<b>COLUMN SOFTWARE PBC</b>							
6115	A1CF33FA-0013	MNTHLY MEETING MINS-E	09/10/2025	32.08	32.08	657	09/10/2025
	A1CF33FA-0013	MNTHLY MEETING MINS-S	09/10/2025	24.68	24.68	657	09/10/2025
	A1CF33FA-0013	MNTHLY MEETING MINS-W	09/10/2025	25.50	25.50	657	09/10/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total COLUMN SOFTWARE PBC:				82.26	82.26		
<b>CT LABORATORIES</b>							
6610	197202	WATER LAB TESTING - SDWA	09/10/2025	525.00	525.00	658	09/10/2025
Total CT LABORATORIES:				525.00	525.00		
<b>DAANE, NATE</b>							
7000	3rd QTR 2025	COMMISSION MEETINGS-E	09/10/2025	38.00	38.00	91020256	09/10/2025
	3rd QTR 2025	COMMISSION MEETINGS-W	09/10/2025	31.00	31.00	91020256	09/10/2025
	3rd QTR 2025	COMMISSION MEETINGS-S	09/10/2025	31.00	31.00	91020256	09/10/2025
Total DAANE, NATE:				100.00	100.00		
<b>DIGGERS HOTLINE INC.</b>							
7300	250 8 31801	MONTHLY LOCATE TICKET CHRGS	09/10/2025	142.20	142.20	91020257	09/10/2025
Total DIGGERS HOTLINE INC.:				142.20	142.20		
<b>ENVISION GREATER FOND DU LAC</b>							
8520	2025 ANNIVERSAR	(20) \$10.00 GIFT CARDS	09/30/2025	60.00	60.00	50765	09/30/2025
	2025 ANNIVERSAR	(20) \$10.00 GIFT CARDS	09/30/2025	62.00	62.00	50765	09/30/2025
	2025 ANNIVERSAR	(20) \$10.00 GIFT CARDS	09/30/2025	78.00	78.00	50765	09/30/2025
	9.30.25	COMMUNITY SERVICES OPEN HOUSE GIFT CERTIFICAT	09/30/2025	300.00	300.00	50765	09/30/2025
Total ENVISION GREATER FOND DU LAC:				500.00	500.00		
<b>MARTENS ACE HARDWARE</b>							
9200	246515	UNIT 156 - VELCRO TO ATTACH REMOTES TO TRUCK	09/10/2025	2.99	2.99	91020262	09/10/2025
	246515	UNIT 157 - VELCRO TO ATTACH REMOTES TO TRUCK	09/10/2025	3.00	3.00	91020262	09/10/2025
	246536	NEW CHAIN #6	09/10/2025	56.95	56.95	91020262	09/10/2025
	246536	NEW CHAIN #6	09/10/2025	56.94	56.94	91020262	09/10/2025
	246554	TAPE MEASURE	09/10/2025	19.99	19.99	91020262	09/10/2025
	246575	PIPE/PRIMER/COUPLE - ASSEMBLE SEWER PIPE	09/10/2025	75.97	75.97	91020262	09/10/2025
	246631	WWTP - ABNR - HOSE ADAPTOR	09/30/2025	32.55	32.55	50769	09/30/2025
	246640	UNIT 104A TORO BLADE	09/30/2025	12.87	12.87	50769	09/30/2025
	246640	UNIT 104A TORO BLADE	09/30/2025	10.23	10.23	50769	09/30/2025
	246640	UNIT 104A TORO BLADE	09/30/2025	9.89	9.89	50769	09/30/2025
	246714	WWTP LAB - OIL FOR VACUUM PUMP	09/30/2025	24.99	24.99	50769	09/30/2025
	246714	ABNR - BUSHINGS PROCESS BLD	09/30/2025	4.99	4.99	50769	09/30/2025
	246869	PIPE INSULATION	09/30/2025	5.99	5.99	50769	09/30/2025
	246918	LETRA MOTIVE CLEANER	09/30/2025	11.99	11.99	50769	09/30/2025
Total MARTENS ACE HARDWARE:				329.34	329.34		
<b>FARMERS ELEVATOR CORP LTD</b>							
9300	187160	SOIL SAMPLES	09/30/2025	10.00	10.00	50766	09/30/2025
	187406	LAWN WEAR & TEAR TREATMENT	09/30/2025	177.00	177.00	50766	09/30/2025
Total FARMERS ELEVATOR CORP LTD:				187.00	187.00		
<b>FERGUSON WATERWORKS #1476</b>							
9480	0453699	4" X 4" TEE	09/10/2025	140.73	140.73	659	09/10/2025
	0453699	6" X 4" REDUCER - MJXMJ	09/10/2025	102.07	102.07	659	09/10/2025
	0453699	4" MEGA LUG - DI	09/10/2025	120.00	120.00	659	09/10/2025
	0453699	6" MEGA LUG - DI	09/10/2025	40.00	40.00	659	09/10/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	0453699	4" MJ GASKET	09/10/2025	16.00	16.00	659	09/10/2025
	0453699	6" MJ GASKET	09/10/2025	5.00	5.00	659	09/10/2025
	0453699	3/4 4X3-12 MJ BLUE T-HEAD	09/10/2025	88.00	88.00	659	09/10/2025
	456711	26" SECTION VALVE BOX TOP - SECONDARY DOME	09/30/2025	1,200.00	1,200.00	672	09/30/2025
	456711	36" VALVE BOX BOTTOM - 6860 L/BASE DOME	09/30/2025	575.00	575.00	672	09/30/2025
	456711	24" VALVE BOX EXTENSION	09/30/2025	210.00	210.00	672	09/30/2025
	456711	7 FT MINN PATT CURB BOX	09/30/2025	305.00	305.00	672	09/30/2025
	456711	2LB PIPE LUBE	09/30/2025	25.00	25.00	672	09/30/2025
Total FERGUSON WATERWORKS #1476:				2,826.80	2,826.80		
<b>FIVE BROTHERS GROUP LLC</b>							
9580	9.30.25	REF OVERPAYMT FRM: 626 E MAIN ST	09/30/2025	632.48	632.48	673	09/30/2025
Total FIVE BROTHERS GROUP LLC:				632.48	632.48		
<b>FORSTER ELECTRICAL ENGINEERING</b>							
9885	26761	NEW SUBSTATION DESIGN & COST ESTIMATION W08-25	09/30/2025	10,602.82	10,602.82	674	09/30/2025
Total FORSTER ELECTRICAL ENGINEERING:				10,602.82	10,602.82		
<b>GFL ENVIRONMENTAL</b>							
11300	U90000274170	DUMPSTER - OFFICE BLDG-E 40%	09/30/2025	288.82	288.82	675	09/30/2025
	U90000274170	DUMPSTER - OFFICE BLDG-W 30%	09/30/2025	216.61	216.61	675	09/30/2025
	U90000274170	DUMPSTER - OFFICE BLDG-S 30%	09/30/2025	216.61	216.61	675	09/30/2025
	U90000274456	DUMPSTER - WWTP	09/30/2025	3,495.05	3,495.05	676	09/30/2025
Total GFL ENVIRONMENTAL:				4,217.09	4,217.09		
<b>GORDON FLESCH COMPANY INC</b>							
11325	IN15304897	MTHLY CLICK COUNTS -E	09/30/2025	31.03	31.03	677	09/30/2025
	IN15304897	MTHLY CLICK COUNTS -W	09/30/2025	24.67	24.67	677	09/30/2025
	IN15304897	MTHLY CLICK COUNTS -S	09/30/2025	23.89	23.89	677	09/30/2025
Total GORDON FLESCH COMPANY INC:				79.59	79.59		
<b>GRAINGER</b>							
11400	9616401122	SEALANT TAPE & ELEC. TAPE - WWTP	09/10/2025	114.22	114.22	660	09/10/2025
	9626505631	CIRCUIT TRACER KIT - WWTF	09/10/2025	118.44	118.44	660	09/10/2025
	9643776397	HEX BUSHINGS FOR BOTTOM OF CURB BOXES	09/30/2025	126.84	126.84	678	09/30/2025
	9645177958	BELT REPLACEMENT - WWTP	09/30/2025	11.90	11.90	678	09/30/2025
	9650904155	SPRING CHECK VALVES & FITTINGS - WWTP	09/30/2025	154.99	154.99	678	09/30/2025
Total GRAINGER:				526.39	526.39		
<b>HARN R/O SYSTEMS INC.</b>							
12140	IN-4325	(4) 500 LB DRUMS VITEC 3000 - WTF	09/30/2025	4,600.00	4,600.00	679	09/30/2025
Total HARN R/O SYSTEMS INC.:				4,600.00	4,600.00		
<b>HEERINGA, JOE</b>							
12330	3rd QTR 2025	COMMISSIONERS QTRLY SALARY-E	09/10/2025	52.24	52.24	91020258	09/10/2025
	3rd QTR 2025	COMMISSIONERS QTRLY SALARY-W	09/10/2025	42.63	42.63	91020258	09/10/2025
	3rd QTR 2025	COMMISSIONERS QTRLY SALARY-S	09/10/2025	42.63	42.63	91020258	09/10/2025
Total HEERINGA, JOE:				137.50	137.50		

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HOMAN, JEFF							
12830	3rd QTR 2025	QTRLY COMMISSION SALARY-E	09/10/2025	38.00	38.00	91020259	09/10/2025
	3rd QTR 2025	QTRLY COMMISSION SALARY-W	09/10/2025	31.00	31.00	91020259	09/10/2025
	3rd QTR 2025	QTRLY COMMISSION SALARY-S	09/10/2025	31.00	31.00	91020259	09/10/2025
Total HOMAN, JEFF:				100.00	100.00		
HYDRITE CHEMICAL CO							
13980	2025000064148	AMMONIUM HYDROXIDE - ABNR	09/30/2025	8,974.10	8,974.10	680	09/30/2025
Total HYDRITE CHEMICAL CO:				8,974.10	8,974.10		
HYDROCORP INC.							
13985	CI-08157	CROSS CNNCTN CONTROL PROG & INSP/REP SERV	09/10/2025	1,304.00	1,304.00	661	09/10/2025
	CI-08160	CROSS CNNCTN CONTROL PROG & INSP/REP SERV	09/10/2025	950.00	950.00	661	09/10/2025
Total HYDROCORP INC.:				2,254.00	2,254.00		
ICS MEDICAL ANSWERING SERVICE LLC							
14120	250900101101	ANSWERING SERVICE - E	09/10/2025	138.19	138.19	662	09/10/2025
	250900101101	ANSWERING SERVICE - W	09/10/2025	109.85	109.85	662	09/10/2025
	250900101101	ANSWERING SERVICE - S	09/10/2025	106.30	106.30	662	09/10/2025
Total ICS MEDICAL ANSWERING SERVICE LLC:				354.34	354.34		
INFOSEND INC							
14490	294575	BILL PRINT & POSTAGE-E	09/30/2025	1,603.37	1,603.37	681	09/30/2025
	294575	BILL PRINT & POSTAGE-W	09/30/2025	1,274.48	1,274.48	681	09/30/2025
	294575	BILL PRINT & POSTAGE-S	09/30/2025	1,233.36	1,233.36	681	09/30/2025
Total INFOSEND INC:				4,111.21	4,111.21		
STUART IRBY CO LLC							
14890	S014367934.001	POWER SOLV TOWELETTES	09/30/2025	386.05	386.05	697	09/30/2025
Total STUART IRBY CO LLC:				386.05	386.05		
ITU ABSORB TECH INC.							
14950	8600714	SHOP TOWELS MTHLY RENTAL FEE-E	09/30/2025	21.81	21.81	682	09/30/2025
	8600714	SHOP TOWELS MTHLY RENTAL FEE-W	09/30/2025	21.81	21.81	682	09/30/2025
	8600714	SHOP TOWELS MTHLY RENTAL FEE-S	09/30/2025	21.81	21.81	682	09/30/2025
	8600715	SHOP TOWELS FOR WWTP	09/30/2025	25.12	25.12	682	09/30/2025
Total ITU ABSORB TECH INC.:				90.55	90.55		
J & H CONTROLS INC							
16000	10000027397	BUILDING MAINT MTHLY CHR-G-WWTF	09/30/2025	465.00	465.00	683	09/30/2025
	10000027398	BUILDING MAINT MTHLY CHR-G-E (ADMIN BLDG)	09/30/2025	199.60	199.60	683	09/30/2025
	10000027398	BUILDING MAINT MTHLY CHR-G-W (ADMIN BLDG)	09/30/2025	149.70	149.70	683	09/30/2025
	10000027398	BUILDING MAINT MTHLY CHR-G-S (ADMIN BLDG)	09/30/2025	149.70	149.70	683	09/30/2025
Total J & H CONTROLS INC:				964.00	964.00		
J HARLEN COMPANY INC							
16150	1770331	ELECTRICAL TOOLS - ADAPTORS, SOCKETS	09/10/2025	130.93	130.93	663	09/10/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total J HARLEN COMPANY INC:				130.93	130.93		
<b>K-LOG INC.</b>							
17155	25-336318-1	OPS LUNCH ROOM CHAIRS (12)	09/30/2025	424.81	424.81	685	09/30/2025
	25-336318-1	OPS LUNCH ROOM CHAIRS (12)	09/30/2025	337.67	337.67	685	09/30/2025
	25-336318-1	OPS LUNCH ROOM CHAIRS (12)	09/30/2025	326.77	326.77	685	09/30/2025
Total K-LOG INC.:				1,089.25	1,089.25		
<b>KEMIRA WATER SOLUTIONS INC.</b>							
17513	9017908596	FERROUS CHLORIDE - WWTF	09/30/2025	11,032.19	11,032.19	684	09/30/2025
Total KEMIRA WATER SOLUTIONS INC.:				11,032.19	11,032.19		
<b>Krenz &amp; Company, Inc</b>							
17732	101390	SUBSTATION COOLING FANS RPLCMTS (6)	09/10/2025	3,282.00	3,282.00	91020260	09/10/2025
Total Krenz & Company, Inc:				3,282.00	3,282.00		
<b>KUNZ, BOBBI JO</b>							
17800	9.30.25	WPPI CONFERENCE MILEAGE REIMBURSEMENT	09/30/2025	126.00	126.00	50767	09/30/2025
	9.30.25	WPPI CONFERENCE HOTEL REIMBURSEMENT	09/30/2025	258.00	258.00	50767	09/30/2025
	9.30.25	WPPI CONFERENCE PER DIEM	09/30/2025	160.00	160.00	50767	09/30/2025
Total KUNZ, BOBBI JO:				544.00	544.00		
<b>LIVING WATERS CHEMISTRY LLC</b>							
18700	1567	WATER METER & 3 WAY VALVES RPLCMT- ABNR BOILER	09/30/2025	511.78	511.78	686	09/30/2025
Total LIVING WATERS CHEMISTRY LLC:				511.78	511.78		
<b>LOCATORS &amp; SUPPLIES INC.</b>							
18825	0323274-IN	SHOVELS	09/30/2025	159.96	159.96	687	09/30/2025
	0323274-IN	GLOVES - PPE ELECTRIC	09/30/2025	384.08	384.08	687	09/30/2025
Total LOCATORS & SUPPLIES INC.:				544.04	544.04		
<b>MARTELLE WATER TREATMENT INC.</b>							
20250	29994	CASTIC SODA 50% BULK - WTF	09/10/2025	3,733.81	3,733.81	91020261	09/10/2025
	30126	CHLORINE & HYDROFLUOSILIC ACID BULK	09/30/2025	2,731.00	2,731.00	50768	09/30/2025
Total MARTELLE WATER TREATMENT INC.:				6,464.81	6,464.81		
<b>MERGING COMMUNICATIONS LLC</b>							
23150	25-304	PHONE SYSTEM SUPPORT-E	09/10/2025	25.35	25.35	664	09/10/2025
	25-304	PHONE SYSTEM SUPPORT-W	09/10/2025	20.15	20.15	664	09/10/2025
	25-304	PHONE SYSTEM SUPPORT-S	09/10/2025	19.50	19.50	664	09/10/2025
Total MERGING COMMUNICATIONS LLC:				65.00	65.00		
<b>MIDNIGHT RUN REPAIR LLC</b>							
24250	3427	UNIT 155 - WATER PUMP	09/30/2025	389.41	389.41	688	09/30/2025
Total MIDNIGHT RUN REPAIR LLC:				389.41	389.41		



Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
MILLENNIUM							
24750	25-140305-1	PLASTIC U GUARD	09/30/2025	156.43	156.43	689	09/30/2025
Total MILLENNIUM:				156.43	156.43		
MILTON PROPANE INC							
25000	U016C833	33# INDUSTRIAL FORK LIFT TANKS	09/30/2025	9.48	9.48	50770	09/30/2025
	U016C833	33# INDUSTRIAL FORK LIFT TANKS	09/30/2025	9.79	9.79	50770	09/30/2025
	U016C833	33# INDUSTRIAL FORK LIFT TANKS	09/30/2025	12.32	12.32	50770	09/30/2025
Total MILTON PROPANE INC:				31.59	31.59		
SECURIAN FINANCIAL GROUP INC							
25200	002832L-1027	Octo BASIC GROUP LIFE INS PREMIUM	09/10/2025	235.71	235.71	50750	09/10/2025
	002832L-1027	Octo EMPLOYER CONTRIBUTION 20%-E	09/10/2025	49.94	49.94	50750	09/10/2025
	002832L-1027	Octo EMPLOYER CONTRIBUTION 20%-W	09/10/2025	39.70	39.70	50750	09/10/2025
	002832L-1027	Octo EMPLOYER CONTRIBUTION 20%-S	09/10/2025	38.42	38.42	50750	09/10/2025
Total SECURIAN FINANCIAL GROUP INC:				363.77	363.77		
MSA PROFESSIONAL SERVICES INC							
28200	20076	SEWER UTILITY SANITARY COLLECTION SYSTEM MODE	09/10/2025	8,508.75	8,508.75	665	09/10/2025
	20431	817 MADISON ST. PROPERTY LINES SURVEY	09/30/2025	731.00	731.00	690	09/30/2025
	20614	SEWER UTILITY SANITARY COLLECTION SYSTEM MODE	09/30/2025	4,282.50	4,282.50	690	09/30/2025
Total MSA PROFESSIONAL SERVICES INC:				13,522.25	13,522.25		
MUNICIPAL ENVIRONMENTAL GROUP							
29400	2025 WW MEMEBE	MBRSHD DUES-WASTEWATER DIVISION	09/30/2025	1,266.65	1,266.65	50771	09/30/2025
Total MUNICIPAL ENVIRONMENTAL GROUP:				1,266.65	1,266.65		
NAPA AUTO PARTS							
30900	448119	VAC TRUCK EXTENSION HOSE FOR BACKLOT WORK	09/10/2025	876.48	876.48	666	09/10/2025
	449132	#16 FORKLIFT NEW BATTERY	09/30/2025	85.80	85.80	691	09/30/2025
	449132	#16 FORKLIFT NEW BATTERY	09/30/2025	68.20	68.20	691	09/30/2025
	449132	#16 FORKLIFT NEW BATTERY	09/30/2025	66.00	66.00	691	09/30/2025
	449132	SHOP BATTERY	09/30/2025	94.38	94.38	691	09/30/2025
	449132	SHOP BATTERY	09/30/2025	75.02	75.02	691	09/30/2025
	449132	SHOP BATTERY	09/30/2025	72.58	72.58	691	09/30/2025
Total NAPA AUTO PARTS:				1,338.46	1,338.46		
NCL OF WISCONSIN INC							
33000	525336	LAB SUPPLIES- WWTP	09/30/2025	2,366.14	2,366.14	50772	09/30/2025
	525648	LAB SUPPLIES- WWTP	09/30/2025	159.93	159.93	50772	09/30/2025
Total NCL OF WISCONSIN INC:				2,526.07	2,526.07		
ODP BUSINESS SOLUTIONS LLC							
38877	433475698001	PRINTER TONER FOR WWTP	09/30/2025	69.53	69.53	692	09/30/2025
	439191790001	PLASTIC BAGS & PAPER TOWELS FOR MAIN BLD	09/30/2025	29.94	29.94	692	09/30/2025
	439191790001	PLASTIC BAGS & PAPER TOWELS FOR MAIN BLD	09/30/2025	23.80	23.80	692	09/30/2025
	439191790001	PLASTIC BAGS & PAPER TOWELS FOR MAIN BLD	09/30/2025	23.04	23.04	692	09/30/2025
Total ODP BUSINESS SOLUTIONS LLC:				146.31	146.31		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
<b>ONLINE INFORMATION SERVICES</b>							
38940	1347994	ONLINE UTILITY EXCHANGE-E	09/10/2025	13.31	13.31	91020252	09/10/2025
	1347994	ONLINE UTILITY EXCHANGE-S	09/10/2025	10.23	10.23	91020252	09/10/2025
	1347994	ONLINE UTILITY EXCHANGE-W	09/10/2025	10.58	10.58	91020252	09/10/2025
Total ONLINE INFORMATION SERVICES:				34.12	34.12		
<b>O'REILLY AUTO PARTS</b>							
38970	2391-201609	FUSES FOR UNIT #150	09/30/2025	5.99	5.99	693	09/30/2025
	2391-202375	WIRE REPAIR FOR TRAILER 36	09/30/2025	193.98	193.98	693	09/30/2025
Total O'REILLY AUTO PARTS:				199.97	199.97		
<b>PAYMENT SERVICE NETWORK</b>							
40285	314700	RT17076-CREDIT CARD FEES-E	09/10/2025	636.90	636.90	91020253	09/10/2025
	314700	RT17076-CREDIT CARD FEES-W	09/10/2025	176.37	176.37	91020253	09/10/2025
	314700	RT17076-CREDIT CARD FEES-S	09/10/2025	166.58	166.58	91020253	09/10/2025
Total PAYMENT SERVICE NETWORK:				979.85	979.85		
<b>PIGGLY WIGGLY</b>							
41200	3666	WWTF OPEN HOUSE SNACKS	09/10/2025	76.80	76.80	91020263	09/10/2025
	7464	KITCHEN SUPPLIES - E	09/30/2025	4.43	4.43	50773	09/30/2025
	7464	KITCHEN SUPPLIES - W	09/30/2025	3.52	3.52	50773	09/30/2025
	7464	KITCHEN SUPPLIES - S	09/30/2025	3.42	3.42	50773	09/30/2025
	8596	WWTF OPEN HOUSE - ICE	09/10/2025	25.96	25.96	91020263	09/10/2025
Total PIGGLY WIGGLY:				114.13	114.13		
<b>PUBLIC SERVICE COMMISSION OF W</b>							
44200	2508-I-06290	CERTIFICATE OF AUTHORITY - UNITED CO-OP	09/30/2025	118.33	118.33	694	09/30/2025
Total PUBLIC SERVICE COMMISSION OF W:				118.33	118.33		
<b>REGISTRATION FEE TRUST</b>							
45425	Unit #4 Replacemen	RELACEMENT TITLE UNIT #4	09/23/2025	25.00	25.00	50760	09/23/2025
Total REGISTRATION FEE TRUST:				25.00	25.00		
<b>RESCO</b>							
46400	3086406	FIBERGLASS CROSSARM (12)	09/30/2025	2,352.00	2,352.00	695	09/30/2025
Total RESCO:				2,352.00	2,352.00		
<b>RUEKERT-MIELKE</b>							
49300	158201	ABNR SCADA SERVICE WORK	09/30/2025	1,610.00	1,610.00	696	09/30/2025
Total RUEKERT-MIELKE:				1,610.00	1,610.00		
<b>SEERA</b>							
51535	Waupun/August 202	"WAUPUN" FOCUS PROGRAM FEE	09/10/2025	2,833.39	2,833.39	667	09/10/2025
Total SEERA:				2,833.39	2,833.39		
<b>STERICYCLE INC</b>							
51860	8012110898	DOCUMENT SHREDDING-E	09/30/2025	32.21	32.21	50775	09/30/2025
	8012110898	DOCUMENT SHREDDING-W	09/30/2025	25.61	25.61	50775	09/30/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	8012110898	DOCUMENT SHREDDING-S	09/30/2025	24.78	24.78	50775	09/30/2025
Total STERICYCLE INC:				82.60	82.60		
<b>CHARTER COMMUNICATIONS</b>							
52500	171156801090725	MONTHLY SERVICE EXP 1ST & 2ND-S	09/30/2025	82.97	82.97	671	09/30/2025
	171156801090725	MONTHLY SERVICE EXP 1ST & 2ND-W	09/30/2025	85.74	85.74	671	09/30/2025
	171156801090725	MONTHLY SERVICE EXP 1ST & 2ND-E	09/30/2025	107.86	107.86	671	09/30/2025
	171156801090725	INTERNET SERVICES-W	09/30/2025	84.00	84.00	671	09/30/2025
	171156801090725	INTERNET SERVICES-E	09/30/2025	105.68	105.68	671	09/30/2025
	171156801090725	WASTEWATER VOICE SERV	09/30/2025	79.98	79.98	671	09/30/2025
	171156801090725	WATER PLANT VOICE SERV	09/30/2025	79.98	79.98	671	09/30/2025
	171156801090725	INTERNET SERVICES-S	09/30/2025	81.29	81.29	671	09/30/2025
Total CHARTER COMMUNICATIONS:				707.50	707.50		
<b>SPEE-DEE</b>							
52600	1309902	SERVICE CHRG FOR WATER SAMPLES	09/10/2025	51.54	51.54	50751	09/10/2025
	1322140	SERVICE CHRG FOR WATER SAMPLES	09/30/2025	65.55	65.55	50774	09/30/2025
Total SPEE-DEE:				117.09	117.09		
<b>STRAND ASSOCIATES INC</b>							
53800	228933	WATER WELL SITING STUDY_PYMT 3	09/30/2025	4,254.55	4,254.55	50776	09/30/2025
Total STRAND ASSOCIATES INC:				4,254.55	4,254.55		
<b>SWD LABS</b>							
54900	9605	COLIFORM BACTERIA ANALYSIS	09/10/2025	25.00	25.00	50752	09/10/2025
	9606	COLIFORM BACTERIA ANALYSIS	09/10/2025	25.00	25.00	50752	09/10/2025
Total SWD LABS:				50.00	50.00		
<b>TERMINATOR PEST CONTROL</b>							
55950	257478	PEST CONTROL MAINT TO MAIN BLDG-E	09/30/2025	66.00	66.00	50777	09/30/2025
	257478	PEST CONTROL MAINT TO MAIN BLDG-W	09/30/2025	49.50	49.50	50777	09/30/2025
	257478	PEST CONTROL MAINT TO MAIN BLDG-S	09/30/2025	49.50	49.50	50777	09/30/2025
	257932	PEST CONTROL AT WATER PLANT	09/30/2025	138.00	138.00	50777	09/30/2025
Total TERMINATOR PEST CONTROL:				303.00	303.00		
<b>THURMER, MIKE</b>							
56900	3rd Qtr 2025	QTRLY COMMISSION SALARY-E	09/10/2025	38.00	38.00	50753	09/10/2025
	3rd Qtr 2025	QTRLY COMMISSION SALARY-W	09/10/2025	31.00	31.00	50753	09/10/2025
	3rd Qtr 2025	QTRLY COMMISSION SALARY-S	09/10/2025	31.00	31.00	50753	09/10/2025
Total THURMER, MIKE:				100.00	100.00		
<b>TRUCLEANERS LLC</b>							
58700	AUGUST 2025	MONTHLY CLEANING SERVICE - E	09/10/2025	409.50	409.50	668	09/10/2025
	AUGUST 2025	MONTHLY CLEANING SERVICE - S	09/10/2025	315.00	315.00	668	09/10/2025
	AUGUST 2025	MONTHLY CLEANING SERVICE - W	09/10/2025	325.50	325.50	668	09/10/2025
Total TRUCLEANERS LLC:				1,050.00	1,050.00		
<b>USA BLUE BOOK</b>							
59600	INV00822905	CLARIOD FOOD GRADE 2 GREASE	09/30/2025	122.66	122.66	698	09/30/2025

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	INV00824860	WWTP FLOW SWITCH	09/30/2025	280.82	280.82	698	09/30/2025
Total USA BLUE BOOK:				403.48	403.48		
<b>VAN BUREN, JEROME and/or SANDRA</b>							
60800	August 2025 Solar	SOLAR CREDIT - 08/25	09/10/2025	481.49	481.49	50754	09/10/2025
Total VAN BUREN, JEROME and/or SANDRA:				481.49	481.49		
<b>VERIZON WIRELESS</b>							
62900	6124112175	CELLPHONE MTHLY EXPENSES - E	09/30/2025	145.52	145.52	699	09/30/2025
	6124112175	CELLPHONE MTHLY EXPENSES - W	09/30/2025	93.95	93.95	699	09/30/2025
	6124112175	CELLPHONE MTHLY EXPENSES - S	09/30/2025	94.55	94.55	699	09/30/2025
	6124112175	CELLPHONE MTHLY EXPENSES - S ABNR	09/30/2025	9.69	9.69	699	09/30/2025
	6124112175	DPW'S MTHLY/DATA TABLET CHRGS	09/30/2025	65.01	65.01	699	09/30/2025
Total VERIZON WIRELESS:				408.72	408.72		
<b>VIKING ELECTRIC SUPPLY</b>							
63300	S009576611.001	2.5" SCH40 PVC PIPE (100)	09/30/2025	168.89	168.89	50778	09/30/2025
Total VIKING ELECTRIC SUPPLY:				168.89	168.89		
<b>VISSER, RANDALL</b>							
64550	9.30.25	EV CHARGER REBATE - VISSER	09/30/2025	250.00	250.00	50779	09/30/2025
Total VISSER, RANDALL:				250.00	250.00		
<b>WAUPUN, CITY OF</b>							
74400	1630	EMPLOYEE CLINIC-E	09/10/2025	842.86	842.86	50756	09/10/2025
	1630	EMPLOYEE CLINIC-W	09/10/2025	554.52	554.52	50756	09/10/2025
	1630	EMPLOYEE CLINIC-S	09/10/2025	820.68	820.68	50756	09/10/2025
	1636	NEWTON & ROCK AVE PHASE II PROGRESS INVOICE #8	09/30/2025	2,493.75	2,493.75	50782	09/30/2025
	1636	NEWTON & ROCK AVE PHASE II PROGRESS INVOICE #8	09/30/2025	2,493.75	2,493.75	50782	09/30/2025
	1637	NEWTON & ROCK AVE PHASE II PROGRESS INVOICE #9	09/30/2025	2,054.78	2,054.78	50782	09/30/2025
	1637	NEWTON & ROCK AVE PHASE II PROGRESS INVOICE #9	09/30/2025	2,054.77	2,054.77	50782	09/30/2025
	1638	MILL ST WATER LOOP - ENGINEERING	09/30/2025	1,451.25	1,451.25	50782	09/30/2025
	PILOT September 2	PILOT-ELECTRIC	09/10/2025	20,232.00	20,232.00	50756	09/10/2025
	PILOT September 2	PILOT-WATER	09/10/2025	26,031.00	26,031.00	50756	09/10/2025
	STORMWATER AU	STORMWATER RECEIPTS	09/10/2025	50,985.03	50,985.03	50756	09/10/2025
	TRASH AUGUST 20	TRASH/RECYCLING COLLECTION	09/10/2025	50,182.54	50,182.54	50756	09/10/2025
Total WAUPUN, CITY OF:				160,196.93	160,196.93		
<b>WEX BANK</b>							
79930	107054733	FUEL VEHICLE EXPENSE - E	09/10/2025	1,257.69	1,257.69	91020254	09/10/2025
	107054733	FUEL VEHICLE EXPENSE - W	09/10/2025	634.35	634.35	91020254	09/10/2025
	107054733	FUEL VEHICLE EXPENSE - S	09/10/2025	1,134.49	1,134.49	91020254	09/10/2025
Total WEX BANK:				3,026.53	3,026.53		
<b>WIL-SURGE ELECTRIC INC</b>							
82800	268865T5	WWTP GENERATOR INSTALL - ABNR - PAY APP 5	09/05/2025	85,500.00	85,500.00	30092	09/05/2025
Total WIL-SURGE ELECTRIC INC:				85,500.00	85,500.00		

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WISCONSIN CORRECTIONAL CENTER							
84300	20100	INMATE LABOR 8/24/25-9/6/25	09/30/2025	295.00	295.00	50783	09/30/2025
Total WISCONSIN CORRECTIONAL CENTER:				295.00	295.00		
WISCONSIN STATE LAB OF HYGIENE							
88300	818887	FLUORIDE TESTING - WTF	09/10/2025	31.00	31.00	50757	09/10/2025
Total WISCONSIN STATE LAB OF HYGIENE:				31.00	31.00		
WPPI ENERGY							
89600	27-82025	METER DATA COLLECTION - E	09/30/2025	939.55	939.55	93020251	09/30/2025
	27-82025	METER DATA COLLECTION - W	09/30/2025	746.82	746.82	93020251	09/30/2025
	27-82025	METER DATA COLLECTION - S	09/30/2025	722.73	722.73	93020251	09/30/2025
	27-82025	HOSTED BILLING CIS-E	09/30/2025	767.07	767.07	93020251	09/30/2025
	27-82025	HOSTED BILLING CIS-W	09/30/2025	609.72	609.72	93020251	09/30/2025
	27-82025	HOSTED BILLING CIS-S	09/30/2025	590.06	590.06	93020251	09/30/2025
	27-82025	GIS SUPPORT -E	09/30/2025	1,454.00	1,454.00	93020251	09/30/2025
	27-82025	METER DATA COLLECTION - E	09/30/2025	143.75	143.75	93020251	09/30/2025
	27-82025	METER DATA COLLECTION - W	09/30/2025	143.75	143.75	93020251	09/30/2025
	27-82025	CYBER SECURITY-E	09/30/2025	236.64	236.64	93020251	09/30/2025
	27-82025	CYBER SECURITY-W	09/30/2025	193.62	193.62	93020251	09/30/2025
	27-82025	CYBER SECURITY-S	09/30/2025	286.84	286.84	93020251	09/30/2025
	27-82025	MEMEBER NETWORK ASSESMT & MONITOR-E	09/30/2025	40.63	40.63	93020251	09/30/2025
	27-82025	MEMEBER NETWORK ASSESMT & MONITOR-W	09/30/2025	32.29	32.29	93020251	09/30/2025
	27-82025	MEMEBER NETWORK ASSESMT & MONITOR-S	09/30/2025	31.25	31.25	93020251	09/30/2025
	27-82025	IT TICKETS -E	09/30/2025	12.48	12.48	93020251	09/30/2025
	27-82025	IT TICKETS -W	09/30/2025	9.92	9.92	93020251	09/30/2025
	27-82025	IT TICKETS -S	09/30/2025	9.60	9.60	93020251	09/30/2025
	27-82025	WPPI WAN-E	09/30/2025	70.20	70.20	93020251	09/30/2025
	27-82025	WPPI WAN-W	09/30/2025	55.80	55.80	93020251	09/30/2025
	27-82025	WPPI WAN-S	09/30/2025	54.00	54.00	93020251	09/30/2025
	27-82025	T-MOBILE - E	09/30/2025	5.00	5.00	93020251	09/30/2025
	27-82025	T-MOBILE - W	09/30/2025	5.00	5.00	93020251	09/30/2025
	27-82025	WHOLE SALE POWER BILL	09/30/2025	1,101,544.24	1,101,544.24	93020251	09/30/2025
Total WPPI ENERGY:				1,108,704.96	1,108,704.96		
WAUPUN UTILITIES (Refund Acct)							
100000	140300085.21-2	REF OVERPAYMT FRM: 753 MAYFAIR ST APT 3	09/10/2025	33.76	33.76	50755	09/10/2025
	9.30.25	REF OVERPAYMT FRM: 101 ACKERMAN AVE	09/30/2025	29.46	29.46	50781	09/30/2025
	9/30/25	REF OVERPAYMT FRM: 717 W LINCOLN ST APT 8	09/30/2025	44.02	44.02	50780	09/30/2025
Total WAUPUN UTILITIES (Refund Acct):				107.24	107.24		
Grand Totals:				1,478,716.83	1,478,716.83		

WAUPUN UTILITIES			ACH and TRANSFER PAYMENTS		Page: 1	
			Period 09/25 (09/30/2025)		Oct 03, 2025 11:19AM	
Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CASH DISBURSEMENTS (CD)						
1						
09/10/2025	1	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTRIC	494.45	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	174.44	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTEWE	187.21	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH	.00	856.10-
Total 1:					856.10	856.10-
CASH DISBURSEMENTS (CD)						
2						
09/20/2025	2	Record August Sales & Use Tax	1-2241-2416-00	TAX COLL PAY - SALES TAX	40,831.76	
		Record August Sales & Use Tax	9-1131-0000-00	COMBINED CASH	.00	40,831.76-
Total 2:					40,831.76	40,831.76-
CASH DISBURSEMENTS (CD)						
3						
09/30/2025	3	WF - LGIP Xfer - Swr Bond Reserve Funding	3-1128-1290-00	SURPLUS FUND - LGIP	75,000.00	
		WF - LGIP Xfer - Swr Bond Reserve Funding	9-1131-0000-00	COMBINED CASH	.00	75,000.00-
Total 3:					75,000.00	75,000.00-
Total CASH DISBURSEMENTS (CD):					116,687.86	116,687.86-
References: 3 Transactions: 8						
Grand Totals:					116,687.86	116,687.86-



TO: Waupun Utilities Commissioners  
FROM: Jeff Stanek, CPA, Finance Director  
DATE: October 13, 2025  
SUBJECT: August 2025 Financial Report

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## CONSTRUCTION AND PLANT ADDITIONS

The electric utility construction activity consisted of primary extension work for customers including the Bayberry Lane Development and overhead rebuild work. Construction work for Newton/Rock reconstruction projects for the Water & Sewer Utilities continued into August with a majority of the water & sewer infrastructure installed at the end of the month.

Plant additions included \$16,926 in transformers for the electric utility and \$68,600 for bio tower and SCADA replacements at the WWTF.

## MONTHLY OPERATING RESULTS – August 2025 Monthly and Year-To-Date (YTD)

### Sales

#### Electric

- Monthly kWh sales were **2.7% below** budget & **3.0% higher** than August 2024 on increased sales to Large Power & Large Industrial Power customers.
- YTD kWh sales were **1.6% below** budget & **2.4% higher** than August 2024 YTD actual sales.

#### Water

- Monthly sales units of 100 cubic feet were **6.4% below** budget & **8.0% lower** than August 2024 sales on lower sales to Industrial customers.
- YTD water sales were **3.7% below** budget & **6.1% lower** than August 2024 YTD actual sales.

#### Sewer

- Monthly sales units of 100 cubic feet were **9.1% below** budget & **7.7% lower** than August 2024 from higher volumes to Public Authority customers.
- YTD sewer sales were **2.8% below** budget & **5.8% lower** than August 2024 YTD actual sales.

### Income Statement

#### Electric

- Operating revenues and purchased power expense were **above** budget \$162,600 and \$53,900, respectively, due to increases in sales to Large Power customers.
- Gross margin was \$108,700 **above** budget as a result of lower market energy prices.
- Operating expenses were \$1,400 **above** budget primarily due to higher distribution expenses associated with tree trimming and underground line work during the non-construction season.
- Operating income was \$457,300 or \$202,000 **above** budget, largely due to the lower market energy prices and increased sales to Large Power customers.
- Net income was \$596,400 or \$392,900 **above** budget primarily from lower than budgeted purchased power expenses.
- The rolling 12-month Rate of Return was 9.1%.

#### Water

- Operating revenues were \$24,400 **below** budget due to lower sales associated with Industrial customers.
- Operating expenses were \$14,800 **above** budget due to increased maintenance outlays at the water treatment facility.
- Operating income was \$417,500 or \$5,800 **above** budget.
- Net income was \$456,700 or \$88,500 **above** budget.
- The rolling 12-month Rate of Return was 4.5%.

#### Sewer

- Operating revenues were \$243,800 **above** budget due to the new sewer rates effective April 1, 2025.
- Operating expenses were \$166,400 **below** budget due to lower maintenance expenses at the WWTF as part of the new ABNR system optimization process.
- Operating income (loss) was (\$187,700) or \$386,200 **above** budget as a result of additional non-cash depreciation expense associated with new ABNR facilities offset by the lower ABNR operating costs.
- Net income (loss) was \$973,900 or \$1,725,300 **above** budget largely due to additional non-cash depreciation expense associated with new ABNR facilities and \$1,255,000 in grant revenues received during the year. Without the grant revenues, the net loss would have been (\$281,100) or \$470,400 **above** budget.
- The rolling 12-month Rate of Return was (0.7%).

### **Balance Sheets**

#### Electric

- Balance sheet **increased** \$193,000 from July 2025 due to an increase in receivables from higher sales in the current month.
- Unrestricted cash **decreased** \$12,900 from routine operations.
- Accounts payable increased \$124,200 from higher purchased power costs from an increase in sales.
- A semi-annual revenue bond interest payment in the amount of \$2,900 was made at the end of the month.
- Net position **increased** \$63,100.

#### Water

- Balance sheet **increased** \$23,400 from July 2025 from routine operations.
- Unrestricted cash **decreased** \$9,100 largely due to routine operations and an interest payment on debt made during the month.
- A semi-annual revenue bond interest payment in the amount of \$28,200 was made at the end of the month.
- Net position **increased** \$50,800.

#### Sewer

- Balance sheet **increased** \$233,200 from July 2025 from routine operations and the purchase of WWTF capital replacements during the month.
- Unrestricted cash **decreased** \$78,900 from an increase in maintenance expenses from the prior month and capital asset replacements.
- Plant increased \$101,300 from bio tower capital replacements at the WWTF.
- Net position **increased** \$233,200 from the reduction in operating income for the month.



## Cash and Investments

The monthly metrics dashboard for cash and investments provides 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 called before maturity by the issuer. Held to maturity investments recognize monthly mark to market adjustments that ultimately are not realized when the investment matures.

- Total cash and investments *increased* \$112,600 or **0.9%** from July 2025 primarily from routine operations and capital purchases within the three utilities.
- Received interest and distributions of \$7,800 and recorded unrealized market adjustments of \$29,000 along with (\$800) in management fees, resulting in a net portfolio *gain* of \$36,000 for the month.
- Total interest and investment income earned (excluding market value adjustments) on all accounts for the month was \$25,600 and \$244,500 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:

<b>Total Project Budget</b> <i>(As of 4/14/2024):</i>	<b>\$ 37,508,000</b>
<b>Total Project Costs to Date</b> <i>(Thru 10/6/2025):</i>	<b>\$ 37,121,324</b>
<b>Loan Draws – Project to Date</b> <i>(Thru 8/5/2025):</i>	<b>\$ 27,807,000</b>
<b>Grants Provided</b> <i>(Thru 10/6/2025):</i>	<b>\$ 9,277,691</b>
<b>Disburse Request #39 Requested</b> <i>(7/25/2025):</i>	<b>\$ 221,143</b>
<b>Disburse Request #39 – Paid</b> <i>(8/14/2025):</i>	<b>\$ 221,200</b>

### 2026 Utility Budget Process

See separate 2026 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](mailto:jstanek@waupunutilities.org) with any questions or comments.

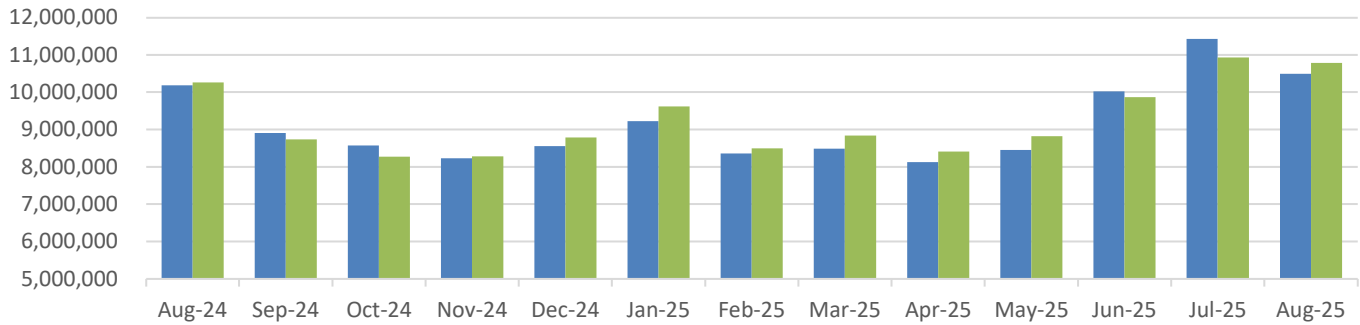
Waupun Utilities											
Construction and Plant Additions Summary											
August 2025											
CONSTRUCTION:	Electric			Sewer			Water			Total	
Description	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
Projects:											
Substation upgrades	\$ -	\$ -	\$ 16,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500
Transformers	16,926	95,218	75,000	-	-	-	-	-	-	95,218	75,000
Overhead and Underground Services	7,345	20,726	10,000	-	-	-	-	-	-	20,726	10,000
LED street lighting	1,086	3,214	10,000	-	-	-	-	-	-	3,214	10,000
Voltage conversion	-	-	100,000	-	-	-	-	-	-	-	100,000
Rebuild overhead and underground line	15,707	19,469	185,000	-	-	-	-	-	-	19,469	185,000
Work Invoiced to Customer / Others - CIAC	6,231	121,415	-	-	-	-	1,672	1,231	-	122,646	-
Meters / Meter Modules / Gatekeepers	1,127	11,385	22,500	-	-	-	2,221	18,304	8,000	29,690	30,500
Sewer CIPP & manhole lining	-	-	-	-	-	40,000	-	-	-	-	40,000
Rock & Newtown Street Reconstruction - Phase 2	-	-	-	51,369	403,898	427,253	49,606	378,563	437,123	782,460	864,376
Juneau Mutual Aid	-	18,482	-	-	-	-	-	-	-	18,482	-
Miscellaneous Work Orders	925	5,521	-	-	-	-	-	-	-	5,521	-
<b>TOTAL CONSTRUCTION</b>	<b>\$ 49,346</b>	<b>\$ 295,430</b>	<b>\$ 419,000</b>	<b>\$ 51,369</b>	<b>\$ 403,898</b>	<b>\$ 467,253</b>	<b>\$ 53,500</b>	<b>\$ 398,098</b>	<b>\$ 445,123</b>	<b>\$ 1,097,425</b>	<b>\$ 1,331,376</b>
CARRYOVER PROJECTS:											
United Co-op primary extention	\$ 94	\$ 115,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,895	\$ -
OH & URD Re-Build Projects	12,070	150,946	-	-	-	-	-	-	-	150,946	-
Wilson Street Substation	474	79,914	-	-	-	-	-	-	-	79,914	-
WWTF Phosphorus Upgrade Engineering	-	-	-	2,396	3,864,529	3,804,000	-	-	-	3,864,529	3,804,000
WWTF Construction Upgrade - ABNR	-	-	-	127,464	33,256,795	33,704,000	-	-	-	33,256,795	33,704,000
<b>TOTAL CARRYOVER CONSTRUCTION</b>	<b>\$ 12,638</b>	<b>\$ 346,755</b>	<b>\$ -</b>	<b>\$ 129,860</b>	<b>\$ 37,121,324</b>	<b>\$ 37,508,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,468,079</b>	<b>\$ 37,508,000</b>
PLANT ADDITIONS:	Electric			Sewer			Water			Total	
Description	Current Month	YTD	Budget	Current Month	YTD	Budget	Current Month	YTD	Budget	YTD	Budget
Large Bucket Truck - 60 foot	\$ -	\$ 321,333	\$ 331,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,333	\$ 331,600
Admin Building Structures & Equipment	-	29,208	30,800	-	21,906	23,100	-	21,906	23,100	73,020	77,000
WWTF BioTower Pumps & Valve Replacements	-	-	-	42,978	78,407	180,000	-	-	-	78,407	180,000
Other equipment replacement	-	9,573	10,000	25,621	34,696	-	-	1,586	-	45,855	10,000
<b>TOTAL PLANT ADDITIONS</b>	<b>\$ -</b>	<b>\$ 360,114</b>	<b>\$ 372,400</b>	<b>\$ 68,599</b>	<b>\$ 135,009</b>	<b>\$ 203,100</b>	<b>\$ -</b>	<b>\$ 23,492</b>	<b>\$ 23,100</b>	<b>\$ 518,616</b>	<b>\$ 598,600</b>

## Sales and Revenues Dashboard - Aug 2025

	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	10,490,881	↓ -2.7%	↓ -1.6%	Power Costs	\$ 1,101,544	↑ 19.6%	↑ 0.9%
Revenues	\$ 1,322,666	↑ 20.9%	↑ 2.1%	Gross Margin	\$ 221,121	↑ 27.7%	↑ 6.8%

### kWhs Sold

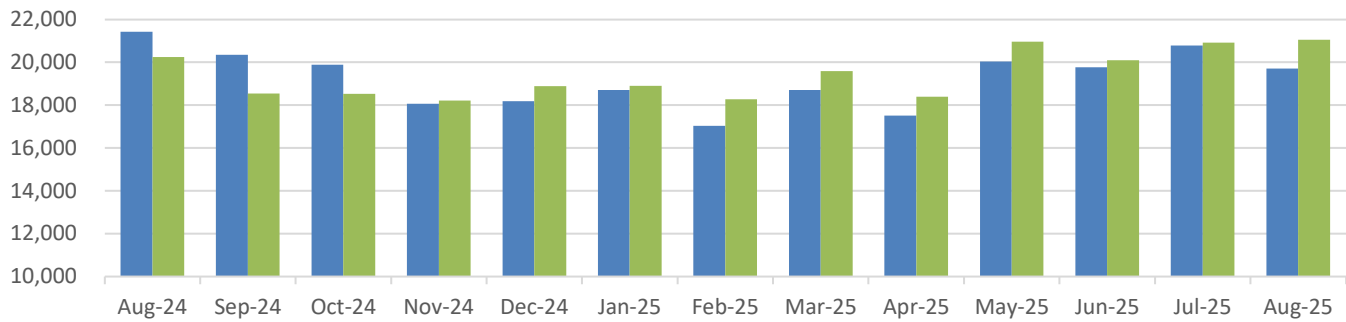
■ Actual ■ Budgeted



	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	19,709	↓ -6.4%	↓ -3.7%	Revenues	\$ 152,488	↓ -3.6%	↓ -1.9%

### Water Cubic Feet (100's) Sold

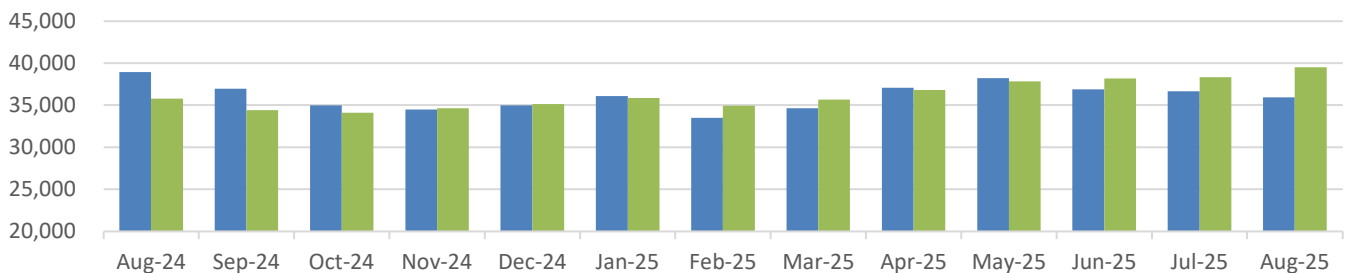
■ Actual ■ Budgeted



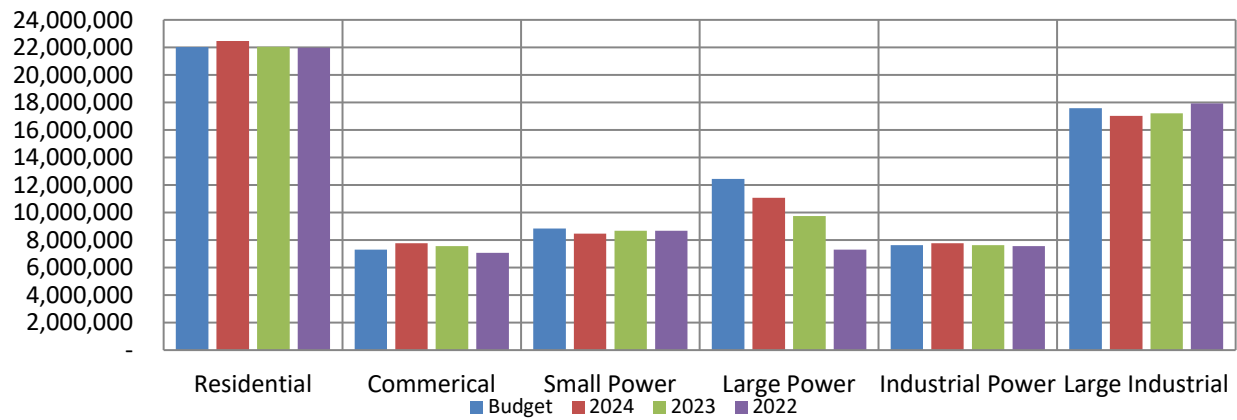
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	35,931	↓ -9.1%	↓ -2.8%	Revenues	\$ 302,558	↑ 20.1%	↑ 12.8%

### Sewer Cubic Feet (100's) Treated

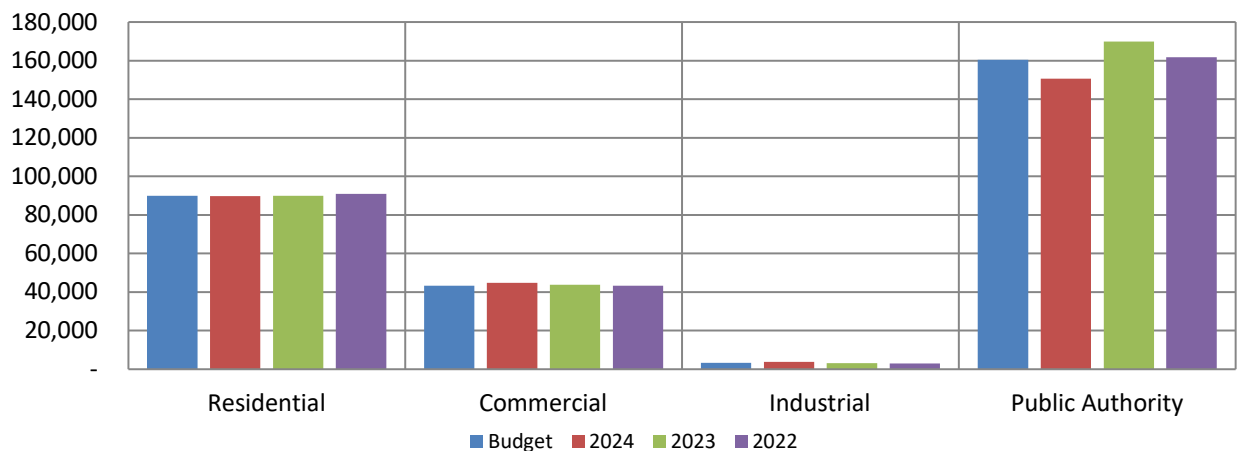
■ Actual ■ Budgeted



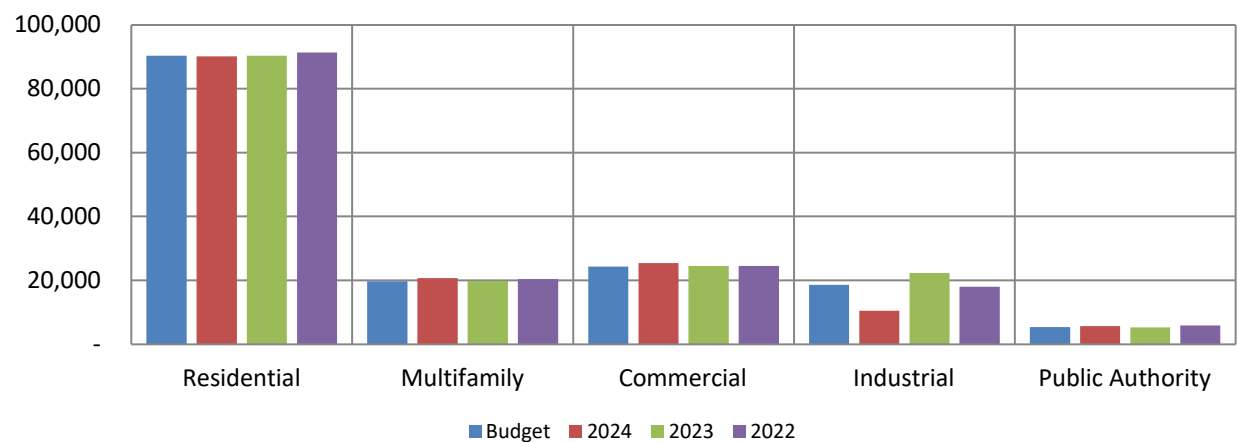
## YTD Electric Sales (kWh)



## YTD Sewer Sales (Ccf)



## YTD Water Sales (Ccf)



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

<b>ELECTRIC</b>	<b>Aug 2023</b>	<b>Aug 2024</b>	<b>Aug 2025</b>
Sales of Electricity	\$ 10,800,641	\$ 10,538,330	\$ 11,349,469
Purchased Power	8,702,802	8,269,067	8,808,029
<b>Gross Margin</b>	<b>2,097,839</b>	<b>2,269,263</b>	<b>2,541,440</b>
	<b>19.4%</b>	<b>21.5%</b>	<b>22.4%</b>
<b>Other Operating Revenues</b>	<b>118,885</b>	<b>142,712</b>	<b>128,041</b>
<b>Operating Expenses</b>			
Distribution expense	297,480	349,772	393,053
Customer accounts expense	119,655	135,684	138,402
Advertising expense	3,274	(3,972)	8,653
Administrative & general expense	409,957	486,338	527,767
<b>Total operating expenses</b>	<b>830,366</b>	<b>967,821</b>	<b>1,067,876</b>
<b>Other Operating Expenses</b>			
Depreciation expense	634,590	673,094	671,369
Taxes	273,947	321,807	298,213
<b>Total other operating expenses</b>	<b>908,538</b>	<b>994,901</b>	<b>969,582</b>
<b>Operating Income</b>	<b>477,821</b>	<b>449,254</b>	<b>632,023</b>
<b>Other Income (Expense)</b>			
Capital contributions	142,416	880,708	59,052
Interest expense	(19,876)	(14,575)	(6,967)
Amortization of debt-related costs	(6,460)	(6,258)	(6,033)
Other	77,331	196,848	180,127
<b>Total other income (expense)</b>	<b>193,411</b>	<b>1,056,723</b>	<b>226,179</b>
<b>Net Income</b>	<b>\$ 671,232</b>	<b>\$ 1,505,977</b>	<b>\$ 858,202</b>

<b>Regulatory Operating Income</b>	490,432	540,552	749,855
<b>Rate of Return</b>	5.99	6.60	9.07
<b>Authorized Rate of Return</b>	5.00	5.00	6.30
<b>Current Ratio</b>	4.9	5.4	5.0
<b>Months of Unrestricted Cash on Hand</b>	4.5	5.4	5.4
<b>Equity vs Debt</b>	0.95	0.97	0.99
<b>Asset Utilization</b>	0.57	0.58	0.59
<b>Combined E&amp;W Debt Coverage</b>	4.30	4.24	4.52
<b>Minimum Required Coverage</b>	1.25	1.25	1.25

**Note 1** - Electric rates increased April 2024.

**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 2025**

	Last 12 Months	YTD 2025	YTD Budget	Difference
<b>ELECTRIC</b>				
Operating Revenues	\$ 11,349,469	\$ 7,918,771	\$ 7,756,153	\$ 162,618
Purchased Power	8,808,029	6,206,490	6,152,620	53,870
<b>Gross Margin</b>	<b>2,541,440</b>	<b>1,712,281</b>	<b>1,603,533</b>	<b>108,748</b>
	22.4%	21.6%	20.7%	
<b>Other Operating Revenues</b>	128,041	155,854	73,248	82,606
<b>Operating Expenses</b>				
Distribution expense	393,053	316,929	328,743	(11,814)
Customer accounts expense	138,402	85,410	82,752	2,658
Advertising expense	8,653	7,890	736	7,154
Administrative & general expense	527,767	354,720	351,307	3,413
<b>Total operating expenses</b>	<b>1,067,876</b>	<b>764,949</b>	<b>763,538</b>	<b>1,411</b>
<b>Other Operating Expenses</b>				
Depreciation expense	671,369	443,331	443,328	3
Taxes	298,213	202,522	214,608	(12,086)
<b>Total other operating expenses</b>	<b>969,582</b>	<b>645,852</b>	<b>657,936</b>	<b>(12,084)</b>
<b>Operating Income</b>	<b>632,023</b>	<b>457,334</b>	<b>255,307</b>	<b>202,027</b>
<b>Other Income (Expense)</b>				
Capital contributions	59,052	9,360	-	9,360
Interest expense	(6,967)	(4,517)	(4,520)	3
Amortization of debt-related costs	(6,033)	(3,969)	(3,976)	7
Other	180,127	138,207	(43,336)	181,543
<b>Total other income (expense)</b>	<b>226,179</b>	<b>139,082</b>	<b>(51,832)</b>	<b>190,914</b>
<b>Net Income</b>	<b>\$ 858,202</b>	<b>\$ 596,415</b>	<b>\$ 203,475</b>	<b>\$ 392,940</b>

	Aug 2025	July 2025	June 2025	May 2025	April 2025	March 2025	Feb 2025	Jan 2025	Dec 2024	Nov 2024	Oct 2024	Sept 2024	Aug 2024
Operating Revenues	\$ 1,322,666	\$ 1,293,864	\$ 1,081,308	\$ 891,003	\$ 805,837	\$ 835,491	\$ 850,709	\$ 837,894	\$ 828,506	\$ 818,767	\$ 799,700	\$ 983,725	\$ 1,188,929
Purchased Power	1,101,544	1,064,883	860,133	689,211	599,731	632,223	638,927	619,837	613,514	613,656	597,811	776,558	963,018
<b>Gross Margin</b>	<b>221,121</b>	<b>228,981</b>	<b>221,175</b>	<b>201,792</b>	<b>206,106</b>	<b>203,268</b>	<b>211,782</b>	<b>218,057</b>	<b>214,992</b>	<b>205,112</b>	<b>201,889</b>	<b>207,166</b>	<b>225,912</b>
	16.7%	17.7%	20.5%	22.6%	25.6%	24.3%	24.9%	26.0%	25.9%	25.1%	25.2%	21.1%	19.0%
<b>Other Operating Revenues</b>	12,300	10,134	9,842	10,420	10,453	9,618	9,019	84,068	(57,900)	9,070	10,631	10,386	12,366
<b>Operating Expenses</b>													
Distribution expense	46,552	30,867	25,609	35,865	31,900	66,023	49,442	30,673	(20,933)	45,293	27,995	23,769	43,106
Customer accounts expense	11,551	8,993	10,700	11,993	9,538	13,778	10,105	8,752	18,010	11,655	12,000	11,328	12,984
Advertising expense	2,088	5,431	(2,763)	663	450	1,004	766	250	(5,855)	1,942	2,739	1,936	(1,471)
Administrative & general expense	46,022	44,527	35,793	36,223	37,982	48,638	55,683	49,852	92,553	29,458	25,876	25,160	33,433
<b>Total operating expenses</b>	<b>106,213</b>	<b>89,818</b>	<b>69,338</b>	<b>84,744</b>	<b>79,869</b>	<b>129,444</b>	<b>115,997</b>	<b>89,526</b>	<b>83,775</b>	<b>88,349</b>	<b>68,610</b>	<b>62,193</b>	<b>88,052</b>
<b>Other Operating Expenses</b>													
Depreciation expense	55,416	55,416	55,416	55,416	55,416	55,416	55,416	55,416	63,396	54,881	54,881	54,881	54,881
Taxes	26,612	24,282	24,236	24,257	27,114	26,641	24,600	24,780	(4,171)	26,805	47,132	25,925	27,810
<b>Total other operating expenses</b>	<b>82,028</b>	<b>79,699</b>	<b>79,652</b>	<b>79,674</b>	<b>82,530</b>	<b>82,058</b>	<b>80,016</b>	<b>80,196</b>	<b>59,225</b>	<b>81,685</b>	<b>102,013</b>	<b>80,806</b>	<b>82,691</b>
<b>Operating Income</b>	<b>45,180</b>	<b>69,598</b>	<b>82,027</b>	<b>47,794</b>	<b>54,160</b>	<b>1,384</b>	<b>24,788</b>	<b>132,403</b>	<b>14,091</b>	<b>44,147</b>	<b>41,897</b>	<b>74,554</b>	<b>67,535</b>
<b>Other Income (Expense)</b>													
Capital contributions	-	-	-	9,360	-	-	-	-	48,938	753	-	-	-
Interest expense	(565)	(565)	(565)	(565)	(565)	(565)	(565)	(565)	1,075	(1,175)	(1,175)	(1,175)	(1,175)
Amortization of debt-related costs	(496)	(496)	(496)	(496)	(496)	(496)	(496)	(496)	(516)	(516)	(516)	(516)	(516)
Other	19,023	8,616	24,460	27,210	13,537	14,593	15,196	15,572	(2,062)	16,426	10,709	16,846	32,207
<b>Total other income (expense)</b>	<b>17,962</b>	<b>7,555</b>	<b>23,400</b>	<b>35,509</b>	<b>12,476</b>	<b>13,533</b>	<b>14,136</b>	<b>14,512</b>	<b>47,436</b>	<b>15,489</b>	<b>9,018</b>	<b>15,155</b>	<b>30,517</b>
<b>Net Income</b>	<b>\$ 63,142</b>	<b>\$ 77,153</b>	<b>\$ 105,426</b>	<b>\$ 83,304</b>	<b>\$ 66,636</b>	<b>\$ 14,917</b>	<b>\$ 38,924</b>	<b>\$ 146,914</b>	<b>\$ 61,527</b>	<b>\$ 59,636</b>	<b>\$ 50,915</b>	<b>\$ 89,708</b>	<b>\$ 98,051</b>

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

<b>WATER</b>	<b>Aug 2023</b>	<b>Aug 2024</b>	<b>Aug 2025</b>
Operating Revenues	\$ 2,695,885	\$ 2,715,382	\$ 2,672,799
<b>Operating Expenses</b>			
Source of supply expenses	24,998	4,162	2,496
Pumping expenses	92,596	85,970	90,188
Water treatment expenses	192,919	402,175	337,764
Transmission & distribution expenses	282,497	218,946	223,472
Customer accounts expenses	107,929	119,860	117,855
Administrative & general expense	335,805	387,499	370,953
<b>Total operating expenses</b>	<b>1,036,744</b>	<b>1,218,613</b>	<b>1,142,729</b>
<b>Other Operating Expenses</b>			
Depreciation expense	564,695	612,312	602,822
Taxes	332,371	336,383	326,522
<b>Total other operating expenses</b>	<b>897,066</b>	<b>948,695</b>	<b>929,344</b>
<b>Operating Income</b>	<b>762,075</b>	<b>548,074</b>	<b>600,727</b>
<b>Other Income (Expense)</b>			
Capital contributions from customers and municipal	-	1,189,564	10,900
Interest expense	(95,751)	(77,450)	(67,929)
Amortization of debt-related costs	(15,647)	(14,505)	(13,303)
Other	68,756	168,529	127,863
<b>Total other income (expense)</b>	<b>(42,642)</b>	<b>1,266,137</b>	<b>57,531</b>
<b>Net Income</b>	<b>\$ 719,433</b>	<b>\$ 1,814,212</b>	<b>\$ 658,258</b>
<b>Regulatory Operating Income</b>	802,705	636,677	607,544
<b>Rate of Return</b>	5.87	4.67	4.49
<b>Authorized Rate of Return</b>	6.50	6.50	6.50
<b>Current Ratio</b>	44.28	51.86	198.62
<b>Months of Unrestricted Cash on Hand</b>	21.73	23.90	28.05
<b>Equity vs Debt</b>	0.80	0.83	0.86
<b>Asset Utilization</b>	0.41	0.42	0.44

**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, 2025**

	Last 12 Months	YTD 2025	YTD Budget	Difference
<b>WATER</b>				
Operating Revenues	\$ 2,672,799	\$ 1,782,406	\$ 1,806,780	\$ (24,374)
<b>Operating Expenses</b>				
Source of supply expenses	2,496	679	800	(121)
Pumping expenses	90,188	60,345	59,048	1,297
Water treatment expenses	337,764	231,550	153,832	77,718
Transmission & distribution expenses	223,472	131,744	168,648	(36,904)
Customer accounts expenses	117,855	75,695	84,664	(8,969)
Administrative & general expense	370,953	263,451	281,703	(18,252)
<b>Total operating expenses</b>	<b>1,142,729</b>	<b>763,465</b>	<b>748,695</b>	<b>14,770</b>
<b>Other Operating Expenses</b>				
Depreciation expense	602,822	375,117	399,120	(24,003)
Taxes	326,522	226,351	247,288	(20,937)
<b>Total other operating expenses</b>	<b>929,344</b>	<b>601,468</b>	<b>646,408</b>	<b>(44,940)</b>
<b>Operating Income</b>	<b>600,727</b>	<b>417,474</b>	<b>411,677</b>	<b>5,797</b>
<b>Other Income (Expense)</b>				
Capital contributions	10,900	-	-	-
Interest expense	(67,929)	(41,592)	(41,592)	(0)
Amortization of debt-related costs	(13,303)	(8,595)	(8,600)	5
Other	127,863	89,394	6,664	82,730
<b>Total other income (expense)</b>	<b>57,531</b>	<b>39,206</b>	<b>(43,528)</b>	<b>82,734</b>
<b>Net Income</b>	<b>\$ 658,258</b>	<b>\$ 456,680</b>	<b>\$ 368,149</b>	<b>\$ 88,531</b>

	Aug 2025	July 2025	June 2025	May 2025	April 2025	March 2025	Feb 2025	Jan 2025	Dec 2024	Nov 2024	Oct 2024	Sept 2024	Aug 2024
<b>WATER</b>													
Operating Revenues	\$ 226,546	\$ 231,446	\$ 227,864	\$ 227,983	\$ 215,555	\$ 219,715	\$ 212,031	\$ 221,267	\$ 217,877	\$ 217,863	\$ 226,201	\$ 228,451	\$ 232,863
<b>Operating Expenses</b>													
Source of supply expenses	-	-	348	-	331	-	-	-	1,740	-	-	77	-
Pumping expenses	7,610	8,312	8,059	7,348	6,230	7,570	7,698	7,518	7,949	6,921	6,622	8,350	12,139
Water treatment expenses	35,388	33,131	28,358	28,318	27,476	33,583	24,823	20,473	17,890	22,627	19,191	46,506	112,077
Transmission & distribution expenses	23,923	14,421	16,216	24,449	9,162	14,975	15,233	13,365	26,521	16,136	23,437	25,634	24,637
Customer accounts expenses	10,625	7,816	9,313	8,857	8,548	13,453	9,030	8,055	11,131	10,396	10,558	10,075	11,910
Administrative & general expense	31,865	33,678	25,226	29,362	24,765	37,743	41,959	38,853	15,285	39,113	26,937	26,167	27,742
<b>Total operating expenses</b>	<b>109,412</b>	<b>97,358</b>	<b>87,519</b>	<b>98,334</b>	<b>76,512</b>	<b>107,324</b>	<b>98,742</b>	<b>88,264</b>	<b>80,516</b>	<b>95,193</b>	<b>86,745</b>	<b>116,810</b>	<b>188,505</b>
<b>Other Operating Expenses</b>													
Depreciation expense	46,890	46,890	46,890	46,890	46,890	46,890	46,890	46,890	90,206	45,833	45,833	45,833	45,833
Taxes	29,459	27,891	28,188	28,074	27,770	29,131	27,934	27,904	10,852	29,568	29,979	29,772	30,969
<b>Total operating expenses</b>	<b>76,349</b>	<b>74,781</b>	<b>75,077</b>	<b>74,964</b>	<b>74,659</b>	<b>76,020</b>	<b>74,824</b>	<b>74,794</b>	<b>101,058</b>	<b>75,401</b>	<b>75,812</b>	<b>75,605</b>	<b>76,802</b>
<b>Operating Income</b>	<b>40,785</b>	<b>59,307</b>	<b>65,268</b>	<b>54,686</b>	<b>64,384</b>	<b>36,370</b>	<b>38,465</b>	<b>58,209</b>	<b>36,302</b>	<b>47,270</b>	<b>63,644</b>	<b>36,037</b>	<b>(32,444)</b>
<b>Other Income (Expense)</b>													
Capital contributions	-	-	-	-	-	-	-	-	10,900	-	-	-	-
Interest expense	(5,199)	(5,199)	(5,199)	(5,199)	(5,199)	(5,199)	(5,199)	(5,199)	(6,037)	(6,766)	(6,766)	(6,766)	(6,766)
Amortization of debt-related costs	(1,074)	(1,074)	(1,074)	(1,074)	(1,074)	(1,074)	(1,074)	(1,074)	(1,177)	(1,177)	(1,177)	(1,177)	(1,177)
Other	16,264	5,479	15,571	4,418	10,712	11,696	12,513	12,741	3,411	13,255	8,294	13,508	14,835
<b>Total other income (expense)</b>	<b>9,990</b>	<b>(794)</b>	<b>9,298</b>	<b>(1,855)</b>	<b>4,438</b>	<b>5,423</b>	<b>6,239</b>	<b>6,467</b>	<b>7,096</b>	<b>5,312</b>	<b>351</b>	<b>5,565</b>	<b>6,891</b>
<b>Net Income</b>	<b>\$ 50,776</b>	<b>\$ 58,513</b>	<b>\$ 74,566</b>	<b>\$ 52,830</b>	<b>\$ 68,822</b>	<b>\$ 41,793</b>	<b>\$ 44,704</b>	<b>\$ 64,677</b>	<b>\$ 43,398</b>	<b>\$ 52,582</b>	<b>\$ 63,996</b>	<b>\$ 41,602</b>	<b>\$ (25,552)</b>



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

<b>SEWER</b>	<b>Aug 2023</b>	<b>Aug 2024</b>	<b>Aug 2025</b>
Operating Revenues	\$ 3,174,753	\$ 3,407,405	\$ 3,385,767
<b>Operating Expenses</b>			
WWTP operation expenses	578,273	734,536	520,648
Laboratory expenses	83,562	116,685	108,086
Maintenance expenses	512,815	502,254	582,213
Customer accounts expenses	142,463	156,116	148,084
Administrative & general expenses	457,215	570,013	494,392
<b>Total operating expenses</b>	<b>1,774,329</b>	<b>2,079,605</b>	<b>1,853,423</b>
<b>Other Operating Expenses</b>			
Depreciation expense	712,969	912,119	1,558,817
<b>Total other operating expenses</b>	<b>712,969</b>	<b>912,119</b>	<b>1,558,817</b>
<b>Operating Income</b>	<b>687,456</b>	<b>415,681</b>	<b>(26,474)</b>
<b>Other Income (Expense)</b>			
Interest expense	(310,648)	(308,416)	(305,720)
Capital contributions	4,356,200	1,899,165	1,677,171
Other	93,118	185,465	153,039
<b>Total other income (expense)</b>	<b>4,138,670</b>	<b>1,776,215</b>	<b>1,524,490</b>
<b>Net Income (loss)</b>	<b>\$ 4,826,126</b>	<b>\$ 2,191,895</b>	<b>\$ 1,498,016</b>

<b>Operating Income (excluding GASB 68 &amp; 75)</b>	655,837	441,614	(94,669)
<b>Rate of Return</b>	4.00	3.27	(0.72)
<b>Current Ratio</b>	10.08	9.24	9.74
<b>Months of Unrestricted Cash on Hand</b>	7.37	6.71	7.48
<b>Equity vs Debt</b>	0.43	0.46	0.48
<b>Asset Utilization</b>	0.52	0.53	0.57
<b>Debt Coverage</b>	1.19	1.67	1.88
<b>Minimum Required Coverage</b>	1.20	1.20	1.20

**Note 1** - Sewer rates increased April 2025.

**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, 2025**

	Last 12 Months	YTD 2025	YTD Budget	Difference
<b>SEWER</b>				
Operating Revenues	\$ 3,385,767	\$ 2,382,438	\$ 2,138,667	\$ 243,771
<b>Operating Expenses</b>				
WWTP operation expenses	520,648	470,806	583,472	(112,666)
Laboratory expenses	108,086	73,037	83,808	(10,771)
Maintenance expenses	582,213	340,288	379,984	(39,696)
Customer accounts expenses	148,084	97,203	108,504	(11,301)
Administrative & general expenses	494,392	395,787	387,784	8,003
<b>Total operating expenses</b>	<b>1,853,423</b>	<b>1,377,120</b>	<b>1,543,552</b>	<b>(166,432)</b>
<b>Other Operating Expenses</b>				
Depreciation expense	1,558,817	1,192,972	1,168,976	23,996
<b>Total other operating expenses</b>	<b>1,558,817</b>	<b>1,192,972</b>	<b>1,168,976</b>	<b>23,996</b>
<b>Operating Income (Loss)</b>	<b>(26,474)</b>	<b>(187,654)</b>	<b>(573,861)</b>	<b>386,207</b>
<b>Non-operating Income (Expense)</b>				
Interest Expense	(305,720)	(204,220)	(204,224)	4
Capital contributions	1,677,171	1,254,975	-	1,254,975
Other	153,039	110,816	26,664	84,152
<b>Total other income (expense)</b>	<b>1,524,490</b>	<b>1,161,571</b>	<b>(177,560)</b>	<b>1,339,131</b>
<b>Net Income (Loss)</b>	<b>\$ 1,498,016</b>	<b>\$ 973,917</b>	<b>\$ (751,421)</b>	<b>\$ 1,725,338</b>

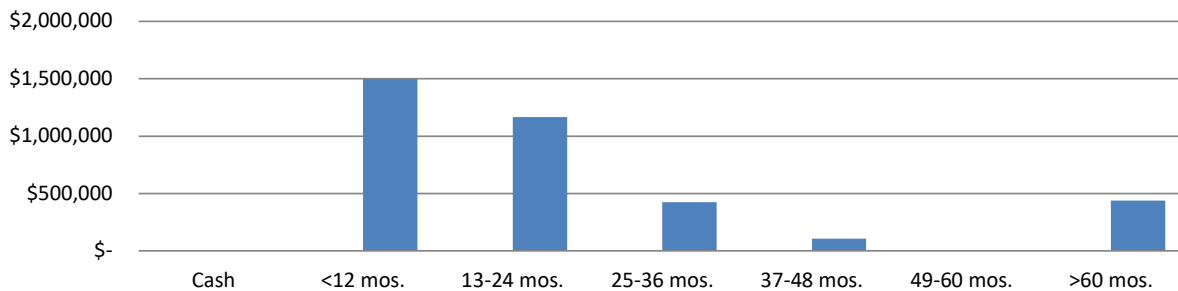
	Aug 2025	July 2025	June 2025	May 2025	April 2025	March 2025	Feb 2025	Jan 2025	Dec 2024	Nov 2024	Oct 2024	Sept 2024	Aug 2024
<b>SEWER</b>													
Operating Revenues	\$ 333,014	\$ 330,709	\$ 328,728	\$ 334,044	\$ 323,568	\$ 243,888	\$ 239,641	\$ 248,846	\$ 242,979	\$ 243,823	\$ 253,280	\$ 263,246	\$ 266,905
<b>Operating Expenses</b>													
WWTP operation expenses	67,364	80,953	48,337	71,176	50,926	37,110	43,361	71,579	63,861	35,979	60,287	(110,285)	54,281
Laboratory expenses	9,099	11,021	6,392	11,325	7,418	7,117	10,182	10,482	8,697	7,581	8,740	10,032	13,324
Maintenance expenses	61,242	38,338	36,503	68,149	19,295	39,677	33,080	44,004	92,535	44,509	34,482	70,399	48,038
Customer accounts expenses	13,367	10,674	12,136	11,724	11,340	15,456	12,111	10,395	11,786	13,002	13,312	12,782	14,762
Administrative & general expense	46,091	58,413	42,053	51,891	35,634	52,380	46,931	62,394	(19,079)	32,693	36,502	48,489	55,859
<b>Total operating expenses</b>	<b>197,164</b>	<b>199,400</b>	<b>145,423</b>	<b>214,265</b>	<b>124,613</b>	<b>151,739</b>	<b>145,664</b>	<b>198,853</b>	<b>157,799</b>	<b>133,764</b>	<b>153,323</b>	<b>31,417</b>	<b>186,264</b>
<b>Other Operating Expenses</b>													
Depreciation expense	149,122	149,122	149,122	149,122	149,122	149,122	149,122	149,122	111,612	84,744	84,744	84,744	84,744
<b>Total other operating expenses</b>	<b>149,122</b>	<b>149,122</b>	<b>149,122</b>	<b>149,122</b>	<b>149,122</b>	<b>149,122</b>	<b>149,122</b>	<b>149,122</b>	<b>111,612</b>	<b>84,744</b>	<b>84,744</b>	<b>84,744</b>	<b>84,744</b>
<b>Operating Income (Loss)</b>	<b>(13,271)</b>	<b>(17,812)</b>	<b>34,184</b>	<b>(29,342)</b>	<b>49,833</b>	<b>(56,972)</b>	<b>(55,145)</b>	<b>(99,129)</b>	<b>(26,432)</b>	<b>25,315</b>	<b>15,213</b>	<b>147,084</b>	<b>(4,104)</b>
<b>Other Income (Expense)</b>													
Interest expense	(25,528)	(25,528)	(25,528)	(25,528)	(25,528)	(25,528)	(25,528)	(25,528)	(24,531)	(25,656)	(25,656)	(25,656)	(25,656)
Capital contributions	221,200	-	549,925	-	483,850	-	-	-	6,850	206,096	-	209,250	-
Other	19,376	4,524	18,568	3,091	11,888	19,952	17,307	16,110	10,847	16,880	(1,507)	16,003	18,475
<b>Total other income (expense)</b>	<b>215,049</b>	<b>(21,004)</b>	<b>542,966</b>	<b>(22,436)</b>	<b>470,210</b>	<b>(5,575)</b>	<b>(8,220)</b>	<b>(9,418)</b>	<b>(6,833)</b>	<b>197,319</b>	<b>(27,164)</b>	<b>199,597</b>	<b>(7,182)</b>
<b>Net Income (Loss)</b>	<b>\$ 201,777</b>	<b>\$ (38,816)</b>	<b>\$ 577,150</b>	<b>\$ (51,779)</b>	<b>\$ 520,043</b>	<b>\$ (62,548)</b>	<b>\$ (63,365)</b>	<b>\$ (108,546)</b>	<b>\$ (33,266)</b>	<b>\$ 222,634</b>	<b>\$ (11,950)</b>	<b>\$ 346,681</b>	<b>\$ (11,285)</b>

**WAUPUN UTILITES**  
**Balance Sheets**  
**Electric, Water, and Sewer**

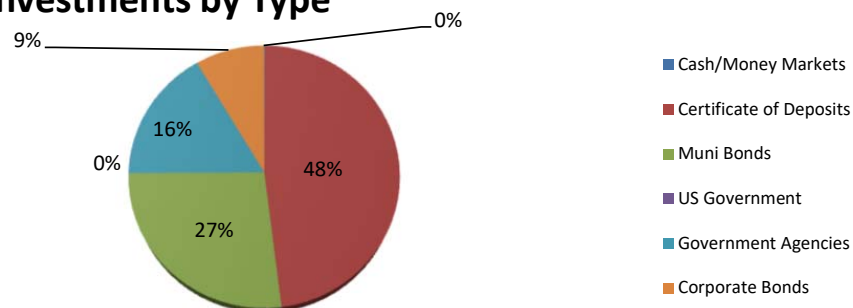
<b>ELECTRIC</b>	<b>Aug 2023</b>	<b>Aug 2024</b>	<b>Aug 2025</b>	<b>July 2025</b>	<b>Change</b>
Cash and investments - unrestricted	\$ 3,655,033	\$ 4,331,395	\$ 4,572,332	\$ 4,585,191	\$ (12,859)
Cash and investments - restricted	140,968	137,491	144,377	129,892	14,485
Receivables	1,449,373	1,497,837	1,636,271	1,450,158	186,113
Materials and supplies	478,223	424,719	450,846	446,522	4,324
Other assets	85,439	68,647	97,370	99,834	(2,464)
Plant - net of accumulated depreciation	9,147,555	9,685,776	10,121,329	10,117,979	3,350
Deferred outflows of resources	1,004,815	803,475	559,453	559,453	-
<b>Total Assets</b>	<b>15,961,406</b>	<b>16,949,340</b>	<b>17,581,977</b>	<b>17,389,028</b>	<b>192,950</b>
Accounts payable	1,024,261	1,086,414	1,244,280	1,120,041	124,239
Payable to sewer utility	-	-	-	-	-
Interest accrued	9,275	1,350	(308)	2,052	(2,360)
Accrued benefits	78,663	89,742	98,298	95,614	2,683
Deferred inflows of resources	1,937,087	1,533,737	1,328,981	1,323,736	5,245
Long-term debt	560,000	380,000	195,000	195,000	-
Net Position	12,352,120	13,858,097	14,715,727	14,652,585	63,142
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 15,961,406</b>	<b>\$ 16,949,340</b>	<b>\$ 17,581,977</b>	<b>\$ 17,389,028</b>	<b>\$ 192,950</b>
<b>WATER</b>	<b>Aug 2023</b>	<b>Aug 2024</b>	<b>Aug 2025</b>	<b>July 2025</b>	<b>Change</b>
Cash and investments - unrestricted / designated	\$ 2,479,718	\$ 3,097,649	\$ 3,434,948	\$ 3,444,085	\$ (9,136)
Cash and investments - restricted	436,327	406,489	421,341	403,765	17,576
Receivables	255,385	258,324	252,682	256,640	(3,958)
Materials and supplies	71,966	84,343	109,166	109,211	(45)
Other assets	97,977	73,252	67,281	50,008	17,273
Plant - net of accumulated depreciation	15,640,106	16,434,485	16,164,401	16,162,682	1,719
Deferred outflows of resources	577,351	451,080	328,826	328,826	-
<b>Total Assets</b>	<b>19,558,831</b>	<b>20,805,621</b>	<b>20,778,645</b>	<b>20,755,217</b>	<b>23,429</b>
Accounts payable	15,547	66,286	19,358	22,556	(3,198)
Interest accrued	46,228	(1,580)	(792)	24,015	(24,807)
Accrued benefits	62,307	59,291	65,643	63,868	1,775
Deferred inflows of resources	751,590	644,252	468,808	469,925	(1,117)
Long-term debt	3,430,000	2,970,000	2,500,000	2,500,000	-
Net Position	15,253,159	17,067,371	17,725,629	17,674,853	50,776
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 19,558,831</b>	<b>\$ 20,805,621</b>	<b>\$ 20,778,645</b>	<b>\$ 20,755,217</b>	<b>\$ 23,429</b>
<b>SEWER</b>	<b>Aug 2023</b>	<b>Aug 2024</b>	<b>Aug 2025</b>	<b>July 2025</b>	<b>Change</b>
Cash and investments - unrestricted	\$ 1,089,342	\$ 1,163,666	\$ 1,154,730	\$ 1,233,620	\$ (78,890)
Cash and investments - restricted	2,314,876	2,522,632	2,804,800	2,623,395	181,404
Receivables	299,888	345,278	359,513	354,939	4,573
Receivable from electric utility	-	-	-	-	-
Materials and supplies	8,754	8,597	8,677	8,693	(16)
Advances to other funds	0	-	-	-	-
Other assets	32,773	55,445	71,476	46,630	24,846
Plant - net of accumulated depreciation	47,875,802	49,177,427	49,709,753	49,608,442	101,311
Deferred outflows of resources	797,752	729,543	501,909	501,909	-
<b>Total Assets</b>	<b>52,419,188</b>	<b>54,002,587</b>	<b>54,610,857</b>	<b>54,377,629</b>	<b>233,228</b>
Accounts payable	33,513	61,850	52,764	49,549	3,215
Interest accrued	104,337	101,500	102,721	77,193	25,528
Accrued benefits	90,837	89,749	99,597	96,888	2,708
Deferred inflows of resources	896,998	853,190	557,361	557,361	-
Long-term debt	27,122,500	26,533,400	25,937,500	25,937,500	-
Net Position	24,171,003	26,362,898	27,860,914	27,659,137	201,777
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 52,419,188</b>	<b>\$ 54,002,587</b>	<b>\$ 54,610,857</b>	<b>\$ 54,377,629</b>	<b>\$ 233,228</b>

Monthly Dashboard - Cash & Investments						August 2025	
Account	Restrictions	Aug 2025	July 2025	\$ Inc/(Dec)	% Inc/(Dec)		
Checking - E	Unrestricted	\$ 834,125	\$ 851,518	\$ (17,393)	-2.04%		
Checking - W	Unrestricted	765,263	773,087	(7,824)	-1.01%		
Checking - S	Unrestricted	431,793	430,119	1,673	0.39%		
Reserves - E	Unrestricted	3,738,206	3,733,672	4,534	0.12%		
Reserves - W	Unrestricted	2,193,857	2,196,945	(3,088)	-0.14%		
Reserves - S	Unrestricted	722,937	803,501	(80,564)	-10.03%		
P&I Redemption - E	Restricted	98,158	83,982	14,176	16.88%		
P&I Redemption - W	Restricted	244,279	227,888	16,391	7.19%		
P&I Redemption - S	Restricted	305,177	228,259	76,919	33.70%		
Bond Reserve - S	Restricted	458,452	447,934	10,518	2.35%		
Construction - S	Restricted	85,573	4,092	81,481	1991.10%		
Depreciation - E	Restricted	46,219	45,910	309	0.67%		
Depreciation - W	Restricted	177,062	175,877	1,185	0.67%		
ERF - Water Plant	Designated	475,828	474,053	1,776	0.37%		
ERF - WWTP	Restricted	1,955,598	1,943,111	12,487	0.64%		
		<u>\$ 12,532,527</u>	<u>\$ 12,419,947</u>	<u>\$ 112,580</u>	<u>0.91%</u>		
Unrestricted and Designated		<u>\$ 9,162,010</u>	<u>\$ 9,262,895</u>	<u>\$ (100,886)</u>	<u>-1.09%</u>		
	Restricted	<u>\$ 3,370,517</u>	<u>\$ 3,157,052</u>	<u>\$ 213,466</u>	<u>6.76%</u>		

### Long-Term Investment by Maturity



### Long-Term Investments by Type





TO: Waupun Utilities Commissioners  
FROM: Steve Brooks, General Manager  
DATE: October 13, 2025  
SUBJECT: General Manager Report

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### **Community Outreach**

Waupun Utilities celebrated Public Power Week by engaging with the community through a variety of outreach activities designed to educate and connect with customers.

Highlights included participation in the Community Services Open House, where staff shared information about utility services, demonstrated electrical safety using the Power Town tabletop display, and offered rides in the 60-foot bucket truck. Attendees also had the opportunity to sign up for My Account Alerts and participate in prize drawings by spinning the prize wheel and entering the door prize giveaway.

To involve younger community members, staff delivered coloring posters for the Public Power Week Coloring Contest to 3<sup>rd</sup> grade students at CWC, helping spark excitement for the event and raise awareness about public power.

These efforts helped highlight the value of public power and reinforced Waupun Utilities' commitment to providing safe, reliable, and community-focused service.

Additionally, a staff member represented Waupun Utilities at the Senior Expo held at the Waupun Community Center on October 9. Looking ahead, an in-person Energy Services Application event is scheduled for Thursday, October 30, at the Waupun Community Center.

### **WPPI 45th Annual Meeting**

Mayor Bishop, Utility Commissioner Bobbi Jo Kunz, and Utilities staff attended the WPPI 45<sup>th</sup> Annual Meeting, marking a significant milestone in the organization's history and highlighting the continued value of joint action among member utilities. The event provided an opportunity to reflect on shared accomplishments, address current industry challenges, and look ahead to future opportunities.

Attendees participated in sessions focused on critical industry topics such as extreme weather and infrastructure resilience (presented by meteorologist Sunny Wescott), navigating the energy transition with insights from joint action agency leaders, and the impacts of changing load dynamics on generation and transmission.

During the Board of Directors meeting, I was honored to be re-elected to represent the membership and serve an additional three-year term on the WPPI Executive Committee.

## **Staffing and Organizational Development**

Following the recent announcement of a key leadership team member's departure, staff are actively reviewing and updating job descriptions to ensure they accurately reflect current roles and responsibilities. In addition, potential organizational adjustments are being evaluated to best align with future operational needs. As part of this process, new job postings are being developed to support anticipated staffing transitions and departmental objectives.

## **Orientation to WPPI**

WPPI Energy offers a valuable orientation program designed to educate new employees and local officials about the fundamentals of public power and the benefits of joint action. The upcoming half-day session, scheduled for October 16, will provide participants with a comprehensive overview of WPPI's shared power supply resources, joint action services, and energy policy outreach efforts at both the state and federal levels. If you are interested in attending this program, please let me know.

This concludes my report for October 2025. Please contact me at 324-7920 or [sbrooks@waupunutilities.org](mailto:sbrooks@waupunutilities.org) with any questions or concerns.



TO: Waupun Utilities Commissioners  
FROM: Owen Vande Kolk, Assistant Electric Operations Supervisor  
DATE: October 13, 2025  
SUBJECT: Electric Operations Report

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## **Electric Department Update:**

### Call-Ins

- September 13 – At approximately 10:00 a.m., the Department of Public Works reported that a pad-mounted transformer had been knocked off its pad by a car parking at Volksfest. The lineman on call responded and successfully reset the transformer. The festival did not experience any power outage during the incident.
- September 27 – At approximately 9:15 p.m., the lineman on call responded to a customer-reported outage in the 100 block of W. Brown St. Upon investigation, it was determined that utility power was present and the outage was due to a nuisance breaker within the home.
- October 1 – At approximately 6:30 p.m., an AMI-identified outage was reported in the 900 block of Wilcox St. The crew was able to wait until the following morning (October 2) to respond and found the cause to be a faulted underground primary cable. The fault was located and repaired, and power was restored by approximately 11:55 a.m.

### Development Planning

- The WU Electric Department continues coordination, design, material procurement, and construction activities for the following projects:
  - Eagle Manufacturing
    - Requires a primary extension to serve two 2000-amp, 277/480v services:
      - One service for the new construction
      - One service reserved for future expansion
    - A 1000 KVA transformer is currently in stock.
    - Conduits and primary junction have been installed to serve both services.
    - A concrete dual transformer pad has been poured, and extension work is scheduled to continue the week of October 13.
    - The customer anticipates having permanent power energized by the end of October.
  - 56-unit Housing Complex (Bayberry Ln)
    - Requires a primary extension to serve four 800-amp services.
    - A 300 kVA transformer is in stock.
    - WU has the required number of 12s meters in stock for the development.
    - Temporary power has been energized.

- Coordination continues with Spectrum for joint trenching and Hwy 26 crossing activities.
  - A riser pole replacement is planned on Hwy 26 as part of the project
- WU is working with electrical and storm sewer contractors on primary extension installation timing.
- RV Storage (Verhage Rd)
  - Service has been energized.
- United Cooperative
  - Work continues on the remaining section of the primary feeder loop.
  - A directional drilling contractor will complete the remaining bore along Wilson Dr in October.
  - One additional switchgear unit will be installed to complete feeder loop.

#### Bayberry Ln Street Lighting

- Streetlights are energized.
- Restoration work has been completed by DPW.

#### 2025 URD Cable Installation and Replacement

- McDonalds
  - Conduits have been installed to replace aging primary conductor.
  - Cable is installed.
  - As part of the three-phase URD cable replacement, WU will also replace the aging steel junction cabinet on Gateway Dr.
  - The junction is prepped for an overnight outage scheduled for October 12-13.
- Westview Apartments
  - Conduits have been installed to replace aging primary conductor.
  - WU will consolidate the existing two-meter setup into a single metering configuration.
  - Cable replacement includes setting a dual-voltage transformer in preparation for future voltage conversion.
  - Primary and secondary cables are prepped for new concrete transformer pad, which is scheduled to be poured in October.
  - The transformer will be set following the pad pour, and an outage will be scheduled for the cutover.
- North Side of Claggett Ave
  - Conduits have been installed.
  - Cable installation is currently in progress.
  - Termination and transformer basement replacement to be completed after crops harvest to allow site access.

#### Johnson/Elm/ W. Jefferson/W. Brown St - Back Lot Rebuild

- Construction on this block has been completed.



### Johnson/Elm/Grace/W. Brown St - Back Lot Rebuild

- Four poles to be replaced.
- Copper conductor will be replaced with aluminum triplex.
- Feed to the block will be transferred from W. Jefferson St to Grace St.

### Business Park Substation and Feeder Build-Outs

- Began developing project estimates and a timeline for the Business Park Substation, feeder build-outs, and voltage conversion of 4kV circuits.
  - Utilizing a system map created by WPPI's GIS service, which shows remaining 4kV distribution transformer data, to develop estimates and request quotes for dual-voltage distribution transformers needed on the existing 4kV system.
  - Transformer procurement planning incorporates WPPI's transformer loading tool to ensure proper sizing for both load capacity and operational efficiency.
  - Preliminary transformer budget numbers have been received from vendors and will be used to refine cost estimates for multi-circuit voltage conversion efforts.

This concludes my report for the October 2025 WU Commission Meeting. Please contact me at 324-7920 or [ovandekolk@waupunutilities.org](mailto:ovandekolk@waupunutilities.org) with any questions or concerns.



TO: Waupun Utilities Commissioners  
FROM: Steve Schramm  
DATE: October 7, 2025  
SUBJECT: Monthly Operation Report

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#### **Water Treatment Facility:**

- **Call-In Report**

There are no call-ins to report for the month.

- **Membrane Replacement**

Fourteen reverse osmosis (RO) membranes were replaced prematurely due to brine seal issues identified during operational testing. The faulty seals compromised membrane performance, leading to inefficiencies and potential water quality concerns. To maintain optimal system operation, early replacement was necessary. Corrective measures and installation procedures are currently under review to prevent similar issues in future installations.

#### **Wastewater Treatment Facility:**

- **Call-In Report**

There are no call-ins to report for the month.

- **Dryer Startup and Training**

Andritz was on site to perform startup and operator training for the biosolids drying and handling system. While the startup was generally successful, it identified a communication status issue between the dryer feed pumps, the dryer, and the bagging system. An integrator is scheduled to return later this month to resolve and optimize component communication to ensure full system integration.

In addition, the silo feed pumps are experiencing bridging issues due to the higher percent solids from the centrifuge discharge. A manufacturer's representative was on site to assess the issue and is currently evaluating potential solutions to improve material flow and prevent further disruptions.

- **Generator Project One-Line Study Update**

It has been determined that the revised ATS drawing set may not accurately represent the assembly delivered to the jobsite, despite the "As-Built". As a result, final wiring cannot proceed until the exact equipment configuration is confirmed. These discrepancies have also delayed the completion of critical electrical studies, including the coordination study, which require precise equipment data.

## **Wastewater Treatment Facility Continued:**

To address these issues, the CAT factory technician or engineer must:

- Compare the furnished ATS with the latest drawings to verify component placements, such as the ground fault CT location.
- Confirm whether the ground fault CT's position is correct, given the furnished CAT generator already includes NEC-required ground fault protection.
- Provide an updated and accurate set of ATS "As-Built" drawings, including manufacturer and model numbers for the main breaker and trip unit.
- Once these steps are completed, Waupun Utilities requests a confirmed date and time for a factory technician visit to finalize wiring and move the project forward.

- **Biotower Pump Replacement Update**

The replacement of the biotower pump and associated piping, targeting equipment dating back to 1980, was completed successfully. Throughout the project, a temporary bypass was maintained to ensure continuous operation, and close coordination with the contractor effectively managed flow and prevented backup in the main interceptor. The work was finished on schedule, with minimal disruption to operations, enhancing system reliability and longevity.

- **Biosolid Land Application**

As part of our fall sludge management program, a total of 1,500 cubic yards of biosolids were successfully land-applied across 75 acres. This sustainable practice recycles nutrient-rich organic material back into the soil, enhancing soil health and fertility while reducing the need for chemical fertilizers. The program is conducted in strict compliance with environmental regulations to protect water quality and minimize odor or other impacts to the community.

## **Collection and Distribution Crew:**

- **Call-In Report**

There are no call-ins to report this month.

- **New Water and Sewer Service**

A new water and sewer lateral was installed on Jefferson Street to serve a customer's new construction project. The installation included connecting the new service lines to the existing main infrastructure, with all work completed in accordance with utility standards and local regulations. Inspections were performed to ensure proper alignment, depth, and flow. The new services are now active.

- **Sewer Lateral Replacement**

A customer sewer lateral on Pioneer Street was replaced due to a complete collapse and severe root intrusion at the wye connection. The compromised lateral had restricted flow and posed a high risk of sewage backup. Inspection confirmed that the pipe was beyond repair, making full replacement necessary to restore proper function. The work was completed successfully, with all required permits secured and coordination with the customer handled appropriately. Service has been fully restored, and the site was returned to its original condition.

## **Collection and Distribution Crew Continued:**

- **Leak Detection Survey Summary**

A recent leak detection survey using acoustic loggers has demonstrated the effectiveness of this technology in proactively identifying water losses within the distribution system. Acoustic leak detection loggers are small, sensor-equipped devices installed on hydrants or valves that detect the distinct sound of water escaping from the distribution system. This allows leaks to be located, often before they surface, enabling timely intervention. The survey identified two service leaks, located on Jefferson Street and Morse Street, and one water main leak at the intersection of Lincoln and Grove. Early detection through this method helps reduce non-revenue water, lower repair costs, and improve asset management by allowing targeted maintenance and minimizing disruption.

- **Vac Truck Assistance**

The Utilities Department provided vacuum truck support to the Department of Public Works during the installation of a diversion valve on the dam. This valve is a critical component for managing water levels and flow.

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



TO: Waupun Utilities Commissioners  
FROM: Chelsea Lisowe, Energy Services Manager  
DATE: October 13, 2025  
SUBJECT: Energy Services Manager Report

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### **Fall Business Lamp Recycling**

- October 22<sup>nd</sup>-23<sup>rd</sup> (W-Th), 8am-3pm
- Letter sent to all business customers
- Vendor: Logistic Recycling Inc. of Green Bay
  - WPPI contracts with them to serve all 51 members to get more affordable rates for customers

### **WAEE Energy Efficiency Expo, October 14<sup>th</sup>, Brookfield**

- Hosted by the Wisconsin Chapter of the Association of Energy Engineers (WAEE)
- Event highlights the latest innovations in energy efficiency (both technologies and strategies), and brings together industry professionals from WI and beyond
- WPPI offers complimentary registrations to our business customers
- Emails with registration info sent to a few of the larger business customers: Tenneco, Eagle Flexible, United Coop, Waupun Memorial, Waupun/Dodge Correctional, and National Rivet



TO: Waupun Utilities Commissioners  
FROM: Jeff Stanek, CPA, Finance Director  
DATE: October 13, 2025  
SUBJECT: Draft 2026 Waupun Utilities Budget

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This memorandum provides a high-level analysis of the draft 2026 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 **increase** \$1,748,500 or **9.7%** over the 2025 budget largely due to a new customer in the industrial park, debt financing and utility construction of a new electric substation and water/sewer alleyway reconstruction projects.

The 2026 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 5.9% for 2026
- All other operation and maintenance expenses include a 3.0% inflationary increase based on recent Consumer Pricing Indices (CPI)
- Optimized wastewater treatment expenses associated with operating ABNR processes
- Revenues forecasted conservatively based upon recent historical consumption data, additional large customer services in the industrial park and new multi-family development
- Capital equipment and vehicle replacements for assets past their useful life
- Debt financing and construction associated with a new Business Park substation and beginning to convert a majority of the remaining 4 kV electric distribution system to 12 kV.

An analysis by utility follows.

## **ELECTRIC UTILITY**

The 2026 budget is forecasted to **increase** \$1,832,300, or **15.9%**, from the 2025 budget. The change is primarily due to an increase in capital improvement spending associated with a proposed new business park substation and system conversion project. The multi-year project will be financed with revenue bond debt and will convert a majority of the remaining 4 kV distribution system to 12 kV. The project is estimated to cost \$6.9 million with \$1.3 million anticipated to be allocated or spent in 2026. New interest payments on the debt financing are budgeted to be \$155,600. Additionally, purchase power expense is budgeted to increase from serving multiple services for the new large customer located in the industrial park. Electric rates were effective April 1, 2023 and are not anticipated to change in 2026.

The capital budget includes:

- \$75,000 to replace two existing vehicles with a utility-body truck
- \$75,000 to replace an additional existing vehicle with a utility-body truck or small dump truck
- \$21,500 to replace a ½ ton pick-up truck (50% portion)
- \$24,000 in wire transportation & handling equipment
- \$10,000 for routine meter additions & replacements
- \$68,400 for the electric utility's share of administrative office replacements including windows, HVAC equipment and roof repairs
- \$33,300 for the electric utility's share of a forklift replacement (\$20,000) and dump truck box replacement (\$13,300)

The construction budget includes:

- \$1,334,700 in substation equipment procurement and construction
- \$310,000 to rebuild overhead lines
- \$60,000 for voltage conversion
- \$75,000 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:

- \$50,000 in additional tree trimming/clearing contractor costs
- \$85,000 in wages & benefits for a new electric apprentice

## **WATER UTILITY**

The 2026 budget is forecasted to **decrease** (\$110,900) or **4.3%** over the 2025 budget. There are no planned major street reconstruction projects budgeted for 2026 which accounts for the budget decrease from the prior year.

The capital budget includes the following:

- \$20,000 for SCADA system upgrades at the water treatment facility
- \$38,000 for radio system upgrades at the water treatment facility
- \$8,000 for routine meter additions & replacements
- \$10,750 to replace a ½ ton pick-up truck (50% portion)
- \$51,200 for the water utility's share of administrative office replacements including windows, HVAC equipment and roof repairs
- \$33,300 for the water utility's share of a forklift replacement (\$20,000) and dump truck box replacement (\$13,300)

The construction budget includes:

- \$108,300 for Mill St. to Madison St. alleyway replacements
- \$87,000 for Mill St. water main replacements & extension
- \$50,000 for new well design contracted services

There were no new, non-routine expenses included in the operating budget.

## SEWER UTILITY

The 2026 budget is forecasted to *increase* \$27,200 or **0.7%** over the 2025 budget.

The capital budget includes the following:

- \$160,000 in nonpotable system replacements in the WWTP blower building
- \$50,000 for a roof replacement at the blower building
- \$30,000 for Shaler lift station pump replacements (*equipment replacement funds*)
- \$17,000 to replace a digester mixing pump (*equipment replacement funds*)
- \$51,300 for the sewer utility's share of administrative office replacements including windows, HVAC equipment and roof repairs
- \$13,300 for the sewer utility's share of the dump truck box replacement & \$10,750 for pick-up truck replacement

The construction and engineering budget includes:

- \$97,400 for Mill St. to Madison St. alleyway replacements
- \$85,000 for cured-in-place sewer main lining

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

- Additional electric power and gas expense to operate greenhouse lighting 24-hours a day and running the dryer for algae production
- \$25,000 new annual ABNR centrifuge re-build expenses
- \$6,500 new annual expenses for pigging system replacements

We will discuss these schedules in greater detail on Monday, November 13<sup>th</sup>.

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**Waupun Utilities**  
2026 Budget Summary

	Electric	Water	Sewer	Total
<b>Sources of Cash</b>				
Operating Revenues	\$ 12,044,593	\$ 2,685,986	\$ 3,842,303	\$ 18,572,882
Debt Financing	1,334,700	-	-	1,334,700
Equipment Replacement Funds	75,000	-	47,000	122,000
Interest Earnings	10,000	10,000	40,000	60,000
Total Sources of Cash	<u>13,464,293</u>	<u>2,695,986</u>	<u>3,929,303</u>	<u>20,089,582</u>
<b>Uses of Cash</b>				
Operation and Maintenance Expenses	10,498,329	1,179,057	2,201,934	13,879,320
Depreciation on Meters	-	-	32,500	32,500
Taxes	331,032	317,190	-	648,222
Debt Service				
2019 Revenue Bonds	197,925	111,788	-	309,713
2019 Refunding Revenue Bonds	-	425,813	-	425,813
2020/21 USDA Revenue Bonds	-	-	896,911	896,911
2026 Revenue Bonds	155,558	-	-	155,558
Plant Additions and Construction	775,500	408,620	519,720	1,703,840
Plant - Electric Substation	1,334,700	-	-	1,334,700
Vehicle Replacement Funding	50,000	50,000	-	100,000
Equipment Replacement Funding	-	-	250,000	250,000
Debt Reserve Account Funding	-	-	90,000	90,000
Removal Expenses	10,000	-	-	10,000
Total Uses of Cash	<u>13,353,044</u>	<u>2,492,468</u>	<u>3,991,065</u>	<u>19,836,577</u>
<b>Cash Applied to (Used from) Reserves</b>	<b><u>\$ 111,249</u></b>	<b><u>\$ 203,518</u></b>	<b><u>\$ (61,762)</u></b>	<b><u>\$ 253,005</u></b>
 <b>2025 Budget - Uses of Cash</b>				
	<u>\$ 11,520,737</u>	<u>\$ 2,603,380</u>	<u>\$ 3,963,915</u>	<u>\$ 18,088,032</u>
<b>\$ Difference</b>	<u>\$ 1,832,307</u>	<u>\$ (110,912)</u>	<u>\$ 27,150</u>	<u>\$ 1,748,545</u>
<b>% Difference</b>	<u>15.90%</u>	<u>-4.26%</u>	<u>0.68%</u>	<u>9.67%</u>

**Waupun Utilities**  
2026 Budget - Electric  
Cash Flow

	2026 Budget			Test Year 2023	Schedule
	Reserves	Debt Financing	Total		
<b>Sources of Cash</b>					
Total Operating Revenues	\$ 12,044,593	\$ -	\$ 12,044,593	\$ 12,110,971	Operating income schedule
2026 Revenue Bonds (Substation)	-	6,913,700	6,913,700		
Vehicle Replacement Fund	75,000	-	75,000		
Interest Earnings	10,000	-	10,000	-	
Total Sources of Cash	12,129,593	6,913,700	19,043,293	12,110,971	
<b>Uses of Cash</b>					
Total Operation and Maintenance Expenses	10,498,329	-	10,498,329	10,531,065	Operating income schedule
Taxes	331,032	-	331,032	351,986	Operating income schedule
Debt Service		-	-		
2019 Refunding Revenue Bonds	197,925	-	197,925	197,709	Repayment schedules
2026 Revenue Bonds	155,558	-	155,558	-	Estimated repayment schedule
Plant Additions and Construction - Reserves	775,500	-	775,500	692,500	Plant/Construction schedule
Plant Additions and Construction - Debt Financed	-	1,334,700	1,334,700	-	
Vehicle Replacement Fund	50,000	-	50,000	-	Annual funding
Removal Expenses	10,000	-	10,000	10,000	Prior year estimate
Total Uses of Cash	12,018,344	1,334,700	13,353,044	11,783,260	
<b>Cash Applied to / (Used from) Electric Reserves</b>	<b>\$ 111,249</b>	<b>\$ 5,579,000</b>	<b>\$ 5,690,249</b>	<b>\$ 327,711</b>	

**Waupun Utilities**  
2026 Budget - Electric  
Operating Income

Account Number		2026 Budget	Source
<b>OPERATING REVENUES</b>			
	Sales of Electricity		
440	Residential	\$ 4,166,440	Consumer Analysis
441	General service (Commercial)	1,345,369	Consumer Analysis
442	Small power - TOD	1,226,785	Consumer Analysis
443.1	Large power - TOD	2,051,818	Consumer Analysis
443.2	Industrial power - TOD	985,692	Consumer Analysis
443.3	Large Industrial power - TOD	2,012,336	Consumer Analysis
444	Street & security lighting	146,280	Separate Analysis
	Total Sales of Electricity	<u>11,934,720</u>	
	Other		
422	Sale of Equipment	-	
450	Forfeited discounts	16,200	Annualized '24 Actuals
451	Miscellaneous service revenue	8,800	Annualized '24 Actuals
454	Rent from electric property	84,873	Pole contact and tower rent
	Total Operating Revenues	<u>12,044,593</u>	
<b>OPERATING EXPENSES</b>			
	Operation and Maintenance		
555	Purchased power	9,295,856	Expense Schedule
580	Operation and supervision and engineering	79,467	Expense Schedule
582	Station	13,639	Expense Schedule
583	Overhead line	34,218	Expense Schedule
584	Underground line	105,618	Expense Schedule
585	Street lighting and signal system	7,452	Expense Schedule
586	Meter	17,132	Expense Schedule
587	Customer installations	257	Expense Schedule
588	Miscellaneous	49,891	Expense Schedule
592	Maintenance of station equipment	5,813	Expense Schedule
593	Maintenance of overhead lines	162,564	Expense Schedule
594	Maintenance of underground lines	47,027	Expense Schedule
595	Maintenance of line transformers	41	Expense Schedule
596	Maintenance of street lighting	7,952	Expense Schedule
597	Maintenance of meters	10,087	Expense Schedule
901	Supervision office	14,471	Expense Schedule
902	Meter reading labor	11,278	Expense Schedule
903	Customer records and collection	107,005	Expense Schedule
904	Uncollectible accounts	225	Expense Schedule
913	Sales/advertising	839	Expense Schedule
920	Administrative and general salaries	88,808	Expense Schedule
921	Office supplies	67,834	Expense Schedule
923	Outside services employed	58,640	Expense Schedule
924	Property insurance	14,432	Expense Schedule
925	Injuries and damages	14,198	Expense Schedule
926	Employee pensions and benefits	258,664	Expense Schedule
928	Regulatory commission	-	Expense Schedule
930	Miscellaneous	8,017	Expense Schedule
932	Maintenance of general plant	16,903	Expense Schedule
	Total Operation and Maintenance Expenses	<u>10,498,329</u>	
403	Depreciation	703,172	Expense Schedule
408	Taxes	331,032	Expense Schedule
	Total Operating Expenses	<u>11,532,533</u>	
	<b>OPERATING INCOME</b>	<u>\$ 512,061</u>	

**Waupun Utilities**  
2026 Budget - Electric  
Expenses

Account Number	Actual 2022	Actual 2023	Actual 2024	3 yr Average	YTD 7/31/2025	Budget 2025	Budget 2026	Budget Notes/Source
<b>OPERATION AND MAINTENANCE EXPENSES</b>								
555 Purchased power	\$ 8,938,573	\$ 8,514,648	\$ 8,201,269	\$ 8,551,497	\$ 4,040,062	\$ 9,086,314	\$ 9,295,856	Separate Analysis
580 Operation, supervision and engineering	35,028	45,451	53,182	44,554	32,915	72,361	79,467	Separate Analysis
582 Station	16,588	12,207	10,930	13,242	6,531	15,241	13,639	3 Yr Average with inflation
583 Overhead line	28,507	24,838	33,221	28,855	29,204	42,083	34,218	Actual 2024 with inflation
584 Underground line	49,277	30,847	81,284	53,803	43,343	86,020	105,618	Annualized YTD 7/25 with inflation + 1/3 of new apprentice new salary
585 Street lighting and signal system	6,739	6,537	8,430	7,235	2,942	5,819	7,452	3 Yr Average with inflation
586 Meter	14,639	11,203	14,127	13,323	9,645	13,151	17,132	Annualized YTD 7/25 with inflation
587 Customer installations	409	197	141	249	-	290	257	3 Yr Average with inflation
588 Miscellaneous	33,521	27,958	44,905	35,461	27,917	44,447	49,891	Annualized YTD 7/25 with inflation
592 Maintenance of station equipment	10,202	3,438	3,088	5,576	1,177	7,478	5,813	3 Yr Average with inflation
593 Maintenance of overhead lines	78,283	43,721	123,329	81,778	94,458	92,690	162,564	3 Yr Avg w/ inflation + tree contractor + 1/3 of new Apprentice
594 Maintenance of underground lines	18,882	14,679	29,014	20,858	10,546	41,015	47,027	Annualized YTD 7/25 with inflation + 1/3 of new Apprentice
595 Maintenance of line transformers	120	-	-	40	-	839	41	3 Yr Average with inflation
596 Maintenance of street lighting	8,619	5,077	9,187	7,628	5,673	8,443	7,952	3 Yr Average with inflation
597 Maintenance of meters	8,188	3,960	7,156	6,435	5,650	8,938	10,087	Annualized YTD 7/25 with inflation
901 Supervision office	15,536	16,105	19,134	16,925	11,030	15,274	14,471	Separate Analysis
902 Meter reading labor	8,243	9,240	10,222	9,235	5,553	11,278	11,278	WPPI Shared Service Estimate
903 Customer records and collection	92,757	97,843	117,327	102,643	55,354	97,067	107,005	3 Yr Average with inflation
904 Uncollectible accounts	-	648	-	216	216	500	225	3 Yr Average with inflation
913 Sales/advertising	787	856	801	815	5,802	1,106	839	3 Yr Average with inflation
920 Administrative and general salaries	62,487	65,150	69,138	65,591	45,968	81,344	88,808	Separate Analysis
921 Office supplies and expenses	77,604	76,559	68,429	74,197	49,293	69,504	67,834	Separate Analysis, includes New GIS Services
923 Outside services employed	49,993	36,983	32,407	39,794	26,931	56,894	58,640	Separate Analysis
924 Property insurance	11,090	8,632	11,962	10,561	5,332	13,461	14,432	Separate Analysis
925 Injuries and damages	4,753	8,833	7,587	7,058	5,416	7,153	14,198	Separate Analysis
926 Employee pensions and benefits	159,428	196,512	233,133	196,358	148,116	247,354	258,664	Separate Analysis, excludes GASB 68 & 75
928 Regulatory commission	-	30,408	318	10,242	-	562	-	Annualized YTD 7/25 with inflation
930 Miscellaneous	11,483	11,639	9,356	10,826	4,540	8,108	8,017	Annualized YTD 7/25 with inflation
932 Maintenance of general plant	15,418	21,588	11,636	16,214	16,942	19,071	16,903	3 Yr Average with inflation
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<u>9,757,154</u>	<u>9,325,757</u>	<u>9,210,711</u>	<u>9,431,207</u>	<u>4,690,557</u>	<u>10,153,805</u>	<u>10,498,329</u>	
403 Depreciation	631,951	652,660	667,084	650,565	387,914	658,569	703,172	Separate Analysis
408 Taxes	305,206	300,655	316,192	307,351	175,910	345,924	331,032	Separate Analysis
<b>TOTAL OPERATING EXPENSES</b>	<u>\$ 10,694,311</u>	<u>\$ 10,279,072</u>	<u>\$ 10,193,988</u>	<u>\$ 10,389,124</u>	<u>\$ 5,254,381</u>	<u>\$ 11,158,298</u>	<u>\$ 11,532,533</u>	

**Waupun Utilities**  
2026 Budget - Electric  
Plant Additions and Construction

<b>Proposed Budget</b>
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**Plant Additions:**

Meters		\$	10,000
Pick-up Truck Replacment - 1/2 ton (Unit #11)	(E-50%,W-25%,S-25%)		21,500
Utility Body Truck (Replaces Unit #7 & #154)	E - 100%		75,000
Utility Body Truck (Replaces Unit #149)	E - 100%		75,000
Spider System Equipment	E - 100%		14,000
Wire Trailer	E - 100%		10,000
HVAC Phase 3 - <i>Admin Bldg</i>	(E-40%,W-30%,S-30%)		12,000
Admin Building Upgrades - Windows	(E-40%,W-30%,S-30%)		8,400
Admin Building - Roof Replacement	(E-40%,W-30%,S-30%)		48,000
Forklift Replacement - Admin Bldg.	(E - 50%, W - 50%)		20,000
Sterling Dump Truck #28 Box Replcmnt.	(E/W/S = 1/3 Each)		13,300
Misc. Tools, Safety Equipment & Testing			3,300
<b>Total Plant Additions</b>		\$	<u>310,500</u>

**Routine Construction:**

Rebuild overhead lines	\$	310,000
Voltage conversion		60,000
LED street lighting		10,000
Transformers		75,000
Services		10,000
<b>Total Construction (Reserve-financed)</b>		\$ <u>465,000</u>

<b>Plant Additions and Construction (Reserves)</b>	<b>\$ <u>775,500</u></b>
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Substation Construction (Debt-financed)	<u>1,334,700</u>
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<b>Total Plant Additions and Construction</b>	<b>\$ <u>2,110,200</u></b>
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**Waupun Utilities**

2026 Budget - Water

Cash Flow - Budget to Test Year 2007 Comparison

	2026 Budget	Test Year 2007	\$ Difference	% Difference
<b>Sources of Cash</b>				
Total Operating Revenues	\$ 2,685,986	\$ 2,545,864	\$ 140,122	5.50%
Sale of Equipment	-	-	-	n/a
Interest Earnings	10,000	10,000	-	n/a
Total Sources of Cash	<u>2,695,986</u>	<u>2,555,864</u>	<u>140,122</u>	5.48%
<b>Uses of Cash</b>				
Total Operation and Maintenance Expenses	1,179,057	838,321	340,736	40.65%
Taxes	317,190	306,875	10,315	3.36%
Debt Service				
2014 Revenue Bonds	-	907,610	(907,610)	n/a
2019 Revenue Bonds	111,788	-	111,788	n/a
2019 Refunding Revenue Bonds	425,813	-	425,813	n/a
Equipment Replacement Funds	-	-	-	n/a
Vehicle Equipment Replacement Funding	50,000	-	50,000	n/a
Plant Additions and Construction	<u>408,620</u>	<u>267,700</u>	<u>140,920</u>	52.64%
Total Uses of Cash	<u>2,492,467</u>	<u>2,320,506</u>	<u>171,961</u>	7.41%
<b>Cash Applied to / (Used From) Water Reserves</b>	<u>\$ 203,519</u>	<u>\$ 235,358</u>	<u>\$ (31,839)</u>	-13.53%

**Waupun Utilities**

2026 Budget - Water

Operating Income - Budget to Test Year 2007 Comparison

Account Number		2026 Budget	Test Year 2007	\$ Difference	% Difference
<b>OPERATING REVENUES</b>					
<b>Sales of Water</b>					
461.1	Residential	\$ 1,226,299	\$ 1,286,370	\$ (60,071)	-4.67%
461.2	Multifamily	192,804	-	192,804	n/a
461.3	Commercial	241,861	359,540	(117,679)	-32.73%
461.4	Industrial	86,503	147,739	(61,236)	-41.45%
462	Private fire protection	42,564	22,812	19,752	86.59%
463	Public fire protection	777,056	674,671	102,385	15.18%
464	Public authority	50,890	44,738	6,152	13.75%
	Total Sales of Water	2,617,977	2,535,870	82,107	3.24%
<b>Other</b>					
422	Sale of equipment	-	-	-	0.00%
470	Forfeited discounts	4,000	4,791	(791)	-16.50%
471	Miscellaneous service revenue	3,500	1,569	1,931	123.07%
472	Rent from water property	19,109	-	19,109	n/a
474	Other water revenues	41,400	3,634	37,766	1039.24%
	Total Operating Revenues	2,685,986	2,545,864	140,122	5.50%
<b>OPERATING EXPENSES</b>					
<b>Operation</b>					
<b>Source of Supply</b>					
601	Supervision	298	4,000	(3,702)	-92.54%
611	Structures	274	-	274	n/a
614	Wells	-	2,000	(2,000)	-100.00%
<b>Pumping</b>					
620	Supervision and engineering	-	1,000	(1,000)	-100.00%
623	Power for pumping	80,691	95,399	(14,708)	-15.42%
624	Pumping labor	5,462	32,619	(27,157)	-83.25%
626	Miscellaneous	300	4,000	(3,700)	-92.50%
631	Structures	412	1,000	(588)	-58.80%
633	Pumping equipment	2,290	500	1,790	357.94%
<b>Water Treatment</b>					
640	Supervision and engineering	62,390	46,270	16,120	34.84%
641	Chemicals	45,852	63,469	(17,617)	-27.76%
642	Operation labor	164,158	71,839	92,319	128.51%
643	Miscellaneous	1,734	5,120	(3,386)	-66.14%
651	Structures	200	-	200	n/a
652	Treatment equipment	13,014	19,714	(6,700)	-33.99%
<b>Transmission and Distribution</b>					
662	Transmission and Distribution Lines	13,309	-	13,309	n/a
663	Meter	5,675	8,958	(3,283)	-36.65%
664	Customer installations	28,280	-	28,280	n/a
665	Miscellaneous expenses	24,227	-	24,227	n/a
671	Structures	-	-	-	n/a
672	Distribution reservoirs	48,000	58,747	(10,747)	-18.29%
673	Transmission and distribution mains	76,335	54,463	21,872	40.16%
675	Services	39,740	30,216	9,524	31.52%
676	Meters	2,230	7,269	(5,039)	-69.32%
677	Hydrants	12,301	16,677	(4,376)	-26.24%

**Waupun Utilities**

2026 Budget - Water

Operating Income - Budget to Test Year 2007 Comparison

Account Number		2026 Budget	Test Year 2007	\$ Difference	% Difference
	<b>Customer Accounts</b>				
901	Supervision	14,471	17,500	(3,029)	-17.31%
902	Meter reading labor	9,413	12,362	(2,949)	-23.86%
903	Accounting and collecting labor	90,534	44,652	45,882	102.75%
904	Uncollectible accounts	-	200	(200)	-100.00%
	<b>Administrative and General</b>				
920	Salaries	74,337	13,523	60,814	449.71%
921	Office supplies	50,646	42,686	7,960	18.65%
923	Outside services employed	54,845	32,000	22,845	71.39%
924	Property insurance	20,457	11,553	8,904	77.07%
925	Injuries and damages	11,646	13,600	(1,954)	-14.37%
926	Employee pensions and benefits	186,850	116,352	70,498	60.59%
928	Regulatory commission	-	1,000	(1,000)	-100.00%
930	Miscellaneous	1,685	800	885	110.59%
932	General plant	37,001	8,833	28,168	318.90%
	<b>TOTAL OPERATION AND MAINTENANCE</b>	<u>1,179,057</u>	<u>838,321</u>	<u>340,736</u>	<u>40.65%</u>
403	Depreciation	626,864	490,129	136,735	27.90%
408	Taxes	<u>317,190</u>	<u>306,875</u>	<u>10,315</u>	<u>3.36%</u>
	<b>TOTAL OPERATING EXPENSES</b>	<u>2,123,111</u>	<u>1,635,325</u>	<u>487,786</u>	<u>29.83%</u>
	<b>OPERATING INCOME</b>	<u>\$ 562,875</u>	<u>\$ 910,539</u>	<u>\$ (347,664)</u>	<u>-38.18%</u>



**Waupun Utilities**  
2026 Budget - Water  
Expenses

Account Number	OPERATING EXPENSES	Actual 2022	Actual 2023	Actual 2024	3 Yr Average	YTD 7/31/2025	Budget 2025	Budget 2026	Budget Notes/Source
<b>OPERATION AND MAINTENANCE</b>									
	<u>Source of Supply</u>								
601	Operation Labor and Expenses	\$ 130	\$ 195	\$ 544	\$ 290	\$ -	\$ 200	298	3 yr. avg. with inflation
611	Structures and Improvements	-	798	-	266	-	-	274	3 yr. avg. with inflation
614	Wells and Springs	31,868	990	4,826	12,561	679	1,000	-	Well Rehab (every 10 years)
	<u>Pumping</u>								
620	Operation Supervision and engineering	-	-	-	-	-	-	-	Historical trends
623	Fuel or Power Purchased for Pumping	89,708	80,846	74,531	81,695	45,699	85,750	80,691	Annualized YTD 7/25 with inflation
624	Pumping Labor and Expenses	612	1,782	13,515	5,303	7,036	1,198	5,462	3 yr. avg. with inflation
626	Miscellaneous Expenses	18	-	36	18	-	300	300	Historical trends
631	Structures and Improvements	878	297	25	400	-	-	412	3 yr. avg. with inflation
633	Pumping Equipment	526	2,825	3,318	2,223	-	1,319	2,290	3 yr. avg. with inflation
	<u>Water Treatment</u>								
640	Operation Supervision and Engineering	50,432	63,275	98,385	70,697	64,395	101,924	62,390	Separate Analysis
641	Chemicals	33,877	44,776	36,751	38,468	25,968	32,559	45,852	Annualized YTD 7/25 with inflation
642	Operation Labor and Expenses	94,030	91,879	102,192	96,034	92,341	93,304	164,158	Annualized YTD 7/25 with inflation
643	Miscellaneous Expenses	1,721	1,781	1,548	1,683	869	2,156	1,734	3 yr. avg. with inflation
651	Structures and Improvements	-	-	-	-	322	-	200	Historical trends
652	Maintenance of Water Treatment Equipment	502	1,635	196,920	66,352	12,267	803	13,014	Annualized YTD 7/25 with inflation less membrane replacements
	<u>Transmission and Distribution</u>								
662	Transmission and Distribution Lines	9,871	21,946	6,947	12,921	4,461	12,773	13,309	3 yr. avg. with inflation
663	Meter	4,240	4,001	4,543	4,261	3,166	7,283	5,675	Annualized YTD 7/25 with inflation
664	Customer Installations	27,024	27,672	27,672	27,456	15,778	28,057	28,280	3 yr. avg. with inflation
665	Miscellaneous expenses	22,754	19,552	28,258	23,521	15,857	20,818	24,227	3 yr. avg. with inflation
671	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	Historical trends
672	Maintenance of Distribution Reservoirs	38,856	43,092	52,405	44,784	26,250	45,324	48,000	Separate Analysis
673	Maintenance of Transmission and Distribution Mains	99,669	72,409	50,258	74,112	18,939	90,089	76,335	3 yr. avg. with inflation
675	Services	30,578	44,114	41,056	38,583	16,726	47,593	39,740	3 yr. avg. with inflation
676	Meters	1,383	3,193	1,919	2,165	151	3,702	2,230	3 yr. avg. with inflation
677	Hydrants	14,997	5,425	15,406	11,943	6,344	10,164	12,301	3 yr. avg. with inflation
	<u>Customer Accounts</u>								
901	Supervision	13,840	13,397	15,078	14,105	8,930	13,874	14,471	Separate Analysis
902	Meter reading labor	7,050	7,713	8,468	7,744	3,853	8,964	9,413	WPPI provided estimates for 2026
903	Customer Accounts	87,397	86,966	102,763	92,375	50,826	104,158	90,534	Annualized YTD 7/25 with inflation
904	Uncollectible accounts	-	-	-	-	105	-	-	Historical trends

Waupun Utilities  
2026 Budget - Water  
Expenses

Account Number	OPERATING EXPENSES	Actual 2022	Actual 2023	Actual 2024	3 Yr Average	YTD 7/31/2025	Budget 2025	Budget 2026	Budget Notes/Source
	<b>Administrative and General</b>								
920	Salaries	52,232	53,743	56,934	54,303	35,568	67,470	74,337	Separate Analysis
921	Office supplies	43,231	46,615	49,171	46,339	34,180	44,991	50,646	Actual 2024 with Inflation
923	Outside services employed	48,691	41,888	69,164	53,248	20,895	75,510	54,845	3 yr. avg. with inflation
924	Property insurance	16,130	15,525	17,602	16,419	8,654	19,207	20,457	Separate Analysis
925	Injuries and damages	6,024	10,682	8,580	8,429	7,297	9,801	11,646	Separate Analysis
926	Employee pensions and benefits	117,099	124,538	134,366	125,334	95,836	177,491	186,850	Separate Analysis, excludes GASB 68 & 75
928	Regulatory commission	-	-	-	-	-	-	-	No PSC charges anticipated
930	Miscellaneous	855	3,509	543	1,636	271	1,754	1,685	3 yr. avg. with inflation
932	Maintenance of general plant	22,678	22,831	62,261	35,923	25,030	23,583	37,001	3 yr. avg. with inflation
	<b>TOTAL OPERATION AND MAINTENANCE</b>	<b>968,901</b>	<b>959,890</b>	<b>1,285,985</b>	<b>1,071,592</b>	<b>648,693</b>	<b>1,133,119</b>	<b>1,179,057</b>	
403	Depreciation	543,807	569,126	549,014	553,982	328,227	598,675	626,864	Based on estimated plant balances
408	Taxes	329,576	317,577	311,473	319,542	196,892	370,935	317,190	Separate Analysis
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 1,842,284</b>	<b>\$ 1,846,593</b>	<b>\$ 2,146,472</b>	<b>\$ 1,945,116</b>	<b>\$ 1,173,812</b>	<b>\$ 2,102,729</b>	<b>\$ 2,123,111</b>	

**Waupun Utilities**  
 2026 Budget - Water  
 Plant Additions and Construction

<b>Proposed Budget</b>
----------------------------

**Plant Additions:**

Water meters		\$ 8,000
SCADA System Upgrade - Water Treatment Facility		20,000
Radio System Upgrade - Water Treatment Facility		38,000
HVAC Phase 3 - <i>Admin Bldg</i>	(E-40%,W-30%,S-30%)	9,000
Admin Building Upgrades - Windows	(E-40%,W-30%,S-30%)	6,300
Admin Building - Roof Replacement	(E-40%,W-30%,S-30%)	36,000
Pick-up Truck Replacment - 1/2 ton (Unit #11)	(E-50%,W-25%,S-25%)	10,750
Forklift Replacement - Admin Bldg.	(E - 50%, W - 50%)	20,000
Sterling Dump Truck #28 Box Replcmnt.	(E/W/S = 1/3 Each)	<u>13,300</u>
Total Plant Additions		<u>\$ 161,350</u>

**Construction:**

Mill St. to Madison St. Alleyway Replacements	\$ 108,270
Mill Street Water Main Replacement & Extension	87,000
	<hr/>
Total Construction	\$ 247,270
	<hr/>
<b>Total Plant Additions and Construction</b>	<b>\$ 408,620</b>

**Waupun Utilities**  
2026 Budget - Sewer  
Cash Flow - Budget to TY 2025 Comparison

	2026 Budget	TY 2025 Revenue Requirement	\$ Difference
<b>Sources of Cash</b>			
Total Operating Revenues	\$ 3,842,303	\$ 4,033,561	\$ (191,258)
Equipment replacement funds	47,000	-	47,000
Sale of Equipment	-	-	-
Investment Income	40,000	40,000	-
Total Sources of Cash	<u>3,929,303</u>	<u>4,073,561</u>	<u>(144,258)</u>
<b>Uses of Cash</b>			
Total Operation and Maintenance Expenses	2,201,934	2,304,079	(102,145)
Debt Service			
2020/21 USDA Bonds	896,911	896,982	(71)
Debt reserve account	90,000	90,000	-
Depreciation on meters	32,500	32,500	-
USDA Equipment Replacement Account Funding (A)	250,000	250,000	-
Vehicle Replacement Funding	-	-	n/a
Plant Additions and Construction	<u>519,720</u>	<u>500,000</u>	<u>19,720</u>
Total Uses of Cash	<u>3,991,065</u>	<u>4,073,561</u>	<u>(82,496)</u>
<b>Cash Applied to / (Used From) Sewer Reserves</b>	<u>\$ (61,762)</u>	<u>\$ -</u>	<u>\$ (61,762)</u>

(A) This fund is required by the USDA as a condition of obtaining the 2020/21 Sewer Revenue Bonds. The amounts being set aside annually will be used to fund future replacements of specific ABNR short-lived assets.

**Waupun Utilities**

2026 Budget - Sewer

Operating Income - Budget to TY 25 Comparison

Account Number		2026 Budget	TY 2025 Revenue Requirement	\$ Difference	% Difference
<b>OPERATING REVENUES</b>					
<b>Wastewater Revenues</b>					
722.1	Residential	\$ 1,179,159	\$ 1,175,350	\$ 3,809	0.32%
722.2	Commercial	468,073	457,155	10,918	2.39%
722.3	Industrial	33,202	33,530	(328)	-0.98%
722.4	Public authority	1,855,017	2,079,066	(224,049)	-10.78%
	Total Metered Revenue	3,535,451	3,745,101	(209,650)	-5.60%
<b>Other</b>					
722	Sale of equipment	-	-	-	0.00%
725	Other sewerage services	153,400	133,500	19,900	14.91%
731	Forfeited discounts	2,300	3,800	(1,500)	-39.47%
735	Miscellaneous operating revenues	151,152	151,160	(8)	-0.01%
	Total Operating Revenues	3,842,303	4,033,561	(191,258)	-4.74%
<b>OPERATING EXPENSES</b>					
<b>Operation</b>					
820	Supervision and labor	62,390	146,400	(84,010)	-57.38%
821	Power for pumping	386,626	361,206	25,420	7.04%
823	Chemicals	238,100	262,000	(23,900)	-9.12%
827	Operating supplies	83,900	81,452	2,448	3.01%
828	Laboratory labor	68,964	74,663	(5,699)	-7.63%
829	Laboratory supplies	44,642	51,046	(6,404)	-12.55%
	Total Operating	884,622	976,767	(92,145)	-9.43%
<b>Maintenance</b>					
831	Sewage collection system	161,204	143,452	17,752	12.37%
832	Pumping equipment	6,617	7,902	(1,285)	-16.26%
833	Treatment plant equipment	256,832	241,008	15,824	6.57%
834	General plant	178,042	177,610	432	0.24%
	Total Maintenance	602,695	569,972	32,723	5.74%
<b>Customer Accounts Expenses</b>					
840	Accounting and collecting	140,273	154,080	(13,807)	-8.96%
842	Meter reading	9,109	8,675	434	5.00%
	Total Customer Accounts	149,382	162,755	(13,373)	-8.22%
<b>Administrative and General Expenses</b>					
850	General office salaries	74,337	67,470	6,867	10.18%
851	General office supplies	65,644	91,860	(26,216)	-28.54%
852	Outside services	54,115	90,738	(36,622)	-40.36%
853	Property insurance	66,843	62,272	4,571	7.34%
854	Employee pensions and benefits	257,649	247,005	10,644	4.31%
856	Miscellaneous general	46,646	35,240	11,406	32.37%
	Total Administrative and General	565,235	594,585	(29,350)	-4.94%
	<b>Total Operation and Maintenance Expense</b>	2,201,934	2,304,079	(102,145)	-4.43%
403	Depreciation	1,775,815	1,781,463	(5,648)	-0.32%
	<b>TOTAL EXPENSES</b>	3,977,749	4,085,542	(107,793)	-2.64%
	<b>OPERATING INCOME</b>	\$ (135,446)	\$ (51,981)	\$ (83,465)	160.57%

**Waupun Utilities**  
2026 Budget - Sewer  
Expenses

Account Number		Actual 2022	Actual 2023	Actual 2024	3 yr. Average	YTD 7/31/2025	Budget 2025	Budget 2026	Budget Notes / Source
<b>Operating Expenses</b>									
820	Supervision and labor	\$ 143,891	\$ 133,683	\$ 125,073	\$ 134,216	\$ 69,889	\$ 146,400	\$ 62,390	Separate Analysis
821	Power for pumping	152,566	235,989	294,880	227,812	198,709	361,206	386,626	Separate Analysis - Add'l greenhouse lighting
823	Chemicals	130,475	213,743	105,693	149,970	106,489	262,000	238,100	Separate Analysis
827	Operating supplies	37,458	37,447	33,375	36,093	28,355	81,452	83,900	2025 Budget with inflation
828	Laboratory labor	53,440	62,053	70,312	61,935	38,654	74,663	68,964	Annualized YTD 7/25 with inflation
829	Laboratory supplies	18,177	30,851	48,890	32,639	25,283	51,046	44,642	Annualized YTD 7/25 with inflation
	Total Operating	536,007	713,766	678,223	642,665	467,379	976,767	884,622	
<b>Maintenance Expenses</b>									
831	Sewage collection system	156,735	149,839	165,869	157,481	90,849	143,452	161,204	Annualized YTD 7/25 with inflation
832	Pumping equipment	8,350	9,823	11,052	9,742	3,730	7,902	6,617	Annualized YTD 7/25 with inflation
833	Treatment plant and equipment	154,026	157,926	174,098	162,017	113,207	241,008	256,832	Annualized YTD 7/25 with inflation
834	General plant	128,558	177,181	212,830	172,856	71,261	177,610	178,042	3 yr. avg. with inflation
	Total Maintenance	447,669	494,769	563,849	502,096	279,046	569,972	602,695	
<b>Customer Accounts Expenses</b>									
840	Accounting and collecting	137,612	138,497	149,154	141,754	78,930	154,080	140,273	Annualized YTD 7/25 with inflation
842	Meter reading	6,334	7,108	7,863	7,102	3,593	8,675	9,109	WPPI provided estimates for 2026
	Total Customer Accounts	143,946	145,605	157,017	148,856	82,523	162,755	149,382	
<b>Administrative and General Expenses</b>									
850	Administrative and general salaries	53,293	55,211	57,855	55,453	37,528	67,470	74,337	Separate analysis
851	General office supplies	54,240	73,078	63,879	63,732	50,259	61,860	65,644	3 yr. avg. with inflation
852	Outside services	43,521	37,409	75,460	52,130	44,843	90,738	54,115	Separate analysis
853	Insurance	34,207	41,286	60,404	45,299	35,441	62,272	66,843	Separate analysis
854	Employee pensions and benefits	223,666	247,747	231,993	234,469	146,133	247,005	257,649	Separate Analysis, excludes GASB 68 & 75
856	Miscellaneous general	32,594	35,177	72,167	46,646	31,633	35,240	46,646	3 yr. avg. with inflation
	Total Administrative and General	441,521	489,908	561,758	497,729	345,837	564,585	565,235	
	<b>Total Operation and Maintenance</b>	<b>1,569,143</b>	<b>1,844,048</b>	<b>1,960,847</b>	<b>1,791,346</b>	<b>1,174,786</b>	<b>2,274,079</b>	<b>2,201,934</b>	
403	Depreciation	700,497	715,815	1,043,800	820,037	1,043,851	1,753,458	1,775,815	Separate analysis
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 2,269,640</b>	<b>\$ 2,559,863</b>	<b>\$ 3,004,647</b>	<b>\$ 2,611,383</b>	<b>\$ 2,218,636</b>	<b>\$ 4,027,537</b>	<b>\$ 3,977,749</b>	

**Waupun Utilities**

2026 Budget - Sewer

Plant Additions and Construction

			Proposed Budget	
<u>Plant Additions:</u>				
Item	Building	Utility Allocation		
Shaler Lift Station Pump Replcmnt.			\$	30,000 ER
Roof Replacement	Blower Bldg #15			50,000
Digester Mixing Pump	Digester Bldg #80			17,000 ER
Nonpotable System Replacement	Belt Press Bldg #			160,000
Flow Meter Replacements	Collection			5,000
HVAC Phase 3 - Admin Bldg	Admin Bldg	(E-40%,W-30%,S-30%)		9,000
Admin Building Upgrades - Windows	Admin Bldg	(E-40%,W-30%,S-30%)		6,300
Admin Building - Roof Replacement	Admin Bldg	(E-40%,W-30%,S-30%)		36,000
Pick-up Truck Replacment - 1/2 ton (Unit #11)	Admin Bldg	(E-50%,W-25%,S-25%)		10,750
Sterling Dump Truck #28 Box Replcmnt.	Admin Bldg	(E/W/S = 1/3 Each)		13,300
Total Plant Additions			\$	<u>337,350</u>
<u>Construction:</u>				
Mill St. to Madison St. Alleyway Replacements			\$	97,370
Sewer main CIPP lining				85,000
Total Construction			\$	<u>182,370</u>
Total Plant Additions and Construction			\$	<u>519,720</u>

*ER - Denotes Plant Addition is eligible to be funded through Equipment Replacement fund reserves*



## Resolution for Inclusion Under the Income Continuation Insurance Plan

Wisconsin Department  
of Employee Trust Funds  
PO Box 7931  
Madison WI 53707-7931  
1-877-533-5020 (toll free)  
Fax 608-267-4549  
etf.wi.gov

RESOLVED, by the WAUPUN COMMON COUNCIL of the  
(Governing Body)  
CITY of WAUPUN  
(Employer Legal Name)

that pursuant to the provisions of Section 40.61 of the Wisconsin Statutes,  
WAUPUN COMMON COUNCIL hereby determines to offer the Income Continuation Insurance Plan  
(Governing Body)

to eligible personnel through the program of the State of Wisconsin Group Insurance Board, and agrees to  
abide by the terms of the plan as set forth in the contract between the Group Insurance Board and the  
Administrator.

The resolution shall be effective on the later of the 1<sup>st</sup> of the month on or after 90 days following its receipt at  
the Department of Employee Trust Funds, or

01/01/2026

\_\_\_\_\_; and  
(specify a later effective date, 1<sup>st</sup> of month only)

The proper officers are herewith authorized and directed to take all actions and make salary deductions for  
premiums and submit payments required by the State of Wisconsin Group Insurance Board to provide such  
Income Continuation Insurance.

Employers are required to pay a *minimum* contribution, which is equal to the gross premium for the 180-day  
elimination period. Employers may choose to contribute more to employees' premiums to an amount equal to  
the gross premium for a *shorter* elimination period. As elimination periods become shorter, the premium cost  
increases.

An employee can choose a shorter elimination period than that offered by their employer, and pay the  
difference in cost between their choice and the elimination period the employer for which the employer has  
elected to pay the gross premium.

For example, if an employer elects to pay for the full 90-day elimination period, = their employees will not have  
out-of-pocket premiums unless the employee elects the 60-day or 30-day elimination period. If the employee  
elected a shorter elimination period, the employee will pay the premium difference between that and the 90-  
day elimination period.

**Elect one elimination period that your employer will pay the gross ICI premium for:**

- ☐ 30-day elimination period    ☐ 60-day elimination period  
☐ 90-day elimination period    ☐ 120-day elimination period  
☒ 180-day elimination period (*required minimum contribution*)

**Complete the Certification on the next page.**





**Certification**

I hereby certify that the foregoing resolution is a true, correct and complete copy of the resolution duly and regularly passed by the above governing body on the 30TH day of SEPTEMBER 2025 and that said resolution has not been repealed or amended, and is now in full force and effect.

Dated this 30TH day of SEPTEMBER, 2025.

39-6005646

Federal tax identification number (FEIN/TIN)

69-036-1027-000

ETF employer identification number

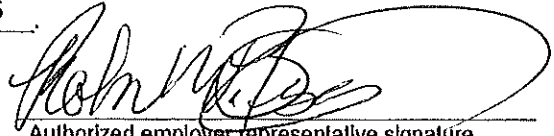
Number of eligible employees 65

Dodge

Employer county

angie@cityofwaupunwi.gov

Employer benefit contact email address



Authorized employer representative signature

ROHN W. BISHOP

Authorized employer representative printed name

MAYOR

Authorized representative title

201 E MAIN ST., WAUPUN WI 53963

Mailing address

Submit completed form to ETF at [ETFSMBESSNewEmployer@etf.wi.gov](mailto:ETFSMBESSNewEmployer@etf.wi.gov) or fax to 608-267-4549.

For ETF use only - EFFECTIVE DATE OF COVERAGE ENTERED BY ETF: