



## **AGENDA**

Utility Commission Meeting  
Waupun Utilities – 817 S Madison St.  
Waupun, WI P.O. Box 431  
Monday, November 09, 2020 AT 4:00 PM

The Waupun Utilities Commission will meet virtually at 4:00 pm on November 9, 2020, via Zoom. The public may access the conference meeting online or by phone. Instructions to join the meeting are provided below:

1. Join Zoom Meeting  
<https://us02web.zoom.us/j/81188100872?pwd=c3hsS0RhUGU4WUJ0aHpyS3VpT0REdz09>  
Meeting ID: 811 8810 0872 Password: 935253
2. By phone  
+1 312 626 6799 Meeting ID: 811 8810 0872

### **CALL TO ORDER**

### **ROLL CALL OF COMMISSIONERS**

### **APPROVAL OF PREVIOUS MEETING MINUTES**

1. October 12, 2020 Meeting Minutes

### **APPROVAL OF PAYMENT - PREVIOUS MONTHS BILLS**

2. 10-2020 Accounts Payable

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

3. Finance Director Report

### **GM REPORT / OPERATIONS REPORT**

4. General Manager Report
5. Water and Wastewater Report

### **APPEARANCE BY VISITORS**

## **AGENDA**

6. Review / Approve 2021 Budget
7. Review / Approve Amendment to Owner-Engineer Agreement Amendment No. 3 Between Waupun Utilities and Applied Technologies, Inc.

### **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, October 12, 2020**

The virtual and teleconference meeting was called to order by President Heeringa at 4:03 p.m.

Commissioners Gerritson, Heeringa, Homan, Kaczmariski, Thurmer and Westphal were present. Mayor Nickel was present. Commissioner Mielke was absent with notice.

Motion made by Thurmer, seconded by Gerritson and unanimously carried, to approve minutes from the September 14, 2020 meeting.

On motion by Thurmer, seconded by Westphal and unanimously carried, bills for month of September 2020 were approved as presented.

On motion by Gerritson, seconded by Kaczmariski and unanimously carried, year-to-date financial reports through August 2020 were approved as presented. Electric operating income was \$208,400 or \$122,800 above budget from lower power costs and the reduction in distribution expenses. Water operating income was \$471,800 or \$36,900 above budget due to fewer project and material requirements during the COVID-19 period. Sewer operating income was \$292,700 or \$88,400 above budget on strong public authority revenues and lower WWTP maintenance costs.

General Manager Brooks reported on an outage and status of projects. Comtech Substation Feeder #1 relocation is in progress with crews working to move the overhead 3 phase line, place conduit along river, and installation of new primary cable.

General Manager Brooks reported Treatment Facilities and Operations Superintendent Steve Schramm is being awarded "WWOA Southern District 2020 Operator of the Year." General Manager, Finance Director, Commissioners, & Mayor passed along their congratulations and kind words to Superintendent Schramm. Superintendent Schramm said that it is a team effort with his staff in achieving this award. Waupun Utilities recently earned the designation of "Smart Energy Provider" from the American Public Power Association for demonstrating practices of smart energy, energy efficiency programs, environmental and sustainability initiatives and positive customer experience. The electronics recycling event was a success collecting a total of 43,743 lbs. in recyclables. In honor of Public Power Week 2020, a door prize drawing is being held for eligible customers to win bill credits and Waupun Area Chamber of Commerce certificates.

Treatment Facilities and Operations Superintendent Schramm reported the water treatment facility is performing well. Treatment facilities staff and water/sewer crew have been working on cleaning of digesters to remove grit and debris buildup. Wastewater staff continued routine system maintenance throughout the month.

Finance Director Stanek presented the 2021 budget draft summaries for review. The overall budget is forecasted to increase \$17.1 million compared to 2020 budget amounts due to two partial street reconstruction projects scheduled in 2021 and commencement of the wastewater treatment plant construction upgrades. Significant capital expenditures include phase two of the Madison Street reconstruction, phase one of Rock/Newton Street reconstruction, replacement of the vector truck, Harris lift station retrofit and construction costs associated with the WWTP upgrade. The WWTP upgrades will be financed through USDA loan proceeds and the remainder of the capital budget will be financed with cash reserves. All other capital additions and expenses are routine in nature. The proposed overall budget would use \$1,123,100 in sewer cash reserves, use \$518,200 in water cash reserve and add \$95,300 to electric cash reserves. Staff will prepare the final budget in substantially the same form with modification to the presented wage adjustment to mirror the City of Waupun's agreed upon raise percentage as approved by the Common Council.

Discussion was held regarding the 2020 Tax Roll process for unpaid delinquent accounts. Wisconsin state statutes allow utilities to place unpaid debt to the current year property taxes. Unpaid balances are up compared to prior years due to utilities' inability to disconnect for non-payment due to the COVID-19 pandemic and the extended moratorium put in place by the Public Service Commission of Wisconsin. Notice will be given by October 15<sup>th</sup> to owner and tenant of property in which utility service has been provided prior to October 1<sup>st</sup> for the amount due in arrears. If the amount due is not paid before November 1<sup>st</sup>, a penalty of 10% of the amount of arrears will be added. If the arrears plus any added penalty are not paid by November 15<sup>th</sup>, the arrears and penalty will be levied as a tax against the lot or parcel of real estate to which utility service was provided.

On motion by Kaczmariski, seconded by Homan and unanimously carried, the amendment to the Waupun Utilities COVID-19 Policy was approved. Employees will be given up to 80 hours of paid time off due to COVID-19 in the event the need would arise through the end of December 2020. This update is consistent with the City of Waupun's COVID-19 Policy revision approved by the Common Council.

Motion made by Westphal, seconded by Thurmer and unanimously carried, the signatory delegation authorization to provide General Manager, or his designee, authorization to execute documents necessary to carry out USDA agreement terms for the Wastewater Treatment Plant project was approved. Signatory authority for this project was previously limited to only Mayor Nickel.

On motion by Homan, seconded by Thurmer and unanimously carried, meeting was adjourned at 6:05 p.m.

The next commission meeting is scheduled on November 9, 2020, at 4:00 p.m.

Jen Benson  
Office & Customer Service Lead

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
<b>ADVANCED DISPOSAL</b>							
720	E10001445938	SANITARY CHRGS/MAIN OFFC BLDG	09/30/2020	169.07	169.07	46320	10/09/2020
	E10001445938	SANITARY CHRGS/MAIN OFFC BLDG	09/30/2020	126.80	126.80	46320	10/09/2020
	E10001445938	SANITARY CHRGS/MAIN OFFC BLDG	09/30/2020	126.80	126.80	46320	10/09/2020
	E10001446547	SANITARY CHRGS FOR WWTP	09/30/2020	1,750.22	1,750.22	46320	10/09/2020
Total ADVANCED DISPOSAL:				2,172.89	2,172.89		
<b>AIRGAS USA INC</b>							
855	9106019639	NITROGEN-TRANSFORMER @ SUBSTATION	10/30/2020	117.95	117.95	46362	10/30/2020
	9973968900	ACETYLENE/OXYGEN/NITROGEN	09/30/2020	23.35	23.35	46321	10/09/2020
	9973968900	ACETYLENE/OXYGEN/NITROGEN	09/30/2020	23.35	23.35	46321	10/09/2020
	9973968900	ACETYLENE/OXYGEN/NITROGEN	09/30/2020	23.36	23.36	46321	10/09/2020
Total AIRGAS USA INC:				188.01	188.01		
<b>ALLIANT ENERGY</b>							
900	183035-10022020	Gas Utility for Water Plant	10/02/2020	224.34	224.34	46322	10/09/2020
	437000-09302020	GAS UTIL BILL FOR SWG PLNT	09/30/2020	337.61	337.61	46322	10/09/2020
	590516-09302020	Split Distribution - Main Bldg	09/30/2020	3.66	3.66	46322	10/09/2020
	590516-09302020	Split Distribution - Main Bldg	09/30/2020	2.93	2.93	46322	10/09/2020
	590516-09302020	Split Distribution - Main Bldg	09/30/2020	2.93	2.93	46322	10/09/2020
	590516-09302020	Split Distribution - Main Bldg	09/30/2020	19.76	19.76	46322	10/09/2020
	590516-09302020	Split Distribution - Main Bldg	09/30/2020	19.76	19.76	46322	10/09/2020
	590516-09302020	Split Distribution - Main Bldg	09/30/2020	19.76	19.76	46322	10/09/2020
	590516-09302020	Split Distribution - Main Bldg	09/30/2020	1.46	1.46	46322	10/09/2020
	590516-09302020	Split Distribution - Main Bldg	09/30/2020	1.46	1.46	46322	10/09/2020
	590516-09302020	Split Distribution - Main Bldg	09/30/2020	1.47	1.47	46322	10/09/2020
	80105-10192020	GAS UTILITY FOR WELLHOUSE #5	10/19/2020	15.54	15.54	46363	10/30/2020
	931084-10012020	GAS UTIL @ WWTP GARAGE	10/01/2020	177.01	177.01	46322	10/09/2020
Total ALLIANT ENERGY:				827.69	827.69		
<b>AMAZON CAPITAL SERVICES</b>							
1015	112-5190793-20642	WWTP garage door openers	09/11/2020	53.90	53.90	46364	10/30/2020
	1R9W-M1V6-WV7Y	SERVER UPGRADE	10/16/2020	544.10	544.10	46364	10/30/2020
	1R9W-M1V6-WV7Y	SERVER UPGRADE	10/16/2020	212.20	212.20	46364	10/30/2020
	1R9W-M1V6-WV7Y	SERVER UPGRADE	10/16/2020	168.67	168.67	46364	10/30/2020
	1R9W-M1V6-WV7Y	SERVER UPGRADE	10/16/2020	163.23	163.23	46364	10/30/2020
	1Y49-HPVX-QY16	WWTP Coupler	10/10/2020	21.35	21.35	46364	10/30/2020
Total AMAZON CAPITAL SERVICES:				1,163.45	1,163.45		
<b>AMERICAN MESSAGING</b>							
1090	U1850424UJ	PAGER FOR ELEC DEPT ON-CALL	10/01/2020	36.42	36.42	46323	10/09/2020
Total AMERICAN MESSAGING:				36.42	36.42		
<b>AMERICAN PUBLIC POWER ASSOC.</b>							
1100	357725	eRELIABILITY TRACKER - RENEWAL	10/15/2020	252.00	252.00	46365	10/30/2020
Total AMERICAN PUBLIC POWER ASSOC.:				252.00	252.00		
<b>APPLIED TECHNOLOGIES</b>							
1340	34936	ABNR Upgrades	10/08/2020	11,570.00	11,570.00	46366	10/30/2020

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total APPLIED TECHNOLOGIES:				11,570.00	11,570.00		
<b>BATTERIES PLUS #504</b>							
2480	P31971441	Office Batteries	10/08/2020	11.70	11.70	46367	10/30/2020
	P31971441	Office Batteries	10/08/2020	9.30	9.30	46367	10/30/2020
	P31971441	Office Batteries	10/08/2020	9.00	9.00	46367	10/30/2020
	P31971441	Electric Locator Batteries	10/08/2020	68.16	68.16	46367	10/30/2020
Total BATTERIES PLUS #504:				98.16	98.16		
<b>BLACKSTONE TECHNOLOGIES LLC</b>							
3105	201437	BST-360 High Performance Patch Mix	10/19/2020	335.92	335.92	46368	10/30/2020
	201437	BST-360 High Performance Patch Mix	10/19/2020	167.96	167.96	46368	10/30/2020
	201437	BST-360 High Performance Patch Mix	10/19/2020	167.96	167.96	46368	10/30/2020
Total BLACKSTONE TECHNOLOGIES LLC:				671.84	671.84		
<b>BORDER STATES ELECTRIC SUPPLY</b>							
3300	920768530	PLATES	09/29/2020	470.05	470.05	46324	10/09/2020
	920875412	2" PETROFLEX CONDUIT	10/15/2020	1,035.00	1,035.00	46369	10/30/2020
	920900764	200 AMP FUSED ELBOWS	10/20/2020	880.00	880.00	46369	10/30/2020
	920900764	ELBOW FUSE	10/20/2020	576.84	576.84	46369	10/30/2020
	920900764	ELBOW FUSE Shorting Bar Kit	10/20/2020	423.85	423.85	46369	10/30/2020
	920954750	TRANSFORMER BAR COVERED	10/28/2020	211.48	211.48	46369	10/30/2020
Total BORDER STATES ELECTRIC SUPPLY:				3,597.22	3,597.22		
<b>BROOKS SHOES &amp; REPAIR</b>							
3550	34700	SAFETY BOOTS for Ben Smith	09/11/2020	175.00	175.00	46325	10/09/2020
Total BROOKS SHOES & REPAIR:				175.00	175.00		
<b>C &amp; M HYDRAULIC TOOL SUPPLY IN</b>							
5150	169663-IN	PARTS FOR HYDRAULIC PRESS	10/23/2020	879.50	879.50	46370	10/30/2020
Total C & M HYDRAULIC TOOL SUPPLY IN:				879.50	879.50		
<b>CAPITAL NEWSPAPERS</b>							
5450	17463	MTHLY COMMISSION MTG MINUTES	09/26/2020	28.36	28.36	46326	10/09/2020
	17463	MTHLY COMMISSION MTG MINUTES	09/26/2020	22.55	22.55	46326	10/09/2020
	17463	MTHLY COMMISSION MTG MINUTES	09/26/2020	21.82	21.82	46326	10/09/2020
Total CAPITAL NEWSPAPERS:				72.73	72.73		
<b>CINTAS FIRE 636525</b>							
5880	0F37558399	Fire Ext Inspection & Repairs	10/15/2020	99.40	99.40	46371	10/30/2020
	0F37558399	Fire Ext Inspection & Repairs	10/15/2020	55.22	55.22	46371	10/30/2020
	0F37558399	Fire Ext Inspection & Repair	10/15/2020	66.28	66.28	46371	10/30/2020
	0F3755840	ANNL MAINT - FIRE EXTINGUISHERS - WTR PLT	10/15/2020	76.10	76.10	46371	10/30/2020
Total CINTAS FIRE 636525:				297.00	297.00		
<b>CORE &amp; MAIN LP</b>							
6310	N133393	Water Meters	10/07/2020	760.55	760.55	46372	10/30/2020

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total CORE & MAIN LP:				760.55	760.55		
<b>DeVries Welding LLC</b>							
7100	I20-1231	Unit 26 Repair	09/30/2020	30.00	30.00	46327	10/09/2020
Total DeVries Welding LLC:				30.00	30.00		
<b>DIGGERS HOTLINE INC.</b>							
7300	200 9 31801	MONTHLY LOCATE TICKET CHRGS	09/30/2020	142.68	142.68	46328	10/09/2020
Total DIGGERS HOTLINE INC.:				142.68	142.68		
<b>DRYDON EQUIPMENT INC.</b>							
7740	42820	WWTP Repair Parts	10/16/2020	427.52	427.52	46373	10/30/2020
Total DRYDON EQUIPMENT INC.:				427.52	427.52		
<b>FARM &amp; HOME SUPPLY</b>							
9200	475905-SEPT 2020	MISCELLANEOUS ITEMS	09/30/2020	47.15	47.15	46329	10/09/2020
	475905-SEPT 2020	MISCELLANEOUS ITEMS	09/30/2020	58.31	58.31	46329	10/09/2020
	475905-SEPT 2020	MISCELLANEOUS ITEMS	09/30/2020	58.32	58.32	46329	10/09/2020
	475905-SEPT 2020	MISCELLANEOUS ITEMS	09/30/2020	26.90	26.90	46329	10/09/2020
	475905-SEPT 2020	MISCELLANEOUS ITEMS	09/30/2020	21.38	21.38	46329	10/09/2020
	475905-SEPT 2020	MISCELLANEOUS ITEMS	09/30/2020	20.70	20.70	46329	10/09/2020
	475905-SEPT 2020	MISCELLANEOUS ITEMS	09/30/2020	55.11	55.11	46329	10/09/2020
	475905-SEPT 2020	2" x 1 1/2" Galvanize Bushing	09/30/2020	34.95	34.95	46329	10/09/2020
	475905-SEPT 2020	MISCELLANEOUS ITEMS	09/30/2020	34.99	34.99	46329	10/09/2020
	475905-SEPT 2020	MISCELLANEOUS ITEMS	09/30/2020	64.71	64.71	46329	10/09/2020
	475905-SEPT 2020	MISCELLANEOUS ITEMS	09/30/2020	9.74	9.74	46329	10/09/2020
	475905-SEPT 2020	MISCELLANEOUS ITEMS	09/30/2020	7.74	7.74	46329	10/09/2020
	475905-SEPT 2020	MISCELLANEOUS ITEMS	09/30/2020	7.51	7.51	46329	10/09/2020
Total FARM & HOME SUPPLY:				447.51	447.51		
<b>FARMERS ELEVATOR CORP LTD</b>							
9300	114402	Lawn Seed	10/15/2020	135.00	135.00	46374	10/30/2020
Total FARMERS ELEVATOR CORP LTD:				135.00	135.00		
<b>FERGUSON WATERWORKS #1476</b>							
9480	311778	12" Mega Lugs	09/08/2020	160.00	160.00	46330	10/09/2020
	311778	12" MJ Gasket	09/08/2020	10.80	10.80	46330	10/09/2020
	311778	12" Valve Box Adapter #6 Waterous	09/08/2020	84.00	84.00	46330	10/09/2020
	311778	Repair Couplings with Threads 6	09/08/2020	175.00	175.00	46330	10/09/2020
	311778	1-1/4 CI Curb Box Lid with Plug	09/08/2020	67.50	67.50	46330	10/09/2020
	311778	3/4" x 100ft K Soft Copper Tube	09/08/2020	302.00	302.00	46330	10/09/2020
	311778	1" x 100ft K Soft Copper Tube	09/08/2020	402.00	402.00	46330	10/09/2020
	311778-1	12 DI MJ RW or Gate Valve L/A	10/01/2020	1,815.00	1,815.00	46330	10/09/2020
	311778-1	1-1/4 Repair Top with Plug	10/01/2020	262.50	262.50	46330	10/09/2020
	311778-1	LF 2" CC x Comp Ball Corp ST	10/01/2020	243.50	243.50	46330	10/09/2020
	315149	TYLER Valve Box Lid Water Dom	10/21/2020	130.00	130.00	46375	10/30/2020
	315149	8" & 10" Valve Box - Top Dome	10/21/2020	360.00	360.00	46375	10/30/2020
	315587	Locators 95C & 95D	10/07/2020	800.00	800.00	46375	10/30/2020
	315587	Locators 95C & 95D	10/07/2020	800.00	800.00	46375	10/30/2020
	315588	Locator #95E	10/07/2020	400.00	400.00	46375	10/30/2020
	315588	Locator #95E	10/07/2020	400.00	400.00	46375	10/30/2020

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	315773	1-1/4 CI Curb Box Lid with Plug	10/08/2020	67.50	67.50	46375	10/30/2020
Total FERGUSON WATERWORKS #1476:				6,479.80	6,479.80		
<b>GERRITSON, DAVID</b>							
11220	3RD QRT 2020	COMMISSIONER'S QTRLY SALARY	10/01/2020	38.00	38.00	46331	10/09/2020
	3RD QRT 2020	COMMISSIONER'S QTRLY SALARY	10/01/2020	31.00	31.00	46331	10/09/2020
	3RD QRT 2020	COMMISSIONER'S QTRLY SALARY	10/01/2020	31.00	31.00	46331	10/09/2020
Total GERRITSON, DAVID:				100.00	100.00		
<b>GRAINGER</b>							
11400	9688421404	Water Plant Solenoid	10/19/2020	147.37	147.37	46376	10/30/2020
Total GRAINGER:				147.37	147.37		
<b>HAWKINS INC</b>							
12200	4812435	Chemical Tubing	10/13/2020	87.56	87.56	46377	10/30/2020
	4818578	Chemical Tubing-Ejector	10/22/2020	490.37	490.37	46377	10/30/2020
Total HAWKINS INC:				577.93	577.93		
<b>HEERINGA, JOE</b>							
12330	3RD QRT 2020	COMMISSIONERS QTRLY SALARY	10/01/2020	52.25	52.25	46332	10/09/2020
	3RD QRT 2020	COMMISSIONERS QTRLY SALARY	10/01/2020	42.63	42.63	46332	10/09/2020
	3RD QRT 2020	COMMISSIONERS QTRLY SALARY	10/01/2020	42.62	42.62	46332	10/09/2020
Total HEERINGA, JOE:				137.50	137.50		
<b>HOMAN, JEFF</b>							
12830	3RD QRT 2020	QTRLY COMMISSION SALARY	10/01/2020	38.00	38.00	46333	10/09/2020
	3RD QRT 2020	QTRLY COMMISSION SALARY	10/01/2020	31.00	31.00	46333	10/09/2020
	3RD QRT 2020	QTRLY COMMISSION SALARY	10/01/2020	31.00	31.00	46333	10/09/2020
Total HOMAN, JEFF:				100.00	100.00		
<b>HYDROCORP INC.</b>							
13985	59023-IN	CROSS CONNECTION CONTROL PROG	09/30/2020	2,252.00	2,252.00	46334	10/09/2020
Total HYDROCORP INC.:				2,252.00	2,252.00		
<b>INFOSEND INC</b>							
14490	179384	BILL PRINT & POSTAGE	09/30/2020	1,013.57	1,013.57	46378	10/30/2020
	179384	BILL PRINT & POSTAGE	09/30/2020	805.66	805.66	46378	10/30/2020
	179384	BILL PRINT & POSTAGE	09/30/2020	779.66	779.66	46378	10/30/2020
Total INFOSEND INC:				2,598.89	2,598.89		
<b>INTEGRATED COMMUNICATIONS SERV</b>							
14650	201001451101	TELEPHONE ANSWERING SERV-AFT	10/05/2020	89.55	89.55	46379	10/30/2020
	201001451101	TELEPHONE ANSWERING SERV-AFT	10/05/2020	71.18	71.18	46379	10/30/2020
	201001451101	TELEPHONE ANSWERING SERV-AFT	10/05/2020	68.89	68.89	46379	10/30/2020
Total INTEGRATED COMMUNICATIONS SERV:				229.62	229.62		
<b>ITU ABSORB TECH INC.</b>							
14950	7567759	SHOP TOWELS FOR WWTP	10/16/2020	23.66	23.66	46380	10/30/2020

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	7567762	SHOP TOWELS MTHLY RENTAL FEE	10/16/2020	12.85	12.85	46380	10/30/2020
	7567762	SHOP TOWELS MTHLY RENTAL FEE	10/16/2020	12.85	12.85	46380	10/30/2020
	7567762	SHOP TOWELS MTHLY RENTAL FEE	10/16/2020	12.85	12.85	46380	10/30/2020
Total ITU ABSORB TECH INC.:				62.21	62.21		
<b>J &amp; H CONTROLS INC</b>							
16000	10000022228	BUILDING MAINTENANCE MTHLY CHR	09/16/2020	179.20	179.20	46335	10/09/2020
	10000022228	BUILDING MAINTENANCE MTHLY CHR	09/16/2020	134.40	134.40	46335	10/09/2020
	10000022228	BUILDING MAINT MTHLY CHR	09/16/2020	134.40	134.40	46335	10/09/2020
	10000022332	BUILDING MAINT MTHLY CHR	10/19/2020	334.00	334.00	46381	10/30/2020
Total J & H CONTROLS INC:				782.00	782.00		
<b>KEMIRA WATER SOLUTIONS INC.</b>							
17513	9017689727	FERROUS CHLORIDE	10/08/2020	3,292.94	3,292.94	46382	10/30/2020
Total KEMIRA WATER SOLUTIONS INC.:				3,292.94	3,292.94		
<b>MARC</b>							
19850	714297-IN	17" Buff Pad	10/09/2020	49.27	49.27	46383	10/30/2020
Total MARC:				49.27	49.27		
<b>METLIFE SBC</b>							
23230	TS05980868-OCT 2	LONG TERM DISABILITY PREM	10/01/2020	441.32	441.32	46336	10/09/2020
	TS05980868-OCT 2	SHORT TERM DISABILITY PREM	10/01/2020	281.29	281.29	46336	10/09/2020
Total METLIFE SBC:				722.61	722.61		
<b>MEUW</b>							
23500	101520-28	SAFETY GROUP PROGRAM COST	10/15/2020	2,388.75	2,388.75	46384	10/30/2020
	101520-28	SAFETY GROUP PROGRAM COST	10/15/2020	1,898.75	1,898.75	46384	10/30/2020
	101520-28	SAFETY GROUP PROGRAM COST	10/15/2020	1,837.50	1,837.50	46384	10/30/2020
Total MEUW:				6,125.00	6,125.00		
<b>MILTON PROPANE INC</b>							
25000	T445197	Small tank of Propane for Elec Tools	10/02/2020	3.36	3.36	46385	10/30/2020
Total MILTON PROPANE INC:				3.36	3.36		
<b>SECURIAN FINANCIAL GROUP INC</b>							
25200	2832L-1027-NOV 2	BASIC GROUP LIFE INS PREMIUM	10/01/2020	269.50	269.50	46342	10/09/2020
	2832L-1027-NOV 2	EMPLOYER CONTRIBUTION 20%	10/01/2020	12.57	12.57	46342	10/09/2020
	2832L-1027-NOV 2	EMPLOYER CONTRIBUTION 20%	10/01/2020	9.99	9.99	46342	10/09/2020
	2832L-1027-NOV 2	EMPLOYER CONTRIBUTION 20%	10/01/2020	9.68	9.68	46342	10/09/2020
Total SECURIAN FINANCIAL GROUP INC:				301.74	301.74		
<b>NAPA AUTO PARTS</b>							
30900	291072	Unit #114- Filter and Plug	10/08/2020	24.04	24.04	46386	10/30/2020
	291421	Unit #76 Belt	10/13/2020	7.49	7.49	46386	10/30/2020
	291433	Unit #76 Belt	10/13/2020	7.49	7.49	46386	10/30/2020
	292237	WWTP Belts	10/21/2020	54.96	54.96	46386	10/30/2020



Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total NAPA AUTO PARTS:				93.98	93.98		
<b>NATIONAL FIRE SAFETY COUNCIL</b>							
31620	2020 FIREPUP	Community Recharge Funds-FIREPUP	10/01/2020	120.00	120.00	46337	10/09/2020
Total NATIONAL FIRE SAFETY COUNCIL:				120.00	120.00		
<b>OSHKOSH OFFICE SYSTEMS</b>							
39000	AR55609	MTHLY CLICK COUNTS	10/01/2020	31.88	31.88	46338	10/09/2020
	AR55609	MTHLY CLICK COUNTS	10/01/2020	25.34	25.34	46338	10/09/2020
	AR55609	MTHLY CLICK COUNTS	10/01/2020	24.53	24.53	46338	10/09/2020
Total OSHKOSH OFFICE SYSTEMS:				81.75	81.75		
<b>PIGGLY WIGGLY</b>							
41200	9137	Training Breakfast	10/21/2020	6.37	6.37	46387	10/30/2020
	9137	Training Breakfast	10/21/2020	5.06	5.06	46387	10/30/2020
	9137	Training Breakfast	10/21/2020	4.92	4.92	46387	10/30/2020
Total PIGGLY WIGGLY:				16.35	16.35		
<b>POWER SYSTEM ENGINEERING INC</b>							
42800	9035049	GIS SUPPORT	10/06/2020	76.44	76.44	46339	10/09/2020
	9035049	GIS SUPPORT	10/06/2020	60.76	60.76	46339	10/09/2020
	9035049	GIS SUPPORT	10/06/2020	58.80	58.80	46339	10/09/2020
Total POWER SYSTEM ENGINEERING INC:				196.00	196.00		
<b>PUBLIC SERVICE COMMISSION OF W</b>							
44200	RA21-I-06290	Notice of Assessment	09/29/2020	10,484.61	10,484.61	46340	10/09/2020
	RA21-I-06290	Notice of Assessment	09/29/2020	2,651.47	2,651.47	46340	10/09/2020
Total PUBLIC SERVICE COMMISSION OF W:				13,136.08	13,136.08		
<b>QUALITY AGGREGATE LLC</b>							
44470	2725	3/4" Road gravel base	10/16/2020	100.75	100.75	46388	10/30/2020
	2725	3/4" Road gravel base	10/16/2020	50.37	50.37	46388	10/30/2020
	2725	3/4" Road gravel base	10/16/2020	50.38	50.38	46388	10/30/2020
Total QUALITY AGGREGATE LLC:				201.50	201.50		
<b>RENTALS PLUS</b>							
45900	RSA001923-1	Ditch Witch Rental	09/29/2020	1,660.00	1,660.00	46389	10/30/2020
	RSA001923-2	Ditch Witch Delivery	10/06/2020	400.00	400.00	46389	10/30/2020
Total RENTALS PLUS:				2,060.00	2,060.00		
<b>RESCO</b>							
46400	791242-01	DEADEND SHOE/ANGLE SHOE	10/28/2020	301.00	301.00	46390	10/30/2020
Total RESCO:				301.00	301.00		
<b>RUEKERT-MIELKE</b>							
49300	133624	WWTP SCADA Upgrade	09/29/2020	10,795.05	10,795.05	46341	10/09/2020
	133625	WATER SCADA Upgrade	09/29/2020	8,385.26	8,385.26	46341	10/09/2020

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total RUEKERT-MIELKE:				19,180.31	19,180.31		
<b>SEERA</b>							
51535	WAUPUN/SEPT 20	"WAUPUN" FOCUS PROGRAM FEE	09/30/2020	2,692.17	2,692.17	46343	10/09/2020
Total SEERA:				2,692.17	2,692.17		
<b>SPECTRUM BUSINESS</b>							
52500	33381101320	Internet Services	10/13/2020	82.84	82.84	46391	10/30/2020
	33381101320	Internet Services	10/13/2020	65.84	65.84	46391	10/30/2020
	33381101320	Internet Services	10/13/2020	63.72	63.72	46391	10/30/2020
	33381101320	Monthly Service Exp 1st & 2nd	10/13/2020	106.98	106.98	46391	10/30/2020
	33381101320	Mthly Service Exp 1st & 2nd Ln	10/13/2020	85.04	85.04	46391	10/30/2020
	33381101320	Mthly Service Exp 1st&2nd Line	10/13/2020	82.30	82.30	46391	10/30/2020
	33381101320	Water Plant Voice Serv	10/13/2020	79.98	79.98	46391	10/30/2020
	33381101320	WasteWater Voice Serv	10/13/2020	79.98	79.98	46391	10/30/2020
Total SPECTRUM BUSINESS:				646.68	646.68		
<b>SPEE-DEE</b>							
52600	4088906	SERVICE CHRG for WATER SAMPLES	10/05/2020	52.62	52.62	46392	10/30/2020
	4101927	SERVICE CHRG for WATER SAMPLES	10/19/2020	39.48	39.48	46392	10/30/2020
Total SPEE-DEE:				92.10	92.10		
<b>STATE INDUSTRIAL PRODUCTS</b>							
53200	901700671	FRESH DEFENSE	10/02/2020	183.12	183.12	46344	10/09/2020
Total STATE INDUSTRIAL PRODUCTS:				183.12	183.12		
<b>SUPERIOR CHEMICAL CORP</b>							
54200	280378	CLEANING SUPPLIES	09/30/2020	569.12	569.12	46345	10/09/2020
Total SUPERIOR CHEMICAL CORP:				569.12	569.12		
<b>TASC</b>							
55000	IN1857955	Admin Fees	10/01/2020	75.66	75.66	46346	10/09/2020
Total TASC:				75.66	75.66		
<b>THURMER, MIKE</b>							
56900	3RD QRT 2020	QTRLY COMMISSION SALARY	10/01/2020	38.00	38.00	46347	10/09/2020
	3RD QRT 2020	QTRLY COMMISSION SALARY	10/01/2020	31.00	31.00	46347	10/09/2020
	3RD QRT 2020	QTRLY COMMISSION SALARY	10/01/2020	31.00	31.00	46347	10/09/2020
Total THURMER, MIKE:				100.00	100.00		
<b>TIMECLOCK PLUS</b>							
57000	554280	PAYROLL TIME & ATTENDANCE	10/03/2020	19.50	19.50	46348	10/09/2020
	554280	PAYROLL TIME & ATTENDANCE	10/03/2020	14.00	14.00	46348	10/09/2020
	554280	PAYROLL TIME & ATTENDANCE	10/03/2020	16.50	16.50	46348	10/09/2020
Total TIMECLOCK PLUS:				50.00	50.00		
<b>TRUCLEANERS LLC</b>							
58700	09-2020	MONTHLY CLEANING SERVICE	09/30/2020	370.50	370.50	46349	10/09/2020

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	09-2020	MONTHLY CLEANING SERVICE	09/30/2020	294.50	294.50	46349	10/09/2020
	09-2020	MONTHLY CLEANING SERVICE	09/30/2020	285.00	285.00	46349	10/09/2020
	OCT 2020	MONTHLY CLEANING SERVICE	10/31/2020	370.50	370.50	46393	10/30/2020
	OCT 2020	MONTHLY CLEANING SERVICE	10/31/2020	294.50	294.50	46393	10/30/2020
	OCT 2020	MONTHLY CLEANING SERVICE	10/31/2020	285.00	285.00	46393	10/30/2020
Total TRUCLEANERS LLC:				1,900.00	1,900.00		
<b>ULINE</b>							
59025	125185017	Signage-All Utilities	10/07/2020	148.16	148.16	46394	10/30/2020
	125185017	Signage-All Utilities	10/07/2020	82.31	82.31	46394	10/30/2020
	125185017	Signage-All Utilities	10/07/2020	98.79	98.79	46394	10/30/2020
Total ULINE:				329.26	329.26		
<b>USA BLUE BOOK</b>							
59600	377388	RICAA Sulfuric Acid	10/02/2020	53.60	53.60	46350	10/09/2020
	377526	Back Pressure Valve	10/02/2020	518.90	518.90	46350	10/09/2020
	392817	HACH DPD-Water Plant Chemical	10/19/2020	215.52	215.52	46395	10/30/2020
Total USA BLUE BOOK:				788.02	788.02		
<b>UTILITY SALES and SERVICE</b>							
59775	70994-IN	Ann'l Aerial Inspection/Test Unit#4	09/30/2020	655.15	655.15	46351	10/09/2020
	70995-IN	Ann'l Digger Inspec/Dielectric Test #150	09/30/2020	623.23	623.23	46351	10/09/2020
	70996-IN	Ann'l Digger Inspec/Dielectric Test #25	09/30/2020	674.78	674.78	46351	10/09/2020
	70997-IN	Ann'l Aerial Inspection/Test Unit#156	09/30/2020	682.21	682.21	46351	10/09/2020
Total UTILITY SALES and SERVICE:				2,635.37	2,635.37		
<b>VAN BUREN, JEROME and/or SANDRA</b>							
60800	SEPT 2020	SOLAR CREDIT	10/06/2020	296.49	296.49	46352	10/09/2020
Total VAN BUREN, JEROME and/or SANDRA:				296.49	296.49		
<b>VANDE ZANDE &amp; KAUFMAN LLP</b>							
61200	OCT 13-2020	USDA Loan	10/13/2020	2,163.75	2,163.75	46396	10/30/2020
	OCT 13-2020	Siligan Water Easement	10/13/2020	721.25	721.25	46396	10/30/2020
Total VANDE ZANDE & KAUFMAN LLP:				2,885.00	2,885.00		
<b>VERONA SAFETY SUPPLY INC</b>							
63200	35991	Safety Clothes	10/01/2020	87.23	87.23	46353	10/09/2020
	35991	Safety Clothes	10/01/2020	87.24	87.24	46353	10/09/2020
	35991	Safety Clothes	10/01/2020	87.24	87.24	46353	10/09/2020
	36137	Safety Gloves	10/06/2020	7.06	7.06	46353	10/09/2020
	36137	Safety Gloves	10/06/2020	7.06	7.06	46353	10/09/2020
	36428	Safety Gloves	10/13/2020	13.10	13.10	46397	10/30/2020
	36428	Safety Gloves	10/13/2020	13.09	13.09	46397	10/30/2020
Total VERONA SAFETY SUPPLY INC:				302.02	302.02		
<b>WAUPUN CHAMBER OF COMMERCE</b>							
73200	COM REC-10-07-20	Community Recharge Gift Cards	10/07/2020	525.00	525.00	46354	10/09/2020
Total WAUPUN CHAMBER OF COMMERCE:				525.00	525.00		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
<b>WAUPUN, CITY OF</b>							
74400	619	2020 Worker's Comp Premium 4th Qtr	10/01/2020	1,653.12	1,653.12	46356	10/09/2020
	619	2020 Worker's Comp Premium 4th Qtr	10/01/2020	1,889.28	1,889.28	46356	10/09/2020
	619	2020 Worker's Comp Premium 4th Qtr	10/01/2020	2,361.60	2,361.60	46356	10/09/2020
	OCT 2020 PILOT	Property Tax Pilot - Oct 2020	10/01/2020	24,750.00	24,750.00	46356	10/09/2020
	OCT 2020 PILOT	Property Tax Pilot - Oct 2020	10/01/2020	30,425.00	30,425.00	46356	10/09/2020
	SEPT 2020-SW	Stormwater Receipts	10/06/2020	44,367.67	44,367.67	46356	10/09/2020
	SEPT 2020-TRASH	Trash/Recycling Collection	10/06/2020	38,460.60	38,460.60	46356	10/09/2020
Total WAUPUN, CITY OF:				143,907.27	143,907.27		
<b>WAUPUN UTILITIES</b>							
76800	BILL CRDT 2020-C.	Community Recharge-Bill Credits	10/07/2020	150.00	150.00	46355	10/09/2020
Total WAUPUN UTILITIES:				150.00	150.00		
<b>WISCONSIN BUILDING SUPPLY</b>							
84200	3535866	WWTP Plywood Shelving	09/10/2020	235.55	235.55	46357	10/09/2020
	3536048	WWTP Plywood Shelving	09/25/2020	282.66	282.66	46357	10/09/2020
Total WISCONSIN BUILDING SUPPLY:				518.21	518.21		
<b>WISCONSIN DEPT OF REVENUE</b>							
85800	4075	2021 Gross Revenue License Fee	10/10/2020	4,793.35	4,793.35	46406	10/30/2020
Total WISCONSIN DEPT OF REVENUE:				4,793.35	4,793.35		
<b>WISCONSIN STATE LAB OF HYGIENE</b>							
88300	648186	FLLUORIDE	09/30/2020	26.00	26.00	46358	10/09/2020
Total WISCONSIN STATE LAB OF HYGIENE:				26.00	26.00		
<b>WWOA</b>							
88900	WWOA2020-BMTH	CONFERENCE REGISTRATION - CHAD VELEKE	10/15/2020	130.00	130.00	46407	10/30/2020
	WWOA2020-W30S	CONFERENCE REGISTRATION - STEVE SCHRAMM	10/15/2020	80.00	80.00	46407	10/30/2020
	WWOA2020-ZADU	CONFERENCE REGISTRATION - DARREN SYTSMA	10/15/2020	80.00	80.00	46407	10/30/2020
Total WWOA:				290.00	290.00		
<b>WAUPUN UTILITIES (Refund Acct)</b>							
100000	13010330.21	Ref Overpaymt frm: 526 E Brown St	10/28/2020	315.18	315.18	46399	10/30/2020
	15011238.21	Ref Overpaymt frm: 600 buwalda dr	10/28/2020	612.14	612.14	46404	10/30/2020
	15011255-22	Ref Overpaymt frm: 601 Rbin Rd	10/28/2020	886.44	886.44	46404	10/30/2020
	16041660.22	Ref Overpaymt frm: 501 W Brown St	10/28/2020	307.22	307.22	46401	10/30/2020
	16046020.21	Ref Overpaymt frm: 800 Grace St	10/28/2020	245.38	245.38	46398	10/30/2020
	16094375-26	Ref Overpaymt frm: 913 Fraser Ln Apt 14	10/28/2020	62.94	62.94	46402	10/30/2020
	17054760-20	Ref Overpaymt frm: 239 W Franklin St	10/28/2020	114.75	114.75	46405	10/30/2020
	17058087.29	Ref Overpaymt frm: 921 W Brown St Apt 4	10/28/2020	40.51	40.51	46403	10/30/2020
	20083124.27	Ref Overpaymt frm: 26 Pluim Dr Apt 28	10/28/2020	174.73	174.73	46400	10/30/2020
Total WAUPUN UTILITIES (Refund Acct):				2,759.29	2,759.29		
Grand Totals:				249,808.51	249,808.51		

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
<b>CD</b>						
<b>1</b>						
10/10/2020	1	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTR	65.62	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	52.16	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTE	94.65	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH		212.43-
<b>2</b>						
					.00*	
10/28/2020	2	Record September's Wholesale Power Bill ACH Pa	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTR	674,263.22	
		Record September's Wholesale Power Bill ACH Pa	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	1,660.78	
		Record September's Wholesale Power Bill ACH Pa	3-2232-0000-00	ACCOUNTS PAYABLE - WASTE	1,485.51	
		Record September's Wholesale Power Bill ACH Pa	9-1131-0000-00	COMBINED CASH		677,409.51-
<b>3</b>						
					.00*	
10/05/2020	3	Record Monthly ACH Vehicle Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTR	635.51	
		Record Monthly ACH Vehicle Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	305.04	
		Record Monthly ACH Vehicle Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTE	480.71	
		Record Monthly ACH Vehicle Payment	9-1131-0000-00	COMBINED CASH		1,421.26-
<b>4</b>						
					.00*	
10/07/2020	4	Record September's Sales & Use Tax	1-2241-2416-00	TAX COLL PAY - SALES TAX	23,418.52	
		Record September's Sales & Use Tax	9-1131-0000-00	COMBINED CASH		23,418.52-
<b>5</b>						
					.00*	
10/07/2020	5	Record Sept ONLINE	1-5921-0000-24	OFC SUP & EXP COMPUTER R	5.14	
		Record Sept ONLINE	2-5921-0000-24	OFC SUP & EXP-COMPUTER R	4.09	
		Record Sept ONLINE	3-5851-0000-24	OFC SUP & EXP-COMPUTER R	3.97	
<b>99001</b>						
					13.20*	
10/07/2020	99001	TOTAL CHECKS & OTHER CHARGES - COMBIN	9-1131-0000-00	COMBINED CASH		13.20-
<b>99002</b>						
10/13/2020	99002	Record WF Monthly Fees	1-5921-0000-20	OFFICE SUPPLIES AND EXPEN	256.02	
		Record WF Monthly Fees	2-5921-0000-20	OFFICE SUPPLIES & EXPENSE	70.90	
		Record WF Monthly Fees	3-5851-0000-20	OFFICE SUPPLIES & EXPENSE	66.96	
		Record WF Monthly Fees	9-1131-0000-00	COMBINED CASH		393.88-
<b>99003</b>						
					.00*	
10/05/2020	99003	Record PSN Fees	1-5921-1010-20	OFC SUP & EXP CREDIT CARD	1,954.60	
		Record PSN Fees	2-5921-1010-20	OFC SUP & EXP CREDIT CARD	541.27	
		Record PSN Fees	3-5851-1010-20	OFC SUP & EXP-CREDIT CARD	511.20	
		Record PSN Fees	9-1131-0000-00	COMBINED CASH		3,007.07-
Documents: 8 Transactions: 26						
Total CD:					705,875.87	705,875.87-
Grand Totals:					705,875.87	705,875.87-



TO: Waupun Utilities Commissioners  
FROM: Jeff Stanek, CPA, Finance Director  
DATE: November 9, 2020  
SUBJECT: September 2020 Financial Report

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## CONSTRUCTION AND PLANT ADDITIONS

The electric utility construction activity began work on the underground feeder relocation at the WWTP in the amount of \$41,700. This work is necessary to remove existing overhead lines at the WWTP in preparation for construction early in 2021. This work will be paid for by the sewer utility and its loan/grant proceeds. The sewer and water utilities had minimal construction and plant activity during the month.

## MONTHLY OPERATING RESULTS – September 2020 Monthly and Year-To-Date (YTD)

### Sales

#### Electric

- Monthly kWh sales were **11.2% below** budget & **11.3% lower** than September 2019 sales on lower residential and large power sales
- YTD kWh sales were **2.6% below** budget & **6.7% lower** than September 2019 YTD actual sales

#### Water

- Monthly sales units of 100 cubic feet were **3.2% below** budget & **9.3% lower** than September 2019 sales; usage decrease in residential and industrial
- YTD water sales were **1.7% above** budget & **2.3% lower** than September 2019 YTD actual sales

#### Sewer

- Monthly sales units of 100 cubic feet were **3.1% below** budget & **16.6% lower** than September 2019 sales due to lower residential and industrial volume.
- YTD sewer sales are **2.4% lower** than September 2019 YTD actual sales

### Income Statement

#### Electric

- Operating revenues and purchased power expense were **below** budget \$170,100 and \$267,500 respectively, due to lower than budgeted demand and overall lower purchased power costs
- Gross margin was \$97,300 **above** budget
- Operating expenses were \$31,000 **below** budget primarily due to lower distribution expenses attributed cut-backs from COVID-19 project delays.
- Operating income was \$235,400 or \$118,600 **above** budget from lower power costs and the reduction in distribution expenses
- Net income was \$200,052 or \$130,700 **above** budget primarily from higher gross margins from lower purchased power costs.

#### Water

- Operating revenues were \$13,000 **above** budget due to overall higher consumption
- Operating expenses were \$49,800 **below** budget due to fewer project and material requirements during the COVID-19 period
- Operating income was \$537,100 or \$38,100 **above** budget
- Net income was \$412,800 or \$70,300 **above** budget

#### Sewer

- Operating revenues were \$58,400 **above** budget on strong public authority treatment charges from the 2<sup>nd</sup> quarter
- Operating expenses were \$15,200 **below** budget on lower WWTP and maintenance costs
- Operating income was \$287,100 or \$46,700 **above** budget
- Net income was \$283,300 or \$44,000 **above** budget on higher operating revenues and lower operating expenses

### **Balance Sheets**

#### Electric

- Balance sheet **decreased** \$106,300 from August 2020
- Unrestricted cash **increased** \$54,500 from an increase in collections on delinquent accounts
- Accounts receivable **decreased** \$204,900 on an uptick in collections during the month
- Accounts payable **decreased** \$137,200 from August 2020 due to a decrease in power costs associated with lower kWh sales

#### Water

- Balance sheet **increased** \$62,500 from August 2020
- Total unrestricted and restricted cash **increased** \$140,500 as a result of an increase in collections and lower operating costs for the month
- Accounts receivable **decreased** \$18,400 on an increase in payments
- Net position **increased** by \$28,600

#### Sewer

- Balance sheet **increased** \$1,857,400 from August 2020 due to the receipt of the first USDA loan reimbursement
- Unrestricted cash **increased** \$1,793,000 from the reimbursement of \$1.9 million in funds from the USDA spent on the WWTP preliminary engineering costs
- Accounts receivable **decreased** \$25,500 from an increase in payments
- Long-term debt increased \$1,900,000 for the first loan draft received from the 2020 USDA revenue bonds. Internal cash reserves were used as temporary financing for preliminary engineering associated with the WWTP upgrade. This loan draw represents the permanent financing associated with the new debt.

### **Cash and Investments**

The monthly metrics dashboard for cash and investments provide a monthly comparison of cash and investment balances, and graphs that present long-term investments by maturity, type, and rating.

- Total cash and investments **increased** \$2,063,000, or 31.8% from August 2020
- Transferred \$1,100,000 of the \$1,900,000 received from the USDA loan reimbursement to our TD Ameritrade account and \$800,000 to our LGIP account.
- Received interest and distributions of \$3,900 and recorded an unrealized **negative** market adjustment of \$4,300, along with \$500 in management fees, resulting in a net portfolio **loss** of \$800 for the month.
- Total interest and investment income earned on all accounts for the month was \$100 and \$101,800 year-to-date

## OTHER FINANCIAL MATTERS

### **Tax Roll Process**

The utility mailed 725 tax roll notice letters to customers on October 15, 2020 notifying them of the tax roll timeline and process in accordance with Wisconsin State statutes. As of November 1, 2020, 223 customers were assessed a 10% penalty on their outstanding balance which amounted to \$8,100 delinquency fee. The outstanding balances (included penalty) will be transferred to the tax roll on November 15, 2020.

This concludes my report. Please do not hesitate to contact me at 324-7920 or [jstanek@wppienergy.org](mailto:jstanek@wppienergy.org) with any questions or comments.



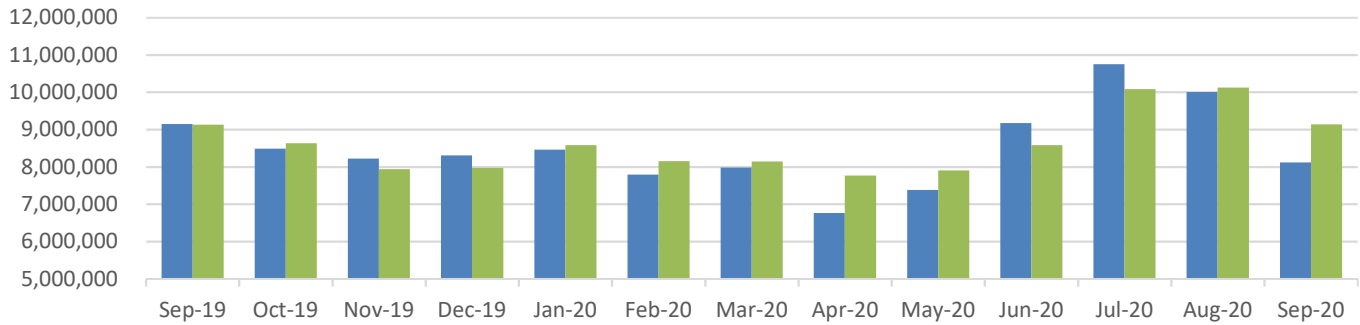
Waupun Utilities											
Construction and Plant Additions Summary											
September 2020											
<b>CONSTRUCTION:</b>	<b>Electric</b>			<b>Sewer</b>			<b>Water</b>			<b>Total</b>	
Description	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
<b>Projects:</b>											
Poles, towers and fixtures	\$ 392	\$ 30,267	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,267	\$ 10,000
Overhead and underground conductor and devices	352	23,474	10,000	-	-	-	-	-	-	23,474	10,000
Transformers	-	58,309	70,000	-	-	-	-	-	-	58,309	70,000
Overhead and Underground Services	344	16,697	15,000	-	-	-	-	-	-	16,697	15,000
LED street lighting	4,019	28,129	50,000	-	-	-	-	-	-	28,129	50,000
Voltage conversion	-	241	15,000	-	-	-	-	-	-	241	15,000
Rebuild overhead line	-	5,408	155,000	-	-	-	-	-	-	5,408	155,000
Underground wire and equipment upgrade	-	-	25,000	-	-	-	-	-	-	-	25,000
CIAC - Work Invoiced to Customer / Others	41,686	80,328	-	-	-	-	-	-	-	80,328	-
City of Waupun - Shared Services	1,845	2,133	-	-	-	-	328	328	-	2,461	-
Harris Lift Station reconfiguration	-	-	-	-	-	169,000	-	-	-	-	169,000
CIPP Sewer lining	-	-	-	-	41,383	40,000	-	-	-	41,383	40,000
Meters	-	5,237	6,000	-	-	-	-	13,310	11,500	18,547	17,500
WWTP Phosphorus Upgrade Engineering	-	-	-	-	1,887,504	1,914,000	-	-	-	1,887,504	1,914,000
Services / Laterals	-	-	-	-	-	-	-	-	-	-	-
Hydrants	-	-	-	-	-	-	-	-	10,000	-	10,000
<b>TOTAL CONSTRUCTION</b>	<b>\$ 48,637</b>	<b>\$ 250,224</b>	<b>\$ 356,000</b>	<b>\$ -</b>	<b>\$ 1,928,887</b>	<b>\$ 2,123,000</b>	<b>\$ 328</b>	<b>\$ 13,638</b>	<b>\$ 21,500</b>	<b>\$ 2,192,748</b>	<b>\$ 2,500,500</b>
<b>CARRYOVER PROJECTS:</b>											
Newton/Rock Avenue Engineering	-	-	-	1,613	26,847	25,000	1,613	23,873	25,000	50,720	50,000
2019 Madison St Engineering & Construction - Phase 1	-	-	-	-	1,112,880	1,148,100	-	1,246,149	1,442,500	2,359,030	2,590,600
2020 Madison St Engineering & Construction - Phase 2	-	-	-	-	4,000	-	-	4,000	-	8,000	-
<b>PLANT ADDITIONS:</b>	<b>Electric</b>			<b>Sewer</b>			<b>Water</b>			<b>Total</b>	
Description	Month	YTD	Budget	Month	YTD	Budget	Month	YTD	Budget	YTD	Budget
Server Replacement	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ -	\$ 12,000
Accounting software upgrade	-	-	5,000	-	-	5,000	-	-	5,000	-	15,000
SCADA software and computer upgrade	-	12,126	12,000	2,563	33,938	39,500	-	18,466	33,500	64,529	85,000
Backyard machine replacement	-	91,730	105,000	-	-	-	-	-	-	91,730	105,000
Replace wire cutter/hydraulic press tool	-	-	2,900	-	-	-	-	-	-	-	2,900
Valve turner	-	-	-	-	-	-	-	33,086	35,000	33,086	35,000
Leak detection loggers / Submersible pump	-	-	-	-	-	-	-	4,000	7,000	4,000	7,000
Water treatment plant - equipment replacement	-	-	-	-	-	-	-	-	5,000	-	5,000
Shaler lift station - control panel	-	-	-	-	-	14,000	-	-	-	-	14,000
Digester building equipment replacement	-	-	-	-	-	86,500	-	-	-	-	86,500
Blower building equipment replacement	-	-	-	-	10,184	7,000	-	-	-	10,184	7,000
Filter building equipment replacement	-	-	-	-	-	-	-	-	-	-	-
Alliant Area 4 Purchase	-	174,183	-	-	-	-	-	-	-	174,183	-
Grit/Screen building equipment replacement	-	-	-	-	-	-	-	-	-	-	-
Other equipment replacement	-	-	-	-	7,079	7,500	-	-	-	7,079	7,500
<b>TOTAL PLANT ADDITIONS</b>	<b>\$ -</b>	<b>\$ 278,038</b>	<b>\$ 128,900</b>	<b>\$ 2,563</b>	<b>\$ 51,201</b>	<b>\$ 163,500</b>	<b>\$ -</b>	<b>\$ 55,552</b>	<b>\$ 89,500</b>	<b>\$ 384,791</b>	<b>\$ 381,900</b>

## Sales and Revenues Dashboard - Sept 2020

	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	8,114,954	↓ -11.2%	↓ -2.6%	Power Costs	\$ 669,840	↓ -5.2%	↓ -4.5%
Revenues	\$ 828,989	↓ -5.4%	↓ -2.3%	Gross Margin	\$ 159,149	↓ -6.5%	↑ 6.7%

### kWhs Sold

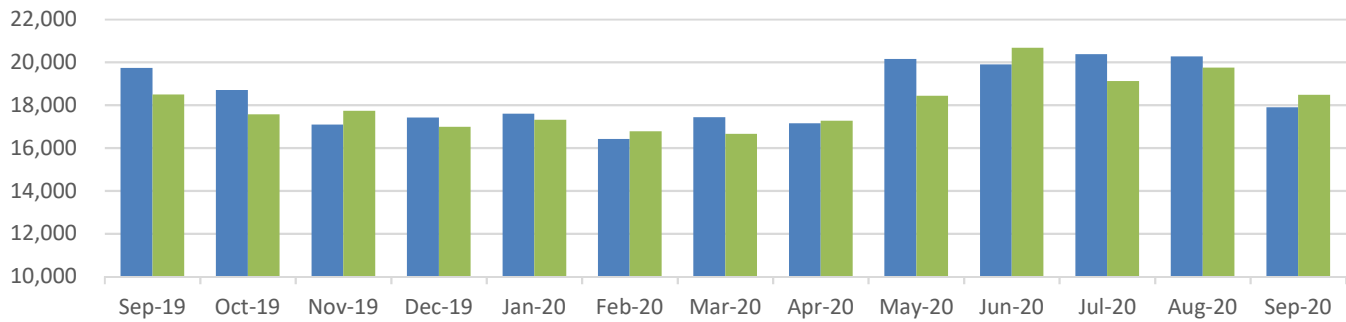
■ Actual ■ Budgeted



	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	17,898	↓ -3.2%	↑ 1.7%	Revenues	\$ 145,458	→ 0.1%	↑ 1.1%

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

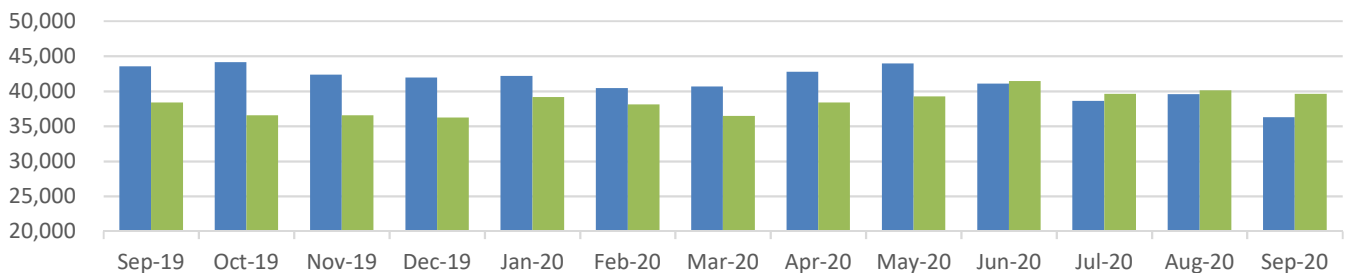
■ Actual ■ Budgeted



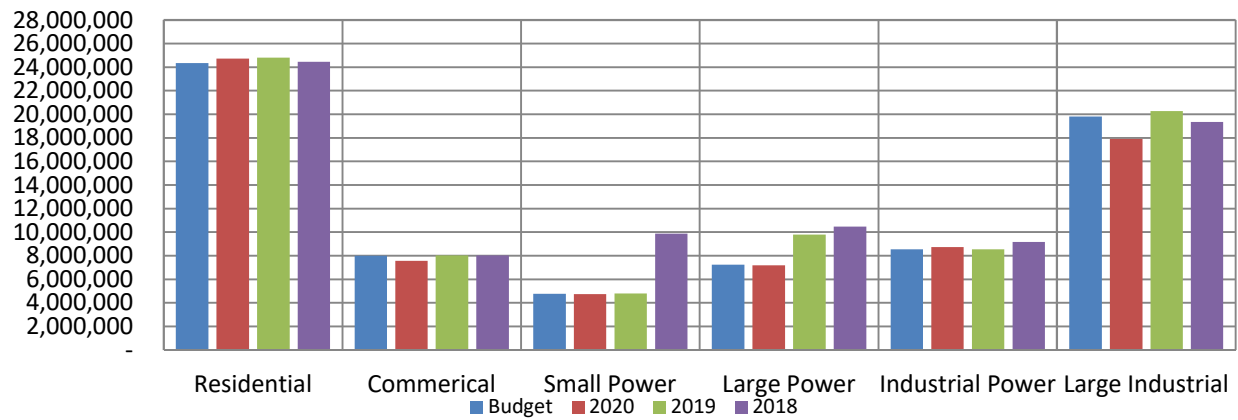
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	36,292	↓ -8.4%	↑ 3.8%	Revenues	\$ 156,867	↓ -12.8%	↑ 3.7%

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

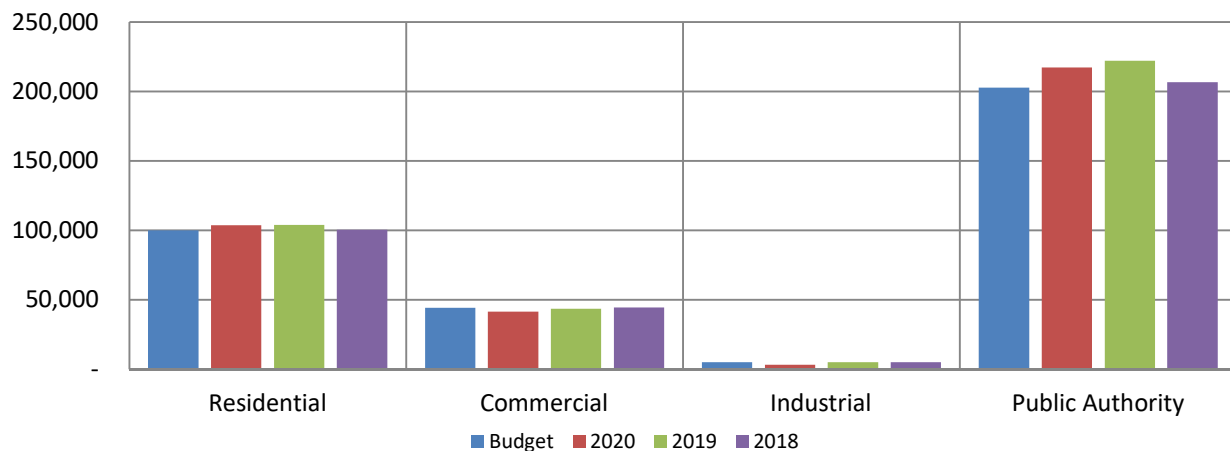
■ Actual ■ Budgeted



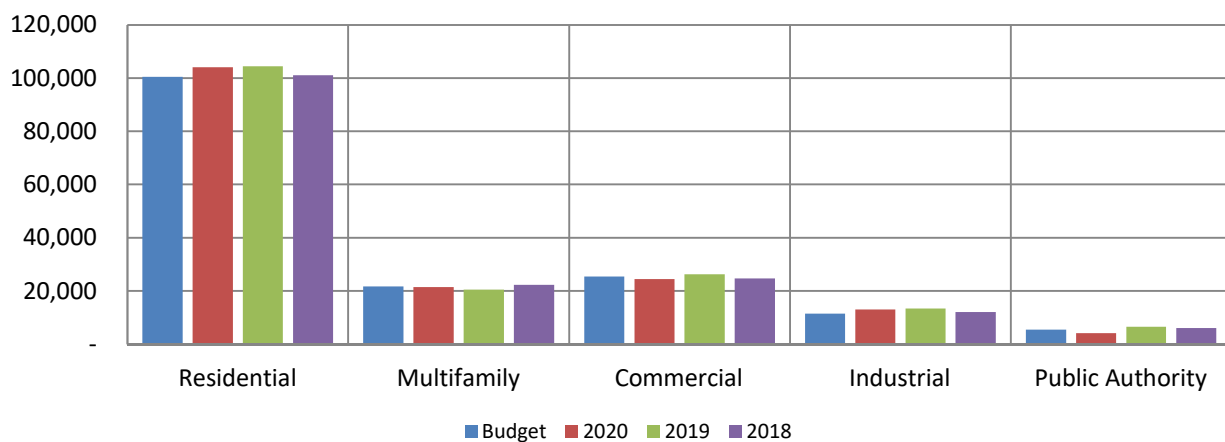
## YTD Electric Sales (kWh)



## 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>Sept 2018</b>	<b>Sept 2019</b>	<b>Sept 2020</b>
Sales of Electricity	\$ 10,148,563	\$ 9,822,379	\$ 9,449,861
Purchased Power	8,083,041	7,764,163	7,377,360
<b>Gross Margin</b>	<b>2,065,523</b>	<b>2,058,216</b>	<b>2,072,501</b>
	<b>20.4%</b>	<b>21.0%</b>	<b>21.9%</b>
<b>Other Operating Revenues</b>	93,320	103,711	90,255
<b>Operating Expenses</b>			
Distribution expense	290,838	357,426	368,140
Customer accounts expense	115,624	115,252	129,177
Advertising expense	(2,066)	1,059	8,291
Administrative & general expense	387,403	416,152	419,576
<b>Total operating expenses</b>	<b>791,798</b>	<b>889,889</b>	<b>925,185</b>
<b>Other Operating Expenses</b>			
Depreciation expense	576,553	587,220	600,610
Taxes	347,721	355,885	340,841
<b>Total other operating expenses</b>	<b>924,274</b>	<b>943,105</b>	<b>941,451</b>
<b>Operating Income</b>	<b>442,771</b>	<b>328,934</b>	<b>296,121</b>
<b>Other Income (Expense)</b>			
Capital contributions	176,950	90,021	22,649
Interest expense	(36,439)	(32,485)	(39,493)
Amortization of debt-related costs	(18,460)	(17,396)	(31,372)
Other	56,463	16,230	(7,233)
<b>Total other income (expense)</b>	<b>178,513</b>	<b>56,371</b>	<b>(55,449)</b>
<b>Net Income</b>	<b>\$ 621,284</b>	<b>\$ 385,304</b>	<b>\$ 240,673</b>

<b>Regulatory Operating Income</b>	530,036	392,862	399,717
<b>Rate of Return</b>	6.45	4.69	4.72
<b>Authorized Rate of Return</b>	6.00	5.00	5.00
<b>Current Ratio</b>	2.9	4.0	4.3
<b>Months of Unrestricted Cash on Hand</b>	2.3	2.3	2.7
<b>Equity vs Debt</b>	0.86	0.87	0.89
<b>Asset Utilization</b>	0.49	0.51	0.52
<b>Combined E&amp;W Debt Coverage</b>	3.08	3.22	2.63
<b>Minimum Required Coverage</b>	1.25	1.25	1.25

**Note 1** - Electric rates increased September 2016.

**Definitions**

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

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

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

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

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

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

**WAUPUN UTILITIES**  
**Detailed Income Statement and YTD Budget Comparison**  
**Electric Utility**  
**For the Period Ended Sept, 30 2020**

	Last 12 Months	YTD 2020	YTD Budget	Difference
<b>ELECTRIC</b>				
Operating Revenues	\$ 9,449,861	\$ 7,264,354	\$ 7,434,492	\$ (170,138)
Purchased Power	7,377,360	5,709,212	5,976,699	(267,487)
<b>Gross Margin</b>	<b>2,072,501</b>	<b>1,555,142</b>	<b>1,457,793</b>	<b>97,349</b>
	<b>21.9%</b>	<b>21.4%</b>	<b>19.6%</b>	
<b>Other Operating Revenues</b>	90,255	63,867	74,871	(11,004)
<b>Operating Expenses</b>				
Distribution expense	368,140	294,023	328,253	(34,230)
Customer accounts expense	129,177	91,265	80,892	10,373
Advertising expense	8,291	8,091	1,197	6,894
Administrative & general expense	419,576	279,137	293,206	(14,069)
<b>Total operating expenses</b>	<b>925,185</b>	<b>672,516</b>	<b>703,548</b>	<b>(31,032)</b>
<b>Other Operating Expenses</b>				
Depreciation expense	600,610	451,827	442,611	9,216
Taxes	340,841	259,241	269,703	(10,462)
<b>Total other operating expenses</b>	<b>941,451</b>	<b>711,068</b>	<b>712,314</b>	<b>(1,246)</b>
<b>Operating Income</b>	<b>296,121</b>	<b>235,425</b>	<b>116,802</b>	<b>118,623</b>
<b>Other Income (Expense)</b>				
Capital contributions	22,649	15,835	-	15,835
Interest expense	(39,493)	(29,239)	(27,945)	(1,294)
Amortization of debt-related costs	(31,372)	(6,085)	(16,552)	10,467
Other	(7,233)	(15,884)	(2,997)	(12,887)
<b>Total other income (expense)</b>	<b>(55,449)</b>	<b>(35,373)</b>	<b>(47,494)</b>	<b>12,121</b>
<b>Net Income</b>	<b>\$ 240,673</b>	<b>\$ 200,052</b>	<b>\$ 69,308</b>	<b>\$ 130,744</b>

	Sept 2020	Aug 2020	July 2020	June 2020	May 2020	April 2020	March 2020	Feb 2020	Jan 2020	Dec 2019	Nov 2019	Oct 2019	Sept 2019
Operating Revenues	\$ 828,989	\$ 980,998	\$ 1,043,420	\$ 899,648	\$ 742,398	\$ 624,264	\$ 706,940	\$ 700,877	\$ 736,820	\$ 720,989	\$ 716,170	\$ 748,348	\$ 841,575
Purchased Power	669,840	800,564	849,687	720,390	579,587	460,334	540,853	527,569	560,387	545,553	548,208	574,387	678,365
<b>Gross Margin</b>	<b>159,149</b>	<b>180,433</b>	<b>193,733</b>	<b>179,258</b>	<b>162,810</b>	<b>163,930</b>	<b>166,087</b>	<b>173,309</b>	<b>176,433</b>	<b>175,436</b>	<b>167,961</b>	<b>173,961</b>	<b>163,210</b>
	<b>19.2%</b>	<b>18.4%</b>	<b>18.6%</b>	<b>19.9%</b>	<b>21.9%</b>	<b>26.3%</b>	<b>23.5%</b>	<b>24.7%</b>	<b>23.9%</b>	<b>24.3%</b>	<b>23.5%</b>	<b>23.2%</b>	<b>19.4%</b>
<b>Other Operating Revenues</b>	6,923	6,973	6,969	6,891	6,857	6,813	6,900	7,962	7,577	9,288	8,655	8,445	9,053
<b>Operating Expenses</b>													
Distribution expense	17,173	39,927	39,928	28,198	25,191	22,349	44,574	38,112	38,570	3,870	42,184	28,063	23,279
Customer accounts expense	8,806	8,935	11,298	9,758	9,856	8,203	9,875	12,379	12,155	16,293	10,368	11,251	8,989
Advertising expense	8,339	453	(12,176)	2,934	6,392	-	1,000	450	700	200	-	-	120
Administrative & general expense	27,380	25,179	30,267	23,325	24,632	29,646	43,151	26,356	49,201	72,480	34,281	33,678	32,006
<b>Total operating expenses</b>	<b>61,698</b>	<b>74,495</b>	<b>69,317</b>	<b>64,214</b>	<b>66,071</b>	<b>60,198</b>	<b>98,601</b>	<b>77,297</b>	<b>100,626</b>	<b>92,843</b>	<b>86,833</b>	<b>72,992</b>	<b>64,393</b>
<b>Other Operating Expenses</b>													
Depreciation expense	50,203	50,203	50,203	50,203	50,203	50,203	50,203	50,203	50,203	50,546	49,118	49,118	49,118
Taxes	27,161	27,655	28,911	27,739	27,111	34,223	28,229	27,678	30,534	23,767	27,494	30,340	36,636
<b>Total other operating expenses</b>	<b>77,364</b>	<b>77,858</b>	<b>79,114</b>	<b>77,942</b>	<b>77,314</b>	<b>84,426</b>	<b>78,432</b>	<b>77,881</b>	<b>80,737</b>	<b>74,313</b>	<b>76,612</b>	<b>79,458</b>	<b>85,755</b>
<b>Operating Income</b>	<b>27,011</b>	<b>35,053</b>	<b>52,271</b>	<b>43,993</b>	<b>26,284</b>	<b>26,120</b>	<b>(4,046)</b>	<b>26,093</b>	<b>2,647</b>	<b>17,568</b>	<b>13,172</b>	<b>29,956</b>	<b>22,115</b>
<b>Other Income (Expense)</b>													
Capital contributions	-	-	-	-	-	-	-	15,835	-	6,814	-	-	-
Interest expense	(8,246)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(5,005)	(2,624)	(2,624)	(2,624)
Amortization of debt-related costs	(676)	(676)	(676)	(676)	(676)	(676)	(676)	(676)	(676)	(22,433)	(1,427)	(1,427)	(1,427)
Other	(68)	945	425	20,900	3,417	5,011	(58,566)	8,909	3,143	1,917	3,920	2,814	40,771
<b>Total other income (expense)</b>	<b>(8,989)</b>	<b>(2,356)</b>	<b>(2,875)</b>	<b>17,600</b>	<b>116</b>	<b>1,710</b>	<b>(61,866)</b>	<b>21,444</b>	<b>(157)</b>	<b>(18,707)</b>	<b>(131)</b>	<b>(1,237)</b>	<b>36,719</b>
<b>Net Income</b>	<b>\$ 18,022</b>	<b>\$ 32,698</b>	<b>\$ 49,396</b>	<b>\$ 61,593</b>	<b>\$ 26,400</b>	<b>\$ 27,830</b>	<b>\$ (65,912)</b>	<b>\$ 47,536</b>	<b>\$ 2,490</b>	<b>\$ (1,139)</b>	<b>\$ 13,041</b>	<b>\$ 28,719</b>	<b>\$ 58,835</b>

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

<b>WATER</b>	<b>Sept 2018</b>	<b>Sept 2019</b>	<b>Sept 2020</b>
Operating Revenues	\$ 2,567,975	\$ 2,616,202	\$ 2,595,950
<b>Operating Expenses</b>			
Source of supply expenses	52,738	656	44,781
Pumping expenses	93,332	91,373	82,142
Water treatment expenses	185,870	173,436	174,375
Transmission & distribution expenses	312,679	297,549	246,368
Customer accounts expenses	112,120	110,249	111,744
Administrative & general expense	252,538	243,390	293,961
<b>Total operating expenses</b>	<b>1,009,277</b>	<b>916,653</b>	<b>953,371</b>
<b>Other Operating Expenses</b>			
Depreciation expense	554,390	538,102	571,499
Taxes	378,268	387,159	373,495
<b>Total other operating expenses</b>	<b>932,659</b>	<b>925,261</b>	<b>944,993</b>
<b>Operating Income</b>	<b>626,039</b>	<b>774,288</b>	<b>697,585</b>
<b>Other Income (Expense)</b>			
Capital contributions from customers and municipal	383,082	67,178	-
Interest expense	(137,432)	(133,570)	(157,017)
Amortization of debt-related costs	(53,528)	(59,193)	(108,930)
Other	19,048	26,928	11,368
<b>Total other income (expense)</b>	<b>211,171</b>	<b>(98,657)</b>	<b>(254,579)</b>
<b>Net Income</b>	<b>\$ 837,210</b>	<b>\$ 675,631</b>	<b>\$ 443,007</b>
<b>Regulatory Operating Income</b>	683,929	820,149	757,896
<b>Rate of Return</b>	5.17	5.98	5.64
<b>Authorized Rate of Return</b>	6.50	6.50	6.50
<b>Current Ratio</b>	46.08	49.39	71.66
<b>Months of Unrestricted Cash on Hand</b>	7.72	7.92	12.88
<b>Equity vs Debt</b>	0.68	0.69	0.72
<b>Asset Utilization</b>	0.34	0.35	0.37

**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 Sept 30, 2020**

**WATER**

	Last 12 Months	YTD 2020	YTD Budget	Difference
Operating Revenues	\$ 2,595,950	\$ 1,957,964	\$ 1,944,919	\$ 13,045
<b>Operating Expenses</b>				
Source of supply expenses	44,781	44,666	67,297	(22,631)
Pumping expenses	82,142	61,628	70,992	(9,364)
Water treatment expenses	174,375	133,109	154,350	(21,241)
Transmission & distribution expenses	246,368	170,831	197,730	(26,899)
Customer accounts expenses	111,744	84,184	80,793	3,391
Administrative & general expense	293,961	200,127	173,223	26,904
<b>Total operating expenses</b>	<b>953,371</b>	<b>694,544</b>	<b>744,385</b>	<b>(49,841)</b>
<b>Other Operating Expenses</b>				
Depreciation expense	571,499	442,811	415,800	27,011
Taxes	373,495	283,512	285,750	(2,238)
<b>Total other operating expenses</b>	<b>944,993</b>	<b>726,323</b>	<b>701,550</b>	<b>24,773</b>
<b>Operating Income</b>	<b>697,585</b>	<b>537,097</b>	<b>498,984</b>	<b>38,113</b>
<b>Other Income (Expense)</b>				
Capital contributions	-	-	-	-
Interest expense	(157,017)	(114,247)	(114,363)	116
Amortization of debt-related costs	(108,930)	(15,928)	(49,336)	33,408
Other	11,368	5,832	7,128	(1,296)
<b>Total other income (expense)</b>	<b>(254,579)</b>	<b>(124,343)</b>	<b>(156,571)</b>	<b>32,228</b>
<b>Net Income</b>	<b>\$ 443,007</b>	<b>\$ 412,753</b>	<b>\$ 342,413</b>	<b>\$ 70,341</b>

**WATER**

	Sept 2020	Aug 2020	July 2020	June 2020	May 2020	April 2020	March 2020	Feb 2020	Jan 2020	Dec 2019	Nov 2019	Oct 2019	Sept 2019
Operating Revenues	\$ 217,636	\$ 225,251	\$ 226,155	\$ 223,349	\$ 225,189	\$ 210,519	\$ 211,212	\$ 206,309	\$ 212,343	\$ 210,684	\$ 210,237	\$ 217,066	\$ 222,466
<b>Operating Expenses</b>													
Source of supply expenses	-	18	-	-	-	1,015	35,148	8,485	-	115	-	-	-
Pumping expenses	6,030	6,553	6,518	6,253	6,884	7,057	7,354	7,474	7,505	7,166	6,713	6,635	6,789
Water treatment expenses	15,935	15,409	12,854	13,244	14,199	16,195	18,171	13,668	13,435	13,632	10,371	17,263	14,367
Transmission & distribution expenses	20,121	28,996	38,911	21,203	16,105	9,097	11,692	9,998	14,706	20,653	38,804	16,080	18,136
Customer accounts expenses	7,796	7,944	10,349	8,742	8,597	7,417	8,946	12,199	12,194	7,026	9,949	10,585	8,723
Administrative & general expense	21,803	18,507	24,048	18,685	18,032	21,364	27,156	19,148	31,386	55,422	18,024	20,387	17,561
<b>Total operating expenses</b>	<b>71,686</b>	<b>77,428</b>	<b>92,681</b>	<b>68,127</b>	<b>63,818</b>	<b>62,144</b>	<b>108,466</b>	<b>70,971</b>	<b>79,225</b>	<b>104,015</b>	<b>83,862</b>	<b>70,950</b>	<b>65,576</b>
<b>Other Operating Expenses</b>													
Depreciation expense	49,201	49,201	49,201	49,201	49,201	49,201	49,201	49,201	49,201	38,159	45,265	45,265	45,265
Taxes	31,419	31,430	32,100	31,646	31,093	31,140	31,053	31,729	31,903	31,032	29,402	29,548	34,360
<b>Total operating expenses</b>	<b>80,620</b>	<b>80,631</b>	<b>81,301</b>	<b>80,847</b>	<b>80,294</b>	<b>80,342</b>	<b>80,254</b>	<b>80,930</b>	<b>81,104</b>	<b>69,191</b>	<b>74,666</b>	<b>74,813</b>	<b>79,624</b>
<b>Operating Income</b>	<b>65,331</b>	<b>67,192</b>	<b>52,173</b>	<b>74,375</b>	<b>81,077</b>	<b>68,033</b>	<b>22,493</b>	<b>54,408</b>	<b>52,014</b>	<b>37,478</b>	<b>51,709</b>	<b>71,302</b>	<b>77,265</b>
<b>Other Income (Expense)</b>													
Capital contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	(35,071)	(9,897)	(9,897)	(9,897)	(9,897)	(9,897)	(9,897)	(9,897)	(9,897)	(19,591)	(11,589)	(11,589)	(20,953)
Amortization of debt-related costs	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(84,725)	(4,138)	(4,138)	(4,138)
Other	124	140	169	231	395	919	1,238	1,265	1,350	1,421	2,462	1,654	1,651
<b>Total other income (expense)</b>	<b>(36,716)</b>	<b>(11,527)</b>	<b>(11,498)</b>	<b>(11,436)</b>	<b>(11,271)</b>	<b>(10,748)</b>	<b>(10,429)</b>	<b>(10,402)</b>	<b>(10,317)</b>	<b>(102,896)</b>	<b>(13,265)</b>	<b>(14,074)</b>	<b>(23,441)</b>
<b>Net Income</b>	<b>\$ 28,615</b>	<b>\$ 55,665</b>	<b>\$ 40,675</b>	<b>\$ 62,939</b>	<b>\$ 69,806</b>	<b>\$ 57,286</b>	<b>\$ 12,064</b>	<b>\$ 44,006</b>	<b>\$ 41,697</b>	<b>\$ (65,418)</b>	<b>\$ 38,443</b>	<b>\$ 57,228</b>	<b>\$ 53,825</b>

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

<b>SEWER</b>	<b>Sept 2018</b>	<b>Sept 2019</b>	<b>Sept 2020</b>
Operating Revenues	\$ 2,377,996	\$ 2,398,711	\$ 2,486,452
<b>Operating Expenses</b>			
WWTP operation expenses	378,487	388,976	350,728
Laboratory expenses	60,088	75,821	76,729
Maintenance expenses	446,415	445,569	396,014
Customer accounts expenses	145,758	150,115	151,435
Administrative & general expenses	423,579	383,989	436,996
<b>Total operating expenses</b>	<b>1,454,328</b>	<b>1,444,469</b>	<b>1,411,901</b>
<b>Other Operating Expenses</b>			
Depreciation expense	677,232	673,249	701,981
<b>Total other operating expenses</b>	<b>677,232</b>	<b>673,249</b>	<b>701,981</b>
<b>Operating Income</b>	<b>246,435</b>	<b>280,993</b>	<b>372,570</b>
<b>Other Income (Expense)</b>			
Interest expense	(73,375)	(56,695)	(52,489)
Capital contributions	342,072	63,390	-
Other	38,879	168,954	54,903
<b>Total other income (expense)</b>	<b>307,577</b>	<b>175,649</b>	<b>2,413</b>
<b>Net Income</b>	<b>\$ 554,012</b>	<b>\$ 456,642</b>	<b>\$ 374,984</b>

<b>Operating Income (excluding GASB 68 &amp; 75)</b>	277,555	300,739	410,773
<b>Rate of Return</b>	1.88	2.25	3.14
<b>Current Ratio</b>	25.85	73.20	77.29
<b>Months of Unrestricted Cash on Hand</b>	6.25	15.75	22.32
<b>Equity vs Debt</b>	0.85	0.90	0.81
<b>Asset Utilization</b>	0.48	0.49	0.51

**Note 1** - Sewer rates increased January 2019.

**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.



**WAUPUN UTILITIES**  
**Detailed Income Statement and YTD Budget Comparison**  
**Sewer Utility**  
**For the Period Ended Sept 30, 2020**

	Last 12 Months	YTD 2020	YTD Budget	Difference
<b>SEWER</b>				
Operating Revenues	\$ 2,486,452	\$ 1,858,956	\$ 1,800,605	\$ 58,351
<b>Operating Expenses</b>				
WWTP operation expenses	350,728	268,759	285,993	(17,234)
Laboratory expenses	76,729	59,392	48,258	11,134
Maintenance expenses	396,014	286,997	314,775	(27,778)
Customer accounts expenses	151,435	111,956	119,997	(8,041)
Administrative & general expenses	436,996	303,777	277,087	26,691
<b>Total operating expenses</b>	<b>1,411,901</b>	<b>1,030,882</b>	<b>1,046,110</b>	<b>(15,228)</b>
<b>Other Operating Expenses</b>				
Depreciation expense	701,981	540,993	514,098	26,895
<b>Total other operating expenses</b>	<b>701,981</b>	<b>540,993</b>	<b>514,098</b>	<b>26,895</b>
<b>Operating Income</b>	<b>372,570</b>	<b>287,081</b>	<b>240,397</b>	<b>46,684</b>
<b>Non-operating Income (Expense)</b>				
Interest Expense	(52,489)	(39,367)	(30,006)	(9,361)
Capital contributions	-	-	-	-
Other	54,903	35,566	28,872	6,694
<b>Total other income (expense)</b>	<b>2,413</b>	<b>(3,801)</b>	<b>(1,134)</b>	<b>(2,667)</b>
<b>Net Income</b>	<b>\$ 374,984</b>	<b>\$ 283,280</b>	<b>\$ 239,263</b>	<b>\$ 44,017</b>

	Sept 2020	Aug 2020	July 2020	June 2020	May 2020	April 2020	March 2020	Feb 2020	Jan 2020	Dec 2019	Nov 2019	Oct 2019	Sept 2019
<b>SEWER</b>													
Operating Revenues	\$ 185,610	\$ 207,307	\$ 197,710	\$ 209,481	\$ 229,858	\$ 222,270	\$ 209,064	\$ 191,422	\$ 206,234	\$ 202,412	\$ 209,870	\$ 215,215	\$ 217,461
<b>Operating Expenses</b>													
WWTP operation expenses	37,862	38,061	32,575	22,600	41,685	24,650	27,175	24,398	19,754	37,904	24,653	19,411	50,897
Laboratory expenses	9,748	4,405	6,091	6,590	8,964	5,222	5,172	5,227	7,973	3,501	8,270	5,566	9,443
Maintenance expenses	37,003	23,423	42,314	18,055	43,042	18,255	48,256	42,270	14,380	32,598	54,792	21,627	76,916
Customer accounts expenses	11,163	11,244	(6,593)	15,439	15,291	14,142	15,560	18,054	17,658	12,626	12,985	13,868	12,049
Administrative & general expense	35,317	30,921	41,003	24,291	34,270	30,720	38,614	29,055	39,585	76,089	27,692	29,438	26,795
<b>Total operating expenses</b>	<b>131,094</b>	<b>108,053</b>	<b>115,390</b>	<b>86,976</b>	<b>143,251</b>	<b>92,989</b>	<b>134,776</b>	<b>119,003</b>	<b>99,350</b>	<b>162,718</b>	<b>128,392</b>	<b>89,910</b>	<b>176,100</b>
<b>Other Operating Expenses</b>													
Depreciation expense	60,110	60,110	60,110	60,110	60,110	60,110	60,110	60,110	60,110	48,175	56,406	56,406	56,406
<b>Total other operating expenses</b>	<b>60,110</b>	<b>60,110</b>	<b>60,110</b>	<b>60,110</b>	<b>60,110</b>	<b>60,110</b>	<b>60,110</b>	<b>60,110</b>	<b>60,110</b>	<b>48,175</b>	<b>56,406</b>	<b>56,406</b>	<b>56,406</b>
<b>Operating Income</b>	<b>(5,594)</b>	<b>39,144</b>	<b>22,210</b>	<b>62,395</b>	<b>26,496</b>	<b>69,171</b>	<b>14,178</b>	<b>12,308</b>	<b>46,773</b>	<b>(8,481)</b>	<b>25,071</b>	<b>68,899</b>	<b>(15,045)</b>
<b>Other Income (Expense)</b>													
Interest expense	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)
Capital contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(37,716)	3,190	1,435	7,414	10,921	14,976	7,332	19,190	8,823	5,444	5,658	8,236	6,359
<b>Total other income (expense)</b>	<b>(42,090)</b>	<b>(1,184)</b>	<b>(2,939)</b>	<b>3,040</b>	<b>6,547</b>	<b>10,602</b>	<b>2,958</b>	<b>14,816</b>	<b>4,449</b>	<b>1,070</b>	<b>1,283</b>	<b>3,861</b>	<b>1,985</b>
<b>Net Income</b>	<b>\$ (47,685)</b>	<b>\$ 37,961</b>	<b>\$ 19,271</b>	<b>\$ 65,435</b>	<b>\$ 33,043</b>	<b>\$ 79,773</b>	<b>\$ 17,135</b>	<b>\$ 27,124</b>	<b>\$ 51,223</b>	<b>\$ (7,411)</b>	<b>\$ 26,354</b>	<b>\$ 72,760</b>	<b>\$ (13,059)</b>

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

<b>ELECTRIC</b>	<b>Sept 2018</b>	<b>Sept 2019</b>	<b>Sept 2020</b>	<b>Aug 2020</b>	<b>Change</b>
Cash and investments - unrestricted	\$ 1,749,051	\$ 1,714,771	\$ 1,969,824	\$ 1,915,325	\$ 54,499
Cash and investments - restricted	185,208	190,058	98,945	82,432	16,514
Receivables	974,903	1,078,065	1,058,966	1,263,882	(204,916)
Materials and supplies	240,472	196,510	230,249	195,758	34,491
Other assets	77,494	75,583	122,283	125,768	(3,485)
Plant - net of accumulated depreciation	9,229,015	9,201,372	9,094,546	9,097,959	(3,413)
Deferred outflows of resources	277,060	482,730	408,536	408,536	-
<b>Total Assets</b>	<b>12,733,204</b>	<b>12,939,088</b>	<b>12,983,349</b>	<b>13,089,659</b>	<b>(106,311)</b>
Accounts payable	771,159	703,892	699,717	836,959	(137,241)
Payable to sewer utility	176,365	-	-	-	-
Interest accrued	2,739	2,403	2,675	(5,571)	8,246
Accrued benefits	304,183	88,249	83,076	80,826	2,250
Deferred inflows of resources	176,501	716,482	727,684	725,271	2,414
Long-term debt	1,432,760	1,268,540	1,070,000	1,070,000	-
Net Position	9,869,498	10,159,523	10,400,196	10,382,174	18,022
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 12,733,204</b>	<b>\$ 12,939,088</b>	<b>\$ 12,983,349</b>	<b>\$ 13,089,659</b>	<b>\$ (106,311)</b>
<b>WATER</b>	<b>Sept 2018</b>	<b>Sept 2019</b>	<b>Sept 2020</b>	<b>Aug 2020</b>	<b>Change</b>
Cash and investments - unrestricted / designated	\$ 893,068	\$ 860,494	\$ 1,423,810	\$ 1,329,101	\$ 94,709
Cash and investments - restricted	479,008	548,791	255,541	209,759	45,782
Receivables	198,077	259,239	260,614	278,990	(18,377)
Materials and supplies	67,826	56,842	53,045	52,011	1,035
Other assets	305,344	239,041	205,483	215,860	(10,376)
Plant - net of accumulated depreciation	15,502,482	16,253,806	15,846,881	15,897,185	(50,303)
Deferred outflows of resources	149,936	243,359	204,803	204,803	-
<b>Total Assets</b>	<b>17,595,741</b>	<b>18,461,572</b>	<b>18,250,178</b>	<b>18,187,708</b>	<b>62,469</b>
Accounts payable	13,351	11,920	13,017	13,478	(461)
Interest accrued	10,329	10,753	10,488	(24,583)	35,071
Accrued benefits	151,447	46,840	47,626	46,293	1,333
Deferred inflows of resources	87,854	353,723	466,892	468,980	(2,088)
Long-term debt	5,403,652	5,484,188	4,715,000	4,715,000	-
Net Position	11,929,107	12,554,148	12,997,155	12,968,540	28,615
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 17,595,741</b>	<b>\$ 18,461,572</b>	<b>\$ 18,250,178</b>	<b>\$ 18,187,708</b>	<b>\$ 62,469</b>
<b>SEWER</b>	<b>Sept 2018</b>	<b>Sept 2019</b>	<b>Sept 2020</b>	<b>Aug 2020</b>	<b>Change</b>
Cash and investments - unrestricted	\$ 758,062	\$ 1,896,128	\$ 2,626,495	\$ 833,464	\$ 1,793,031
Cash and investments - restricted	3,992,817	2,096,445	2,171,608	2,113,108	58,500
Receivables	210,822	238,812	212,117	237,602	(25,484)
Receivable from electric utility	177,740	-	-	-	-
Materials and supplies	9,178	8,531	7,983	7,999	(16)
Advances to other funds	428,440	428,440	328,440	328,440	-
Other assets	32,741	315	16,960	18,670	(1,710)
Plant - net of accumulated depreciation	13,690,268	14,616,655	15,879,164	15,846,119	33,044
Deferred outflows of resources	197,765	329,543	278,275	278,275	-
<b>Total Assets</b>	<b>19,497,833</b>	<b>19,614,870</b>	<b>21,521,042</b>	<b>19,663,677</b>	<b>1,857,365</b>
Accounts payable	11,014	10,572	13,218	13,875	(657)
Interest accrued	26,460	18,593	23,509	19,135	4,374
Accrued benefits	148,478	61,691	64,036	62,702	1,333
Deferred inflows of resources	116,026	459,328	446,263	446,263	-
Long-term debt	2,019,629	1,532,153	3,066,500	1,166,500	1,900,000
Net Position	17,176,226	17,532,533	17,907,517	17,955,201	(47,685)
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 19,497,833</b>	<b>\$ 19,614,870</b>	<b>\$ 21,521,042</b>	<b>\$ 19,663,677</b>	<b>\$ 1,857,365</b>

Monthly Dashboard - Cash & Investments						September 2020	
Account	Restrictions	Sept 2020	Aug 2020	\$ Inc/(Dec)	% Inc/(Dec)		
Checking - E	Unrestricted	\$ 433,032	\$ 361,952	\$ 71,081	19.64%		
Checking - W	Unrestricted	739,396	599,029	140,366	23.43%		
Checking - S	Unrestricted	133,093	181,020	(47,928)	-26.48%		
Reserves - E	Unrestricted	1,536,792	1,553,373	(16,581)	-1.07%		
Reserves - W	Unrestricted	268,068	313,787	(45,719)	-14.57%		
Reserves - S	Unrestricted	2,493,402	652,444	1,840,959	282.16%		
P&I Redemption - E	Restricted	98,945	82,432	16,514	20.03%		
P&I Redemption - W	Restricted	255,541	209,759	45,782	21.83%		
P&I Redemption - S	Restricted	196,744	137,763	58,982	42.81%		
Depreciation - E	Restricted	-	-	-	#DIV/0!		
Depreciation - W	Restricted	-	-	-	#DIV/0!		
ERF - Water Plant	Designated	416,347	416,285	62	0.01%		
ERF - WWTP	Restricted	<u>1,974,863</u>	<u>1,975,345</u>	<u>(482)</u>	-0.02%		
		<u>\$ 8,546,223</u>	<u>\$ 6,483,188</u>	<u>\$ 2,063,035</u>	31.82%		
Unrestricted and Designated		<u>\$ 6,020,129</u>	<u>\$ 4,077,890</u>	<u>\$ 1,942,239</u>	47.63%		
	Restricted	<u>\$ 2,526,094</u>	<u>\$ 2,405,298</u>	<u>\$ 120,795</u>	5.02%		

### Long-Term Investment by Maturity

Maturity Category	Investment Amount (Approx.)
Cash	\$1,200,000
<12 mos.	\$1,600,000
13-24 mos.	\$700,000
25-36 mos.	\$150,000
37-48 mos.	\$100,000
49-60 mos.	\$50,000
>60 mos.	\$100,000

### Long-Term Investments by Type

Investment Type	Percentage
Cash/Money Markets	31%
Certificate of Deposits	27%
Mutual Funds	10%
Muni Bonds	7%
US Government	6%
Government Agencies	7%
Corporate Bonds	10%
Asset Backed Security & Other	2%



TO: Waupun Utilities Commissioners  
FROM: Steve Brooks, General Manager  
DATE: November 9, 2020  
SUBJECT: General Manager Report

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## **Electric Department Update:**

### Power Outages

- No power outages to report this month. The distribution system performed well during the strong winds experienced in first part of November. This is accredited to the maintenance and line clearance work we perform annually.

### Comtech Substation Feeder #1 Relocate Update (Gateway Dr.)

- The new underground cable has been tested and is now energized.
- The O.H. line will be removed in the next few weeks.

### Infrared System Inspection

- We received our annual infrared system inspection report from WPPI. This year the inspection identified 15 hot spots. The potential for future problems range from a bad connection, undersized wire, overloaded transformers, and failing underground components. The crew is working to make all necessary repairs to help prevent any unscheduled power outages.

### Service Upgrades

- The electric crew worked with local electricians to upgrade several services this past month.

### LED Street Lights

- All of the 100-watt High Pressure Sodium (HPS) open bottom street lights have been replaced with new more efficient LED light fixtures. We will continue to replace HPS lights focusing on Cobra head light fixtures.

## **General Manager Update:**

### Tax Roll

- Tax Roll letters were mailed out on 10/15/2020. Staff worked with customers and received payments to reduce the number of delinquent accounts from 725 down to 223 as of 11/02/2020. The remaining customers in arrears will have until 11/15/2020 to pay the past due balances. Any outstanding balances after that date will be placed on the 2020 property tax bill.

Past Due Balances as of 10/15/2020:

	# of Accounts	Delinquent Balance
Active Owners	328	68,710.23
Active Tenants	315	67,920.07
Final Owner	19	2155.05
Final Tenant	63	20,578.64
	725	\$ 159,363.99

Balances as of 11/02/2020:

	# of Accounts	Delinquent Balance	10% Penalty
Active Owners	76	30,304.20	3,030.42
Active Tenants	98	33,774.10	3,377.41
Final Owner	8	1,072.60	107.26
Final Tenant	41	15,911.70	1,591.17
	223	\$ 81,062.60	\$8,106.26

Public Service Commission Moratorium Update

At its regular meeting on Thursday, October 22, the Public Service Commission of Wisconsin (PSC) voted 2-1 to extend the moratorium on all utilities' residential disconnections and refusal of service for nonpayment until April 15, 2021. The decision affects both water and electric utilities. Chair Rebecca Cameron Valcq and Commissioner Tyler Huebner voted to extend the moratorium and Commissioner Ellen Nowak dissented.

Utilities seeking to disconnect residential service after April 15, 2021 will be required to file disconnection plans no later than February 15, 2021. The PSC will provide a format for such plans, which must include the amount(s) past due that will trigger the issuance of a disconnection notice, deferred payment agreement requirements, the amount(s) required to be paid to avoid disconnection service, and an estimate as to the number of customers that may be subject to disconnection under the plan. The Commissioners noted that municipal utilities that would like an abbreviated process to avoid a rate case filing should address that issue in their plans.

Customer Appreciation Drawing

- Waupun Utilities offered customers an opportunity to sign up for prizes this month in celebration of Public Power Week utilizing funds provided from the Community Recharge Program. Prizes included: Grand Prize \$100 Waupun Utilities bill credit, First Runner-up \$50 Waupun Utilities bill credit and (21) Second Runner-up Prizes of \$25 Waupun Area Chamber of Commerce gift certificates.

This concludes my report for November 2020. Please contact me at 324-7920 or sbrooks@wppienergy.org with any questions or concerns.



TO: Waupun Utilities Commissioners  
FROM: Steve Schramm  
DATE: November 4, 2020  
SUBJECT: Monthly Operation Report

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

There are no call-ins to report this month.

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

Staff completed quarterly auxiliary operation of stand by generator at the water treatment facility and well 4. This is a quarterly requirement by the WDNR.

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

There are no call-ins to report this month.

Butter Fitters has completed annual boiler inspection and tuning. The inspection identified several deficiencies' that required repairs and rebuilding of components.

Ruekert and Mielke completed Wonder Ware software upgrade and SCADA screen enhancements. Completion of these upgrades is required prior to the ABNR expansion next year.

Sabel Trucking has completed the remaining fall biosolids land application. Our nutrient management plan allowed 870 cubic yards of biosolids to be applied to 28 acres of DNR approved agriculture land.

Inspections and maintenance of all exterior tanks have been completed for the season.

Staff has been preparing for the upcoming winter season, from starting heating systems to making operational changes with the biological system. These changes will consume the remainder of the month.

#### **Water/Sewer Crew:**

There are no call-ins to report this month.

Staff has completed flushing and root sawing the entire sanitary sewer system. They will now be moving into televising the sanitary sewer.

There were two water main breaks to report.

- 6" main on Frontier St. had a 2" "blow hole", leaking at approximately 836 gpm for a total of 75,000 gallons.
- 6" main on N. Madison St. had a 1" "blow hole", leaking at approximately 209 gpm for a total of 125,000 gallons.

**Tanager Street Update:**

All water main and sanitary sewer main has been installed. The contractor should complete all lateral installation by the end of next week. This will complete all utility work for Tanager Street.

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

## **EXECUTIVE SUMMARY**

## **ELECTRIC BUDGET SCHEDULES**

### **ELECTRIC BUDGET SUPPLEMENTAL SCHEDULES**

## **WATER BUDGET SCHEDULES**

### **WATER BUDGET SUPPLEMENTAL SCHEDULES**

## **SEWER BUDGET SCHEDULES**

### **SEWER BUDGET SUPPLEMENTAL SCHEDULES**

## **APPENDICES**





TO: Waupun Utilities Commission  
 FROM: Jeff Stanek, CPA, Finance Director  
 DATE: October 30, 2020  
 SUBJECT: 2021 Budget

This memorandum provides an introduction to the proposed Waupun Utilities 2021 budget.

### Waupun Utilities

#### 2021 Budget Summary

	Electric	Sewer	Water	Total
<b>Sources of Cash</b>				
Operating Revenues	\$ 9,476,543	\$ 2,548,192	\$ 2,586,350	\$ 14,611,085
Debt Financing	-	15,668,000	-	15,668,000
Receivable from City	-	36,494	-	36,494
Equipment Replacement Funds	-	23,000	-	23,000
Interest Earnings	10,000	20,000	5,000	35,000
Total Sources of Cash	9,486,543	18,295,686	2,591,350	30,373,579
<b>Uses of Cash</b>				
Operation and Maintenance Expenses	8,299,672	1,603,353	1,002,794	10,905,819
Depreciation on Meters	-	32,500	-	32,500
Taxes	361,150	-	376,440	737,590
Debt Service				
2003 Revenue Bonds	-	407,373	-	407,373
2019 Revenue Bonds	-	-	111,709	111,709
2019 Refunding Revenue Bonds	194,625	-	428,013	622,638
2020 USDA Revenue Bonds	-	102,122	-	102,122
Plant Additions and Construction	524,930	17,375,330	1,238,630	19,138,890
Removal Expenses	10,000	-	-	10,000
Total Uses of Cash	9,390,377	19,520,678	3,157,586	32,068,641
Cash Applied to (Used from) Reserves	\$ 96,166	\$ (1,224,992)	\$ (566,236)	\$ (1,695,062)
<b>2020 Budget - Uses of Cash</b>				
	\$ 9,679,549	\$ 3,101,356	\$ 2,154,405	\$ 14,935,310
<b>\$ Difference</b>	\$ (289,172)	\$ 16,419,322	\$ 1,003,181	\$ 17,133,331
<b>% Difference</b>	-2.99%	529.42%	46.56%	114.72%

The above table provides a summary of the 2021 budget as well as a comparison to the 2020 budget. Electric utility uses of cash are forecasted to decrease \$289,200 over the 2020 budget due to decreased purchased power expense. 2020 actual purchased power expenses have been on average 5% below budget due from several factors including decreases in customer demand, lower market energy prices and investor owned utilities purchase costs. 2021 purchased power costs are expected to decrease slightly from 2020 actual costs from the loss of Silgan Containers in late 2019.

Water utility uses of cash are forecasted to increase \$1,003,200 from the 2020 budget due to two partial street reconstruction projects planned for 2021. These projects are financed with internal cash reserves accumulated from previous years.

Sewer utility uses of cash are forecasted to increase substantially during 2021 by \$16,419,300. The increase is primarily associated with the commencement of construction for the ABNR wastewater treatment plant upgrade in the amount of \$15.7 million, funded entirely by USDA Revenue Bonds. The utility closed its initial loans through the USDA in 2020 totaling \$22,807,000 and is approved for an additional \$8,059,000 in grant funding for the project. Bidding for project construction will take place early in 2021 at which point total construction cost will be determined and additional funding through the USDA will be pursued (if necessary). Additionally, the utility has capital outlay costs of \$993,900 for its share of the two partial street reconstruction projects, \$200,000 to retrofit the Harris lift station and \$344,000 to replace the vactor truck.

## **OPERATING REVENUES**

The sewer utility budget includes a 7.2% rate increase effective April 1, 2021 as approved with the Test Year 2023 sewer rate increase in 2020. This increase is the second of four planned rate increases that will be phased-in through 2023. There are no other forecasted rate increases included in the 2021 budget. Current electric rates were effective September 2016 and current water rates were effective May 2012.

## **OPERATION AND MAINTENANCE EXPENSES**

The following non-routine expenses are included in the 2021 budget.

### **Electric Utility**

The electric budget includes \$14,000 for contracted pole testing required by industry standards. All other expenses budgeted are routine in nature.

### **Sewer Utility**

The sewer budget includes \$160,000 for temporary solids handling during WWTP construction, \$28,000 for influent dry well restoration, \$7,000 for single audit costs required by the USDA loan resolution and \$43,700 for the additional wastewater operator hired September 2020. All other expenses budgeted are routine in nature.

### **Water Utility**

The water budget includes \$12,000 for the development of a Risk and Resiliency Assessment and Emergency Plan required by the WDNR. All other expenses budgeted are routine in nature.

## **PLANT ADDITIONS AND CONSTRUCTION**

The electric construction budget includes \$176,000 to rebuild overhead and underground line, \$50,000 for LED street lighting and \$70,000 for transformers. Plant additions include \$85,000 to replace the backhoe. The remaining electric plant and construction budget is routine in nature.

The sewer construction budget includes \$15,668,000 in construction costs for the wastewater treatment plant upgrade necessary to achieve compliance with mandated phosphorus limits. In addition, the sewer utility capital outlays include: \$448,300 and \$545,600 for the South Madison & Rock/Newton street reconstruction projects, respectively; \$200,000 to deepen and reconfigure the Harris lift station; \$45,000 for cured-in-place sewer main lining and \$79,000 for equipment replacements at the existing WWTP. Sewer plant additions include \$29,000 for a UTV with attachments for use at the WWTP. The water construction budget includes \$661,800 and \$505,900 for the South Madison & Rock/Newton street reconstruction projects, respectively.

Plant additions shared by the electric, water, and sewer utilities include an accounting software upgrade, replacement of the vactor truck, lawn mower and various other smaller tools & equipment. Please review the individual utility plant addition schedules for detailed listing of budgeted items.

## **DEBT SERVICE**

The electric and water utility refunded their outstanding revenue bonds late in 2019 saving approximately \$313,000 annually in debt service payments but extending water's portion of the debt repayment out an additional five years. The refunding transactions were undertaken to capture lower market interest rates and free up cash flow for near-term construction projects.

The sewer utility's debt requirements will increase by \$102,100 beginning in 2021 with the issuance of the 2020 USDA Revenue Bonds to fund WWTP upgrade construction. Debt service requirements will increase annually through 2023 as construction draws are made to an ultimate payment total of \$734,000 beginning in 2024. The need for additional funding sources beyond the 2020 USDA Revenue Bonds in the amount of \$22,807,000 will be determined early in 2021 upon acceptance of a construction bid for the project. The four-year, phased-in sewer rate increase implemented in April 2020 is designed to recover the total debt service requirements associated with the project.

## **SUMMARY**

The remainder of this budget document provides line item detail for each utility. In addition, there are three appendices providing relevant planning information pertaining to equipment replacement, debt service, and overall cash position.

# WAUPUN UTILITIES

## 2021 Budget - Electric

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### **TABLE OF CONTENTS**

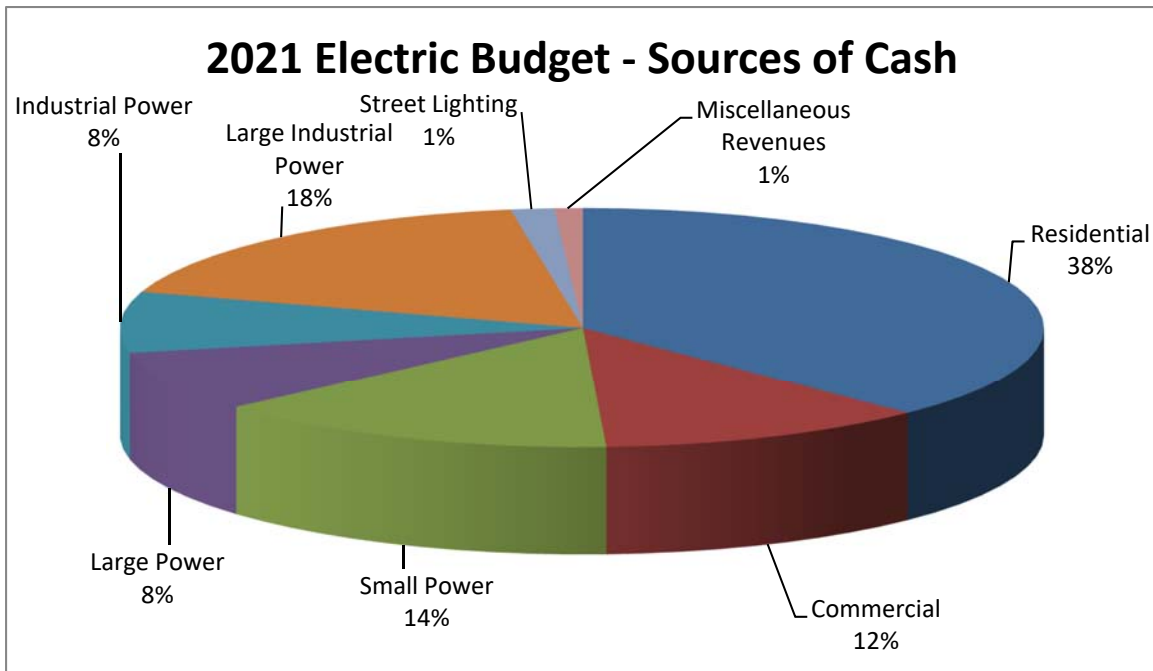
<b><u>Description</u></b>	<b><u>Attachment</u></b>
Management Information	n/a
Cash Flow	EB-1
Operating Income	EB-2
Expenses	EB-3
Plant Additions and Construction	EB-4
Plant Additions and Construction Explanation	EB-5

## WAUPUN UTILITIES

### 2021 Budget - Electric MANAGEMENT INFORMATION

This section of the budget document presents detailed information related to our proposed 2021 electric utility budget. As presented in Attachment EB-1, we forecasted a budget surplus of \$96,166 based on sources and uses of cash of \$9,486,543 and \$9,390,377, respectively.

#### SOURCES OF CASH



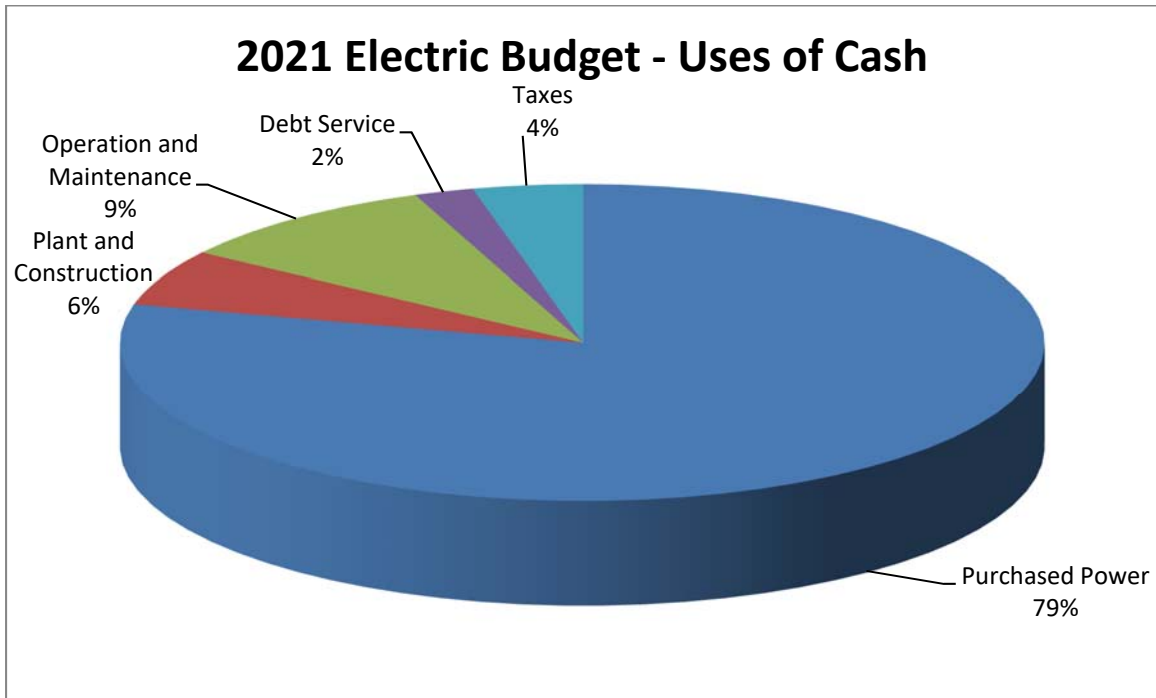
The pie chart above presents sources of cash distribution. Sales of electricity represent 99% of total sources. This chart highlights a concentration from two large customers within the Large Industrial Power and Industrial Power category totaling 26% of total sources of cash.

#### USES OF CASH

Our proposed budget indicates that purchased power will account for approximately eight of every ten dollars spent in 2021. We forecasted 2021 purchased power cost of \$7,409,612 compared to total operation and maintenance expenses of \$8,299,672.

## WAUPUN UTILITIES

### 2021 Budget - Electric MANAGEMENT INFORMATION



All electric utility cost categories are consistent with the prior year budget.

#### **SUGGESTED VIEWING ORDER**

The electric budget schedules are divided into two sections, electric budget and electric budget supplemental schedules. Focus your attention on budget schedules to obtain specific knowledge of proposed 2021 operations, while supplemental budget schedules present management rationale supporting proposed 2021 operations.

**Waupun Utilities**  
 2021 Budget - Electric  
 Cash Flow

	2021 Budget	Schedule
<b>Sources of Cash</b>		
Total Operating Revenues	\$ 9,476,543	Operating income schedule
Interest Earnings	<u>10,000</u>	
Total Sources of Cash	<u>9,486,543</u>	
<b>Uses of Cash</b>		
Total Operation and Maintenance Expenses	8,299,672	Operating income schedule
Taxes	361,150	Operating income schedule
Debt Service		
2019 Refunding Revenue Bonds	194,625	Repayment schedules
Plant Additions and Construction	524,930	Plant/Construction schedule
Removal Expenses	<u>10,000</u>	Prior year estimate
Total Uses of Cash	<u>9,390,377</u>	
<b>Cash Applied to/(Used from) Electric Reserves</b>	<u>\$ 96,166</u>	

**Waupun Utilities**  
2021 Budget - Electric  
Operating Income

Account Number		2021 Budget	Source
<b>OPERATING REVENUES</b>			
	Sales of Electricity		
440	Residential	\$ 3,564,616	Consumer Analysis
441	Commercial	1,092,941	Consumer Analysis
442	Small power - TOD	1,348,877	Consumer Analysis
443.1	Large power - TOD	778,475	Consumer Analysis
443.2	Industrial power - TOD	776,537	Consumer Analysis
443.3	Large Industrial power - TOD	1,668,449	Consumer Analysis
444	Street & security lighting	143,250	Separate Analysis
	Total Sales of Electricity	9,373,144	
	Other		
422	Sale of Equipment	19,000	Backhoe & Vactor (10% of \$40k)
450	Forfeited discounts	2,000	Halted in '20 due to COVID until f
451	Miscellaneous service revenue	1,000	Significant reduction in '20 due to
454	Rent from electric property	81,399	Pole contact and tower rent
	Total Operating Revenues	9,476,543	
<b>OPERATING EXPENSES</b>			
	Operation and Maintenance		
555	Purchased power	7,409,612	Expense Schedule
580	Operation and supervision and engineering	29,625	Expense Schedule
582	Station	15,819	Expense Schedule
583	Overhead line	54,230	Expense Schedule
584	Underground line	56,378	Expense Schedule
585	Street lighting and signal system	10,728	Expense Schedule
586	Meter	13,401	Expense Schedule
587	Customer installations	2,066	Expense Schedule
588	Miscellaneous	18,759	Expense Schedule
592	Maintenance of station equipment	11,541	Expense Schedule
593	Maintenance of overhead lines	117,098	Expense Schedule
594	Maintenance of underground lines	20,868	Expense Schedule
595	Maintenance of line transformers	1,785	Expense Schedule
596	Maintenance of street lighting	7,798	Expense Schedule
597	Maintenance of meters	6,113	Expense Schedule
901	Supervision office	11,270	Expense Schedule
902	Meter reading labor	7,153	Expense Schedule
903	Customer records and collection	96,587	Expense Schedule
904	Uncollectible accounts	500	Expense Schedule
913	Sales/advertising	1,600	Expense Schedule
920	Administrative and general salaries	63,435	Expense Schedule
921	Office supplies	75,138	Expense Schedule
923	Outside services employed	36,927	Expense Schedule
924	Property insurance	8,180	Expense Schedule
925	Injuries and damages	5,707	Expense Schedule
926	Employee pensions and benefits	182,530	Expense Schedule
928	Regulatory commission	2,000	Expense Schedule
930	Miscellaneous	8,975	Expense Schedule
932	Maintenance of general plant	23,849	Expense Schedule
	Total Operation and Maintenance Expenses	8,299,672	
403	Depreciation	612,530	Expense Schedule
408	Taxes	361,150	Expense Schedule
	Total Operating Expenses	9,273,352	
	<b>OPERATING INCOME</b>	\$ 203,191	



**Waupun Utilities**  
2021 Budget - Electric  
Expenses

Account Number		Actual 2017	Actual 2018	Actual 2019	3 yr Average	YTD 7/31/2020	Budget 2020	Budget 2021	Budget Notes/Source
<b>OPERATION AND MAINTENANCE EXPENSES</b>									
555	Purchased power	\$ 8,264,959	\$ 7,977,884	\$ 7,652,205	\$ 7,965,016	\$ 4,238,807	\$ 7,710,384	\$ 7,409,612	Separate Analysis
580	Operation, supervision and engineering	28,612	28,645	38,464	31,907	26,384	50,010	29,625	Separate Analysis
582	Station	9,498	10,546	13,458	11,167	9,020	12,740	15,819	Annualized YTD 7/20 with inflation
583	Overhead line	36,703	43,347	42,687	40,912	52,372	52,779	54,230	2020 Budget w/ inflation
584	Underground line	36,161	49,329	66,723	50,737	59,472	54,869	56,378	2020 Budget w/ inflation
585	Street lighting and signal system	14,542	9,920	10,161	11,541	3,740	10,627	10,728	2019 Actual with inflation ('20 + '21 inflation)
586	Meter	11,810	12,548	14,767	13,042	10,247	12,792	13,401	3 Yr Average with inflation
587	Customer installations	2,044	1,123	2,866	2,011	-	3,228	2,066	3 Yr Average with inflation
588	Miscellaneous	9,267	26,285	19,221	18,257	3,562	18,300	18,759	3 Yr Average with inflation
592	Maintenance of station equipment	19,844	6,342	7,509	11,232	1,146	15,254	11,541	3 Yr Average with inflation Annualized YTD 7/20 with inflation plus
593	Maintenance of overhead lines	74,411	147,778	95,115	105,768	56,994	139,470	117,098	\$3,000 for tree trimming cost increases and \$14k for pole testing
594	Maintenance of underground lines	19,557	13,908	27,465	20,310	6,125	20,244	20,868	3 Yr Average with inflation
595	Maintenance of line transformers	3,689	581	941	1,737	-	3,167	1,785	3 Yr Average with inflation
596	Maintenance of street lighting	4,308	9,480	7,386	7,058	4,390	10,155	7,798	2019 Actual with inflation ('20 + '21 inflation)
597	Maintenance of meters	5,805	7,086	7,927	6,939	3,471	9,108	6,113	Annualized YTD 7/20 with inflation
901	Supervision office	28,139	26,244	30,466	28,283	12,076	11,750	11,270	Separate Analysis
902	Meter reading labor	4,432	4,979	6,022	5,144	4,088	5,825	7,153	Annualized YTD 7/20 with inflation
903	Customer records and collection	74,956	83,304	91,487	83,249	57,360	89,790	96,587	2019 Actual with inflation
904	Uncollectible accounts	621	444	203	423	-	500	500	Historical trends
913	Sales/advertising	600	1,564	1,009	1,058	(700)	1,600	1,600	Historical trends
920	Administrative and general salaries	23,527	23,122	51,093	32,580	40,637	49,938	63,435	Separate Analysis
921	Office supplies and expenses	70,249	73,531	76,362	73,381	40,557	73,664	75,138	Budget 2020 with inflation
923	Outside services employed	33,676	32,259	38,813	34,916	26,005	34,557	36,927	Separate Analysis
924	Property insurance	6,581	6,400	7,880	6,954	5,611	7,437	8,180	Budget 2020 increased 10%
925	Injuries and damages	4,346	2,805	4,749	3,966	2,474	5,595	5,707	Budget 2020 with inflation
926	Employee pensions and benefits	199,581	185,666	173,413	186,220	95,008	189,150	182,530	Separate Analysis, excludes GASB 68 & 75
928	Regulatory commission	3,211	164	442	1,272	7	2,000	2,000	PSC Fees
930	Miscellaneous	6,770	7,083	7,196	7,016	4,515	8,975	8,975	Budget 2020
932	Maintenance of general plant	13,483	16,504	39,644	23,210	9,770	17,680	23,849	3 Yr Average with inflation
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>		<u>9,011,381</u>	<u>8,808,871</u>	<u>8,535,672</u>	<u>8,785,308</u>	<u>4,773,136</u>	<u>8,621,586</u>	<u>8,299,672</u>	
403	Depreciation	558,693	575,142	590,846	574,893	351,421	590,142	612,530	Separate Analysis
408	Taxes	<u>342,783</u>	<u>334,706</u>	<u>344,905</u>	<u>340,798</u>	<u>204,425</u>	<u>359,600</u>	<u>361,150</u>	Separate Analysis
<b>TOTAL OPERATING EXPENSES</b>		<u>\$ 9,912,857</u>	<u>\$ 9,718,718</u>	<u>\$ 9,471,423</u>	<u>\$ 9,700,999</u>	<u>\$ 5,328,982</u>	<u>\$ 9,571,327</u>	<u>\$ 9,273,352</u>	

**Waupun Utilities**

2021 Budget - Electric

Plant Additions and Construction

**Proposed  
Budget****Plant Additions:**

Clarity accounting software upgrade	\$ 5,000
GIS Collector (Split E/S/W)	2,200
Replace wire cutter/hydraulic press & misc tools	15,000
Test breakers in substation	8,000
Meters	6,000
Backhoe	85,000
Vactor Replacement (E-10%, S-80%, W-10%)	43,000
Zero Turn Lawn Mower (Split E/S/W)	3,600
Handheld Meter Reader (Split E/S/W)	1,130

**Total Plant Additions** \$ 168,930**Construction:**

Voltage Conversion - West Sub Feeder #2	\$ 25,000
Rebuild overhead lines	146,000
Underground wire and equipment upgrades	30,000
LED street lighting	50,000
Poles, towers and fixtures	10,000
Overhead and underground conductor and devices	10,000
Transformers	70,000
Services	15,000

**Total Construction** \$ 356,000**Total Plant Additions and Construction** \$ 524,930

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**Waupun Electric Utility**  
Plant and Construction Schedule Explanation  
2021 Budget

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**PLANT ADDITIONS**

*Accounting Software Upgrade*

This budget item includes an upgrade to our accounting software at a cost of \$5,000. The cost is shared between the electric, water, and sewer utilities and is a carry-over from the 2020 budget.

*GIS Collector Replacement*

This budget item includes \$2,200 to replace GIS equipment requiring an upgrade with the cost being shared between the electric, water and sewer utilities.

*Wire Cutter/Hydraulic Press Tool & Miscellaneous Tools*

This budget item includes \$15,000 to replace a wire cutter/hydraulic press tool and various other tools specific to the electric utility that are in need of replacement.

*Test Breakers in Substation*

This budget item includes \$8,000 to replace several test breakers in various substations that are past their useful lives.

*Meters*

This budget item includes \$6,000 for the purchase of electric meters which is a routine annual capital outlay.

*Backhoe*

This budget item includes \$85,000 to replace the electric utilities backhoe which is beyond its useful life.

*Vactor Truck Replacement*

This budget item in the amount of \$43,000 is the electric utilities ten-percent shared cost associated with the replacement of the vactor truck.

*Zero Turn Lawn Mower & Handheld Meter Reader*

These budget items represent the electric utilities share for the replacement of a lawnmower and meter reading handheld device in the amount of \$3,600 and \$1,130, respectively.

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**Waupun Electric Utility**  
Plant and Construction Schedule Explanation  
2021 Budget

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**CONSTRUCTION**

*Voltage Conversion*

This is a capital outlay of \$25,000 for continued voltage conversion of the West Sub Feeder #2.

*Rebuild Overhead Line*

This is a capital outlay of \$146,000 to rebuild overhead distribution line.

*Underground Wire and Equipment Upgrade*

This is a capital outlay of \$30,000 to upgrade underground wire and equipment.

*LED Street Lighting*

This is a capital outlay of \$50,000 to replace street lighting with LED lighting.

*Poles, Towers and Fixtures*

This is a capital outlay of \$10,000 to install poles, towers, and fixtures.

*Overhead and Underground Conductor*

This is a capital outlay of \$10,000 to install overhead and underground conductor and related equipment.

*Transformers*

This is a capital outlay of \$70,000 to acquire distribution transformers.

*Services*

This is a capital outlay of \$15,000 to install overhead and underground services.

## WAUPUN UTILITIES

### 2021 Budget - Electric Supplemental Schedules

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## **TABLE OF CONTENTS**

<b><u>Description</u></b>	<b><u>Attachment</u></b>
Management Information	n/a
2021 Consumer Analysis	ES-1
Usage and Customer Number Comparison, 2011 through 2019, 2021 Budget	ES-2
Monthly Electric Consumption – Actual 2015 through July 2020	ES-3
Historical Expenses –2011 through 2019	ES-4

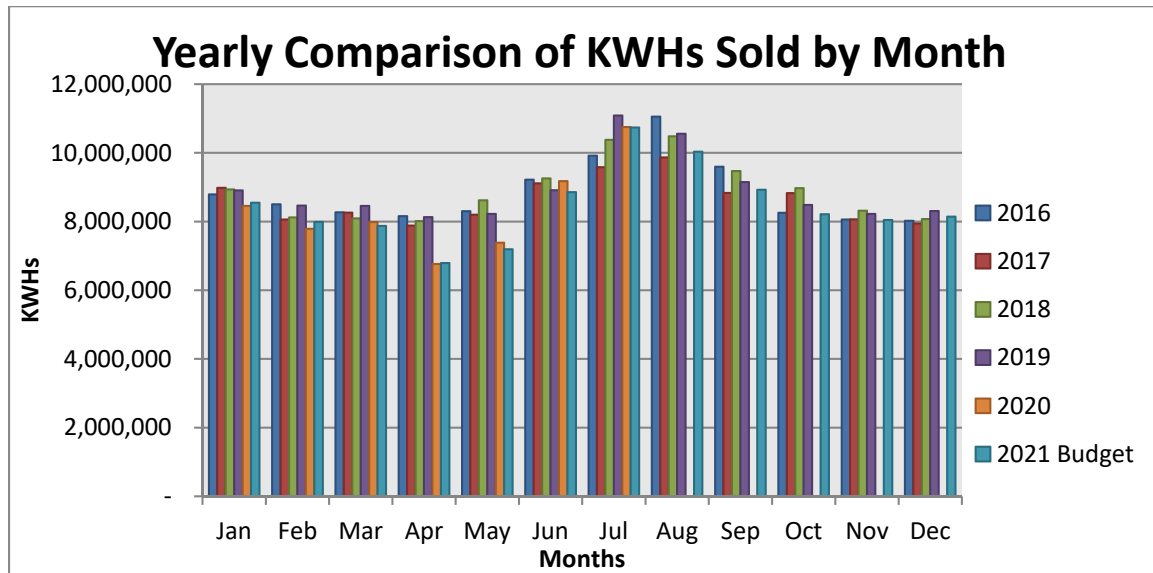
## WAUPUN UTILITIES

### 2021 Electric Budget – Supplemental Schedules MANAGEMENT INFORMATION

This section of the budget document presents supplemental schedules that support our proposed 2021 electric budget.

#### FORECASTED REVENUES

Attachment ES-2 and ES-3 present the basis for 2021 forecasted electric sales. Sales figures in the 2021 budget are based on the latest 12 months of usage data, adjusted for extreme weather or known increases/decreases in customer load. 2021 forecasted sales are conservative and include the loss of sales from the plant closure of Silgan Containers in late 2019.

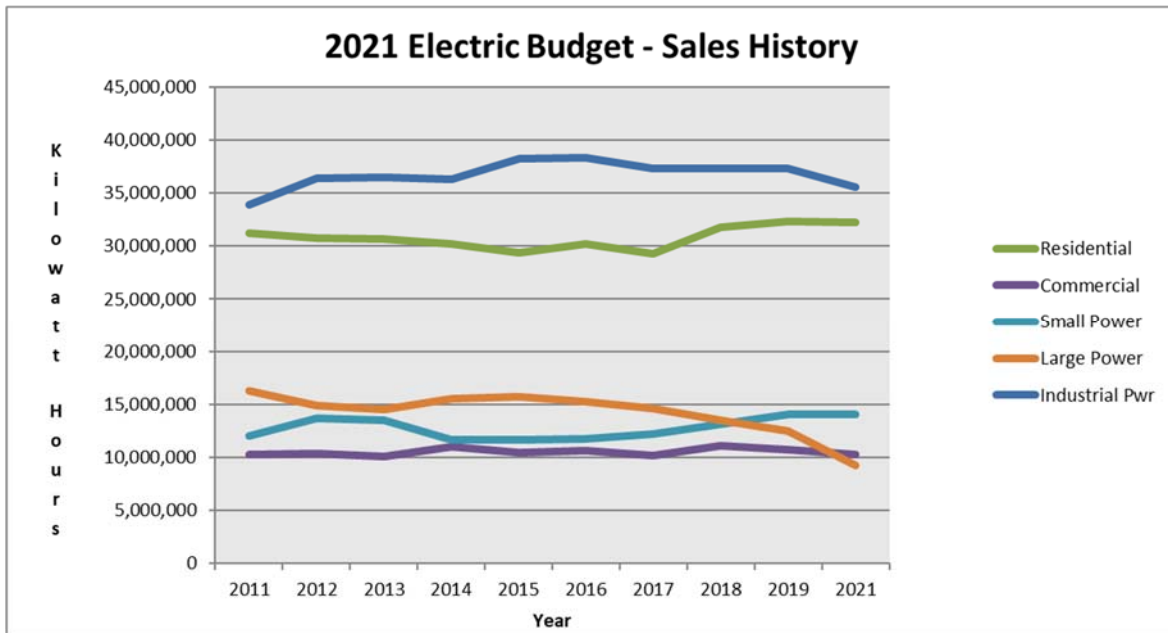


The graph above presents monthly electric sales for 2016 through July 2020, as well as forecasted 2021 sales. The orange bar represents 2020 sales and shows that forecasted sales are adjusted for extreme weather (note the month of July).

The following graph presents annual sales by customer class for 2011 through 2019, as well as forecasted 2021 sales. For comparative purposes, forecasted 2021 industrial sales include the rate class CP-4 Large Industrial Power. CP-2 Large Power sales have decreased since 2018 due to the loss of one customer and from another customer moving to CP-1 Small Power. Overall, forecasted electric sales are expected decrease slightly in 2021 as result of the customer loss.

## WAUPUN UTILITIES

### 2021 Electric Budget – Supplemental Schedules MANAGEMENT INFORMATION



Attachment ES-2 also presents actual customer numbers by customer class from 2011 through 2019, and budget 2021. This table shows a small increase of 0.37% in forecasted total customers compared to 2019.

The main takeaway is there are many factors that go into forecasting electric usage/load and corresponding revenues. This is why we continue to use the latest 12 months of sales as the foundation for our annual sales estimates. Attachment ES-1 presents budgeted revenues based on 2021 sales units at current rates.

### FORECASTED EXPENSES

Attachment ES-4 presents actual operating expenses from 2011 through 2019. This schedule provides historical trends for each operation and maintenance expense that assists in our forecast.

**Waupun Utilities**  
2021 Budget - Electric  
Consumer Analysis

Customer Class	Units	Rate	Revenue
<b>Residential Service, Rg-1</b>			
Customer Charge	44,160	\$ 12.00	\$ 529,920
Energy (kWh)	30,854,072	\$ 0.1052	3,245,848
PCAC (average)	30,854,072	\$ (0.0117)	(362,156)
Total Computed			<u>\$ 3,413,612</u>
<b>Residential Service Time-of-Day, Rg-2</b>			
Customer Charge	1,836	\$ 12.00	\$ 22,032
On-peak Energy Charge (kWh)	488,971	\$ 0.1900	92,904
Off-peak Energy Charge (kWh)	911,734	\$ 0.0575	52,425
PCAC (average)	1,400,705	\$ (0.0181)	(16,358)
Total Computed			<u>\$ 151,003</u>
<b>General Service, Gs-1</b>			
Customer Charge - Single Phase	3,120	\$ 16.00	\$ 49,920
Customer Charge - Three Phase	1,680	\$ 26.00	43,680
Energy (kWh)	9,689,882	\$ 0.1080	1,046,507
PCAC (average)	9,689,882	\$ (0.0123)	(118,856)
Total Computed			<u>\$ 1,021,251</u>
<b>General Service Time-of-Day, Gs-2</b>			
Customer Charge - Single Phase	1,056	\$ 16.00	\$ 16,896
Customer Charge - Three Phase	120	\$ 26.00	3,120
On-peak Energy Charge (kWh)	185,390	\$ 0.1900	35,224
Off-peak Energy Charge (kWh)	429,099	\$ 0.0575	24,673
PCAC (average)	614,489	\$ (0.0181)	(8,224)
Total Computed			<u>\$ 71,690</u>
<b>Small Power Service, Cp-1</b>			
Customer Charge	564	\$ 50.00	\$ 28,200
Demand Charge (kW)	50,485	\$ 8.50	429,123
Distribution Demand Charge (kW)	71,758	\$ 1.50	107,637
On-peak Energy Charge (kWh)	6,440,645	\$ 0.0850	547,455
Off-peak Energy Charge (kWh)	7,616,637	\$ 0.0615	468,423
PCAC (average)	14,057,282	\$ (0.0123)	(172,557)
Demand/Energy Limiter			(58,392)
Primary Metering Discount			(1,012)
Total Computed			<u>\$ 1,348,877</u>
<b>Large Power Time-of-Day Service, Cp-2</b>			
Customer Charge	60	\$ 150.00	\$ 9,000
Demand Charge (kW)	25,528	\$ 10.35	264,213
Distribution Demand Charge (kW)	34,194	\$ 1.75	59,840
On-peak Energy Charge (kWh)	4,045,406	\$ 0.0799	323,228
Off-peak Energy Charge (kWh)	5,162,712	\$ 0.0460	237,485
PCAC (average)	9,208,118	\$ (0.0119)	(109,424)
Primary Metering Discount			(5,866)
Total Computed			<u>\$ 778,475</u>



**Waupun Utilities**

2021 Budget - Electric

Consumer Analysis

Customer Class	Units	Rate	Revenue
<b>Industrial Power Time-of-Day Service, Cp-3</b>			
Customer Charge	12	\$ 250.00	\$ 3,000
Demand Charge (kW)	22,878	\$ 12.15	277,968
Distribution Demand Charge (kW)	28,800	\$ 2.00	57,600
On-peak Energy Charge (kWh)	4,375,715	\$ 0.0765	334,742
Off-peak Energy Charge (kWh)	6,745,027	\$ 0.0394	265,754
PCAC (average)	11,120,742	\$ (0.0108)	(119,550)
Transformer Ownership Discount			(7,424)
Primary Metering Discount			(35,553)
Total Computed			<u>\$ 776,537</u>
<b>Large Industrial Power Time-of-Day Service, Cp-4</b>			
Customer Charge	12	\$ 250.00	\$ 3,000
Demand Charge (kW)	44,921	\$ 22.40	1,006,230
Distribution Demand Charge (kW)	47,400	\$ 2.00	94,800
On-peak Energy Charge (kWh)	9,766,818	\$ 0.0440	429,740
Off-peak Energy Charge (kWh)	14,638,559	\$ 0.0330	483,072
ECA (average)	24,405,377	\$ (0.0047)	(115,094)
DCA (average)	44,921	\$ (4.2907)	(192,743)
Primary Metering Discount			(40,556)
Total Computed			<u>\$ 1,668,449</u>

**Waupun Utilities**  
2021 Budget - Electric  
Usage and Customer Number Comparison - 2011 through 2021

**USAGE:**

YEAR	Rg-1 Residential	Rg-2 Residential	Gs-1 Commercial	Gs-2 Commercial	Cp-1 Small Power	Cp-2 Large Power	Cp-3 Industrial Power	Cp-4 Lg Industrial Pwr	TOTAL kWh per YEAR	Sales Growth Per Year
2011	31,233,336		10,238,531		12,020,343	16,260,000	33,940,800	-	103,693,010	
2012	30,731,238		10,317,941		13,691,461	14,846,400	36,379,200	-	105,966,240	2.19%
2013	30,641,285		10,093,527		13,501,805	14,554,646	36,508,596	-	105,299,859	-0.63%
2014	30,168,609		11,033,159		11,665,073	15,510,489	36,265,792	-	104,643,122	-0.62%
2015	29,384,840		10,402,007		11,656,010	15,741,500	38,226,847	-	105,411,204	0.73%
2016	30,210,941		10,624,078		11,710,962	15,268,121	29,803,092	8,515,200	106,132,394	0.68%
2017	29,299,202		10,132,801		12,181,604	14,600,051	11,185,378	26,155,919	103,554,955	-2.43%
2018	30,783,794	958,541	10,776,785	313,130	13,101,426	13,466,372	11,646,810	25,675,383	106,722,241	3.06%
2019	31,112,636	1,252,805	10,085,727	616,374	14,094,186	12,443,802	10,847,254	26,438,565	106,891,349	0.16%
<b>2021</b>	<b>30,854,072</b>	<b>1,400,705</b>	<b>9,689,882</b>	<b>614,489</b>	<b>14,057,282</b>	<b>9,208,118</b>	<b>11,120,742</b>	<b>24,405,377</b>	<b>101,350,667</b>	<b>-5.18%</b>
<b>Average Change</b>										<b>-0.23%</b>

**CUSTOMERS:**

YEAR	Rg-1 Residential	Rg-2 Residential	Gs-1 Commercial	Gs-2 Commercial	Cp-1 Small Power	Cp-2 Large Power	Cp-3 Industrial Power	Cp-4 Large Industrial	Customer Total	Sales Growth Per Year
2011	3,734		466		42	10	2	-	4,254	
2012	3,744		461		45	8	2	-	4,260	0.14%
2013	3,763		465		45	8	2	-	4,283	0.54%
2014	3,732		477		43	9	2	-	4,263	-0.47%
2015	3,738		471		44	9	2	-	4,264	0.02%
2016	3,728		461		47	9	1	1	4,247	-0.40%
2017	3,733	89	467		51	9	1	1	4,351	2.45%
2018	3,721	112	439	42	52	9	1	1	4,377	0.60%
2019	3,664	142	400	89	64	8	1	1	4,369	-0.18%
<b>2021</b>	<b>3,680</b>	<b>153</b>	<b>400</b>	<b>98</b>	<b>47</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>4,385</b>	<b>0.37%</b>
<b>Average Change</b>										<b>0.34%</b>

# **Waupun Utilities**

2021 Budget - Electric

Monthly Electric Consumption - Actual 2015 through July 2020 and 2021 Budget

Total									
Month	2015	2016	2017	2018	2019	2020	Average	2020 Budget	2021 Budget
January	8,817,326	8,788,625	8,980,713	8,933,206	8,907,750	8,456,823	8,786,656	8,578,549	8,550,257
February	8,209,599	8,501,420	8,061,310	8,118,142	8,464,069	7,790,752	8,143,253	8,151,484	7,990,683
March	8,518,803	8,267,404	8,260,605	8,093,488	8,455,329	7,983,861	8,196,333	8,141,297	7,871,310
April	7,909,334	8,155,884	7,880,896	8,011,715	8,130,887	6,765,367	7,651,133	7,769,044	6,790,713
May	8,491,552	8,300,811	8,196,646	8,616,040	8,220,938	7,384,904	8,087,944	7,904,541	7,194,651
June	9,104,850	9,217,499	9,113,964	9,258,513	8,912,444	9,176,744	9,115,900	8,580,416	8,853,713
July	9,730,100	9,916,322	9,580,008	10,378,138	11,089,255	10,753,090	10,740,161	10,077,618	10,738,224
August	10,353,111	11,056,619	9,868,371	10,481,543	10,553,764	-	10,357,465	10,122,875	10,035,869
September	9,681,323	9,594,512	8,831,666	9,470,790	9,147,858	-	9,198,848	9,136,680	8,926,699
October	8,463,108	8,253,090	8,829,156	8,970,522	8,483,216	-	8,807,378	8,618,618	8,214,303
November	7,911,841	8,058,386	8,065,162	8,314,916	8,221,255	-	8,249,717	8,052,475	8,043,229
December	8,121,073	8,021,626	7,941,957	8,075,228	8,304,584	-	8,161,602	7,981,476	8,141,016
<b>Total</b>	<b>105,312,020</b>	<b>106,132,198</b>	<b>103,610,454</b>	<b>106,722,241</b>	<b>106,891,349</b>	<b>58,311,541</b>	<b>105,496,390</b>	<b>103,115,073</b>	<b>101,350,667</b>
% Change	<u>0.64%</u>	<u>0.78%</u>	<u>-2.38%</u>	<u>3.00%</u>	<u>0.16%</u>				<u>-5.18%</u>

Residential (Rg-1)									
Month	2015	2016	2017	2018	2019	2020	3 Yr Average	2020 Budget	2021 Budget
January	2,841,028	2,689,486	2,842,038	2,812,025	2,593,248	2,472,745	2,626,006	2,593,248	2,626,006
February	2,618,680	2,608,066	2,516,046	2,568,991	2,734,398	2,276,539	2,526,643	2,734,398	2,526,643
March	2,358,668	2,166,247	2,125,772	2,130,736	2,304,199	2,322,782	2,252,572	2,304,199	2,252,572
April	2,202,378	2,272,599	2,208,498	2,251,830	2,210,710	2,152,804	2,205,115	2,210,710	2,205,115
May	1,965,163	1,950,874	2,006,743	2,048,140	1,941,631	2,247,367	2,079,046	1,941,631	2,079,046
June	2,247,211	2,363,486	2,436,876	2,592,826	2,390,321	2,944,594	2,642,580	2,390,321	2,642,580
July	2,577,531	2,983,691	2,789,733	3,282,963	3,702,201	3,819,961	3,601,708	3,282,963	3,601,708
August	3,152,519	3,505,517	2,938,848	3,182,283	3,413,400	-	3,178,177	3,182,283	3,178,177
September	2,802,298	2,879,178	2,395,600	2,859,029	2,583,461	-	2,612,697	2,859,029	2,612,697
October	2,022,891	2,136,718	2,368,751	2,316,777	2,329,544	-	2,338,357	2,316,777	2,338,357
November	2,080,508	2,207,626	2,333,565	2,265,657	2,331,717	-	2,310,313	2,265,657	2,310,313
December	2,416,990	2,447,257	2,392,231	2,472,537	2,577,806	-	2,480,858	2,472,537	2,480,858
<b>Total</b>	<b>29,285,865</b>	<b>30,210,745</b>	<b>29,354,701</b>	<b>30,783,794</b>	<b>31,112,636</b>	<b>18,236,792</b>	<b>30,854,072</b>	<b>30,553,753</b>	<b>30,854,072</b>
% Change	<u>-2.93%</u>	<u>3.16%</u>	<u>-2.83%</u>	<u>4.87%</u>	<u>1.07%</u>				<u>-0.83%</u>

# **Waupun Utilities**

2021 Budget - Electric

Monthly Electric Consumption - Actual 2015 through July 2020 and 2021 Budget

## **Residential (Rg-2)**

Month	2015	2016	2017	2018	2019	2020	3 Yr Average	2020 Budget	2021 Budget
January				68,711	91,099	116,342	92,051	91,099	116,342
February				62,292	94,982	105,873	87,716	94,982	105,873
March				51,959	79,689	107,338	79,662	79,689	107,338
April				53,257	75,505	97,200	75,321	75,505	97,200
May				64,125	81,669	102,129	82,641	81,669	102,129
June				88,810	99,780	128,978	105,856	99,780	128,978
July				115,550	154,121	166,885	145,519	115,550	166,885
August				111,098	140,701	-	125,900	111,098	140,701
September				100,907	107,684	-	104,296	100,907	107,684
October				79,654	101,126	-	90,390	79,654	101,126
November				77,348	106,954	-	92,151	77,348	106,954
December	-	-	-	84,830	119,495	-	102,163	84,830	119,495
<b>Total</b>	-	-	-	958,541	1,252,805	824,745	1,183,663	1,092,111	1,400,705
<b>% Change</b>					<u>30.70%</u>				<u>11.81%</u>

## **Commercial (Gs-1)**

Month	2015	2016	2017	2018	2019	2020	3 Yr Average	2020 Budget	2021 Budget
January	1,007,241	956,404	940,249	980,910	1,007,325	874,772	954,336	1,007,325	874,772
February	940,184	869,452	798,198	881,005	867,085	819,381	855,824	867,085	819,381
March	894,340	851,795	864,546	891,383	856,068	782,024	843,158	856,068	782,024
April	758,542	773,923	741,056	832,449	729,320	629,175	730,315	729,320	629,175
May	825,024	788,587	769,152	837,280	729,330	667,969	744,860	729,330	667,969
June	848,533	877,264	854,696	849,242	775,074	810,022	811,446	775,074	810,022
July	955,473	988,627	955,660	931,939	988,200	973,214	964,451	931,939	973,214
August	923,373	1,025,943	921,247	914,878	887,996	-	908,040	914,878	887,996
September	869,467	923,592	790,867	782,668	757,332	-	776,956	782,668	757,332
October	755,508	766,965	765,291	859,756	740,774	-	788,607	859,756	740,774
November	767,519	868,793	803,255	1,011,203	832,287	-	882,248	1,011,203	832,287
December	856,294	932,733	928,584	1,004,072	914,936	-	949,197	1,004,072	914,936
<b>Total</b>	<u>10,401,498</u>	<u>10,624,078</u>	<u>10,132,801</u>	<u>10,776,785</u>	<u>10,085,727</u>	<u>5,556,557</u>	<u>10,209,438</u>	<u>10,468,718</u>	<u>9,689,882</u>
<b>% Change</b>	-5.73%	2.14%	-4.62%	<u>6.36%</u>	<u>-6.41%</u>				<u>-3.92%</u>

# **Waupun Utilities**

2021 Budget - Electric

Monthly Electric Consumption - Actual 2015 through July 2020 and 2021 Budget

## **Commercial (Gs-2)**

Month	2015	2016	2017	2018	2019	2020	3 Yr Average	2020 Budget	2021 Budget
January					58,016	66,360	62,188	58,016	66,360
February					53,034	60,557	56,796	53,034	60,557
March					56,643	55,998	56,321	56,643	55,998
April					47,649	43,213	45,431	47,649	43,213
May					46,020	37,880	41,950	43,618	37,880
June				38,433	43,187	38,227	39,949	40,022	38,227
July				40,715	45,518	45,947	44,060	40,715	45,947
August				40,248	45,387	-	42,818	40,248	45,387
September				40,654	43,217	-	41,936	40,654	43,217
October				45,894	51,806	-	48,850	45,894	51,806
November				50,823	60,512	-	55,668	50,823	60,512
December	-	-	-	56,363	65,385	-	60,874	56,363	65,385
<b>Total</b>	-	-	-	313,130	616,374	348,182	596,839	573,679	614,489
<b>% Change</b>									-0.31%

## **Small Power (Cp-1)**

Month	2015	2016	2017	2018	2019	2020	3 Yr Average	2020 Budget	2021 Budget
January	1,050,887	1,049,436	1,088,786	1,105,778	1,207,069	1,230,796	1,181,214	1,238,173	1,230,796
February	978,776	949,399	968,826	986,350	1,081,730	1,139,332	1,069,137	1,110,489	1,139,332
March	994,138	953,282	1,033,407	1,034,246	1,130,416	1,111,183	1,091,948	1,158,852	1,111,183
April	865,317	888,991	904,102	984,710	1,048,911	979,964	1,004,528	1,078,510	979,964
May	949,983	926,710	930,831	1,080,516	1,072,620	1,004,406	1,052,514	1,102,797	1,004,406
June	973,053	970,949	989,392	1,101,898	1,139,169	1,177,330	1,139,466	1,139,169	1,177,330
July	1,021,860	1,000,124	1,033,415	1,243,378	1,362,307	1,340,125	1,315,270	1,273,693	1,362,307
August	962,886	1,072,039	1,014,956	1,255,863	1,265,770	-	1,178,863	1,287,089	1,265,770
September	952,528	938,902	1,046,079	1,075,779	1,148,260	-	1,090,039	1,102,471	1,148,260
October	973,322	927,407	1,060,714	1,105,374	1,160,424	-	1,108,837	1,137,649	1,160,424
November	945,860	970,407	1,047,887	1,067,796	1,221,756	-	1,112,480	1,097,984	1,221,756
December	987,400	1,063,316	1,063,209	1,059,738	1,255,754	-	1,126,234	1,087,292	1,255,754
<b>Total</b>	11,656,010	11,710,962	12,181,604	13,101,426	14,094,186	7,983,136	13,470,531	13,814,168	14,057,282
<b>% Change</b>	-0.08%	0.47%	4.02%	7.55%	7.58%				-0.26%

# **Waupun Utilities**

2021 Budget - Electric

Monthly Electric Consumption - Actual 2015 through July 2020 and 2021 Budget

## **Large Power TOD (Cp-2)**

Month	2015	2016	2017	2018	2019	2020	3 Yr Average	2020 Budget	2021 Budget
January	1,180,523	1,167,271	1,285,640	1,132,740	1,022,953	835,282	996,992	758,832	775,455
February	1,123,876	1,157,189	1,131,840	1,027,758	967,733	744,604	913,365	692,882	694,431
March	1,220,393	1,221,879	1,176,080	1,086,297	1,068,511	806,452	987,087	753,041	764,111
April	1,140,785	1,208,422	1,107,240	1,041,217	1,071,914	662,694	925,275	764,645	635,729
May	1,340,937	1,337,040	1,176,320	1,229,267	1,126,266	720,475	1,025,336	810,978	698,543
June	1,486,152	1,412,200	1,263,400	1,226,935	1,082,880	840,101	1,049,972	737,236	819,084
July	1,495,108	1,412,680	1,335,600	1,217,823	1,178,498	906,045	1,100,789	912,142	929,753
August	1,607,500	1,561,920	1,426,920	1,310,588	1,159,548	-	1,299,019	938,925	876,876
September	1,552,299	1,312,040	1,335,120	1,204,677	1,110,017	-	1,216,605	879,638	859,622
October	1,331,423	1,238,000	1,266,400	1,147,909	1,068,220	-	1,160,843	828,040	790,494
November	1,146,497	1,128,360	1,082,972	971,937	854,173	-	969,694	716,514	697,551
December	1,116,307	1,111,120	1,012,519	869,224	733,089	-	871,611	711,568	666,469
<b>Total</b>	<b>15,741,800</b>	<b>15,268,121</b>	<b>14,600,051</b>	<b>13,466,372</b>	<b>12,443,802</b>	<b>5,515,653</b>	<b>12,516,586</b>	<b>9,504,441</b>	<b>9,208,118</b>
% Change	<u>1.49%</u>	<u>-3.01%</u>	<u>-4.38%</u>	<u>-7.76%</u>	<u>-7.59%</u>				<u>-26.00%</u>

## **Industrial Power TOD (Cp-3)**

Month	2015	2016	2017	2018	2019	2020	3 Yr Average	2020 Budget	2021 Budget
January	2,737,647	2,926,028	606,400	736,929	626,908	628,673	664,170	626,908	628,673
February	2,548,083	2,917,314	620,800	629,569	571,479	626,927	609,325	571,479	626,927
March	3,051,264	3,074,201	708,800	810,770	699,257	812,905	774,311	699,257	812,905
April	2,942,312	3,011,949	827,200	780,955	740,570	749,124	756,883	740,570	749,124
May	3,410,445	3,297,600	1,000,000	1,162,009	925,924	982,839	1,023,591	925,924	982,839
June	3,549,901	3,593,600	1,217,600	1,222,296	1,162,168	1,199,326	1,194,597	1,162,168	1,199,326
July	3,680,128	3,531,200	1,315,200	1,345,061	1,354,442	1,352,785	1,350,763	1,345,061	1,354,442
August	3,706,833	3,891,200	1,252,800	1,316,523	1,278,302	-	1,282,542	1,316,523	1,278,302
September	3,504,731	1,256,000	1,180,800	1,169,432	1,184,586	-	1,178,273	1,169,432	1,184,586
October	3,379,964	985,600	1,016,000	1,043,493	918,756	-	992,750	1,043,493	918,756
November	2,971,457	761,600	705,149	707,376	707,047	-	706,524	707,376	707,047
December	2,744,082	556,800	734,629	722,397	677,815	-	711,614	722,397	677,815
<b>Total</b>	<b>38,226,847</b>	<b>29,803,092</b>	<b>11,185,378</b>	<b>11,646,810</b>	<b>10,847,254</b>	<b>6,352,579</b>	<b>11,245,340</b>	<b>11,030,588</b>	<b>11,120,742</b>
% Change	<u>5.41%</u>	<u>-22.04%</u>	<u>-62.47%</u>	<u>4.13%</u>	<u>-6.87%</u>				<u>2.52%</u>

**Waupun Utilities**

2021 Budget - Electric

Monthly Electric Consumption - Actual 2015 through July 2020 and 2021 Budget

**Large Industrial Power TOD (Cp-4)**

Month	2015	2016	2017	2018	2019	2020	3 Yr Average	2020 Budget	2021 Budget
January	-	-	2,217,600	2,096,113	2,301,132	2,231,853	2,209,699	2,204,948	2,231,853
February	-	-	2,025,600	1,962,177	2,093,628	2,017,539	2,024,448	2,027,135	2,017,539
March	-	-	2,352,000	2,088,097	2,260,546	1,985,179	2,111,274	2,233,548	1,985,179
April	-	-	2,092,800	2,067,297	2,206,308	1,451,193	1,908,266	2,122,135	1,451,193
May	-	-	2,313,600	2,194,703	2,297,478	1,621,839	2,038,007	2,268,594	1,621,839
June	-	-	2,352,000	2,138,073	2,219,865	2,038,166	2,132,035	2,236,646	2,038,166
July	-	-	2,150,400	2,200,709	2,303,968	2,148,128	2,217,602	2,175,555	2,303,968
August	-	-	2,313,600	2,350,062	2,362,660	-	2,342,107	2,331,831	2,362,660
September	-	2,284,800	2,083,200	2,237,644	2,213,301	-	2,178,048	2,201,881	2,213,301
October	-	2,198,400	2,352,000	2,371,665	2,112,566	-	2,278,744	2,307,355	2,112,566
November	-	2,121,600	2,092,334	2,162,776	2,106,809	-	2,120,640	2,125,570	2,106,809
December	-	1,910,400	1,810,785	1,806,067	1,960,304	-	1,859,052	1,842,417	1,960,304
<b>Total</b>	-	8,515,200	26,155,919	25,675,383	26,438,565	13,493,897	25,419,921	26,077,615	24,405,377
				<u>-1.84%</u>	<u>2.97%</u>				<u>-7.69%</u>

**Waupun Utilities**

2021 Budget - Electric

Expenses - Actual 2011 through Actual 2019

Account Number		Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019
<b>OPERATION AND MAINTENANCE EXPENSES</b>										
555	Purchased power	\$ 8,162,441	\$ 8,532,941	\$ 8,466,633	\$ 8,490,521	\$ 8,491,539	\$ 8,385,541	\$ 8,264,959	\$ 7,977,884	\$ 7,652,205
580	Operation and supervision and engineering	37,627	41,159	22,184	25,566	27,047	29,701	28,612	28,645	38,464
582	Station	10,332	11,032	10,208	9,231	9,212	9,538	9,498	10,546	13,458
583	Overhead line	33,691	34,317	26,671	34,630	31,285	43,479	36,703	43,347	42,687
584	Underground line	31,427	27,933	31,595	36,460	38,956	49,021	36,161	49,329	66,723
585	Street lighting and signal system	21,161	21,035	28,077	30,924	24,745	25,563	14,542	9,920	10,161
586	Meter	21,724	24,006	2,699	5,372	9,452	12,718	11,810	12,548	14,767
587	Customer installations	3,057	1,533	1,334	2,861	4,084	4,412	2,044	1,123	2,866
588	Miscellaneous	-	-	-	3,605	3,326	5,684	9,267	26,285	19,221
592	Maintenance of station equipment	1,583	24,060	5,170	11,722	13,195	11,200	19,844	6,342	7,509
593	Maintenance of overhead lines	80,193	110,944	55,267	121,209	106,167	123,727	74,411	147,778	95,115
594	Maintenance of underground lines	18,327	6,327	21,101	25,730	11,431	32,795	19,557	13,908	27,465
595	Maintenance of line transformers	2,062	1,459	1,703	2,772	991	4,910	3,689	581	941
596	Maintenance of street lighting	2,430	201	1,209	1,048	1,147	10,250	4,308	9,480	7,386
597	Maintenance of meters	110	1,565	7,313	8,587	3,650	8,993	5,805	7,086	7,927
901	Supervision office	24,436	25,938	24,010	26,141	26,462	28,450	28,139	26,244	30,466
902	Meter reading labor	12,690	13,716	7,486	3,220	3,760	2,035	4,432	4,979	6,022
903	Customer records and collection	62,487	67,383	67,689	63,402	67,059	83,934	74,956	83,304	91,487
904	Uncollectible accounts	4,604	2,099	249	75	447	199	621	444	203
913	Sales/advertising	580	1,570	2,254	990	320	1,573	600	1,564	1,009
920	Administrative and general salaries	13,521	13,367	14,857	22,913	22,582	23,353	23,527	23,122	51,093
921	Office supplies	79,862	84,582	76,395	78,762	82,145	70,137	70,249	73,531	76,362
923	Outside services employed	23,390	24,731	53,878	27,706	33,114	28,938	33,676	32,259	38,813
924	Property insurance	7,754	6,228	9,056	10,191	8,242	5,907	6,581	6,400	7,880
925	Injuries and damages	18,454	24,210	4,787	5,439	8,140	1,964	4,346	2,805	4,749
926	Employee pensions and benefits	196,157	196,023	135,463	166,932	167,440	201,704	199,581	185,666	173,413
928	Regulatory commission	5,010	3,949	-	-	1,949	14,703	3,211	164	442
930	Miscellaneous	678	8,016	8,142	4,881	6,951	6,460	6,770	7,083	7,196
932	Maintenance of general plant	16,794	16,414	21,502	24,917	20,756	16,893	13,483	16,504	39,644
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>		<u>8,892,583</u>	<u>9,326,737</u>	<u>9,106,933</u>	<u>9,245,803</u>	<u>9,225,593</u>	<u>9,243,782</u>	<u>9,011,381</u>	<u>8,808,871</u>	<u>8,535,672</u>
403	Depreciation	481,607	507,459	507,306	523,629	523,588	547,186	558,693	575,142	590,846
408	Taxes	286,805	301,822	331,413	309,230	322,257	317,470	342,783	334,706	344,905
<b>TOTAL OPERATING EXPENSES</b>		<u>\$ 9,660,995</u>	<u>\$ 10,136,017</u>	<u>\$ 9,945,651</u>	<u>\$ 10,078,662</u>	<u>\$ 10,071,437</u>	<u>\$ 10,108,437</u>	<u>\$ 9,912,857</u>	<u>\$ 9,718,718</u>	<u>\$ 9,471,423</u>
\$ Difference		<u>\$ 412,169</u>	<u>\$ 475,022</u>	<u>\$ (190,366)</u>	<u>\$ 133,010</u>	<u>\$ (7,224)</u>	<u>\$ 37,000</u>	<u>\$ (195,581)</u>	<u>\$ (194,138)</u>	<u>\$ (247,295)</u>
% Difference		<u>4.46%</u>	<u>4.92%</u>	<u>-1.88%</u>	<u>1.34%</u>	<u>-0.07%</u>	<u>0.37%</u>	<u>-1.93%</u>	<u>-1.96%</u>	<u>-2.54%</u>



# WAUPUN UTILITIES

2021 Budget - Water

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<b><u>Description</u></b>	<b><u>Attachment</u></b>
Management Information	n/a
Cash Flow	WB-1
Operating Income	WB-2
Expenses	WB-3
Plant Additions and Construction	WB-4
Plant Additions and Construction Explanation	WB-5

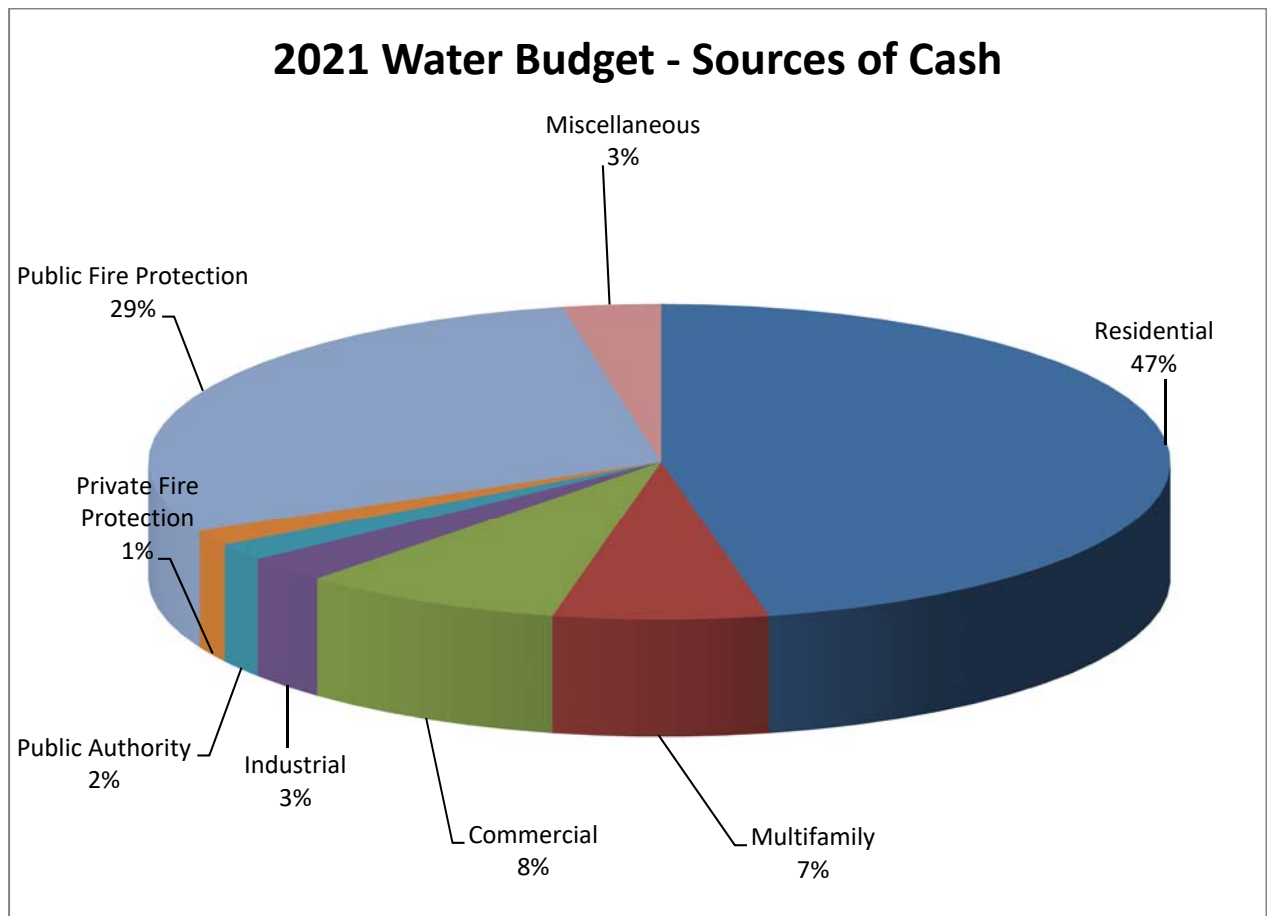
## WAUPUN UTILITIES

### 2021 Budget - Water MANAGEMENT INFORMATION

This section of the budget document presents detailed information related to the proposed 2021 water utility budget. As presented in Attachment WB-1, we forecasted a budget deficit of (\$566,235) based on sources of cash and uses of cash of \$2,591,350 and \$3,157,585, respectively.

#### SOURCES OF CASH

The graph below presents sources of cash distribution. Water sales represent 67% of total sources and fire protection represents 30%. Miscellaneous revenues include joint metering, miscellaneous services, generator capacity payments, and interest earnings.



Attachment WB-2 presents a comparison of budget 2021 operating income to the Test Year 2007 water rate increase application (current rate structure). Total 2021 budgeted operating revenues are only \$37,670 above Test Year 2007 projections, after two simplified rate increases in 2010 and 2012 that provided for an additional \$150,000 in revenues.

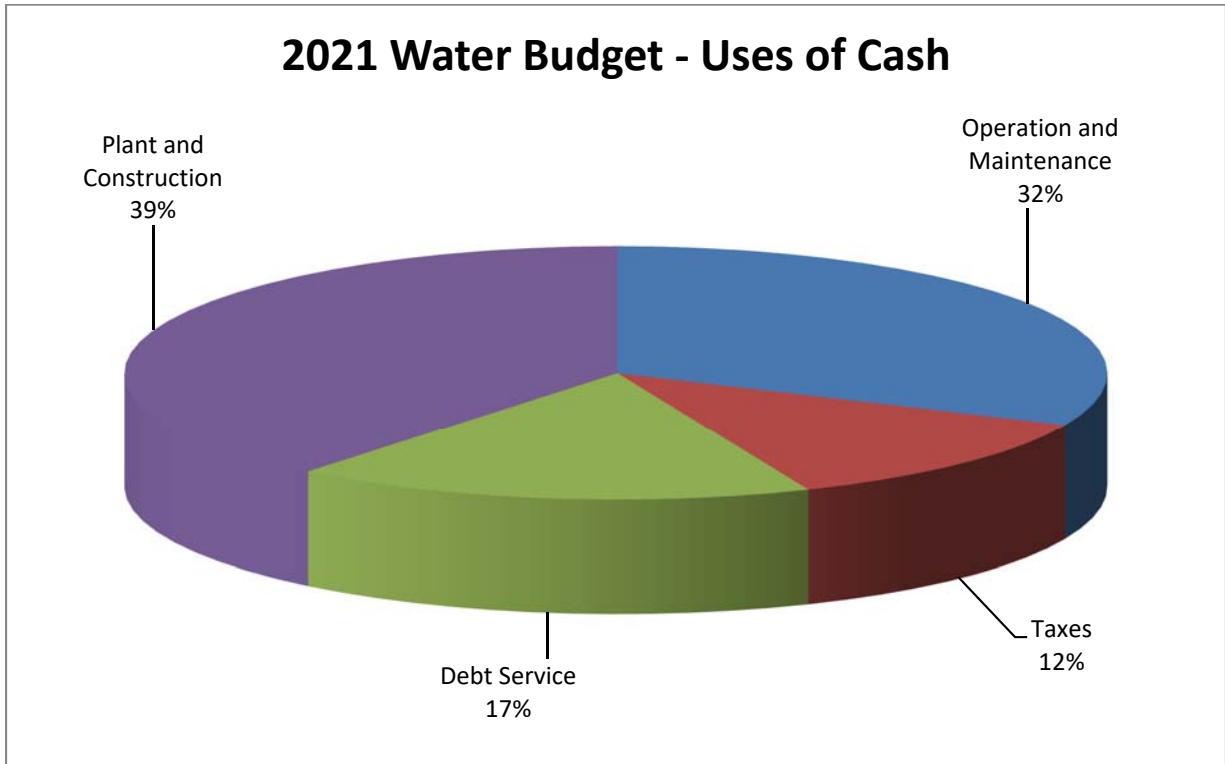
## WAUPUN UTILITIES

### 2021 Budget - Water MANAGEMENT INFORMATION

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#### USES OF CASH

The graph below presents uses of cash distribution.



Uses of cash have increased from previous years due to two planned partial street reconstruction projects. Reconstruction projects are financed with internal cash reserves accumulated from previous years.

The last full rate study was performed in 2007. In 2021, no rate increase is included based on the September 2020 rate of return being adequate.

#### SUGGESTED VIEWING ORDER

The water budget schedules are divided into two sections, water budget and water budget supplemental schedules. Focus your attention on budget schedules to obtain specific knowledge of proposed 2021 operations, while supplemental budget schedules present management rationale supporting proposed 2021 operations.

**Waupun Utilities**

2021 Budget - Water

Cash Flow - Budget to Test Year 2007 Comparison

**Sources of Cash**

	2021 Budget	Test Year 2007	\$ Difference	% Difference
Total Operating Revenues	\$ 2,586,350	\$ 2,548,681	\$ 37,670	1.48%
Interest Earnings	5,000	5,000	-	n/a
Total Sources of Cash	<u>2,591,350</u>	<u>2,553,681</u>	<u>37,670</u>	<u>1.48%</u>

**Uses of Cash**

Total Operation and Maintenance Expenses	1,002,794	838,321	164,473	19.62%
Taxes	376,440	306,875	69,565	22.67%
Debt Service				
2014 Revenue Bonds	-	907,610	(907,610)	n/a
2019 Revenue Bonds	111,709	-	111,709	n/a
2019 Refunding Revenue Bonds	428,013	-	428,013	n/a
Plant Additions and Construction	<u>1,238,630</u>	<u>267,700</u>	<u>970,930</u>	<u>362.69%</u>
Total Uses of Cash	<u>3,157,585</u>	<u>2,320,506</u>	<u>837,079</u>	<u>36.07%</u>

<b>Cash Applied to / (Used From) Water Reserves</b>	<u>\$ (566,235)</u>	<u>\$ 233,175</u>	<u>\$ (799,409)</u>	<u>-342.84%</u>
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**Waupun Utilities**

2021 Budget - Water

Operating Income - Budget to Test Year 2007 Comparison

Account Number		2021 Budget	Test Year 2007	\$ Difference	% Difference
<b>OPERATING REVENUES</b>					
<b>Sales of Water</b>					
461.1	Residential	\$ 1,208,424	\$ 1,286,370	\$ (77,946)	-6.06%
461.2	Multifamily	175,247	-	175,247	n/a
461.3	Commercial	214,905	359,540	(144,635)	-40.23%
461.4	Industrial	69,901	147,739	(77,838)	-52.69%
462	Private fire protection	41,604	22,812	18,792	82.38%
463	Public fire protection	754,651	674,671	79,980	11.85%
464	Public authority	46,459	44,738	1,721	3.85%
	Total Sales of Water	2,511,191	2,535,870	(24,679)	-0.97%
<b>Other</b>					
470	Forfeited discounts	4,800	7,608	(2,808)	-36.91%
471	Miscellaneous service revenue	2,500	1,569	931	59.34%
472	Rent from water property	16,460	-	16,460	n/a
474	Other water revenues	51,400	3,634	47,766	1314.42%
	Total Operating Revenues	2,586,350	2,548,681	37,670	1.48%
<b>OPERATING EXPENSES</b>					
<b>Operation</b>					
<b>Source of Supply</b>					
601	Supervision	400	4,000	(3,600)	-90.00%
611	Structures	-	-	-	n/a
614	Wells	3,000	2,000	1,000	50.00%
<b>Pumping</b>					
620	Supervision and engineering	-	1,000	(1,000)	-100.00%
623	Power for pumping	85,327	95,399	(10,072)	-10.56%
624	Pumping labor	474	32,619	(32,145)	-98.55%
626	Miscellaneous	300	4,000	(3,700)	-92.50%
631	Structures	-	1,000	(1,000)	-100.00%
633	Pumping equipment	1,875	500	1,375	274.90%
<b>Water Treatment</b>					
640	Supervision and engineering	54,883	46,270	8,613	18.61%
641	Chemicals	33,886	63,469	(29,583)	-46.61%
642	Operation labor	102,082	71,839	30,243	42.10%
643	Miscellaneous	1,656	5,120	(3,464)	-67.66%
651	Structures	500	-	500	n/a
652	Treatment equipment	13,127	19,714	(6,587)	-33.41%
<b>Transmission and Distribution</b>					
662	Transmission and Distribution Lines	7,065	-	7,065	n/a
663	Meter	4,932	8,958	(4,026)	-44.94%
664	Customer installations	24,449	-	24,449	n/a
671	Structures	-	-	-	n/a
672	Distribution reservoirs	43,045	58,747	(15,702)	-26.73%
673	Transmission and distribution mains	123,903	54,463	69,440	127.50%
675	Services	61,384	30,216	31,168	103.15%
676	Meters	3,083	7,269	(4,187)	-57.59%
677	Hydrants	30,941	16,677	14,264	85.53%

**Waupun Utilities**

2021 Budget - Water

Operating Income - Budget to Test Year 2007 Comparison

<b>Account Number</b>		<b>2021 Budget</b>	<b>Test Year 2007</b>	<b>\$ Difference</b>	<b>% Difference</b>
	<b>Customer Accounts</b>				
901	Supervision	15,270	17,500	(2,230)	-12.74%
902	Meter reading labor	5,765	12,362	(6,597)	-53.37%
903	Accounting and collecting labor	95,568	44,652	50,916	114.03%
904	Uncollectible accounts	309	200	109	54.30%
	<b>Administrative and General</b>				
920	Salaries	48,165	13,523	34,642	256.17%
921	Office supplies	41,444	42,686	(1,242)	-2.91%
923	Outside services employed	40,434	32,000	8,434	26.36%
924	Property insurance	14,606	11,553	3,053	26.42%
925	Injuries and damages	6,716	13,600	(6,884)	-50.62%
926	Employee pensions and benefits	116,550	116,352	198	0.17%
928	Regulatory commission	-	1,000	(1,000)	-100.00%
930	Miscellaneous	558	800	(242)	-30.26%
932	General plant	21,098	8,833	12,265	138.86%
	<b>TOTAL OPERATION AND MAINTENANCE</b>	<u>1,002,794</u>	<u>838,321</u>	<u>164,473</u>	<u>19.62%</u>
403	Depreciation	565,730	490,129	75,601	15.42%
408	Taxes	<u>376,440</u>	<u>306,875</u>	<u>69,565</u>	<u>22.67%</u>
	<b>TOTAL OPERATING EXPENSES</b>	<u>1,944,964</u>	<u>1,635,325</u>	<u>309,639</u>	<u>18.93%</u>
	<b>OPERATING INCOME</b>	<u>\$ 641,387</u>	<u>\$ 913,356</u>	<u>\$ (271,969)</u>	<u>-29.78%</u>

**Waupun Utilities**  
2021 Budget - Water  
Expenses

Account Number	OPERATING EXPENSES	Actual 2017	Actual 2018	Actual 2019	3 Yr Average	YTD 7/31/2020	Budget 2020	Budget 2021	Budget Notes/Source
<b>OPERATION AND MAINTENANCE</b>									
	<b>Source of Supply</b>								
601	Operation Labor and Expenses	\$ 188	\$ 351	\$ 299	\$ 279	\$ -	\$ 400	\$ 400	Historical trends
611	Structures and Improvements	-	-	-	-	-	-	-	Historical trends
614	Wells and Springs	2,828	51,590	242	18,220	44,648	67,000	3,000	No major preventative maintenance in 2021
	<b>Pumping</b>								
620	Operation Supervision and engineering	-	-	-	-	-	-	-	Historical trends
623	Fuel or Power Purchased for Pumping	85,070	93,540	87,127	88,579	48,798	91,802	85,327	Annualized YTD 7/20 with inflation
624	Pumping Labor and Expenses	560	312	511	461	246	715	474	3 yr. avg. with inflation
626	Miscellaneous Expenses	353	15	136	168	-	300	300	Historical trends
631	Structures and Improvements	-	605	-	202	-	-	-	Historical trends
633	Pumping Equipment	4,314	315	844	1,824	-	1,837	1,875	3 yr. avg. with inflation
	<b>Water Treatment</b>								
640	Operation Supervision and Engineering	41,680	43,521	45,966	43,722	31,187	52,012	54,883	Annualized YTD 7/20 with inflation
641	Chemicals	31,968	32,564	31,603	32,045	14,223	33,886	33,886	Budget 2020
642	Operation Labor and Expenses	112,705	98,270	82,966	97,980	47,582	105,020	102,082	Annualized YTD 7/20 with inflation + New Employee 30% Wtr. Alloc.
643	Miscellaneous Expenses	1,999	1,253	1,583	1,612	1,265	1,673	1,656	3 yr. avg. with inflation
651	Structures and Improvements	-	4,434	-	1,478	-	500	500	Historical trends
652	Maintenance of Water Treatment Equipment	7,818	5,100	12,865	8,594	7,507	12,702	13,127	Annualized YTD 7/20 with inflation
	<b>Transmission and Distribution</b>								
662	Transmission and Distribution Lines	3,338	13,378	3,912	6,876	5,344	7,280	7,065	3 yr. avg. with inflation
663	Meter	3,364	2,613	4,966	3,648	3,374	4,835	4,932	Budget 2020 increased by inflation
664	Customer Installations	26,041	22,896	22,896	23,944	16,015	23,970	24,449	Budget 2020 increased by inflation
665	Miscellaneous expenses	52	4,612	16,448	7,037	12,914	-	22,747	Annualized YTD 7/20 with inflation
671	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	Historical trends
672	Maintenance of Distribution Reservoirs	35,090	35,087	40,375	36,851	22,874	42,201	43,045	Budget 2020 increased by inflation
673	Maintenance of Transmission and Distribution Mains	129,196	120,500	112,065	120,587	27,642	109,840	123,903	3 yr. avg. with inflation
675	Services	74,611	60,271	44,340	59,741	31,158	64,411	61,384	3 yr. avg. with inflation
676	Meters	2,834	2,070	4,096	3,000	1	4,781	3,083	3 yr. avg. with inflation
677	Hydrants	31,899	41,972	16,468	30,113	2,391	6,314	30,941	3 yr. avg. with inflation
	<b>Customer Accounts</b>								
901	Supervision	26,605	25,402	27,180	26,396	10,821	15,750	15,270	Separate Analysis
902	Meter reading labor	3,794	3,858	4,912	4,188	3,295	5,031	5,765	Annualized YTD 7/20 with inflation
903	Customer Accounts	73,241	78,662	82,453	78,119	54,328	86,642	95,568	Annualized YTD 7/20 with inflation
904	Uncollectible accounts	522	269	110	300	-	303	309	3 yr. avg. with inflation

**Waupun Utilities**  
2021 Budget - Water  
Expenses

Account Number	OPERATING EXPENSES	Actual 2017	Actual 2018	Actual 2019	3 Yr Average	YTD 7/31/2020	Budget 2020	Budget 2021	Budget Notes/Source
<b>Administrative and General</b>									
920	Salaries	24,396	24,155	24,841	24,464	26,755	26,843	48,165	Separate Analysis
921	Office supplies	39,690	41,044	40,271	40,335	19,984	42,692	41,444	3 yr. avg. with inflation
923	Outside services employed	29,543	25,173	21,560	25,425	20,327	25,676	40,434	3 yr. avg. with inflation + Risk/Resiliency Plan + Comp. Study
924	Property insurance	10,973	10,703	13,103	11,593	8,498	13,278	14,606	Budget 2020 increased by 10%
925	Injuries and damages	8,400	3,315	5,684	5,800	3,841	5,898	6,716	Annualized YTD 7/20 with inflation
926	Employee pensions and benefits	118,546	100,910	108,216	109,224	66,468	101,602	116,550	Separate Analysis, Excludes GASB 68 & 75
928	Regulatory commission	25	-	-	8	-	-	-	No PSC charges anticipated
930	Miscellaneous	543	543	543	543	336	565	558	3 yr. avg. with inflation
932	Maintenance of general plant	12,187	13,671	32,434	19,431	10,258	14,415	21,098	3 yr. avg. with inflation + Steve's Budget
<b>TOTAL OPERATION AND MAINTENANCE</b>		<u>944,373</u>	<u>962,974</u>	<u>891,015</u>	<u>932,787</u>	<u>542,079</u>	<u>970,175</u>	<u>1,025,541</u>	
403	Depreciation	555,740	540,154	536,069	543,988	344,408	554,400	565,730	Based on estimated plant balances (Madison St. Mains)
408	Taxes	<u>359,116</u>	<u>384,455</u>	<u>380,293</u>	<u>374,621</u>	<u>220,663</u>	<u>381,000</u>	<u>376,440</u>	Separate Analysis
<b>TOTAL OPERATING EXPENSES</b>		<u>\$ 1,859,229</u>	<u>\$ 1,887,583</u>	<u>\$ 1,807,377</u>	<u>\$ 1,851,396</u>	<u>\$ 1,107,150</u>	<u>\$ 1,905,575</u>	<u>\$ 1,967,711</u>	



**Waupun Utilities**

2021 Budget - Water

Plant Additions and Construction

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

Clarity accounting software upgrade (Split W/E/S)	\$ 5,000
GIS Collector (Split W/E/S)	2,200
Water meters	11,500
Hydraulic saw (W-50%, S-50%)	4,500
Vactor Truck Replacement (W-10%, S-80%, E-10%)	43,000
Zero Turn Lawn Mower (Split W/S/E)	3,600
Handheld Meter Reader (Split W/E/S)	1,130
Total Plant Additions	<u>70,930</u>

**Construction:**

S. Madison St. Reconstruction - Phase 2	\$ 661,800
Rock / Newton St. Reconstruction	<u>505,900</u>
Total Construction	<u>1,167,700</u>

<b>Total Plant Additions and Construction</b>	<b><u>\$ 1,238,630</u></b>
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**Waupun Water Utility**  
Plant and Construction Schedule Explanation  
2021 Budget

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**PLANT ADDITIONS**

*Accounting Software Upgrade*

This budget item includes an upgrade to our accounting software at a cost of \$5,000. The cost is shared between the electric, water, and sewer utility and is a carry-over from the 2020 budget.

*GIS Collector Replacement*

This budget item includes \$2,200 to replace GIS equipment requiring an upgrade with the cost being shared between the electric, water and sewer utilities.

*Water Meters*

This budget item includes \$11,500 to replace 1 1/2" and larger water meters.

*Hydraulic Saw*

This budget item includes \$4,500 to replace a hydraulic saw with the cost split equally between the water and sewer utilities.

*Vactor Truck Replacement*

This budget item in the amount of \$43,000 is the water utilities ten-percent shared cost associated with the replacement of the vactor truck.

*Zero Turn Lawn Mower & Handheld Meter Reader*

These budget items represent the water utilities share for the replacement of a lawnmower and meter reading handheld device in the amount of \$3,600 and \$1,130, respectively.

**CONSTRUCTION**

*South Madison Street Reconstruction – Phase 2*

The budget item includes capital outlay of \$661,800 to replace existing main, laterals and hydrants on South Madison Street. This construction is the water utilities share of the city-wide street reconstruction project.

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**Waupun Water Utility**  
Plant and Construction Schedule Explanation  
2021 Budget

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**CONSTRUCTION (cont.)**

*Rock & Newton Street Reconstruction*

The budget item includes capital outlay of \$505,900 to replace existing main, laterals and hydrants on a portion of Rock and Newton Streets. This construction is the water utilities share of the city-wide street reconstruction project.

# WAUPUN UTILITIES

## 2021 Budget - Water Supplemental Schedules

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### **TABLE OF CONTENTS**

<b><u>Description</u></b>	<b><u>Attachment</u></b>
Management Information	n/a
2021 Consumer Analysis	WS-1
Water Usage Comparison by Customer Class 1995 through 2019, and Budget 2021	WS-2
Monthly Water Consumption Comparison 2015 through July 2020 and Budget 2021	WS-3
Historical Expenses – 2011 through 2019	WS-4

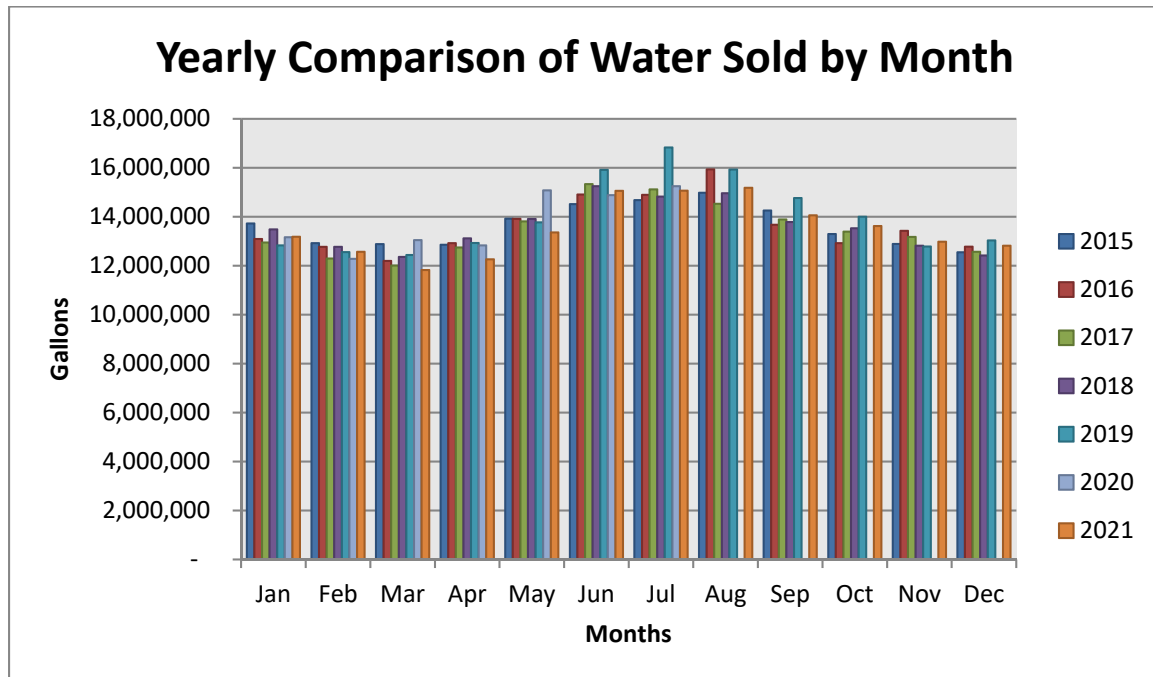
## WAUPUN UTILITIES

### 2021 Water Budget - Supplemental Schedules MANAGEMENT INFORMATION

This section of the budget document presents supplemental schedules that support our proposed 2021 water budget.

#### FORECASTED REVENUES

Sales figures in the 2021 budget are based on the latest 12 months of usage data, adjusted for extreme weather or known increases/decreases in customer usage.



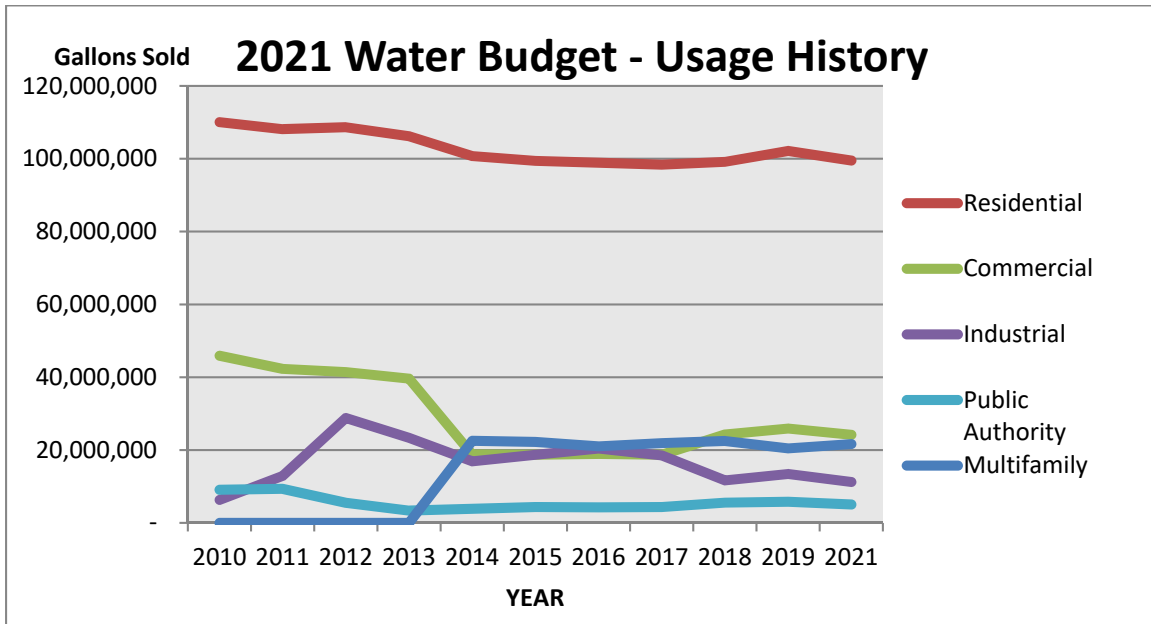
The above graph presents monthly water sales for 2015 through July 2020, as well as forecasted 2021 sales. The orange bar represents 2021 sales and shows that forecasted sales are adjusted for extreme weather (note the month of July).

Attachments WS-2 and WS-3 present the basis for forecasted water sales. Attachment WS-2 presents actual water usage by customer class from 1995 through 2019 and forecasted 2021. Forecasted 2021 sales are 3.46% lower than actual 2019 sales based on historical trends and year-to-date July 2020 sales. Forecasted 2021 sales are 34.7% lower than peak sales in 1998.

The following graph presents annual sales by customer class for 2010 through 2019, as well as forecasted 2021 sales. Residential sales have decreased consistently since 1998 due to conservation. Forecasted 2021 residential sales are 2.58% lower than actual 2019 sales.

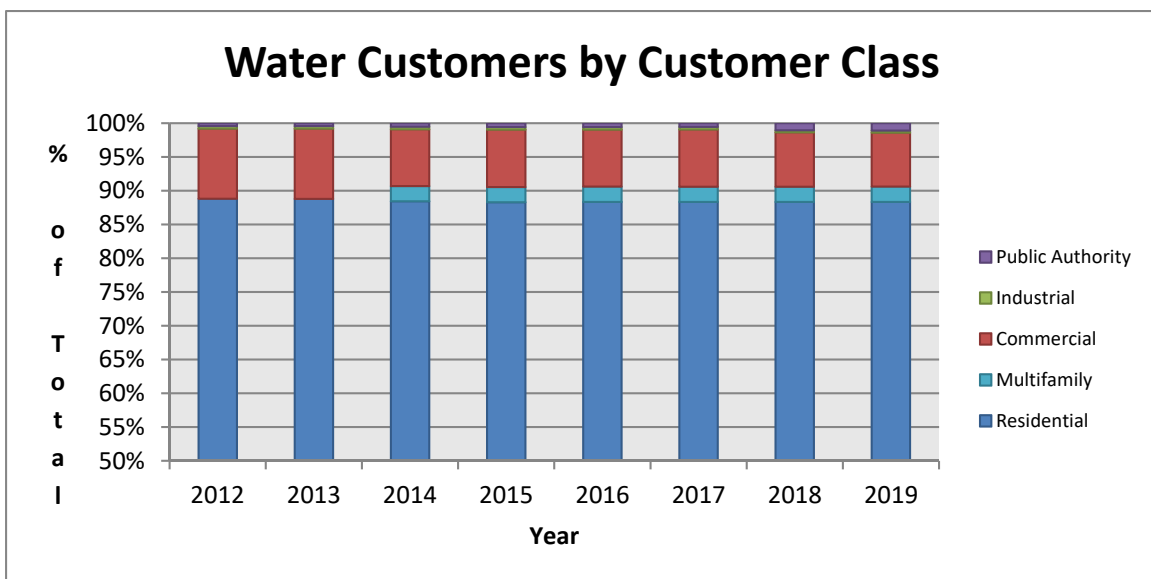
## WAUPUN UTILITIES

### 2021 Water Budget - Supplemental Schedules MANAGEMENT INFORMATION



The usage history graph also shows industrial sales are more volatile and less predictable. In 2014, the multifamily residential class was created resulting in a decrease in commercial sales.

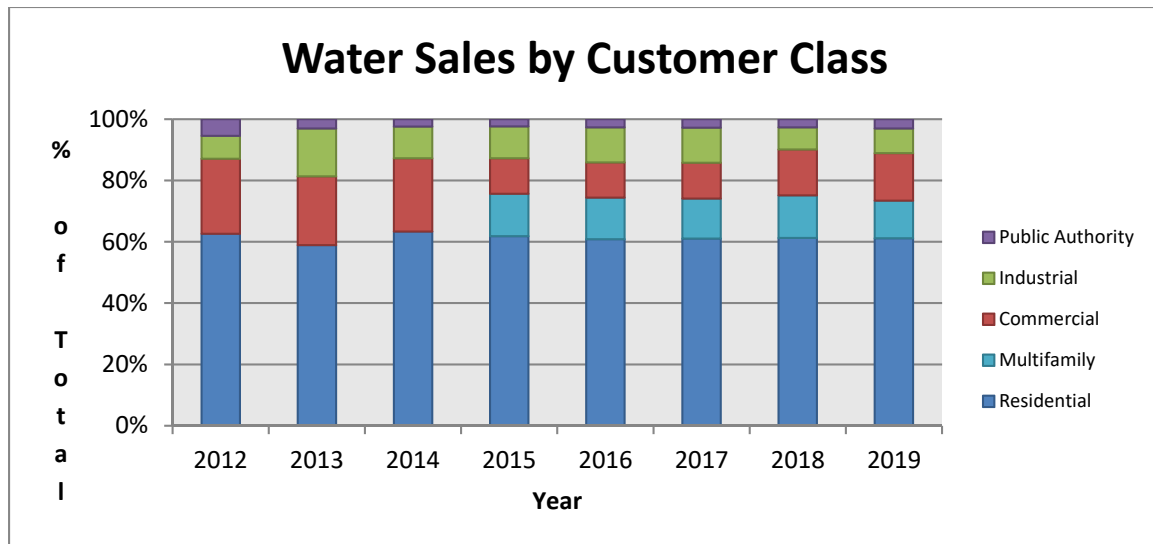
The following graph presents a history of customer numbers by customer class.



## WAUPUN UTILITIES

### 2021 Water Budget - Supplemental Schedules MANAGEMENT INFORMATION

The following graph presents a history of water sales by customer class.



The previous graphs illustrate differences between the makeup of total customer numbers and sales by customer class. The residential, multifamily, and commercial classes contain on average 99% of total customers and account for 87% of total sales, from 2012 through 2019. The industrial and public authority classes contain on average 1% of total customers but account for 13% of total sales, from 2012 through 2019.

### HISTORICAL EXPENSES

Attachment WS-4 presents actual operating expenses from 2011 through 2019. This schedule provides historical trends for each operation and maintenance expense, providing a sound basis for our forecast when specific information is not present.

**Waupun Utilities**  
2021 Budget - Water  
Consumer Analysis - Total

Volume Charges:

	Cubic Ft.	Per 100 Cubic Ft.	Residential		Multifamily		Commercial		Industrial		Public Authority		Total	
			Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount
First	1,300	\$ 5.34	131,795	\$ 703,785	10,616	\$ 56,691	11,253	\$ 60,092	945	\$ 5,048	1,641	\$ 8,766	156,251	\$ 834,382
Next	7,000	\$ 5.23	1,273	6,659	16,996	88,890	11,286	59,027	2,567	13,423	2,467	12,902	34,589	180,902
Next	58,300	\$ 4.38	-	-	1,312	5,746	9,843	43,112	9,296	40,715	2,626	11,500	23,076	101,074
Over	66,000	\$ 3.48	-	-	-	-	353	1,230	2,247	7,818	-	-	2,600	9,049
			<u>133,068</u>	<u>\$ 710,445</u>	<u>28,924</u>	<u>\$ 151,327</u>	<u>32,736</u>	<u>\$ 163,462</u>	<u>15,054</u>	<u>\$ 67,005</u>	<u>6,734</u>	<u>\$ 33,168</u>	<u>216,517</u>	<u>\$ 1,125,407</u>

Meter Charges:

	Per Billing	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues
5/8"	\$ 13.82	27,802	384,224	120	1,658	1,577	21,794	-	-	60	829	29,559	408,505
3/4"	\$ 13.82	8,198	113,296	101	1,396	1,001	13,834	36	498	60	829	9,396	129,853
1"	\$ 19.13	24	459	120	2,296	312	5,969	-	-	96	1,836	552	10,560
1-1/2"	\$ 29.76	-	-	504	14,999	168	5,000	12	357	132	3,928	816	24,284
2"	\$ 42.52	-	-	84	3,572	96	4,082	48	2,041	36	1,531	264	11,225
3"	\$ 63.78	-	-	-	-	12	765	-	-	24	1,531	36	2,296
4"	\$ 90.35	-	-	-	-	-	-	-	-	12	1,084	12	1,084
6"	\$ 143.50	-	-	-	-	-	-	-	-	12	1,722	12	1,722
8"	\$ 212.59	-	-	-	-	-	-	-	-	-	-	-	-
		<u>36,024</u>	<u>497,979</u>	<u>929</u>	<u>23,921</u>	<u>3,166</u>	<u>51,443</u>	<u>96</u>	<u>2,896</u>	<u>432</u>	<u>13,291</u>	<u>40,647</u>	<u>589,530</u>
Total Revenues per Analysis			<u>\$ 1,208,424</u>		<u>\$ 175,247</u>		<u>\$ 214,905</u>		<u>\$ 69,901</u>		<u>\$ 46,459</u>		<u>\$ 1,714,936</u>



**Waupun Utilities**  
2021 Budget - Water  
Sales in Gallons from 1995 through 2019

Year	Residential	Multifamily	Commercial	Industrial	Public Authority	Total Water Sold	Change in Water Usage
1995	123,906,703		37,610,234	58,772,867	7,591,211	227,881,015	
1996	124,444,000		39,276,000	59,867,000	6,443,000	230,030,000	0.94%
1997	123,301,307		42,453,937	67,595,040	6,476,334	239,826,618	4.26%
1998	126,169,022		44,376,944	69,364,358	7,986,705	247,897,029	3.37%
1999	126,037,972		44,078,367	62,162,730	8,107,291	240,386,360	-3.03%
2000	125,981,202		45,245,220	56,862,444	8,046,998	236,135,864	-1.77%
2001	124,940,410		46,069,467	55,391,696	6,475,345	232,876,918	-1.38%
2002	125,732,068		45,870,352	55,590,612	6,099,192	233,292,224	0.18%
2003	124,904,032		44,811,184	60,843,068	6,286,192	236,844,476	1.52%
2004	122,511,928		45,187,428	56,779,184	5,968,292	230,446,832	-2.70%
2005	124,281,696		43,945,000	44,846,340	5,961,560	219,034,596	-4.95%
2006	119,560,320		44,910,668	27,748,556	6,054,312	198,273,856	-9.48%
2007	119,264,860		46,295,216	27,899,640	6,002,700	199,462,416	0.60%
2008	112,935,284		45,834,448	19,523,548	6,304,892	184,598,172	-7.45%
2009	110,199,848		44,665,324	11,979,220	5,807,472	172,651,864	-6.47%
2010	110,097,477		45,918,576	6,326,584	9,082,216	171,424,853	-0.71%
2011	108,159,304		42,313,163	12,911,228	9,344,764	172,728,459	0.76%
2012	108,656,724		41,436,208	28,818,944	5,533,704	184,445,580	6.78%
2013	106,199,544		39,614,080	23,359,292	3,380,212	172,553,128	-6.45%
2014	100,753,356	22,524,524	18,802,476	16,920,508	3,836,492	162,837,356	-5.63%
2015	99,431,640	22,245,520	18,726,180	18,704,488	4,336,904	163,444,732	0.37%
2016	98,916,268	21,040,492	18,918,416	20,433,864	4,253,876	163,562,916	0.07%
2017	98,397,904	21,939,588	18,690,276	18,524,968	4,356,352	161,909,088	-1.01%
2018	99,179,726	22,481,955	24,290,745	11,671,855	5,583,460	163,207,741	0.80%
2019	102,174,927	20,450,994	25,908,033	13,448,479	5,783,938	167,766,370	2.79%
<b>2021</b>	99,535,113	21,635,401	24,486,528	11,260,654	5,037,032	161,954,728	-3.46%

**Average Change in Usage 1995 - 2021**

**-1.28%**

# **Waupun Utilities**

2021 Budget - Water

Water Usage - Actual 2015 through July 2020 and 2021 Budget

<b>Total</b>									
Month	2015	2016	2017	2018	2019	2020	3 YR AVERAGE	2020 Budget	2021 Budget
January	18,344	17,495	17,303	18,023	17,153	17,599	17,592	17,309	17,621
February	17,275	17,069	16,430	17,067	16,779	16,414	16,753	16,771	16,797
March	17,223	16,303	16,048	16,524	16,628	17,438	16,863	16,658	15,807
April	17,182	17,272	17,037	17,538	17,280	17,151	17,323	17,264	16,391
May	18,608	18,598	18,458	18,588	18,410	20,151	19,050	18,429	17,853
June	19,401	19,929	20,499	20,384	21,276	19,895	20,518	20,682	20,128
July	19,626	19,910	20,211	19,817	22,496	20,381	20,898	19,121	20,140
August	20,028	21,302	19,420	19,996	21,288	-	20,235	19,750	20,294
September	19,056	18,279	18,568	18,422	19,737	-	18,909	18,487	18,795
October	17,766	17,269	17,900	18,084	18,711	-	18,232	17,718	18,204
November	17,232	17,941	17,609	17,134	17,089	-	17,277	17,220	17,350
December	16,776	17,078	16,798	16,600	17,424	-	16,941	16,496	17,135
<b>Total</b>	<b>218,515</b>	<b>218,446</b>	<b>216,281</b>	<b>218,177</b>	<b>224,271</b>	<b>129,029</b>	<b>220,591</b>	<b>215,904</b>	<b>216,517</b>
<i>% Change</i>		<i>-0.03%</i>	<i>-0.99%</i>	<i>0.88%</i>	<i>2.79%</i>				<i>-3.46%</i>

<b>Residential</b>									
Month	2015	2016	2017	2018	2019	2020	3 YR AVERAGE	2020 Budget	2021 Budget
January	11,329	11,048	11,164	11,311	10,971	10,634	10,972	11,149	10,972
February	10,756	10,754	10,648	10,995	10,930	9,926	10,617	10,858	10,617
March	9,711	9,864	9,742	9,630	9,641	11,046	10,106	9,671	9,671
April	10,921	10,668	10,736	10,725	10,672	11,233	10,877	10,711	10,711
May	10,870	10,735	10,914	10,867	10,622	13,066	11,518	10,801	10,801
June	12,147	12,132	12,218	12,664	13,232	12,513	12,803	12,705	12,705
July	11,734	11,842	11,249	11,910	13,524	12,574	12,669	11,667	12,228
August	12,279	11,704	11,562	11,780	12,936	-	12,093	11,682	12,093
September	11,332	11,122	11,296	11,094	11,901	-	11,430	11,171	11,430
October	10,585	10,361	10,656	10,556	10,966	-	10,726	10,524	10,726
November	10,787	11,223	10,755	10,663	10,291	-	10,570	10,880	10,570
December	10,479	10,553	10,345	10,389	10,902	-	10,545	10,429	10,545
<b>Total</b>	<b>132,930</b>	<b>132,006</b>	<b>131,285</b>	<b>132,584</b>	<b>136,588</b>	<b>80,992</b>	<b>134,926</b>	<b>132,247</b>	<b>133,068</b>
<i>% Change</i>		<i>-0.70%</i>	<i>-0.55%</i>	<i>0.99%</i>	<i>3.02%</i>				<i>-2.58%</i>

**Waupun Utilities**

2021 Budget - Water

Water Usage - Actual 2015 through July 2020 and 2021 Budget

**Multi- Family**

Month	2015	2016	2017	2018	2019	2020	3 YR AVERAGE	2020 Budget	2021 Budget
January	2,515	2,392	2,344	2,373	2,394	2,298	2,355	2,370	2,355
February	2,343	2,200	2,136	2,160	2,009	2,051	2,073	2,102	2,073
March	2,585	2,349	2,346	2,462	2,395	2,304	2,387	2,401	2,387
April	2,355	2,311	2,296	2,444	2,373	2,367	2,395	2,371	2,395
May	2,584	2,384	2,390	2,526	2,349	2,474	2,450	2,422	2,450
June	2,529	2,270	2,386	2,555	2,206	2,409	2,390	2,382	2,390
July	2,523	2,341	2,531	2,756	2,247	2,574	2,526	2,543	2,526
August	2,529	2,531	2,834	2,535	2,296	-	2,555	2,633	2,555
September	2,413	2,321	2,553	2,449	2,233	-	2,412	2,441	2,412
October	2,470	2,293	2,629	2,811	2,342	-	2,594	2,578	2,594
November	2,435	2,369	2,493	2,488	2,260	-	2,414	2,450	2,414
December	2,458	2,380	2,394	2,495	2,235	-	2,375	2,423	2,375
<b>Total</b>	<b>29,741</b>	<b>28,142</b>	<b>29,332</b>	<b>30,054</b>	<b>27,339</b>	<b>16,477</b>	<b>28,924</b>	<b>29,116</b>	<b>28,924</b>
<b>% Change</b>		<b>-5.38%</b>	<b>4.23%</b>	<b>2.46%</b>	<b>-9.03%</b>				<b>5.80%</b>

**Commercial**

Month	2015	2016	2017	2018	2019	2020	3 YR AVERAGE	2020 Budget	2021 Budget
January	2,173	2,101	1,824	2,642	2,419	2,863	2,641	2,419	2,863
February	1,907	2,139	2,000	2,295	2,448	2,725	2,489	2,448	2,725
March	2,345	2,108	2,078	2,789	3,087	2,317	2,731	3,087	2,317
April	1,817	2,131	2,037	2,737	2,732	1,884	2,451	2,732	1,884
May	2,262	2,227	2,207	2,801	2,921	2,472	2,731	2,921	2,472
June	2,239	2,283	2,236	2,932	3,300	3,035	3,089	3,300	3,035
July	2,290	2,144	2,138	2,848	3,352	3,065	3,088	2,848	3,065
August	2,158	2,151	2,219	2,884	3,142	-	2,748	2,884	3,142
September	2,061	2,063	2,261	2,750	2,817	-	2,609	2,750	2,817
October	2,080	2,113	2,154	2,746	2,849	-	2,583	2,746	2,849
November	1,839	1,969	1,946	2,509	2,712	-	2,389	2,509	2,712
December	1,867	1,862	1,975	2,539	2,855	-	2,456	2,539	2,855
<b>Total</b>	<b>25,038</b>	<b>25,292</b>	<b>25,075</b>	<b>32,472</b>	<b>34,634</b>	<b>18,361</b>	<b>32,007</b>	<b>33,183</b>	<b>32,736</b>
<b>% Change</b>		<b>1.01%</b>	<b>-0.86%</b>	<b>29.50%</b>	<b>6.66%</b>				<b>-5.48%</b>

**Waupun Utilities**

2021 Budget - Water

Water Usage - Actual 2015 through July 2020 and 2021 Budget

**Industrial**

Month	2015	2016	2017	2018	2019	2020	3 YR AVERAGE	2020 Budget	2021 Budget
January	1,979	1,514	1,588	1,147	941	1,344	1,144	917	952
February	1,919	1,600	1,324	1,159	995	1,284	1,146	971	954
March	2,255	1,622	1,546	1,145	1,115	1,476	1,245	1,091	1,038
April	1,695	1,749	1,494	1,150	981	1,440	1,190	957	991
May	1,970	2,185	1,908	1,362	1,169	1,465	1,332	1,145	1,112
June	2,052	2,661	3,068	1,270	1,432	1,651	1,451	1,408	1,213
July	2,476	3,153	3,675	1,455	2,397	1,594	1,815	1,431	1,523
August	2,503	4,440	2,248	1,947	2,077	-	2,091	1,923	1,757
September	2,659	2,245	2,054	1,694	2,284	-	2,011	1,670	1,689
October	2,139	2,141	1,960	1,425	2,071	-	1,819	1,401	1,525
November	1,805	2,064	2,103	1,056	1,435	-	1,531	1,032	1,281
December	1,555	1,945	1,797	793	1,081	-	1,224	769	1,020
<b>Total</b>	<b>25,007</b>	<b>27,319</b>	<b>24,765</b>	<b>15,603</b>	<b>17,978</b>	<b>10,254</b>	<b>17,999</b>	<b>14,715</b>	<b>15,054</b>
<i>% Change</i>		<u>9.25%</u>	<u>-9.35%</u>	<u>-37.00%</u>	<u>15.22%</u>				<u>-16.26%</u>

**Public  
Authority**

Month	2015	2016	2017	2018	2019	2020	3 YR AVERAGE	2020 Budget	2021 Budget
January	348	439	383	550	428	460	479	454	479
February	350	376	322	458	397	428	428	392	428
March	327	359	336	498	390	295	394	408	394
April	394	413	474	482	522	227	410	493	410
May	922	1,067	1,039	1,032	1,349	674	1,018	1,140	1,018
June	433	583	591	963	1,106	287	785	887	785
July	603	430	618	848	976	574	799	632	799
August	559	476	557	850	837	-	748	628	748
September	590	528	404	435	502	-	447	456	447
October	492	361	501	546	483	-	510	469	510
November	365	317	312	418	391	-	374	349	374
December	416	338	287	384	351	-	341	336	341
<b>Total</b>	<b>5,799</b>	<b>5,687</b>	<b>5,824</b>	<b>7,464</b>	<b>7,732</b>	<b>2,945</b>	<b>6,734</b>	<b>6,643</b>	<b>6,734</b>
<i>% Change</i>		<u>-1.93%</u>	<u>2.41%</u>	<u>28.16%</u>	<u>3.59%</u>				<u>-12.91%</u>

Waupun Utilities  
2021 Budget - Water  
Expenses - Actual 2011 through Actual 2019

Account Number		Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019
	<b>Source of Supply</b>									
601	Supervision	\$ -	\$ 319	\$ 26	\$ -	\$ 54	\$ 18	\$ 188	\$ 351	\$ 299
614	Wells	17,460	8,349	22,748	1,245	6,249	55,163	2,828	51,590	242
	<b>Pumping</b>									
620	Supervision and engineering	-	-	-	-	-	-	-	-	-
623	Power for pumping	89,019	97,685	98,894	99,264	93,186	83,551	85,070	93,540	87,127
624	Pumping labor	296	2,968	102	230	877	1,200	560	312	511
626	Miscellaneous	126	-	340	-	18	117	353	15	136
631	Structures	-	7,923	-	-	104	79	-	605	-
633	Pumping equipment	805	7,913	379	297	95	695	4,314	315	844
	<b>Water Treatment</b>									
640	Supervision and engineering	40,711	40,089	38,913	41,802	42,568	39,693	41,680	43,521	45,966
641	Chemicals	112,988	82,435	59,425	59,572	38,111	34,578	31,968	32,564	31,603
642	Operation labor	97,748	90,684	95,495	121,112	111,581	108,142	112,705	98,270	82,966
643	Miscellaneous	646	686	28	176	846	1,597	1,999	1,253	1,583
651	Structures	341	36	-	658	-	150	-	4,434	-
652	Maintenance of treatment equipment	6,781	8,992	211,146	18,037	100,265	99,814	7,818	5,100	12,865
	<b>Transmission and Distribution</b>									
662	Transmission and distribution lines	-	-	5,259	7,608	55	4,385	3,338	13,378	3,912
663	Meter	7,283	7,783	2,690	7,171	5,935	4,442	3,364	2,613	4,966
664	Customer Installations	-	-	-	-	-	-	26,041	22,896	22,896
665	Miscellaneous expenses	-	-	-	1,956	708	1,845	52	4,612	16,448
671	Structures	-	-	-	-	-	-	-	-	-
672	Distribution reservoirs	28,542	30,836	40,352	33,389	33,909	31,808	35,090	35,087	40,375
673	Transmission and distribution mains	59,750	65,415	41,267	90,388	108,264	68,682	129,196	120,500	112,065
675	Services	26,688	32,583	39,639	64,050	65,388	51,817	74,611	60,271	44,340
676	Meters	7,042	10,092	10,421	15,889	2,221	8,954	2,834	2,070	4,096
677	Hydrants	11,091	22,949	6,119	7,346	13,078	18,700	31,899	41,972	16,468
	<b>Customer Accounts</b>									
901	Supervision	24,535	25,201	22,916	26,866	26,636	25,350	26,605	25,402	27,180
902	Meter reading labor	9,911	10,707	5,841	2,565	3,260	1,948	3,794	3,858	4,912
903	Accounting and collecting labor	59,766	60,010	65,567	64,546	68,965	71,382	73,241	78,662	82,453
904	Uncollectible accounts	1,553	110	61	-	35	87	522	269	110
	<b>Administrative and General</b>									
920	Salaries	13,460	12,906	14,166	23,022	22,175	21,971	24,396	24,155	24,841
921	Office supplies	45,933	50,171	48,816	50,230	52,343	43,011	39,690	41,044	40,271
923	Outside services employed	46,410	36,489	36,286	33,786	38,555	46,498	29,543	25,173	21,560
924	Property insurance	8,834	7,384	10,406	11,948	10,469	9,743	10,973	10,703	13,103
925	Injuries and damages	16,475	15,319	903	1,590	5,379	4,802	8,400	3,315	5,684
926	Employee pensions and benefits	134,770	119,201	97,285	124,521	125,525	126,717	118,546	100,910	108,216
928	Regulatory commission	-	235	-	6,636	118	-	25	-	-
930	Miscellaneous	553	496	488	531	648	553	543	543	543
932	Maintenance of general plant	13,072	13,233	18,311	22,689	16,087	15,924	12,187	13,671	32,434
	<b>TOTAL OPERATION AND MAINTENANCE</b>	<u>882,589</u>	<u>869,199</u>	<u>994,289</u>	<u>939,120</u>	<u>993,707</u>	<u>983,416</u>	<u>944,373</u>	<u>962,974</u>	<u>891,015</u>
403	Depreciation	557,730	530,249	529,780	544,813	536,277	542,960	555,740	540,154	536,069
408	Taxes	347,632	372,662	396,300	369,254	361,857	361,989	359,116	384,455	380,293
	<b>TOTAL OPERATING EXPENSES</b>	<u>\$ 1,787,951</u>	<u>\$ 1,772,110</u>	<u>\$ 1,920,369</u>	<u>\$ 1,853,187</u>	<u>\$ 1,891,841</u>	<u>\$ 1,888,365</u>	<u>\$ 1,859,229</u>	<u>\$ 1,887,583</u>	<u>\$ 1,807,377</u>
	\$ Difference	<u>\$ (56,447)</u>	<u>\$ (15,841)</u>	<u>\$ 148,259</u>	<u>\$ (67,182)</u>	<u>\$ 38,654</u>	<u>\$ (3,476)</u>	<u>\$ (29,136)</u>	<u>\$ 28,354</u>	<u>\$ (80,206)</u>
	% Difference	<u>-3.06%</u>	<u>-0.89%</u>	<u>8.37%</u>	<u>-3.50%</u>	<u>2.09%</u>	<u>-0.18%</u>	<u>-1.54%</u>	<u>1.53%</u>	<u>-4.25%</u>

# WAUPUN UTILITIES

## 2021 Budget - Sewer

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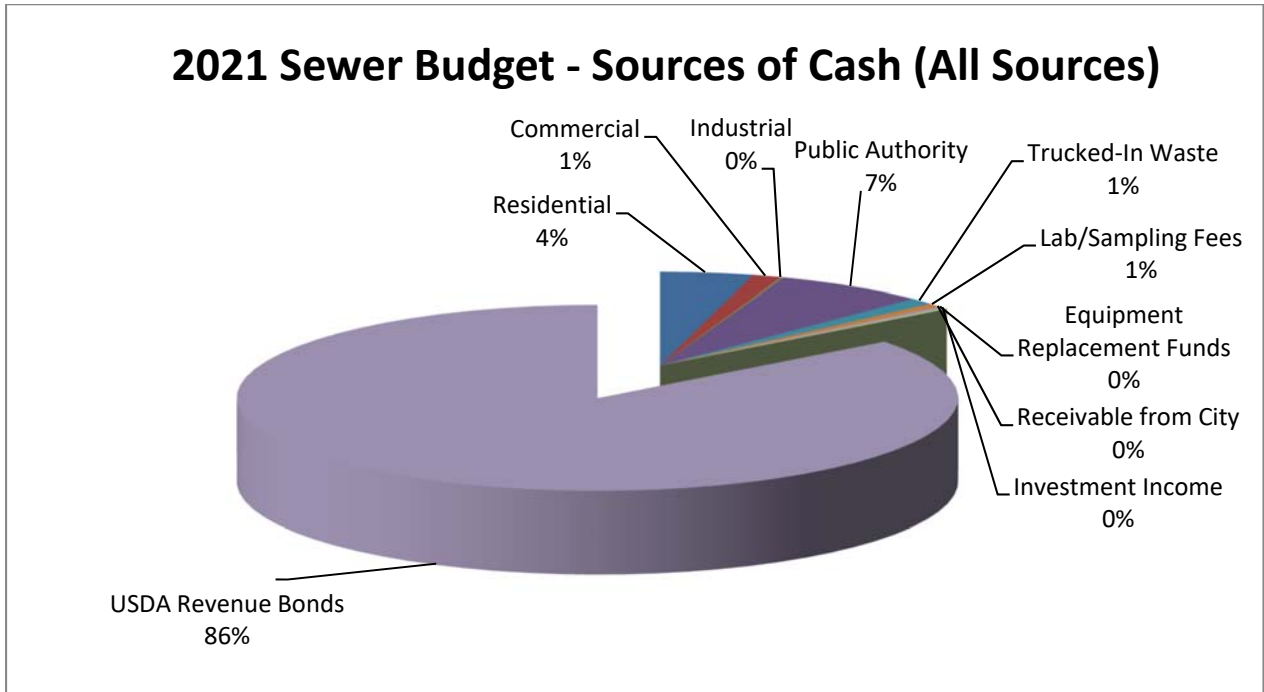
<b><u>Description</u></b>	<b><u>Attachment</u></b>
Management Information	n/a
Cash Flow	SB-1 & SB.1.1
Operating Income	SB-2 & SB-2.1
Expenses	SB-3
Plant Additions and Construction	SB-4
Plant Additions and Construction Explanation	SB-5

## WAUPUN UTILITIES

### 2021 Budget - Sewer MANAGEMENT INFORMATION

This section of the budget document presents detailed information related to the 2021 sewer utility budget. As presented in Attachment SB-1, we forecasted a budget deficit of \$1,224,992 based on sources of cash and uses of cash of \$18,295,686 and \$19,520,678, respectively.

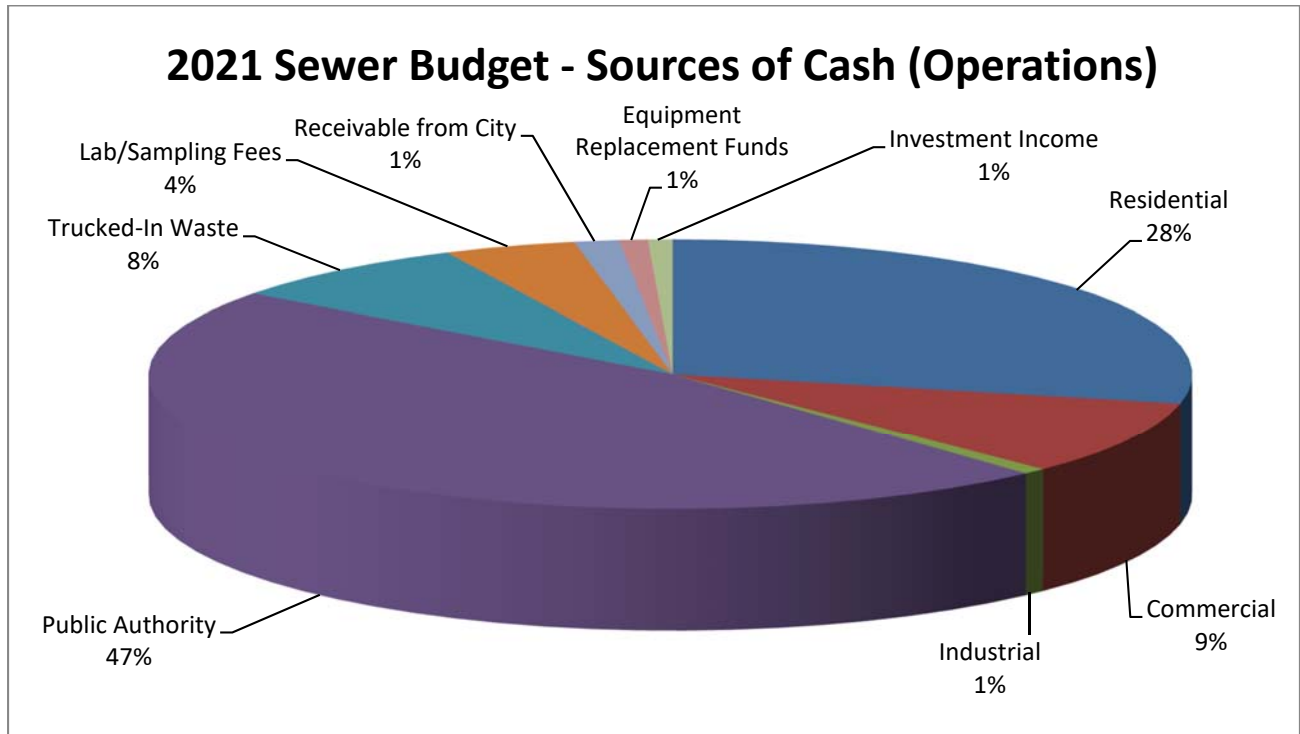
#### SOURCES OF CASH



The 2021 sewer budget sources of cash distribution from *all sources* is presented in the graph above. Construction associated with the wastewater treatment plant upgrade is scheduled to commence early in 2021 and will be funded with the issuance of revenue bonds through the U.S. Department of Agriculture (USDA). Budgeted construction costs are \$15.7 million in 2021 which comprises 86% of total cash inflows to the sewer utility. The illustration below removes the USDA revenue bond funding source to provide an overview of operational sources of cash consistent with previous year presentations.

## WAUPUN UTILITIES

### 2021 Budget - Sewer MANAGEMENT INFORMATION



Metered revenue makes up 85% of sewer sources of cash. Lab/sampling fees are amounts billed to State of Wisconsin Prison, Dodge Correctional Institution, and Burke Center to cover costs associated with sampling and analyzing their waste streams. Trucked-in-waste continues to serve as a rate subsidy to all general customers and is forecasted to decrease from prior years due to the construction at the WWTP. The receivable from the City of Waupun for repayment of a 2009 cash advance is scheduled for level payments through 2029.

Attachment SB-2 and SB-2.1 present a comparison of 2021 budgeted revenues to the forecasted revenues from the Test Year 2023 rate analysis. Two separate schedules are presented to provide an overview of revenues required in the 2023 Test Year (incorporates four years of step increases) and those required in 2021 (incorporates two years of the planned step increase). The two schedules provide insight into the adequacy and progress of the step increases implemented in April 2020.

As attachment SB-2 indicates, overall forecasted 2021 revenues are lower than Test Year 2023 due to the inclusion of only two of the four years of step increases. Attachment SB-2.1 includes two years of phased-in rate increases (7.2% for 2020 and 7.2% for 2021) based upon Test Year 2023 designed rates. Overall, operating revenues are expected to be \$42,715 lower than 2021 revenues as designed in the Test year 2023 rate design.



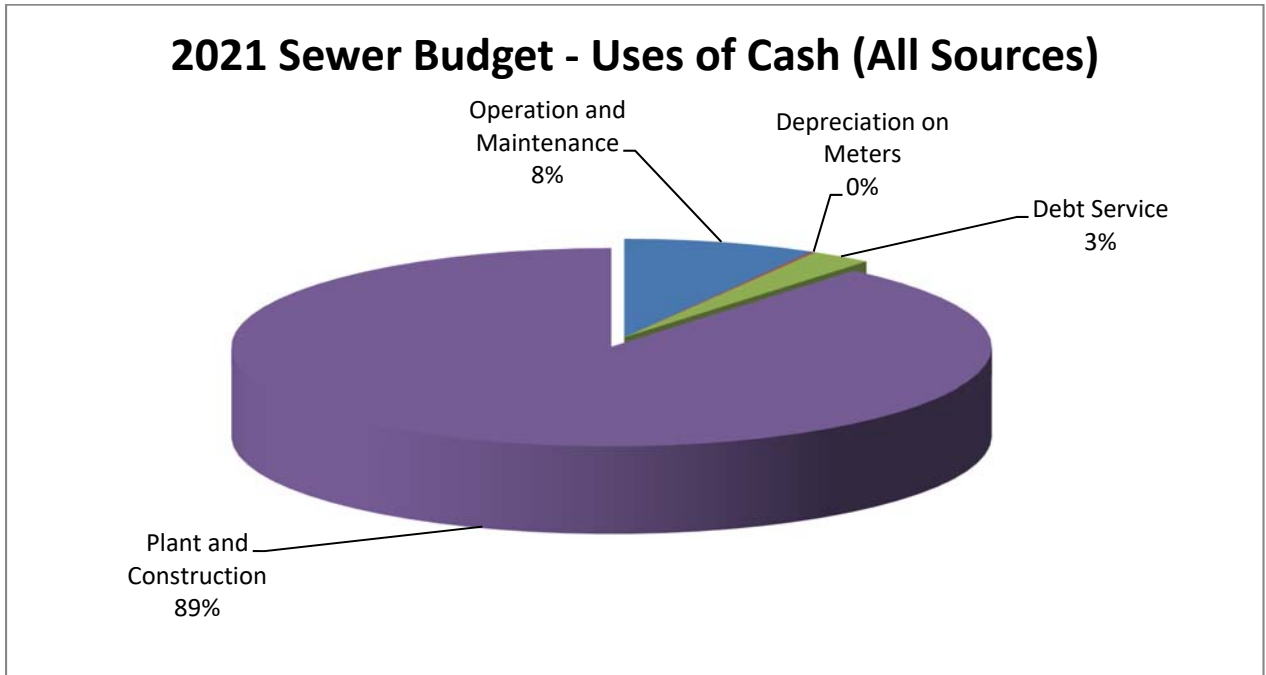
## WAUPUN UTILITIES

### 2021 Budget - Sewer MANAGEMENT INFORMATION

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#### USES OF CASH

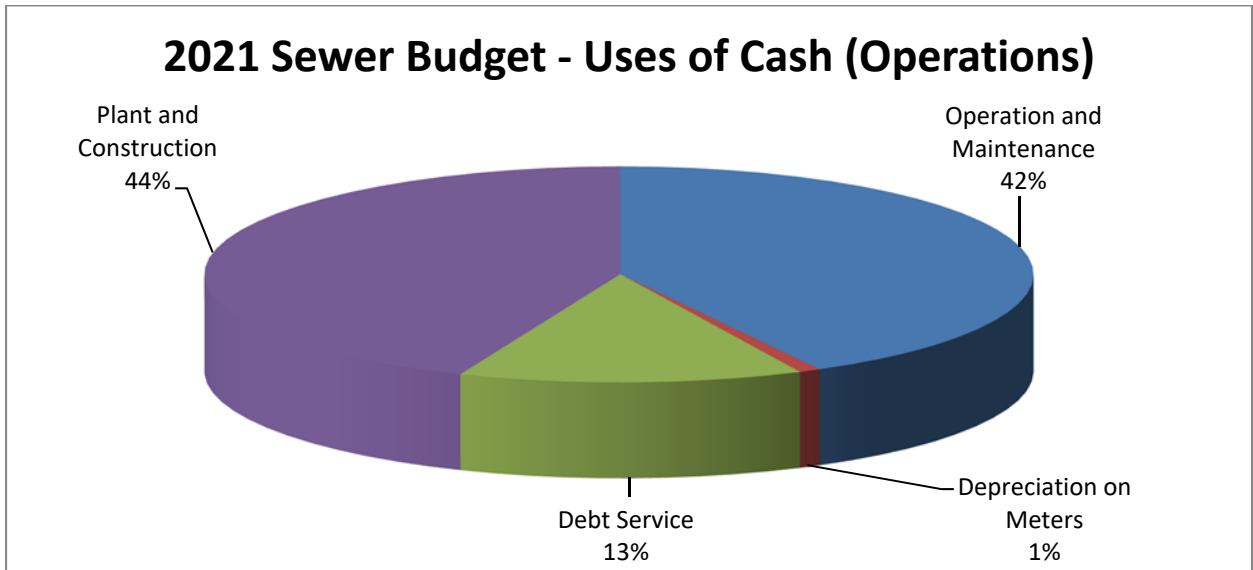
A use of cash distribution is presented below.



Similar to the graphical presentation for the sources of cash, the uses of cash are presented in total from all sources and separately for operations. The graph above displays uses of cash from all sources, including \$15.7 million in construction costs related to the WWTP upgrade funded entirely by USDA Revenue Bonds. Plant and construction accounts for 89% of budgeted cash outflows for 2021.

## WAUPUN UTILITIES

### 2021 Budget - Sewer MANAGEMENT INFORMATION



Total operation and maintenance expenses comprise 42% of total routine operating cash requirements in 2021. Plant and construction (excluding the \$15.7 million in WWTP-related construction costs) is higher than normal due to the two partial street reconstruction projects planned for 2021 totaling \$993,900 with an associated lift station retrofit for \$200,000 and the replacement of the vacuum truck for \$344,000. Debt service includes annual payments for the 2003 Revenue Bonds that funded the 2003 wastewater plant expansion. 2021 debt service requirements will increase by \$102,100 to begin payment for the initial cash draws associated with the 2020 USDA Revenue Bonds used to finance the WWTP upgrade.

#### SUGGESTED VIEWING ORDER

The sewer budget schedules are divided into two sections, sewer budget and sewer budget supplemental schedules. Focus your attention on budget schedules to obtain specific knowledge of proposed 2021 operations, while supplemental budget schedules present management rationale supporting proposed 2021 operations.

**Waupun Utilities**

2021 Budget - Sewer

Cash Flow - Budget to TY 2023 Comparison

	<b>2021 Budget</b>	<b>TY 2023 Revenue Requirement</b>	<b>\$ Difference</b>	<b>% Difference</b>
<b>Sources of Cash</b>				
Total Operating Revenues	\$ 2,548,192	\$ 3,633,778	\$ (1,085,586)	-29.87%
Receivable from City	36,494	-	36,494	n/a
Equipment replacement funds	23,000	-	23,000	n/a
USDA revenue bonds	15,668,000	-	15,668,000	n/a
Investment Income	20,000	25,500	(5,500)	-21.57%
Total Sources of Cash	<u>18,295,686</u>	<u>3,659,278</u>	<u>14,636,408</u>	<u>399.98%</u>
<b>Uses of Cash</b>				
Total Operation and Maintenance Expenses	1,603,353	1,836,203	(232,850)	-12.68%
Debt Service				
2003 Revenue Bonds	407,373	-	407,373	#DIV/0!
2020 USDA Bonds	102,122	889,500	(787,378)	-88.52%
DNR Equipment Replacement Account Funding (A)	-	351,200	(351,200)	-100.00%
Debt reserve account	-	44,475	(44,475)	-100.00%
Depreciation on meters	32,500	32,900	(400)	-1.22%
Plant Additions and Construction	<u>17,375,330</u>	<u>505,000</u>	<u>16,870,330</u>	<u>3340.66%</u>
Total Uses of Cash	<u>19,520,678</u>	<u>3,659,278</u>	<u>16,870,330</u>	<u>461.03%</u>
<b>Cash Applied to / (Used From) Sewer Reserves</b>	<u>\$ (1,224,992)</u>	<u>\$ -</u>	<u>\$ (2,233,922)</u>	<u>n/a</u>

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

**Waupun Utilities**

2021 Budget - Sewer

Cash Flow - Budget to TY 2023 Comparison (Phase-in 2021)

	<b>2021 Budget</b>	<b>TY 2023 (2021) Revenue Requirement</b>	<b>\$ Difference</b>	<b>% Difference</b>
<b>Sources of Cash</b>				
Total Operating Revenues	\$ 2,548,192	\$ 2,590,907	\$ (42,715)	-1.65%
Receivable from City	36,494	36,494	-	n/a
Equipment replacement funds	23,000	-	23,000	n/a
USDA revenue bonds	15,668,000	15,668,000	-	n/a
Investment Income	20,000	43,140	(23,140)	-53.64%
Total Sources of Cash	<u>18,295,686</u>	<u>18,338,541</u>	<u>(42,855)</u>	<u>-0.23%</u>
<b>Uses of Cash</b>				
Total Operation and Maintenance Expenses	1,603,353	1,427,178	176,175	12.34%
Debt Service				
2003 Revenue Bonds	407,373	407,373	-	0.00%
2020 USDA Bonds	102,122	102,122	-	0.00%
DNR Equipment Replacement Account Funding (A)	-	-	-	#DIV/0!
Debt reserve account	-	-	-	#DIV/0!
Depreciation on meters	32,500	32,500	-	0.00%
Plant Additions and Construction	<u>17,375,330</u>	<u>17,286,680</u>	<u>88,650</u>	<u>0.51%</u>
Total Uses of Cash	<u>19,520,678</u>	<u>19,255,853</u>	<u>88,650</u>	<u>0.46%</u>
<b>Cash Applied to / (Used From) Sewer Reserves</b>	<u>\$ (1,224,992)</u>	<u>\$ (917,312)</u>	<u>\$ (131,505)</u>	<u>n/a</u>

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

**Waupun Utilities**

2021 Budget - Sewer

Operating Income - Budget to TY 23 Comparison

Account Number		2021 Budget	TY 2023 Revenue Requirement	\$ Difference	% Difference
<b>OPERATING REVENUES</b>					
<b>Wastewater Revenues</b>					
722.1	Residential	\$ 749,398	\$ 884,789	\$ (135,391)	-15.30%
722.2	Commercial	236,784	286,646	(49,862)	-17.40%
722.3	Industrial	19,003	28,563	(9,560)	-33.47%
722.4	Public authority	1,233,878	1,355,846	(121,967)	-9.00%
	Total Metered Revenue	2,239,063	2,555,842	(316,780)	-12.39%
<b>Other</b>					
725	Other sewerage services	201,921	1,002,436	(800,515)	-79.86%
731	Forfeited discounts	2,200	2,500	(300)	-12.00%
735	Miscellaneous operating revenues	105,008	73,000	32,008	43.85%
	Total Operating Revenues	2,548,192	3,633,778	(1,085,586)	-29.87%
<b>OPERATING EXPENSES</b>					
<b>Operation</b>					
820	Supervision and labor	115,638	115,996	(358)	-0.31%
821	Power for pumping	138,862	239,336	(100,474)	-41.98%
822	Natural gas	-	168,000	(168,000)	-100.00%
823	Chemicals	100,500	64,862	35,638	54.94%
827	Operating supplies	24,498	29,750	(5,252)	-17.65%
828	Laboratory labor	64,305	50,688	13,617	26.86%
829	Laboratory supplies	18,928	17,683	1,245	7.04%
	Total Operating	462,731	686,315	(223,584)	-32.58%
<b>Maintenance</b>					
831	Sewage collection system	127,724	162,506	(34,782)	-21.40%
832	Pumping equipment	3,403	9,342	(5,939)	-63.57%
833	Treatment plant equipment	290,205	286,836	3,369	1.17%
834	General plant	124,426	82,775	41,651	50.32%
	Total Maintenance	545,758	541,459	4,299	0.79%
<b>Customer Accounts Expenses</b>					
840	Accounting and collecting	152,220	171,678	(19,458)	-11.33%
842	Meter reading	5,022	4,238	784	18.50%
	Total Customer Accounts	157,242	175,916	(18,674)	-10.62%
<b>Administrative and General Expenses</b>					
850	General office salaries	52,165	32,563	19,602	60.20%
851	General office supplies	54,932	56,416	(1,484)	-2.63%
852	Outside services	55,000	45,587	9,413	20.65%
853	Property insurance	35,060	33,191	1,869	5.63%
854	Employee pensions and benefits	208,730	239,937	(31,207)	-13.01%
856	Miscellaneous general	31,735	24,819	6,916	27.87%
	Total Administrative and General	437,622	432,513	5,109	1.18%
	<b>Total Operation and Maintenance Expense</b>	1,603,353	1,836,203	(232,850)	-12.68%
403	Depreciation	707,720	1,331,645	(623,925)	-46.85%
	<b>TOTAL EXPENSES</b>	2,311,073	3,167,848	(856,775)	-27.05%
	<b>OPERATING INCOME</b>	\$ 237,119	\$ 465,930	\$ (228,811)	-49.11%

**Waupun Utilities**

2021 Budget - Sewer

Operating Income - Budget to TY 23 Comparison (Phase-in 2021)

Account Number		2021 Budget	TY 2023 (2021) Revenue Requirement	\$ Difference	% Difference
<b>OPERATING REVENUES</b>					
<b>Wastewater Revenues</b>					
722.1	Residential	\$ 749,398	\$ 759,638	\$ (10,241)	-1.35%
722.2	Commercial	236,784	252,699	(15,916)	-6.30%
722.3	Industrial	19,003	25,544	(6,541)	-25.61%
722.4	Public authority	1,233,878	1,198,861	35,017	2.92%
	Total Metered Revenue	2,239,063	2,236,742	2,321	0.10%
<b>Other</b>					
725	Other sewerage services	201,921	278,665	(76,744)	-27.54%
731	Forfeited discounts	2,200	2,500	(300)	-12.00%
735	Miscellaneous operating revenues	105,008	73,000	32,008	43.85%
	Total Operating Revenues	2,548,192	2,590,907	(42,715)	-1.65%
<b>OPERATING EXPENSES</b>					
<b>Operation</b>					
820	Supervision and labor	115,638	108,808	6,830	6.28%
821	Power for pumping	138,862	148,013	(9,151)	-6.18%
822	Natural gas	-	-	-	#DIV/0!
823	Chemicals	100,500	100,786	(286)	-0.28%
827	Operating supplies	24,498	28,593	(4,095)	-14.32%
828	Laboratory labor	64,305	48,718	15,587	32.00%
829	Laboratory supplies	18,928	16,996	1,932	11.37%
	Total Operating	462,731	451,913	10,818	2.39%
<b>Maintenance</b>					
831	Sewage collection system	127,724	156,188	(28,464)	-18.22%
832	Pumping equipment	3,403	8,979	(5,576)	-62.10%
833	Treatment plant equipment	290,205	155,544	134,661	86.57%
834	General plant	124,426	79,557	44,869	56.40%
	Total Maintenance	545,758	400,267	145,490	36.35%
<b>Customer Accounts Expenses</b>					
840	Accounting and collecting	152,220	165,004	(12,784)	-7.75%
842	Meter reading	5,022	4,073	949	23.31%
	Total Customer Accounts	157,242	169,077	(11,835)	-7.00%
<b>Administrative and General Expenses</b>					
850	General office salaries	52,165	30,545	21,620	70.78%
851	General office supplies	54,932	54,222	709	1.31%
852	Outside services	55,000	43,815	11,185	25.53%
853	Property insurance	35,060	31,900	3,160	9.91%
854	Employee pensions and benefits	208,730	201,619	7,111	3.53%
856	Miscellaneous general	31,735	43,820	(12,085)	-27.58%
	Total Administrative and General	437,622	405,922	31,701	7.81%
<b>Total Operation and Maintenance Expense</b>					
403	Depreciation	1,603,353	1,427,178	176,174	12.34%
		707,720	697,930	9,790	1.40%
	<b>TOTAL EXPENSES</b>	2,311,073	2,125,108	185,964	8.75%
	<b>OPERATING INCOME</b>	\$ 237,119	\$ 465,799	\$ (228,680)	-49.09%

**Waupun Utilities**  
2021 Budget - Sewer  
Expenses

Account Number		Actual 2017	Actual 2018	Actual 2019	3 yr. Average	YTD 7/31/2020	Budget 2020	Budget 2021	Budget Notes / Source
<b>Operating Expenses</b>									
820	Supervision and labor	\$ 93,629	\$ 98,361	\$ 107,487	\$ 99,826	\$ 65,711	\$ 118,255	\$ 115,638	Annualized YTD 7/20 with inflation
821	Power for pumping	143,564	134,856	129,997	136,139	71,644	139,266	138,862	3-year Avg. + Inflation
823	Chemicals	90,073	121,338	129,033	113,481	41,470	98,500	100,500	Based on expected usage ('20 budget w/ inflation)
827	Operating supplies	27,356	24,313	23,189	24,953	14,011	25,293	24,498	Annualized YTD 7/20 with inflation
828	Laboratory labor	39,083	44,804	53,580	45,822	32,868	47,995	64,305	Annualized YTD 7/20 with inflation
829	Laboratory supplies	15,040	19,983	22,361	19,128	12,371	16,340	18,928	Annualized YTD 7/20 with inflation
	Total Operating	408,745	443,655	465,647	439,349	238,076	445,650	462,731	
<b>Maintenance Expenses</b>									
831	Sewage collection system	142,483	137,857	125,032	135,124	72,818	152,857	127,724	Annualized YTD 7/20 with inflation
832	Pumping equipment	2,478	6,064	5,090	4,544	1,936	4,791	3,403	Annualized YTD 7/20 with inflation
833	Treatment plant and equipment	184,767	216,064	164,379	188,403	77,919	160,300	290,205	Cake hauling, planned maintenance
834	General plant	96,977	79,296	104,992	93,755	73,898	101,761	124,426	Separate analysis
	Total Maintenance	426,705	439,281	399,493	421,826	226,571	419,709	545,758	
<b>Customer Accounts Expenses</b>									
840	Accounting and collecting	138,992	145,207	150,907	145,035	86,677	155,581	152,220	Annualized YTD 7/20 with inflation
842	Meter reading	3,165	3,762	4,356	3,761	2,872	4,416	5,022	Annualized YTD 7/20 with inflation
	Total Customer Accounts	142,157	148,969	155,263	148,796	89,550	159,997	157,242	
<b>Administrative and General Expenses</b>									
850	Administrative and general salaries	23,638	24,004	25,540	24,394	26,710	30,843	52,165	Separate analysis
851	General office supplies	45,631	47,824	54,929	49,461	32,486	51,818	54,932	Separate analysis
852	Outside services	41,208	81,316	45,021	55,848	30,963	45,383	55,000	Separate analysis, includes \$7k for SCADA maint & \$4k for Comp. Study
853	Insurance	29,816	24,406	28,025	27,416	18,702	31,873	35,060	2020 Budget + 10%
854	Employee pensions and benefits	199,070	188,292	182,678	190,013	109,730	186,600	208,730	Separate analysis
856	Miscellaneous general	21,199	26,706	45,434	31,113	18,948	22,935	31,735	3 yr. avg. with inflation
	Total Administrative and General	360,562	392,548	381,627	378,246	237,539	369,452	437,622	
	<b>Total Operation and Maintenance</b>	<u>1,338,169</u>	<u>1,424,453</u>	<u>1,402,030</u>	<u>1,388,217</u>	<u>791,735</u>	<u>1,394,807</u>	<u>1,603,353</u>	
403	Depreciation	681,643	666,644	668,644	672,310	420,772	685,459	707,720	Separate analysis
	<b>TOTAL OPERATING EXPENSES</b>	<u>\$ 2,019,812</u>	<u>\$ 2,091,097</u>	<u>\$ 2,070,674</u>	<u>\$ 2,060,528</u>	<u>\$ 1,212,508</u>	<u>\$ 2,080,266</u>	<u>\$ 2,311,073</u>	

**Waupun Utilities**

2021 Budget - Sewer

Plant Additions and Construction

**Proposed  
Budget****Plant Additions:**

Clarity accounting software upgrade (Split S/E/W)	\$ 5,000
GIS Collector (Split S/E/W)	2,200
Digester building equipment replacement (VFD's)	10,000
Blower building equipment replacement	13,000
Belt press building equipment replacement	13,000
Intermediate East and West Clarifier Rebuild	43,000
UTV with Blower	29,000
Hydraulic saw (S-50%, W-50%)	4,500
Vactor Replacement (S-80%, W-10%, E-10%)	344,000
Zero Turn Lawn Mower (Split S/W/E)	3,600
Handheld Meter Reader (Split S/W/E)	1,130
Total Plant Additions	<u>468,430</u>

**Construction:**

WWTP ABNR Upgrade Construction	\$ 15,668,000
S. Madison St. Reconstruction - Phase 2	448,300
Rock / Newton St. Reconstruction	545,600
Harris Lift Station retrofit (w/ Rock/Newton Street Reconstruction)	200,000
Sewer main CIPP lining	45,000
Total Construction	<u>16,906,900</u>

**Total Plant Additions and Construction** \$ 17,375,330



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**Waupun Sewer Utility**  
Plant and Construction Schedule Explanation  
2021 Budget

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**PLANT ADDITIONS**

*Accounting Software Upgrade*

This budget item includes an upgrade to our accounting software at a cost of \$5,000. The cost is shared between the electric, water, and sewer utilities and is a carry-over from the 2020 budget.

*GIS Collector Replacement*

This budget item includes \$2,200 to replace GIS equipment requiring an upgrade with the cost being shared between the electric, water and sewer utilities.

*Wastewater Treatment Plant Equipment*

The budget includes \$36,000 for equipment replacement in the digester, belt press and blower buildings.

*Intermediate East and West Clarifier Rebuild*

This budget item includes \$43,000 to rebuild two clarifiers at the WWTP.

*UTV with Blower*

This budget item includes \$29,000 to purchase a UTV and attachments for multi-purpose use at the WWTP.

*Hydraulic Saw*

This budget item includes \$4,500 to replace a hydraulic saw with the cost split equally between the sewer and water utilities.

*Vactor Truck Replacement*

This budget item in the amount of \$344,000 is the sewer utilities eighty-percent shared cost associated with the replacement of the vactor truck.

*Zero Turn Lawn Mower & Handheld Meter Reader*

These budget items represent the sewer utilities share for the replacement of a lawnmower and meter reading handheld device in the amount of \$3,600 and \$1,130, respectively.

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**Waupun Sewer Utility**  
Plant and Construction Schedule Explanation  
2021 Budget

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**CONSTRUCTION**

*WWTP ABNR Upgrade*

This budget item includes \$15,668,000 for construction costs associated with the WWTP upgrade to achieve compliance with phosphorus limits. Construction is planned for 2021 through 2023.

*South Madison Street Reconstruction – Phase 2*

The budget item includes capital outlay of \$448,300 to replace existing main and infrastructure on South Madison Street. This construction is the sewer utilities share of the city-wide street reconstruction project.

*Rock & Newton Street Reconstruction*

The budget item includes capital outlay of \$545,600 to replace existing main and infrastructure on a portion of Rock and Newton Streets. This construction is the sewer utilities share of the city-wide street reconstruction project.

*Harris Lift Station Reconfiguration*

This budget item includes \$200,000 to reconfigure and deepen the Harris Lift Station to improve sanitary main slope for the planned Rock and Newton Ave street reconstruction project.

*Cure-In-Place Pipe Lining*

This budget item includes \$45,000 to complete Cure-In-Place pipe lining.

# WAUPUN UTILITIES

## 2021 Budget - Sewer Supplemental Schedules

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### **TABLE OF CONTENTS**

<b><u>Description</u></b>	<b><u>Attachment</u></b>
Management Information	n/a
2021 Consumer Analysis	SS-1
Sewer Usage Comparison by Customer Class 1995 through 2019, and Budget 2021	SS-2
Monthly Sewer Consumption Comparison 2015 through July 2020 and Budget 2021	SS-3
Historical Expenses – 2010 through 2019	SS-4
Sewer Revenue Analysis – Loadings 2015 through July 2020 and Budget 2021	SS-5

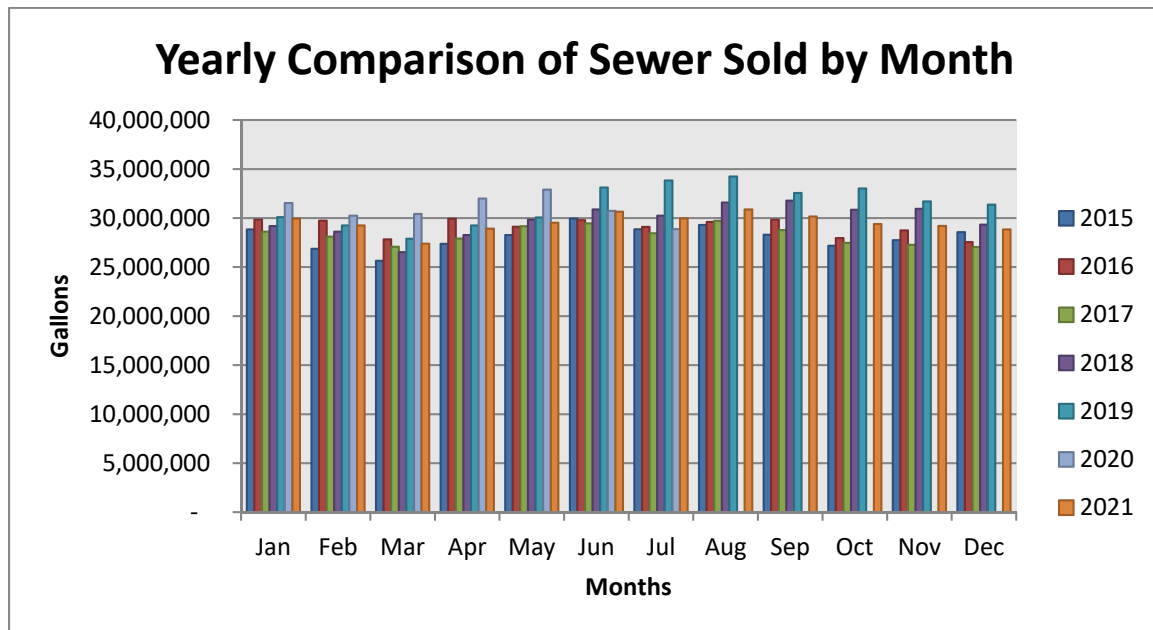
## WAUPUN UTILITIES

### 2021 Sewer Budget – Supplemental Schedules MANAGEMENT INFORMATION

This section of the budget document presents supplemental schedules that support the proposed 2021 sewer budget.

#### FORECASTED REVENUES

Sales figures in the 2021 budget are based on the latest 12 months of usage data, adjusted for extreme weather or known increases/decreased in customer usage.



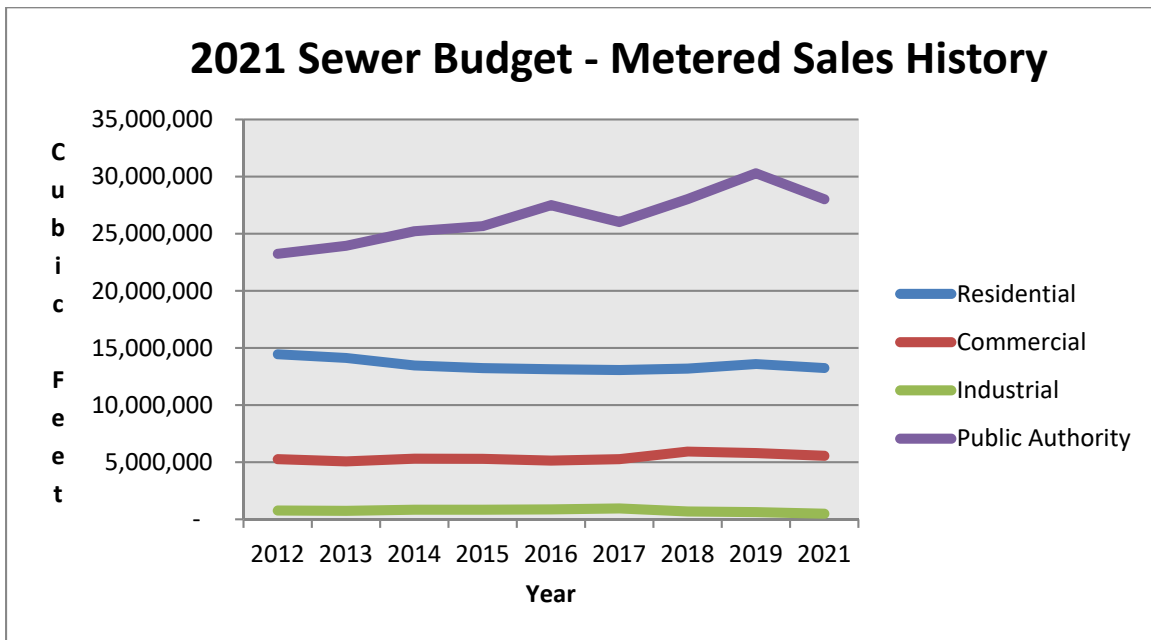
The previous graph presents monthly sewer sales for 2015 through July 2020, as well as forecasted 2021 sales. The orange bar represents 2021 sales and shows that forecasted sales are adjusted for extreme weather.

Attachments SS-2 and SS-3 present the basis for forecasted sewer sales. Attachment SS-2 presents actual usage by customer class from 1995 through 2019 and forecasted 2021. Forecasted 2021 sales are 5.92% less compared to 2019.

The following graph presents annual sales by customer class for 2012 through 2019, as well as forecasted 2021 sales. Residential sales continue to decrease annually while Commercial sales are relatively flat. Industrial sales are forecasted to decline with the loss of a large user in late 2019 while Public Authority sales are also forecasted to decline from lower sales to the three correctional facility customers. Forecasted 2021 residential sales are 8.3% below actual 2012 sales.

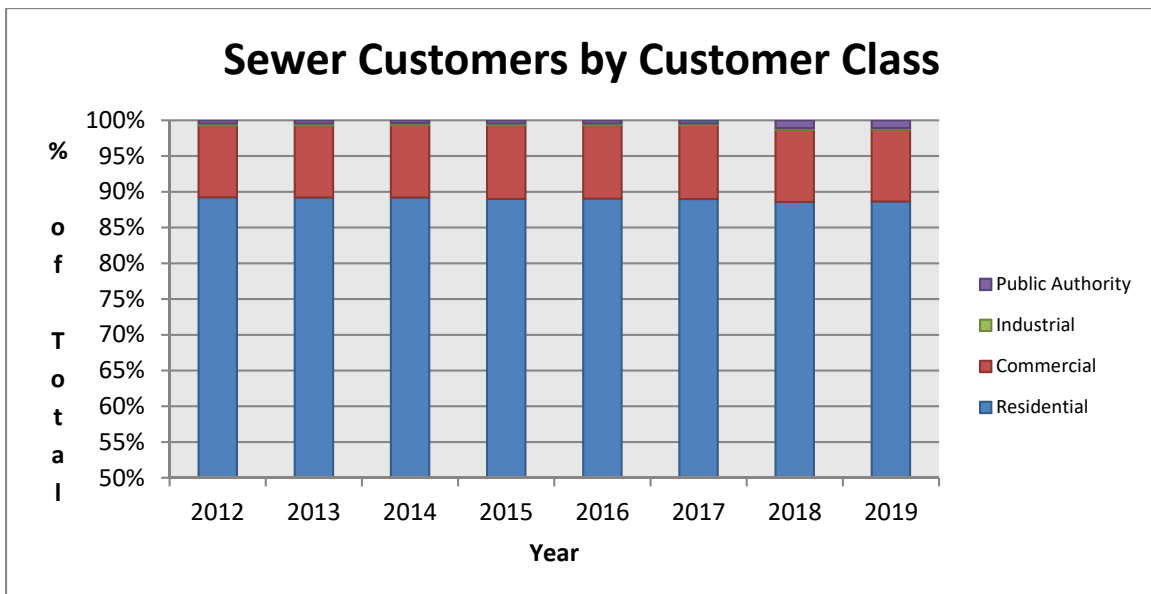
## WAUPUN UTILITIES

### 2021 Sewer Budget – Supplemental Schedules MANAGEMENT INFORMATION



Public authority revenues can be volatile due to changes made within the correctional facilities operations as shown above. Flows and loadings from the correctional facilities have fluctuated over the last seven years. Forecasted 2021 sales are based on a five-year average. Forecasted 2021 loading sales are based on a five-year average.

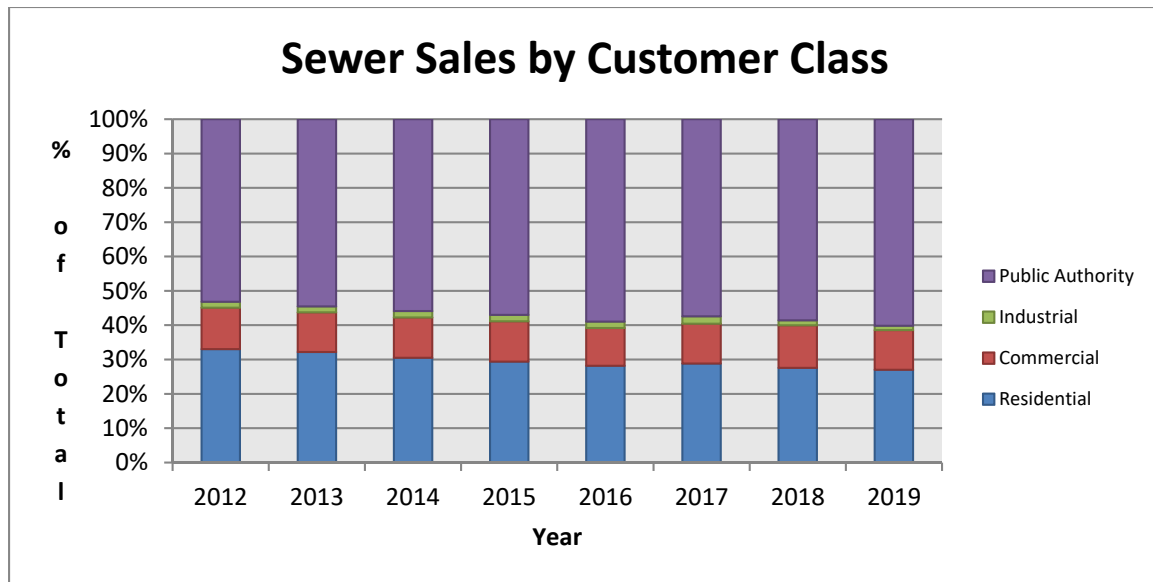
The following graph provides a history of customer numbers by customer class.



## WAUPUN UTILITIES

### 2021 Sewer Budget – Supplemental Schedules MANAGEMENT INFORMATION

The following graph provides a history of sales by customer class.



The previous graphs illustrate differences between the makeup of total customer numbers and sales by customer class. The residential class contains on average 89% of total customers but accounts for only 30% of total sales. The public authority class contains less than 1% of total customers but accounts for 57% of total sales, due to correctional facility flows and loadings.

### HISTORICAL EXPENSES

Attachment SS-4 presents actual operating expenses from 2011 through 2019. This schedule provides historical trends for each operation and maintenance expense, providing a basis for our forecast.

**Waupun Utilities**  
2021 Budget - Sewer  
Consumer Analysis - Total

Volume Charges: \*\*

	Per 100	Residential		Commercial		Industrial		Public Authority		Total	
	Cubic Ft.	Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount
City Limits	\$ 3.50	132,503	\$ 458,462	55,700	\$ 192,591	4,943	\$ 17,080	280,289	\$ 969,208	473,435	\$ 1,637,342
BOD	\$ 0.58	-	-	-	-	-	-	159,309	91,668	159,309	91,668
SS	\$ 0.48	-	-	-	-	-	-	217,699	103,598	217,699	103,598
Phos	\$ 15.81	-	-	-	-	-	-	702	10,986	702	10,986
SUBTOTALS		132,503	458,462	55,700	192,591	4,943	17,080	657,999	1,175,460	851,145	1,843,594

Meter Charges: \*\*

	Per Billing	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues
5/8" (10)	\$ 8.37	35,388	288,501	2,592	21,131	24	196	96	783	38,100	310,610
3/4" (20)	\$ 8.37	264	2,152	120	978	-	-	-	-	384	3,131
1" (30)	\$ 12.22	24	283	444	5,229	-	-	108	1,272	576	6,784
1-1/2" (40)	\$ 18.11	-	-	696	12,062	-	-	120	2,080	816	14,141
2" (50)	\$ 25.17	-	-	180	4,318	72	1,727	48	1,151	300	7,196
3" (60)	\$ 41.64	-	-	12	474	-	-	24	948	36	1,423
4" (70)	\$ 65.17	-	-	-	-	-	-	36	2,221	36	2,221
6"	\$ 123.99	-	-	-	-	-	-	-	-	-	-
8"	\$ 194.57	-	-	-	-	-	-	-	-	-	-
Burke	\$ 280.25	-	-	-	-	-	-	12	3,104	12	3,104
DCI	\$ 2,231.34	-	-	-	-	-	-	12	23,429	12	23,429
WCI	\$ 2,231.34	-	-	-	-	-	-	12	23,429	12	23,429
SUBTOTALS		35,676	290,936	4,044	44,192	96	1,923	468	58,418	40,284	395,469

Total Revenues per Analysis	\$ 749,398	\$ 236,784	\$ 19,003	\$ 1,233,878	\$ 2,239,063
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\*\* Rates approved in the 2023 Test Year rate case are effective April 1st of each year, phased-in over four years beginning April 2020. The rates presented in this consumer analysis are April 1, 2021 rates. This summary analysis is composed of three months of April 2020 rates and nine months of April 2021 rates.

<b>Waupun Utilities</b> 2021 Budget - Sewer Usage Comparison by Customer Class - Sales in Cubic Feet from 1995 through 2019						
<b>Year</b>	<b>Residential</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Total Sewer Usage</b>	<b>Change in Sewer Usage</b>
1995	16,409,579	4,824,260	2,230,525	17,424,910	40,889,274	
1996	16,443,205	5,025,870	2,004,977	21,643,393	45,117,445	10.34%
1997	16,273,716	5,477,700	2,597,830	21,304,577	45,653,823	1.19%
1998	16,661,513	5,721,610	2,703,644	19,371,386	44,458,153	-2.62%
1999	16,657,527	5,737,373	2,564,233	21,490,337	46,449,470	4.48%
2000	16,671,003	5,865,512	2,434,011	19,112,905	44,083,431	-5.09%
2001	16,501,436	6,105,438	1,551,221	21,060,402	45,218,497	2.57%
2002	16,608,100	6,015,600	1,650,800	22,641,600	46,916,100	3.75%
2003	16,538,200	5,868,400	1,545,400	21,857,400	45,809,400	-2.36%
2004	16,263,300	5,918,200	1,758,000	22,042,000	45,981,500	0.38%
2005	16,470,600	5,775,900	2,101,400	22,543,000	46,890,900	1.98%
2006	15,857,700	5,867,100	1,923,400	22,475,100	46,123,300	-1.64%
2007	15,812,900	5,888,000	1,481,400	23,147,800	46,330,100	0.45%
2008	14,962,800	5,637,400	1,145,800	24,989,500	46,735,500	0.88%
2009	14,587,100	5,428,900	707,500	24,472,300	45,195,800	-3.29%
2010	14,673,400	5,281,300	301,600	24,781,500	45,037,800	-0.35%
2011	14,390,100	5,202,300	449,200	21,043,600	41,085,200	-8.78%
2012	14,449,000	5,272,800	768,400	23,245,300	43,735,500	6.45%
2013	14,135,400	5,079,000	748,800	23,944,800	43,908,000	0.39%
2014	13,473,100	5,305,900	848,700	25,228,400	44,856,100	2.16%
2015	13,235,500	5,291,200	838,700	25,674,800	45,040,200	0.41%
2016	13,143,100	5,146,300	870,400	27,505,200	46,665,000	3.61%
2017	13,072,200	5,264,500	961,800	26,031,100	45,329,600	-2.86%
2018	13,197,500	5,937,000	684,500	28,043,700	47,862,700	5.59%
2019	13,605,700	5,796,600	633,300	30,286,700	50,322,300	5.14%
<b>2021</b>	<b>13,250,300</b>	<b>5,570,000</b>	<b>494,300</b>	<b>28,028,880</b>	<b>47,343,480</b>	<b>-5.92%</b>

Average Change in Usage from 1995 - 2019	<u>0.95%</u>
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**WAUPUN UTILITIES**

2021 Budget - Sewer

Sewer Usage - Actual 2015 through July 2020 and 2021 Budget

<b>TOTAL</b>									
	2015	2016	2017	2018	2019	2020	Average	2020 Budget	2021 Budget
January	38,565	39,878	38,242	39,012	40,246	42,164	39,980	39,173	40,042
February	35,910	39,764	37,586	38,242	39,113	40,439	38,987	38,099	39,109
March	34,290	37,203	36,199	35,459	37,289	40,679	37,631	36,460	36,614
April	36,603	40,012	37,324	37,788	39,113	42,762	39,531	38,380	38,676
May	37,785	38,930	38,988	39,898	40,183	43,980	40,701	39,267	39,475
June	40,037	39,829	39,376	41,287	44,274	41,098	41,564	41,470	40,969
July	38,575	38,905	38,037	40,430	45,238	38,606	40,892	39,605	40,052
August	39,162	39,593	39,739	42,219	45,772	-	41,526	40,143	41,285
September	37,848	39,882	38,474	42,481	43,531	-	40,629	39,608	40,324
October	36,337	37,378	36,723	41,243	44,151	-	39,506	38,199	39,300
November	37,103	38,433	36,460	41,364	42,383	-	39,061	38,152	39,030
December	38,191	36,843	36,148	39,202	41,930	-	38,557	37,447	38,557
<b>Totals</b>	<b>450,406</b>	<b>466,650</b>	<b>453,296</b>	<b>478,625</b>	<b>503,223</b>	<b>289,728</b>	<b>478,564</b>	<b>466,002</b>	<b>473,435</b>
<i>% Change</i>		<u>3.61%</u>	<u>-2.86%</u>	<u>5.59%</u>	<u>5.14%</u>				<u>-5.92%</u>

<b>RESIDENTIAL</b>									
	2015	2016	2017	2018	2019	2020	Average	2020 Budget	2021 Budget
January	11,337	11,017	11,129	11,278	10,941	10,603	10,941	11,116	10,941
February	10,689	10,721	10,618	10,964	10,894	9,901	10,586	10,825	10,586
March	9,683	9,838	9,701	9,602	9,616	11,015	10,078	9,640	9,640
April	10,883	10,637	10,697	10,689	10,642	11,200	10,844	10,676	10,676
May	10,826	10,704	10,882	10,833	10,559	13,000	11,464	10,758	10,758
June	12,056	12,037	12,115	12,536	13,165	12,436	12,712	12,605	12,605
July	11,651	11,744	11,177	11,807	13,446	12,515	12,589	11,576	12,143
August	12,186	11,634	11,510	11,709	12,879	-	12,033	11,618	12,033
September	11,289	11,059	11,240	11,043	11,857	-	11,380	11,114	11,380
October	10,551	10,327	10,615	10,522	10,931	-	10,689	10,488	10,689
November	10,756	11,188	10,725	10,629	10,260	-	10,538	10,847	10,538
December	10,449	10,525	10,313	10,361	10,867	-	10,514	10,400	10,514
<b>Totals</b>	<b>132,356</b>	<b>131,431</b>	<b>130,722</b>	<b>131,973</b>	<b>136,057</b>	<b>80,670</b>	<b>134,368</b>	<b>131,663</b>	<b>132,503</b>
<i>% Change</i>		<u>-0.70%</u>	<u>-0.54%</u>	<u>0.96%</u>	<u>3.09%</u>				<u>-2.61%</u>

**WAUPUN UTILITIES**

2021 Budget - Sewer

Sewer Usage - Actual 2015 through July 2020 and 2021 Budget

<b>COMMERCIAL</b>									
	2015	2016	2017	2018	2019	2020	Average	2020 Budget	2021 Budget
January	4,574	4,370	4,029	4,827	4,622	4,845	4,765	4,622	4,845
February	4,173	4,218	4,039	4,295	4,281	4,559	4,378	4,281	4,559
March	4,823	4,312	4,317	5,069	5,294	4,472	4,945	5,294	4,472
April	4,064	4,308	4,230	4,991	4,876	4,069	4,645	4,876	4,069
May	4,663	4,386	4,470	5,037	4,957	4,462	4,819	4,957	4,462
June	4,516	4,250	4,423	5,123	5,039	4,612	4,925	5,039	4,612
July	4,641	4,320	4,486	5,270	5,053	4,837	5,053	5,270	4,837
August	4,473	4,515	4,890	5,061	4,936	-	4,962	5,061	4,936
September	4,297	4,237	4,638	4,861	4,589	-	4,696	4,861	4,589
October	4,358	4,221	4,565	5,255	4,795	-	4,872	5,255	4,795
November	4,133	4,187	4,308	4,753	4,689	-	4,583	4,753	4,689
December	4,199	4,139	4,250	4,827	4,835	-	4,637	4,827	4,835
<b>Totals</b>	<b>52,914</b>	<b>51,463</b>	<b>52,645</b>	<b>59,369</b>	<b>57,966</b>	<b>31,856</b>	<b>57,281</b>	<b>59,096</b>	<b>55,700</b>
<i>% Change</i>		<u>-2.74%</u>	<u>2.30%</u>	<u>12.77%</u>	<u>-2.36%</u>				<u>-3.91%</u>

<b>INDUSTRIAL</b>									
	2015	2016	2017	2018	2019	2020	Average	2020 Budget	2021 Budget
January	763	678	793	424	533	487	481	509	463
February	628	704	754	472	480	424	459	456	400
March	801	681	946	526	630	456	537	606	432
April	681	702	824	602	561	451	538	537	427
May	665	705	933	599	579	381	520	555	357
June	679	712	830	573	625	372	523	601	348
July	681	528	722	508	579	314	467	484	290
August	702	792	892	755	538	-	728	731	514
September	769	826	736	690	453	-	626	666	429
October	770	739	811	837	666	-	771	813	642
November	628	843	719	448	415	-	527	424	391
December	621	794	658	412	274	-	448	388	250
<b>Totals</b>	<b>8,388</b>	<b>8,704</b>	<b>9,618</b>	<b>6,846</b>	<b>6,333</b>	<b>2,885</b>	<b>6,627</b>	<b>6,770</b>	<b>4,943</b>
<i>% Change</i>		<u>3.77%</u>	<u>10.50%</u>	<u>-28.82%</u>	<u>-7.49%</u>				<u>-21.95%</u>

**WAUPUN UTILITIES**

2021 Budget - Sewer

Sewer Usage - Actual 2015 through July 2020 and 2021 Budget

<b>PUBLIC AUTHORITY</b>									
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>5 Yr Average</b>	<b>2020 Budget</b>	<b>2021 Budget</b>
January	21,891	23,813	22,291	22,483	24,150	26,229	23,793	22,926	23,793
February	20,420	24,121	22,175	22,511	23,458	25,555	23,564	22,537	23,564
March	18,983	22,372	21,235	20,262	21,749	24,736	22,071	20,920	22,071
April	20,975	24,365	21,573	21,506	23,034	27,042	23,504	22,291	23,504
May	21,631	23,135	22,703	23,429	24,088	26,137	23,898	22,997	23,898
June	22,786	22,830	22,008	23,055	25,445	23,678	23,403	23,225	23,403
July	21,602	22,313	21,652	22,845	26,160	20,940	22,782	22,275	22,782
August	21,801	22,652	22,447	24,694	27,419	-	23,803	22,734	23,803
September	21,493	23,760	21,860	25,887	26,632	-	23,926	22,967	23,926
October	20,658	22,091	20,732	24,629	27,759	-	23,174	21,643	23,174
November	21,586	22,215	20,708	25,534	27,019	-	23,412	22,127	23,412
December	22,922	21,385	20,927	23,602	25,954	-	22,958	21,832	22,958
<b>Totals</b>	<b>256,748</b>	<b>275,052</b>	<b>260,311</b>	<b>280,437</b>	<b>302,867</b>	<b>174,317</b>	<b>280,289</b>	<b>268,473</b>	<b>280,289</b>
<i>% Change</i>		<u>7.13%</u>	<u>-5.36%</u>	<u>7.73%</u>	<u>8.00%</u>				<u>-7.45%</u>

**Waupun Utilities**

2021 Budget - Sewer

Expenses - Actual 2011 through Actual 2019

Account Number	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019
<b>Operating Expenses</b>									
820 Supervision and labor	\$ 96,551	\$ 96,046	\$ 96,043	\$ 93,615	\$ 89,556	\$ 91,697	\$ 93,629	\$ 98,361	\$ 107,487
821 Power for pumping	142,241	122,392	130,113	139,403	132,056	138,941	143,564	134,856	129,997
823 Chemicals	99,279	78,246	64,740	73,512	63,688	76,548	90,073	121,338	129,033
827 Operating supplies	29,119	29,809	24,985	26,520	22,604	27,238	27,356	24,313	23,189
828 Laboratory labor	33,195	37,095	44,905	44,334	40,809	39,100	39,083	44,804	53,580
829 Laboratory supplies	13,534	11,931	17,212	20,010	13,613	13,037	15,040	19,983	22,361
Total Operating	413,919	375,519	377,998	397,394	362,326	386,561	408,745	443,655	465,647
<b>Maintenance Expenses</b>									
831 Sewage collection system	122,339	123,738	113,281	137,665	138,759	148,395	142,483	137,857	125,032
832 Pumping equipment	9,125	4,506	8,775	10,546	4,814	2,815	2,478	6,064	5,090
833 Treatment plant equipment	219,185	209,039	118,891	124,552	178,531	181,839	184,767	216,064	164,379
834 General plant	104,359	54,156	61,607	74,592	92,652	107,375	96,977	79,296	104,992
Total Maintenance	455,008	391,439	302,554	347,355	414,756	440,424	426,705	439,281	399,493
<b>Customer Accounts Expenses</b>									
840 Accounting and collecting	98,223	108,432	125,889	139,250	135,355	148,697	138,992	145,207	150,907
842 Meter reading	9,812	10,597	5,783	2,485	2,648	1,537	3,165	3,762	4,356
Total Customer Accounts	108,035	119,029	131,672	141,735	138,003	150,234	142,157	148,969	155,263
<b>Administrative and General Expenses</b>									
850 General office salaries	13,255	12,651	14,395	22,841	21,513	22,387	23,638	24,004	25,540
851 General office supplies	53,603	60,628	57,446	58,431	60,307	50,803	45,631	47,824	54,929
852 Outside services	70,760	18,402	23,752	27,020	23,328	33,025	41,208	81,316	45,021
853 Property insurance	23,237	23,625	14,927	17,309	18,138	25,762	29,816	24,406	28,025
854 Employee pensions and benefits	217,093	178,276	165,754	181,131	186,576	204,027	199,070	188,292	182,678
856 Miscellaneous general	6,895	14,627	17,204	18,244	24,634	19,550	21,199	26,706	45,434
Total Administrative and General	384,843	308,209	293,478	324,976	334,496	355,554	360,562	392,548	381,627
<b>Total Operation and Maintenance</b>	<b>1,361,805</b>	<b>1,194,196</b>	<b>1,105,702</b>	<b>1,211,460</b>	<b>1,249,581</b>	<b>1,332,773</b>	<b>1,338,169</b>	<b>1,424,453</b>	<b>1,402,030</b>
403 Depreciation	655,245	666,452	670,583	672,473	653,688	701,196	681,643	666,644	668,644
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 2,017,050</b>	<b>\$ 1,860,648</b>	<b>\$ 1,776,285</b>	<b>\$ 1,883,933</b>	<b>\$ 1,903,269</b>	<b>\$ 2,033,969</b>	<b>\$ 2,019,812</b>	<b>\$ 2,091,097</b>	<b>\$ 2,070,674</b>

**Waupun Utilities**  
 2021 Budget - Sewer  
 Loadings - Forecasted 2021

	2015			2016			2017			2018			2019			YTD 2020		
	BOD	SS	Phos	BOD	SS	Phos	BOD	SS	Phos	BOD	SS	Phos	BOD	SS	Phos	BOD	SS	Phos
January	21,964	16,092	17	12,016	14,279	-	12,125	12,588	7	11,236	12,070	-	9,313	10,591	181	19,909	24,659	134
February	16,574	11,837	21	16,537	10,765	-	10,785	10,819	-	14,653	13,210	7	10,073	12,167	19	10,360	13,802	19
March	14,397	8,977	8	14,757	13,631	-	9,575	14,218	14	16,588	18,602	99	15,498	21,327	10	19,510	29,604	115
April	21,847	13,155	-	10,751	9,418	-	12,186	20,962	-	18,787	24,333	84	13,717	19,390	5	18,071	29,171	44
May	17,204	15,384	-	11,105	7,215	-	9,950	13,961	-	15,464	19,626	179	10,235	13,818	10	22,245	31,948	117
June	15,309	10,350	7	9,910	7,624	5	10,438	15,168	-	20,610	27,150	234	11,140	12,582	14	14,511	14,765	22
July	17,830	18,069	-	8,358	7,809	5	15,393	21,480	-	29,677	44,472	238	11,845	15,525	22	9,024	10,518	17
August	15,689	18,271	-	13,383	13,062	13	16,476	25,883	-	23,067	36,311	246	11,475	23,268	23	-	-	-
September	16,218	16,415	-	12,766	16,762	3	14,502	19,137	-	16,970	26,743	309	16,137	27,651	55	-	-	-
October	17,362	12,914	-	10,157	17,056	-	17,499	25,697	11	18,000	29,841	363	12,671	26,842	145	-	-	-
November	8,955	5,894	-	10,221	13,172	-	17,093	20,620	2	6,581	12,987	228	18,075	34,344	261	-	-	-
December	12,502	13,197	-	14,104	9,942	5	13,126	19,125	-	13,092	21,969	256	13,656	23,781	210	-	-	-
	195,851	160,555	53	144,066	140,735	31	159,147	219,660	34	204,725	287,315	2,243	153,835	241,286	955	113,630	154,467	468

	Average			2021 Forecasted		
	BOD	SS	Phos	BOD	SS	Phos
January	12,366	15,046	57	12,366	15,046	57
February	11,283	12,100	11	11,283	12,100	11
March	12,903	17,726	41	12,903	17,726	41
April	13,623	19,405	22	13,623	19,405	22
May	12,315	16,992	51	12,315	16,992	51
June	11,702	14,606	47	11,702	14,606	47
July	13,161	19,645	47	13,161	19,645	47
August	16,018	23,359	56	16,018	23,359	56
September	15,319	21,342	73	15,319	21,342	73
October	15,138	22,470	104	15,138	22,470	104
November	12,185	17,404	98	12,185	17,404	98
December	13,296	17,603	94	13,296	17,603	94
Total	159,309	217,699	702	159,309	217,699	702

## **WAUPUN UTILITIES**

### **2021 Budget Appendices**

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This budget package includes three appendices. A review and description of each follows.

#### **Appendix A – Equipment Replacement Schedule**

This schedule provides a listing of all Waupun Utilities transportation and power-operated equipment, its original cost, recommended replacement year, and forecasted replacement cost.

#### **Appendix B – Projected Debt Service Schedules**

These schedules provide a projected debt service summary including the 2019 Refunding Electric and Water Revenue Bonds, initial 2020 USDA Sewer Revenue Bonds and a debt service graph. Final Sewer repayment schedules will be finalized when project bids are accepted and final financing is secured in early 2021.

#### **Appendix C - Cash Position Summary**

These schedules provide a summary of unrestricted cash and investments from January 2016 through September 2020 and the equivalent months of operation and maintenance expenses as of September 2020.

## Waupun Utilities

Equipment Replacement Schedule  
Forecasted Replacement Cost/Year  
As of September 30, 2020

Unit #	Description	Year	Original Cost	Useful Life	2021	2022	2023	2024	2025	2026-2030	Total
1	Chevrolet Equinox	2019	\$ 21,359.00	10	-	-	-	-	-	26,600	\$ 26,600
3	Chevrolet 2500 Pickup	2017	\$ 32,068.00	10	-	-	-	-	-	39,900	\$ 39,900
4	International Bucket Truck	2005	145,045.00	15	-	-	230,000	-	-	-	\$ 230,000
6	Chev Silverado 2500	2017	35,000.00	10	-	-	-	-	-	43,500	\$ 43,500
7	Chevrolet Workvan	2005	19,066.00	n/a	-	-	-	-	-	-	\$ -
8	Chevrolet 2500 Pickup	2005	23,489.00	n/a	-	-	-	-	-	-	\$ -
9	International Dump	1991	50,465.00	n/a	-	-	-	-	-	-	\$ -
10	Mack Tandem Dump	2003	32,500.00	25	-	-	-	-	-	56,000	\$ 56,000
11	Chevrolet 1500 Pickup	2019	27,036.00	10	-	-	-	-	-	33,600	\$ 33,600
13	Valve Turner	2020	33,086.00	20	-	-	-	-	-	-	\$ -
14	Trencher	1989	26,903.00	25	-	-	-	46,400	-	-	\$ 46,400
15	John Deere Mower/Snowblower	2014	25,245.00	10	-	-	-	31,400	-	-	\$ 31,400
16	Daewoo Forklift	1999	19,476.00	20	-	-	-	-	-	30,100	\$ 30,100
17	Chevrolet 1500 Pickup	2019	27,036.00	10	-	-	-	-	-	33,600	\$ 33,600
18	Chevrolet 2500 Pickup	2016	35,884.00	10	-	-	-	-	-	44,600	\$ 44,600
20	International Vaccon Jet Vac	2006	264,345.00	15	430,000	-	-	-	-	-	\$ 430,000
25	Altec Backyard Machine	2015	81,730.00	12	-	-	-	-	-	-	\$ -
25A	Trailer for Altec Backyard Machine	2015	10,000.00	12	-	-	-	-	-	-	\$ -
26	New Holland/675E	1997	57,000.00	20	85,000	-	-	-	-	-	\$ 85,000
28	Sterling Dump Truck	2004	75,283.00	20	-	-	-	116,300	-	-	\$ 116,300
33	Caterpillar Backhoe	2003	93,400.00	20	-	-	-	144,300	-	-	\$ 144,300
145	Chevrolet Pickup	2007	26,345.00	15	-	-	-	-	35,500	-	\$ 35,500
146	Chevrolet Pickup	2007	24,422.00	n/a	-	-	-	-	-	-	\$ -
147	GMC Pickup 2500	2007	27,254.00	n/a	-	-	-	-	-	-	\$ -
148	Small Aerial Bucket Truck	2017	139,900.00	8	-	-	-	-	166,500	-	\$ 166,500
149	GMC Pickup - Small Dump	2007	47,718.00	15	-	-	-	64,200	-	-	\$ 64,200
150	International Line Truck	2009	178,888.00	20	-	-	-	-	-	276,400	\$ 276,400
152	Woods Puller-Tensioner	2012	40,850.00	15	-	-	-	-	-	56,600	\$ 56,600
155	Chevrolet Silverado Pickup	2012	18,938.00	10	-	23,500	-	-	-	-	\$ 23,500
	Compact Tractor		-		-	25,000	-	-	-	-	\$ 25,000
			<u>\$ 1,639,731.00</u>		<u>\$ 515,000</u>	<u>\$ 48,500</u>	<u>\$ 230,000</u>	<u>\$ 402,600</u>	<u>\$ 202,000</u>	<u>\$ 640,900</u>	<u>\$ 2,039,000</u>

### NOTES:

Unit #9 is used for solids handling at the wastewater treatment plant. This vehicle will be replaced through an internal transfer, not by buying new.

Unit #146 and #147 are not primary vehicles and will not be replaced with new trucks.

**Waupun Utilities**

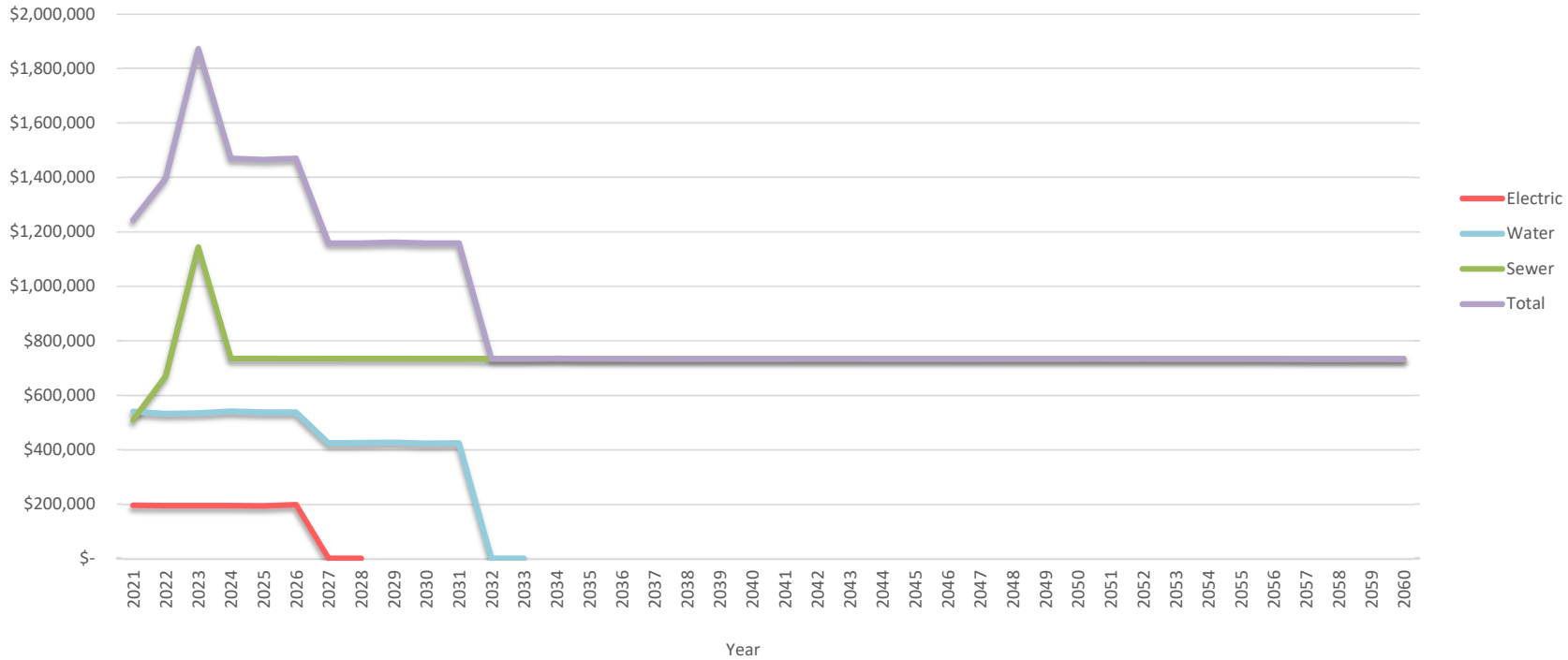
## Long-Term Debt

Total Debt Service from 2021 through 2060

Date	Electric	Water	Sewer	Total
2021	194,625.00	539,721.27	509,495.19	1,243,841.46
2022	194,600.00	532,355.02	670,351.68	1,397,306.70
2023	194,425.00	534,622.52	1,144,232.33	1,873,279.85
2024	194,100.00	541,196.27	734,860.39	1,470,156.66
2025	193,625.00	537,141.27	734,843.95	1,465,610.22
2026	197,925.00	537,600.02	734,765.64	1,470,290.66
2027	-	424,412.52	734,824.33	1,159,236.85
2028		424,687.52	734,719.45	1,159,406.97
2029		426,687.52	734,750.44	1,161,437.96
2030		423,281.27	734,716.19	1,157,997.46
2031		424,462.51	734,616.70	1,159,079.21
2032			734,551.39	734,551.39
2033			734,519.14	734,519.14
2034			734,618.26	734,618.26
2035			734,448.76	734,448.76
2036			734,410.64	734,410.64
2037			734,402.19	734,402.19
2038			734,322.87	734,322.87
2039			734,272.13	734,272.13
2040			734,248.82	734,248.82
2041			734,251.81	734,251.81
2042			734,180.56	734,180.56
2043			734,233.94	734,233.94
2044			734,111.38	734,111.38
2045			734,112.32	734,112.32
2046			734,035.63	734,035.63
2047			734,080.20	734,080.20
2048			733,945.45	733,945.45
2049			734,030.25	734,030.25
2050			733,834.06	733,834.06
2051			733,856.32	733,856.32
2052			733,894.77	733,894.77
2053			733,749.39	733,749.39
2054			733,719.63	733,719.63
2055			733,703.82	733,703.82
2056			733,700.81	733,700.81
2057			733,610.06	733,610.06
2058			733,531.00	733,531.00
2059			733,462.50	733,462.50
2060	-	-	733,502.88	733,502.88
<b>Total</b>	<b>\$ 1,169,300.00</b>	<b>\$ 5,346,167.71</b>	<b>\$ 29,489,517.27</b>	<b>\$ 36,004,984.98</b>



Waupun Utilities - Annual Debt Service  
2021 through 2060



**Waupun Utilities**

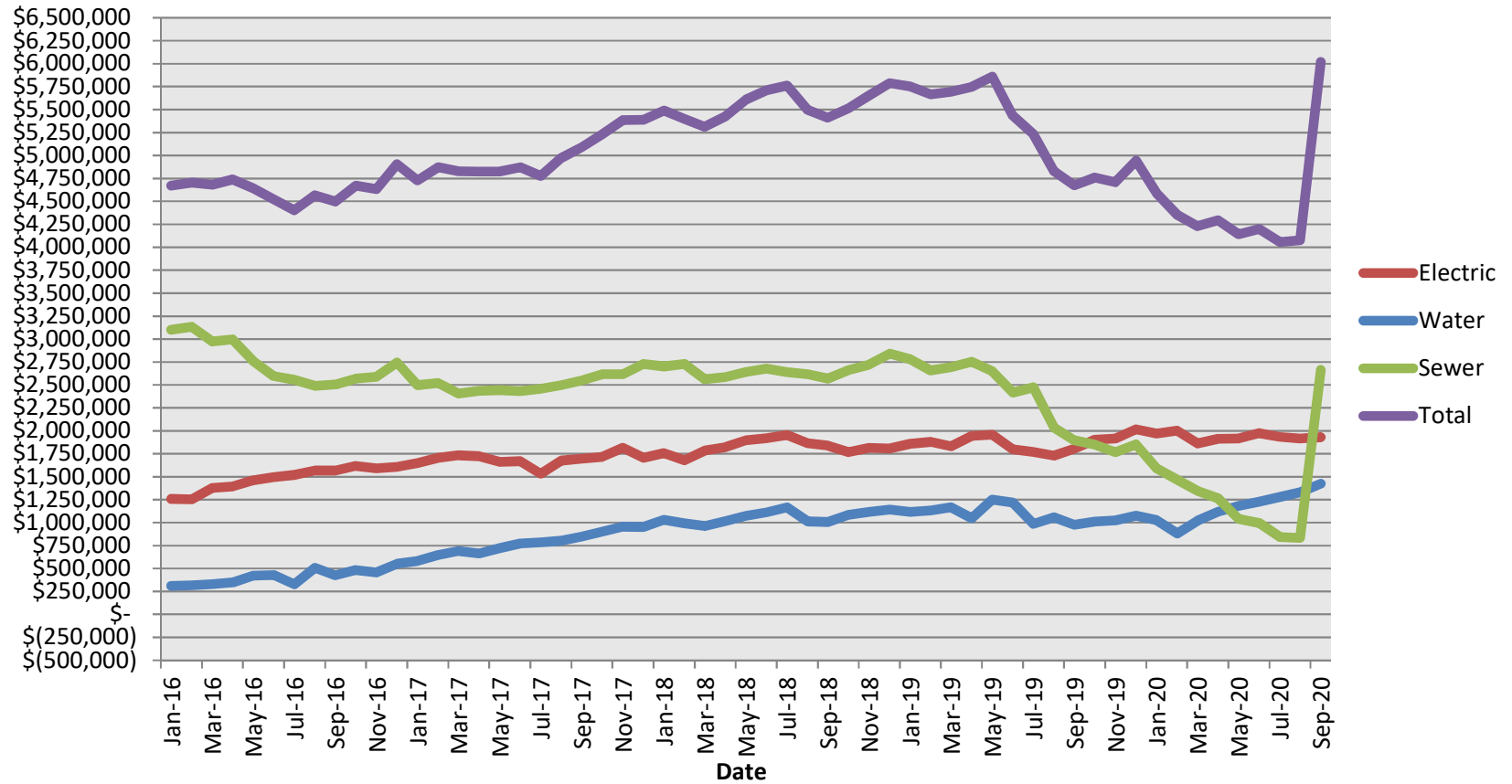
Cash and Investment Position

January 2016 through September 2020

**Cash Position:**

Month	Electric	Water	Sewer	Total
Jan-16	\$ 1,259,182	\$ 311,367	\$ 3,101,018	\$ 4,671,567
Feb-16	\$ 1,253,155	\$ 315,963	\$ 3,134,648	\$ 4,703,766
Mar-16	\$ 1,376,315	\$ 331,748	\$ 2,973,362	\$ 4,681,425
Apr-16	\$ 1,393,904	\$ 347,042	\$ 2,996,889	\$ 4,737,835
May-16	\$ 1,461,468	\$ 422,877	\$ 2,758,741	\$ 4,643,085
Jun-16	\$ 1,496,568	\$ 428,510	\$ 2,597,192	\$ 4,522,270
Jul-16	\$ 1,519,464	\$ 327,755	\$ 2,555,620	\$ 4,402,840
Aug-16	\$ 1,567,746	\$ 507,363	\$ 2,490,457	\$ 4,565,567
Sep-16	\$ 1,567,518	\$ 426,128	\$ 2,504,287	\$ 4,497,933
Oct-16	\$ 1,618,676	\$ 483,547	\$ 2,569,266	\$ 4,671,490
Nov-16	\$ 1,591,553	\$ 455,185	\$ 2,588,665	\$ 4,635,404
Dec-16	\$ 1,607,916	\$ 551,926	\$ 2,744,590	\$ 4,904,432
Jan-17	\$ 1,648,744	\$ 580,632	\$ 2,498,296	\$ 4,727,672
Feb-17	\$ 1,706,132	\$ 645,119	\$ 2,520,956	\$ 4,872,207
Mar-17	\$ 1,732,546	\$ 689,842	\$ 2,405,190	\$ 4,827,578
Apr-17	\$ 1,723,140	\$ 663,319	\$ 2,437,253	\$ 4,823,712
May-17	\$ 1,663,237	\$ 719,901	\$ 2,442,442	\$ 4,825,581
Jun-17	\$ 1,667,630	\$ 772,158	\$ 2,432,432	\$ 4,872,221
Jul-17	\$ 1,534,398	\$ 786,212	\$ 2,455,931	\$ 4,776,542
Aug-17	\$ 1,674,921	\$ 801,977	\$ 2,498,060	\$ 4,974,958
Sep-17	\$ 1,694,913	\$ 848,059	\$ 2,547,755	\$ 5,090,726
Oct-17	\$ 1,715,805	\$ 902,307	\$ 2,615,386	\$ 5,233,498
Nov-17	\$ 1,815,201	\$ 954,720	\$ 2,615,140	\$ 5,385,061
Dec-17	\$ 1,707,340	\$ 953,935	\$ 2,727,722	\$ 5,388,997
Jan-18	\$ 1,757,684	\$ 1,031,871	\$ 2,702,008	\$ 5,491,563
Feb-18	\$ 1,678,730	\$ 991,803	\$ 2,727,740	\$ 5,398,274
Mar-18	\$ 1,785,911	\$ 963,424	\$ 2,563,054	\$ 5,312,390
Apr-18	\$ 1,822,147	\$ 1,018,523	\$ 2,586,187	\$ 5,426,858
May-18	\$ 1,894,931	\$ 1,074,973	\$ 2,638,884	\$ 5,608,788
Jun-18	\$ 1,920,540	\$ 1,113,068	\$ 2,677,399	\$ 5,711,008
Jul-18	\$ 1,954,933	\$ 1,165,126	\$ 2,640,700	\$ 5,760,759
Aug-18	\$ 1,866,436	\$ 1,014,965	\$ 2,615,186	\$ 5,496,587
Sep-18	\$ 1,837,317	\$ 1,006,502	\$ 2,567,846	\$ 5,411,665
Oct-18	\$ 1,768,952	\$ 1,083,600	\$ 2,661,099	\$ 5,513,651
Nov-18	\$ 1,816,395	\$ 1,115,515	\$ 2,721,536	\$ 5,653,446
Dec-18	\$ 1,808,461	\$ 1,141,235	\$ 2,840,555	\$ 5,790,251
Jan-19	\$ 1,857,543	\$ 1,115,564	\$ 2,778,704	\$ 5,751,811
Feb-19	\$ 1,879,529	\$ 1,132,595	\$ 2,655,941	\$ 5,668,064
Mar-19	\$ 1,833,029	\$ 1,165,664	\$ 2,695,679	\$ 5,694,371
Apr-19	\$ 1,944,712	\$ 1,048,282	\$ 2,754,018	\$ 5,747,012
May-19	\$ 1,957,355	\$ 1,252,645	\$ 2,651,314	\$ 5,861,313
Jun-19	\$ 1,796,683	\$ 1,217,266	\$ 2,417,817	\$ 5,431,766
Jul-19	\$ 1,770,143	\$ 987,910	\$ 2,475,389	\$ 5,233,442
Aug-19	\$ 1,730,805	\$ 1,059,008	\$ 2,037,289	\$ 4,827,102
Sep-19	\$ 1,804,350	\$ 975,653	\$ 1,896,128	\$ 4,676,132
Oct-19	\$ 1,901,954	\$ 1,008,985	\$ 1,848,937	\$ 4,759,876
Nov-19	\$ 1,915,246	\$ 1,024,723	\$ 1,769,142	\$ 4,709,111
Dec-19	\$ 2,016,536	\$ 1,074,418	\$ 1,853,741	\$ 4,944,695
Jan-20	\$ 1,971,605	\$ 1,026,511	\$ 1,591,637	\$ 4,589,753
Feb-20	\$ 2,002,003	\$ 881,548	\$ 1,470,117	\$ 4,353,669
Mar-20	\$ 1,861,169	\$ 1,019,588	\$ 1,347,843	\$ 4,228,600
Apr-20	\$ 1,912,385	\$ 1,118,359	\$ 1,264,129	\$ 4,294,873
May-20	\$ 1,915,748	\$ 1,183,623	\$ 1,041,175	\$ 4,140,546
Jun-20	\$ 1,975,371	\$ 1,229,059	\$ 996,026	\$ 4,200,456
Jul-20	\$ 1,932,888	\$ 1,279,648	\$ 845,325	\$ 4,057,861
Aug-20	\$ 1,915,325	\$ 1,329,101	\$ 833,464	\$ 4,077,890
Sep-20	\$ 1,932,074	\$ 1,423,810	\$ 2,664,245	\$ 6,020,129
Months of O&M + Taxes (2021 Budget)	2.68	12.20	19.99	6.20

## Waupun Utilities - Cash Position



This is **EXHIBIT K**, consisting of 2 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated June 19, 2019.

**AMENDMENT TO OWNER-ENGINEER AGREEMENT  
Amendment No. 3**

The Effective Date of this Amendment is: \_\_\_\_\_.

Background Data

Effective Date of Owner-Engineer Agreement: June 19, 2019

Owner: The City of Waupun, acting through the Waupun Utilities Commission

Engineer: Applied Technologies, Inc.

Project: Waupun WWTP Upgrade with ABNR

Nature of Amendment: [Check those that are applicable and delete those that are inapplicable.]

- X   Additional Services to be performed by Engineer
- X   Modifications to services of Engineer
- ~~Modifications to responsibilities of Owner~~
- X   Modifications of payment to Engineer
- ~~Modifications to time(s) for rendering services~~
- ~~Modifications to other terms and conditions of the Agreement~~

Description of Modifications:

See Attachment A with Exhibits to this Amendment.

Agreement Summary:

Original agreement amount:	\$ <u>1,794,000</u>
Net change for prior amendments:	\$ <u>120,000</u>
This amendment amount:	\$ <u>1,940,000</u>
Adjusted Agreement amount:	\$ <u>3,854,000</u>

Change in time for services (days or date, as applicable): \_\_\_\_\_

The foregoing Agreement Summary is for reference only and does not alter the terms of the Agreement, including those set forth in Exhibit C.

Owner and Engineer hereby agree to modify the above-referenced Agreement as set forth in this Amendment. All provisions of the Agreement not modified by this or previous Amendments remain in effect.

OWNER: Waupun Utilities

ENGINEER: Applied Technologies, Inc.

By: \_\_\_\_\_

Print  
name: \_\_\_\_\_

Title: \_\_\_\_\_

Date Signed: \_\_\_\_\_

By:  \_\_\_\_\_

Print  
name: James J. Smith  
\_\_\_\_\_

Title: President  
\_\_\_\_\_

Date Signed: November 2, 2020  
\_\_\_\_\_

**Attachment A to  
AMENDMENT TO OWNER-ENGINEER AGREEMENT  
Amendment No. 3**

Exhibit A – Engineer’s Services

1. Add A1.05 Construction Phase services from EJCDC E-500 as modified by USDA RUS Bulletin 1780-26.

**A1.05 Construction Phase**

- A. Upon successful completion of the Bidding and Negotiating Phase, and upon written authorization from Owner, Engineer shall:
  1. *General Administration of Construction Contract:* Consult with Owner and act as Owner’s representative as provided in the Construction Contract. The extent and limitations of the duties, responsibilities, and authority of Engineer shall be as assigned in EJCDC® C-700, Standard General Conditions of the Construction Contract (2013 Edition), prepared by the Engineers Joint Contract Documents Committee, or other construction general conditions specified in this Agreement. If Owner, or Owner and Contractor, modify the duties, responsibilities, and authority of Engineer in the Construction Contract, or modify other terms of the Construction Contract having a direct bearing on Engineer, then Owner shall compensate Engineer for any related increases in the cost to provide Construction Phase services. Engineer shall not be required to furnish or perform services contrary to Engineer’s responsibilities as a licensed professional. All of Owner’s instructions to Contractor will be issued through Engineer, which shall have authority to act on behalf of Owner in dealings with Contractor to the extent provided in this Agreement and the Construction Contract except as otherwise provided in writing.
  2. *Resident Project Representative (RPR):* Provide the services of an RPR at the Site to assist the Engineer and to provide more extensive observation of Contractor’s work. Duties, responsibilities, and authority of the RPR are as set forth in Exhibit D. The furnishing of such RPR’s services will not limit, extend, or modify Engineer’s responsibilities or authority except as expressly set forth in Exhibit D.
  3. *Selection of Independent Testing Laboratory:* Assist Owner in the selection of an independent testing laboratory to perform the services identified in Exhibit B, Paragraph B2.01.
  4. *Pre-Construction Conference:* Participate **and chair** in a pre-construction conference prior to commencement of Work at the Site.
  5. *Electronic Transmittal Protocols:* If the Construction Contract Documents do not specify protocols for the transmittal of Project-related correspondence, documents, text, data, drawings, information, and graphics, in electronic media or digital format, either directly, or through access to a secure Project website, then together with Owner and Contractor

jointly develop such protocols for transmittals between and among Owner, Contractor, and Engineer during the Construction Phase and Post-Construction Phase.

6. *Original Documents:* ~~If requested by Owner to do so,~~ Maintain and safeguard during the Construction Phase at least one original printed record version of the Construction Contract Documents, including Drawings and Specifications signed and sealed by Engineer and other design professionals in accordance with applicable Laws and Regulations. Throughout the Construction Phase, make such original printed record version of the Construction Contract Documents available to Contractor and Owner for review.
7. *Schedules:* Receive, review, and determine the acceptability of any and all schedules that Contractor is required to submit to Engineer, including the Progress Schedule, Schedule of Submittals, and Schedule of Values.
8. *Baselines and Benchmarks:* As appropriate, establish baselines and benchmarks for locating the Work which in Engineer's judgment are necessary to enable Contractor to proceed.
9. *Visits to Site and Observation of Construction:* In connection with observations of Contractor's Work while it is in progress:
  - a. Make visits to the Site at intervals appropriate to the various stages of construction, as Engineer deems necessary, to observe as an experienced and qualified design professional the progress of Contractor's executed Work. Such visits and observations by Engineer, and the Resident Project Representative, if any, are not intended to be exhaustive or to extend to every aspect of the Work or to involve detailed inspections of the Work beyond the responsibilities specifically assigned to Engineer in this Agreement and the Construction Contract Documents, but rather are to be limited to spot checking, selective sampling, and similar methods of general observation of the Work based on Engineer's exercise of professional judgment, as assisted by the Resident Project Representative, if any. Based on information obtained during such visits and observations, Engineer will determine in general if the Work is proceeding in accordance with the Construction Contract Documents, and Engineer shall keep Owner informed of the progress of the Work.
  - b. The purpose of Engineer's visits to the Site, and representation by the Resident Project Representative, if any, at the Site, will be to enable Engineer to better carry out the duties and responsibilities assigned to and undertaken by Engineer during the Construction Phase, and, in addition, by the exercise of Engineer's efforts as an experienced and qualified design professional, to provide for Owner a greater degree of confidence that the completed Work will conform in general to the Construction Contract Documents and that Contractor has implemented and maintained the integrity of the design concept of the completed Project as a functioning whole as indicated in the Construction Contract Documents. Engineer shall not, during such visits or as a result of such observations of the Work, supervise, direct, or have control over the Work, nor shall Engineer have authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected or used by any Constructor, for security or safety at the Site, for safety precautions

and programs incident to any Constructor's work in progress, for the coordination of the Constructors' work or schedules, nor for any failure of any Constructor to comply with Laws and Regulations applicable to furnishing and performing of its work. Accordingly, Engineer neither guarantees the performance of any Constructor nor assumes responsibility for any Constructor's failure to furnish or perform the Work, or any portion of the Work, in accordance with the Construction Contract Documents. **The visits described in Article A1.05.A.9.a shall be at least monthly and the Engineer shall document all visits to the project with copies furnished to the Owner and Agency.**

10. *Defective Work:* Reject Work if, on the basis of Engineer's observations, Engineer believes that such Work is defective under the terms and standards set forth in the Construction Contract Documents. Provide recommendations to Owner regarding whether Contractor should correct such Work or remove and replace such Work, or whether Owner should consider accepting such Work as provided in the Construction Contract Documents.
11. *Compatibility with Design Concept:* If Engineer has express knowledge that a specific part of the Work that is not defective under the terms and standards set forth in the Construction Contract Documents is nonetheless not compatible with the design concept of the completed Project as a functioning whole, then inform Owner of such incompatibility, and provide recommendations for addressing such Work.
12. *Clarifications and Interpretations:* Accept from Contractor and Owner submittal of all matters in question concerning the requirements of the Construction Contract Documents (sometimes referred to as requests for information or interpretation—RFIs), or relating to the acceptability of the Work under the Construction Contract Documents. With reasonable promptness, render a written clarification, interpretation, or decision on the issue submitted, or initiate an amendment or supplement to the Construction Contract Documents.
13. *Non-reviewable Matters:* If a submitted matter in question concerns the Engineer's performance of its duties and obligations, or terms and conditions of the Construction Contract Documents that do not involve (1) the performance or acceptability of the Work under the Construction Contract Documents, (2) the design (as set forth in the Drawings, Specifications, or otherwise), or (3) other engineering or technical matters, then Engineer will promptly give written notice to Owner and Contractor that Engineer will not provide a decision or interpretation.
14. *Field Orders:* Subject to any limitations in the Construction Contract Documents, Engineer may prepare and issue Field Orders requiring minor changes in the Work.
15. *Change Orders and Work Change Directives:* Recommend Change Orders and Work Change Directives to Owner, as appropriate, and prepare Change Orders and Work Change Directives as required.
16. *Differing Site Conditions:* Respond to any notice from Contractor of differing site conditions, including conditions relating to underground facilities such as utilities, and hazardous environmental conditions. Promptly conduct reviews and prepare findings, conclusions, and recommendations for Owner's use.



17. *Shop Drawings, Samples, and Other Submittals:* Review and approve or take other appropriate action with respect to Shop Drawings, Samples, and other required Contractor submittals, but only for conformance with the information given in the Construction Contract Documents and compatibility with the design concept of the completed Project as a functioning whole as indicated by the Construction Contract Documents. Such reviews and approvals or other action will not extend to means, methods, techniques, sequences, or procedures of construction or to safety precautions and programs incident thereto. Engineer shall meet any Contractor's submittal schedule that Engineer has accepted.
18. *Substitutes and "Or-equal":* Evaluate and determine the acceptability of substitute or "or-equal" materials and equipment proposed by Contractor, but subject to the provisions of Paragraph A2.02.A.2 of this Exhibit A. **Review of substitutes and "or equals" shall be in accordance with the General Conditions of the Construction Contract and applicable Agency regulations."**
19. Inspections and Tests:
- a. Receive and review all certificates of inspections, tests, and approvals required by Laws and Regulations or the Construction Contract Documents. Engineer's review of such certificates will be for the purpose of determining that the results certified indicate compliance with the Construction Contract Documents and will not constitute an independent evaluation that the content or procedures of such inspections, tests, or approvals comply with the requirements of the Construction Contract Documents. Engineer shall be entitled to rely on the results of such inspections and tests.
  - b. As deemed reasonably necessary, request that Contractor uncover Work that is to be inspected, tested, or approved.
  - c. Pursuant to the terms of the Construction Contract, require special inspections or testing of the Work, whether or not the Work is fabricated, installed, or completed.
20. *Change Proposals and Claims:* (a) Review and respond to Change Proposals. Review each duly submitted Change Proposal from Contractor and, within 30 days after receipt of the Contractor's supporting data, either deny the Change Proposal in whole, approve it in whole, or deny it in part and approve it in part. Such actions shall be in writing, with a copy provided to Owner and Contractor. If the Change Proposal does not involve the design (as set forth in the Drawings, Specifications, or otherwise), the acceptability of the Work, or other engineering or technical matters, then Engineer will notify the parties that the Engineer will not resolve the Change Proposal. (b) Provide information or data to Owner regarding engineering or technical matters pertaining to Claims.
21. *Applications for Payment:* Based on Engineer's observations as an experienced and qualified design professional and on review of Applications for Payment and accompanying supporting documentation:
- a. Determine the amounts that Engineer recommends Contractor be paid. Recommend reductions in payment (set-offs) based on the provisions for set-offs stated in the

Construction Contract. Such recommendations of payment will be in writing and will constitute Engineer's representation to Owner, based on such observations and review, that, to the best of Engineer's knowledge, information and belief, Contractor's Work has progressed to the point indicated, the Work is generally in accordance with the Construction Contract Documents (subject to an evaluation of the Work as a functioning whole prior to or upon Substantial Completion, to the results of any subsequent tests called for in the Construction Contract Documents, and to any other qualifications stated in the recommendation), and the conditions precedent to Contractor's being entitled to such payment appear to have been fulfilled in so far as it is Engineer's responsibility to observe the Work. In the case of unit price Work, Engineer's recommendations of payment will include final determinations of quantities and classifications of the Work (subject to any subsequent adjustments allowed by the Construction Contract Documents).

- b. By recommending payment, Engineer shall not thereby be deemed to have represented that observations made by Engineer to check the quality or quantity of Contractor's Work as it is performed and furnished have been exhaustive, extended to every aspect of Contractor's Work in progress, or involved detailed inspections of the Work beyond the responsibilities specifically assigned to Engineer in this Agreement. Neither Engineer's review of Contractor's Work for the purposes of recommending payments nor Engineer's recommendation of any payment including final payment will impose on Engineer responsibility to supervise, direct, or control the Work, or for the means, methods, techniques, sequences, or procedures of construction or safety precautions or programs incident thereto, or Contractor's compliance with Laws and Regulations applicable to Contractor's furnishing and performing the Work. It will also not impose responsibility on Engineer to make any examination to ascertain how or for what purposes Contractor has used the money paid to Contractor by Owner; to determine that title to any portion of the Work, including materials or equipment, has passed to Owner free and clear of any liens, claims, security interests, or encumbrances; or that there may not be other matters at issue between Owner and Contractor that might affect the amount that should be paid.
22. *Contractor's Completion Documents:* Receive from Contractor, review, and transmit to Owner maintenance and operating instructions, schedules, guarantees, bonds, certificates or other evidence of insurance required by the Construction Contract Documents, certificates of inspection, tests and approvals, and Shop Drawings, Samples, and other data approved as provided under Paragraph A1.05.A.17. ~~Receive from Contractor, review, and transmit to Owner the annotated record documents which are to be assembled by Contractor in accordance with the Construction Contract Documents to obtain final payment. The extent of Engineer's review of record documents shall be to check that Contractor has submitted all pages.~~ **Receive from Contractor and review the annotated record documents which are to be assembled by Contractor in accordance with the Construction Contract Documents to obtain final payment. The Engineer shall prepare Record Drawings, and furnish such Record Drawings to Owner.**
23. *Substantial Completion:* Promptly after notice from Contractor that Contractor considers the entire Work ready for its intended use, in company with Owner and Contractor, visit

the Site to review the Work and determine the status of completion. Follow the procedures in the Construction Contract regarding the preliminary certificate of Substantial Completion, punch list of items to be completed, Owner's objections, notice to Contractor, and issuance of a final certificate of Substantial Completion. Assist Owner regarding any remaining engineering or technical matters affecting Owner's use or occupancy of the Work following Substantial Completion.

24. *Other Tasks:* Perform or provide the following other Construction Phase tasks or deliverables:
- a. Upon Substantial Completion, the Engineer shall provide a copy of the Certificate of Substantial Completion to the Agency.
  - b. Provide additional design services following completion of final design and submittal for Owner review.
  - c. Prepare an O&M Manual for the new facilities in accordance with the requirements of the Wisconsin DNR. Submit a draft manual to the Owner for review. Revise the manual as appropriate and deliver five hard copies and one electronic copy of the final manual to the Owner. Review manufacturers' operation and maintenance data and assemble into an organized system.
  - d. Provide plant startup and training services including preparing a Plan of Operation for startup of the new facilities. Review the Plan of Operation with the Owner and Contractor and revise the plan as appropriate. Assist the Owner in startup of the new facilities. Coordinate with the Contractor and equipment suppliers. Assist the Owner in scheduling training sessions for the Owner's personnel from equipment suppliers. Provide classroom training sessions for the Owner's personnel in the operation and maintenance of the new facilities, using the operations and maintenance manual as a text. Provide on-site training sessions for the Owner's personnel demonstrating operating of the major plant unit processes. Identify the location and function of control equipment.
25. *Final Notice of Acceptability of the Work:* Conduct a final visit to the Project to determine if the Work is complete and acceptable so that Engineer may recommend, in writing, final payment to Contractor. Accompanying the recommendation for final payment, Engineer shall also provide a notice to Owner and Contractor in the form attached hereto as Exhibit E ("Notice of Acceptability of Work") that the Work is acceptable (subject to the provisions of the Notice and Paragraph A1.05.A.21.b) to the best of Engineer's knowledge, information, and belief, and based on the extent of the services provided by Engineer under this Agreement.
26. *Standards for Certain Construction-Phase Decisions:* Engineer will render decisions regarding the requirements of the Construction Contract Documents, and judge the acceptability of the Work, pursuant to the specific procedures set forth in the Construction Contract for initial interpretations, Change Proposals, and acceptance of the Work. In rendering such decisions and judgments, Engineer will not show partiality to Owner or Contractor, and will not be liable to Owner, Contractor, or others in connection with any

proceedings, interpretations, decisions, or judgments conducted or rendered in good faith.

- B. *Duration of Construction Phase:* The Construction Phase will commence with the execution of the first Construction Contract for the Project or any part thereof and will terminate upon written recommendation by Engineer for final payment to Contractors. If the Project involves more than one prime contract as indicated in Paragraph A1.03.D, then Construction Phase services may be rendered at different times in respect to the separate contracts. Subject to the provisions of Article 3, Engineer shall be entitled to an equitable increase in compensation if Construction Phase services (including Resident Project Representative services, if any) are required after the original date for completion and readiness for final payment of Contractor as set forth in the Construction Contract.

This is **Appendix 2 to EXHIBIT C**, consisting of 1 page, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated June 19, 2019.

## **Standard Hourly Rates Schedule**

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### *A. Standard Hourly Rates:*

Standard Hourly Rates are set forth in this Appendix 2 to this Exhibit C and include salaries and wages paid to personnel in each billing class including Resident Project Representative (RPR) plus the cost of customary and statutory benefits, general and administrative overhead, non-project operating costs, and operating margin or profit. Rates are for 2021 and adjusted annually each year on January 1<sup>st</sup>.

The Standard Hourly Rates apply only as specified in Article C2.

### *Schedule:*

Hourly rates for services performed on or after the date of the Amendment are:

<b>Principal (Billing Class VIII)</b>	<b>\$198 /hour</b>
<b>Project Manager/Senior Engineer (Billing Class VII)</b>	<b>\$180 /hour</b>
<b>Project Manager/Senior Engineer (Billing Class VI)</b>	<b>\$164/hour</b>
<b>Senior Engineer/Architect/RPR (Billing Class V)</b>	<b>\$156/hour</b>
<b>Senior Engineer/Architect/RPR (Billing Class IV)</b>	<b>\$140/hour</b>
<b>Project Engineer/Architect/RPR (Billing Class III)</b>	<b>\$130/hour</b>
<b>Project Engineer/Architect/RPR (Billing Class II)</b>	<b>\$122/hour</b>
<b>Project Engineer /Architect/RPR (Billing Class I)</b>	<b>\$116/hour</b>
<b>Design/CADD Department Manager (Billing Class V)</b>	<b>\$164/hour</b>
<b>Designer /Technician (Billing Class IV)</b>	<b>\$120/hour</b>
<b>Designer /Technician (Billing Class III)</b>	<b>\$116/hour</b>
<b>Designer /Technician (Billing Class II)</b>	<b>\$100/hour</b>
<b>Designer /Technician (Billing Class I)</b>	<b>\$92/hour</b>
<b>Non-administrative Support Staff</b>	<b>\$78/hour</b>

### *Exhibit C – Compensation*

The compensation in Exhibit C shall be amended to include the following:

Basic Services Including Construction Phase Services and Additional Design Services, O&M Manual and Startup and Training:	\$1,143,800
Resident Project Representative	<u>\$796,200</u>
Total:	\$1,940,000

This is **EXHIBIT D**, consisting of 5 pages, referred to in and part of the **Agreement between Owner and Engineer for Professional Services** dated June 19, 2019.

## **Duties, Responsibilities, and Limitations of Authority of Resident Project Representative**

Article 1 of the Agreement is supplemented to include the following agreement of the parties:

### **ARTICLE 1 - SERVICES OF ENGINEER**

#### **D1.01 *Resident Project Representative***

- B. Engineer shall furnish a Resident Project Representative ("RPR") to assist Engineer in observing progress and quality of the Work. The RPR may provide full time representation or may provide representation to a lesser degree. RPR is Engineer's representative at the Site, will act as directed by and under the supervision of Engineer, and will confer with Engineer regarding RPR's actions. **Full time Resident Project Representation is required unless requested in writing by the Owner and waived in writing by the Agency.**
- C. Through RPR's observations of the Work, including field checks of materials and installed equipment, Engineer shall endeavor to provide further protection for Owner against defects and deficiencies in the Work. However, Engineer shall not, as a result of such RPR observations of the Work, supervise, direct, or have control over the Work, nor shall Engineer (including the RPR) have authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected or used by any Constructor, for security or safety at the Site, for safety precautions and programs incident to the Work or any Constructor's work in progress, for the coordination of the Constructors' work or schedules, or for any failure of any Constructor to comply with Laws and Regulations applicable to the performing and furnishing of its work. The Engineer (including RPR) neither guarantees the performances of any Constructor nor assumes responsibility for any Constructor's failure to furnish and perform the Work, or any portion of the Work, in accordance with the Construction Contract Documents. In addition, the specific terms set forth in Exhibit A, Paragraph A1.05, of this Agreement are applicable.
- D. The duties and responsibilities of the RPR are as follows:
  - 1. *General:* RPR's dealings in matters pertaining to the Work in general shall be with Engineer and Contractor. RPR's dealings with Subcontractors shall only be through or with the full knowledge and approval of Contractor. RPR shall generally communicate with Owner only with the knowledge of and under the direction of Engineer.
  - 2. *Schedules:* Review the progress schedule, schedule of Shop Drawing and Sample submittals, schedule of values, and other schedules prepared by Contractor and consult with Engineer concerning acceptability of such schedules.

3. *Conferences and Meetings:* Attend meetings with Contractor, such as preconstruction conferences, progress meetings, job conferences, and other Project-related meetings (but not including Contractor's safety meetings), and as appropriate prepare and circulate copies of minutes thereof.
4. *Safety Compliance:* Comply with Site safety programs, as they apply to RPR, and if required to do so by such safety programs, receive safety training specifically related to RPR's own personal safety while at the Site.
5. *Liaison:*
  - a. Serve as Engineer's liaison with Contractor. Working principally through Contractor's authorized representative or designee, assist in providing information regarding the provisions and intent of the Construction Contract Documents.
  - b. Assist Engineer in serving as Owner's liaison with Contractor when Contractor's operations affect Owner's on-Site operations.
  - c. Assist in obtaining from Owner additional details or information, when required for proper execution of the Work.
6. *Clarifications and Interpretations:* Receive from Contractor submittal of any matters in question concerning the requirements of the Construction Contract Documents (sometimes referred to as requests for information or interpretation—RFIs), or relating to the acceptability of the Work under the Construction Contract Documents. Report to Engineer regarding such RFIs. Report to Engineer when clarifications and interpretations of the Construction Contract Documents are needed, whether as the result of a Contractor RFI or otherwise. Transmit Engineer's clarifications, interpretations, and decisions to Contractor. ,
7. *Shop Drawings and Samples:*
  - a. Record date of receipt of Samples and Contractor-approved Shop Drawings.
  - b. Receive Samples that are furnished at the Site by Contractor, and notify Engineer of availability of Samples for examination.
  - c. Advise Engineer and Contractor of the commencement of any portion of the Work requiring a Shop Drawing or Sample submittal, if RPR believes that the submittal has not been received from Contractor, or has not been approved by Contractor or Engineer.
8. *Proposed Modifications:* Consider and evaluate Contractor's suggestions for modifications to the Drawings or Specifications, and report such suggestions, together with RPR's recommendations, if any, to Engineer. Transmit Engineer's response (if any) to such suggestions to Contractor.
9. *Review of Work; Defective Work:*

- a. Report to Engineer whenever RPR believes that any part of the Work is defective under the terms and standards set forth in the Construction Contract Documents, and provide recommendations as to whether such Work should be corrected, removed and replaced, or accepted as provided in the Construction Contract Documents.
- b. Inform Engineer of any Work that RPR believes is not defective under the terms and standards set forth in the Construction Contract Documents, but is nonetheless not compatible with the design concept of the completed Project as a functioning whole, and provide recommendations to Engineer for addressing such Work. ; and
- c. Advise Engineer of that part of the Work that RPR believes should be uncovered for observation, or requires special testing, inspection, or approval.

10. *Inspections, Tests, and System Start-ups:*

- a. Consult with Engineer in advance of scheduled inspections, tests, and systems start-ups.
- b. Verify that tests, equipment, and systems start-ups and operating and maintenance training are conducted in the presence of appropriate Owner's personnel, and that Contractor maintains adequate records thereof.
- c. Observe, record, and report to Engineer appropriate details relative to the test procedures and systems start-ups.
- d. Observe whether Contractor has arranged for inspections required by Laws and Regulations, including but not limited to those to be performed by public or other agencies having jurisdiction over the Work.
- e. Accompany visiting inspectors representing public or other agencies having jurisdiction over the Work, record the results of these inspections, and report to Engineer.

11. *Records:*

- a. Maintain at the Site orderly files for correspondence, reports of job conferences, copies of Construction Contract Documents including all Change Orders, Field Orders, Work Change Directives, Addenda, additional Drawings issued subsequent to the execution of the Construction Contract, RFIs, Engineer's clarifications and interpretations of the Construction Contract Documents, progress reports, approved Shop Drawing and Sample submittals, and other Project-related documents.
- b. Prepare a daily report or keep a diary or log book, recording Contractor's hours on the Site, Subcontractors present at the Site, weather conditions, data relative to questions of Change Orders, Field Orders, Work Change Directives, or changed conditions, Site visitors, deliveries of equipment or materials, daily activities, decisions, observations in general, and specific observations in more detail as in the case of observing test procedures; and send copies to Engineer.



- c. Upon request from Owner to Engineer, photograph or video Work in progress or Site conditions.
- d. Record and maintain accurate, up-to-date lists of the names, addresses, fax numbers, e-mail addresses, websites, and telephone numbers (including mobile numbers) of all Contractors, Subcontractors, and major Suppliers of materials and equipment.
- e. Maintain records for use in preparing Project documentation.
- f. Upon completion of the Work, furnish original set of all RPR Project documentation to Engineer.

12. *Reports:*

- a. Furnish to Engineer periodic reports as required of progress of the Work and of Contractor's compliance with the progress schedule and schedule of Shop Drawing and Sample submittals.
- ~~b. Draft and recommend to Engineer proposed Change Orders, Work Change Directives, and Field Orders. Obtain backup material from Contractor.~~
- c. Furnish to Engineer and Owner copies of all inspection, test, and system start-up reports.
- d. Immediately inform Engineer of the occurrence of any Site accidents, emergencies, acts of God endangering the Work, possible force majeure or delay events, damage to property by fire or other causes, or the discovery of any potential differing site condition or Constituent of Concern.

13. *Payment Requests:* Review applications for payment with Contractor for compliance with the established procedure for their submission and forward with recommendations to Engineer, noting particularly the relationship of the payment requested to the schedule of values, Work completed, and materials and equipment delivered at the Site but not incorporated in the Work.

14. *Certificates, Operation and Maintenance Manuals:* During the course of the Work, verify that materials and equipment certificates, operation and maintenance manuals and other data required by the Contract Documents to be assembled and furnished by Contractor are applicable to the items actually installed and in accordance with the Contract Documents, and have these documents delivered to Engineer for review and forwarding to Owner prior to payment for that part of the Work.

15. *Completion:*

- a. Participate in Engineer's visits to the Site regarding Substantial Completion, assist in the determination of Substantial Completion, and prior to the issuance of a Certificate of Substantial Completion submit a punch list of observed items requiring completion or correction.

- b. Participate in Engineer's visit to the Site in the company of Owner and Contractor, to determine completion of the Work, and prepare a final punch list of items to be completed or corrected by Contractor.
- c. Observe whether all items on the final punch list have been completed or corrected, and make recommendations to Engineer concerning acceptance and issuance of the Notice of Acceptability of the Work (Exhibit E).

E. Resident Project Representative shall not:

- 1. Authorize any deviation from the Construction Contract Documents or substitution of materials or equipment (including "or-equal" items).
- 2. Exceed limitations of Engineer's authority as set forth in this Agreement.
- 3. Undertake any of the responsibilities of Contractor, Subcontractors, or Suppliers, or any Constructor.
- 4. Advise on, issue directions relative to, or assume control over any aspect of the means, methods, techniques, sequences or procedures of the Work, by Contractor or any other Constructor.
- 5. Advise on, issue directions regarding, or assume control over security or safety practices, precautions, and programs in connection with the activities or operations of Owner or Contractor.
- 6. Participate in specialized field or laboratory tests or inspections conducted off-site by others except as specifically authorized by Engineer.
- 7. Accept Shop Drawing or Sample submittals from anyone other than Contractor.
- 8. Authorize Owner to occupy the Project in whole or in part.

## RUS CERTIFICATION PAGE

PROJECT NAME: Waupun WWTP Upgrade with ABNR

The Engineer and Owner hereby concur in the Funding Agency required revisions to E-500 (2014). In addition, Engineer certifies to the following:

All modifications required by RUS Bulletin 1780-26 have been made in accordance with the terms of the license agreement, which states in part that the Engineer “must plainly show all changes to the Standard EJCDC Text, using ‘Track Changes’ (redline/strikeout), highlighting, or other means of clearly indicating additions and deletions.” Such other means may include attachments indicating changes (e.g. Supplementary Conditions modifying the General Conditions).

### SUMMARY OF ENGINEERING FEES

Note that the fees indicated on this table are only a summary and if there is a conflict with any provision of Exhibit C, the provisions there overrule the values on this table. Fees shown in will not be exceeded without the concurrence of the Agency.

Basic Services	\$ <u>3,057,800</u>
Resident Project Observation	\$ <u>796,200</u>
Additional Services	\$ _____
TOTAL:	\$ <u>3,854,000</u>

Any adjustments to engineering fees or changes to maximum estimated values must be approved by the Agency and must include a table of what specific category or categories of fees are being changed, what fees were before and after the change, and the resulting total fee.

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Applied Technologies, Inc.

11/2/2020

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Engineer

Date



James J. Smith, President

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Name and Title

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Owner

Date

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Name and Title

Agency Concurrence:

As lender or insurer of funds to defray the costs of this Contract, and without liability for any payments thereunder, the Agency hereby concurs in the form, content, and execution of this Agreement.

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Agency Representative

Date

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Name and Title