



AGENDA

Utility Commission Meeting
Waupun Utilities – 817 S Madison St.
Waupun, WI P.O. Box 431
Monday, October 12, 2020 AT 4:00 PM

The Waupun Utilities Commission will meet virtually at 4:00 pm on October 12, 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> Meeting ID: 842 1226 7320 Password: 678072

2. By phone

+1 312 626 6799 Meeting ID: 842 1226 7320

CALL TO ORDER

ROLL CALL OF COMMISSIONERS

APPROVAL OF PREVIOUS MEETING MINUTES

1. September 14, 2020 Minutes

APPROVAL OF PAYMENT - PREVIOUS MONTHS BILLS

2. 09-2020 Accounts Payable

FINANCIAL REPORT / APPROVAL OF MONTHLY FINANCIAL RESULTS

3. Finance Director Report
August 2020 Financial Report

GM REPORT / OPERATIONS REPORT

4. General Manager Report
5. Water and Wastewater Report

APPEARANCE BY VISITORS

AGENDA

6. Review 2021 Budget Draft Summaries
7. Review 2020 Tax Roll Process for Unpaid Delinquent Accounts
8. Approve Amendment to the Waupun Utilities COVID-19 Policy
9. Approve Signatory 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

ADJOURNMENT

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

**Minutes of a Regular Meeting of the
Waupun Utilities Commission
Monday, September 14, 2020**

The meeting was called to order by President Heeringa at 4:00 p.m.

Commissioners Heeringa, Homan, Kaczmariski, Mielke and Westphal were present in person with Gerritson present via Zoom video conference. Commissioner Thurmer was absent with notice.

Motion made by Westphal, seconded by Homan and unanimously carried, to approve minutes from the August 10, 2020 meeting.

On motion by Kaczmariski, seconded by Homan and unanimously carried, bills for month of August 2020 were approved as presented.

On motion by Mielke, seconded by Westphal and unanimously carried, year-to-date financial reports through July 2020 were approved as presented. Electric operating income was \$173,400 or \$105,600 above budget from lower power costs and the reduction in distribution expenses. Water operating income was \$404,600 or \$40,200 above budget on lower operating expenses due to less project and material requirements during the COVID-19 period. Sewer operating income was \$253,500 or \$88,700 above budget on lower WWTP expenses and maintenance costs.

Finance Director Stanek reported on financial health of utility. Utility is in a good position regarding net income and revenues due to the COVID-19 period and lower costs than budgeted for as a result of less projects and material requirements and reduced distribution expenses. The closing of the USDA loan took place on September 9, 2020 for the WWTP ABNR upgrade project. The 2021 budget draft is being compiled and will be presented in October, looking for final approval of the budget in November 2020.

General Manager Brooks reported on outages and status of projects. Work at Pine View Apartments is complete, transformers have been changed out for the voltage conversion project and work to relocate Feeder #1 is in progress. Electric crew is working with ATC to replace power poles near Jackson St as part of the Feeder #1 project. The PSC has extended the moratorium at this time until October 1, 2020 for residential disconnections.

Treatment Facilities and Operations Superintendent Schramm reported pumping was down in August and water loss is at a low. The decrease in water loss is attributed to previous work completed utilizing our water logger to detect and pinpoint leaks allowing the water/sewer maintenance crew to make the necessary repairs. Reduction in water loss allows the utility to save on power and chemical costs at the water plant. Water/wastewater treatment crews will work on the cleaning of digesters in September in preparation for the upcoming start of construction at the WWTP. Design engineering is at the 95% completion mark for the wastewater facility upgrade project. The USDA funding is complete with next steps being the WDNR & USDA design submittals and review, followed by the project bid date, bid award and notice to proceed with construction. Schramm expressed a sincere "Thank you" to previous Finance Director Jared Oosterhouse and current Finance Director Jeff Stanek for the countless hours they have spent in completion of the necessary requirements of the USDA loan process.

Discussion held in regards to performance evaluation for General Manager Brooks. Waupun Utilities staff gave positive feedback in regards to Brooks' performance and feel that our utility continues to move forward in a positive direction. No negative feedback was received.

On motion by Kaczmariski, seconded by Mielke and unanimously carried, meeting was adjourned at 4:51 p.m.

The next commission meeting is scheduled on October 12, 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
323.TV LLC							
240	26738	Commission Room Camera & Computer	09/02/2020	1,083.83	1,083.83	46228	09/11/2020
	26738	Commission Room Camera & Computer	09/02/2020	860.87	860.87	46228	09/11/2020
	26738	Commission Room Camera & Computer	09/02/2020	832.30	832.30	46228	09/11/2020
Total 323.TV LLC:				2,777.00	2,777.00		
ADVANCED DISPOSAL							
720	E10001440581	SANITARY CHRGS/MAIN OFFC BLDG	08/31/2020	168.98	168.98	46229	09/11/2020
	E10001440581	SANITARY CHRGS/MAIN OFFC BLDG	08/31/2020	126.73	126.73	46229	09/11/2020
	E10001440581	SANITARY CHRGS/MAIN OFFC BLDG	08/31/2020	126.73	126.73	46229	09/11/2020
	E10001441082	SANITARY CHRGS FOR WWTP	08/31/2020	1,749.25	1,749.25	46229	09/11/2020
Total ADVANCED DISPOSAL:				2,171.69	2,171.69		
AIRGAS USA INC							
855	9973235100	ACETYLENE/OXYGEN/NITROGEN	08/31/2020	23.97	23.97	46230	09/11/2020
	9973235100	ACETYLENE/OXYGEN/NITROGEN	08/31/2020	23.97	23.97	46230	09/11/2020
	9973235100	ACETYLENE/OXYGEN/NITROGEN	08/31/2020	23.98	23.98	46230	09/11/2020
Total AIRGAS USA INC:				71.92	71.92		
ALLIANT ENERGY							
900	183035-090220	Gas Utility for Water Plant	09/02/2020	150.87	150.87	46231	09/11/2020
	437000-08312020	GAS UTIL BILL FOR SWG PLNT	08/31/2020	245.80	245.80	46231	09/11/2020
	590516-08312020	Split Distribution - Main Bldg	08/31/2020	3.24	3.24	46231	09/11/2020
	590516-08312020	Split Distribution - Main Bldg	08/31/2020	2.59	2.59	46231	09/11/2020
	590516-08312020	Split Distribution - Main Bldg	08/31/2020	2.59	2.59	46231	09/11/2020
	590516-08312020	Split Distribution - Main Bldg	08/31/2020	17.47	17.47	46231	09/11/2020
	590516-08312020	Split Distribution - Main Bldg	08/31/2020	17.47	17.47	46231	09/11/2020
	590516-08312020	Split Distribution - Main Bldg	08/31/2020	17.47	17.47	46231	09/11/2020
	590516-08312020	Split Distribution - Main Bldg	08/31/2020	1.29	1.29	46231	09/11/2020
	590516-08312020	Split Distribution - Main Bldg	08/31/2020	1.29	1.29	46231	09/11/2020
	590516-08312020	Split Distribution - Main Bldg	08/31/2020	1.30	1.30	46231	09/11/2020
	80105-09182020	GAS UTILITY FOR WELLHOUSE #5	09/18/2020	14.22	14.22	46274	09/30/2020
	931084-08312020	GAS UTIL @ WWTP GARAGE	08/31/2020	82.56	82.56	46231	09/11/2020
Total ALLIANT ENERGY:				558.16	558.16		
AMAZON CAPITAL SERVICES							
1015	11X7-MGQR-FJ6T	iPhone Case-Schramm	09/21/2020	9.49	9.49	46275	09/30/2020
	11X7-MGQR-FJ6T	iPhone Case-Schramm	09/21/2020	9.49	9.49	46275	09/30/2020
	1GRT-74W9-T3L4	WWTP Safety	09/04/2020	61.02	61.02	46232	09/11/2020
Total AMAZON CAPITAL SERVICES:				80.00	80.00		
APPLIED TECHNOLOGIES							
1340	34854	ABNR Upgrades	08/26/2020	71,759.75	71,759.75	46233	09/11/2020
Total APPLIED TECHNOLOGIES:				71,759.75	71,759.75		
BALLWEG IMPLEMENT CO INC.							
2400	P91926	PARTS FOR UNIT #15	07/07/2020	65.28	65.28	46234	09/11/2020
	P91926	PARTS FOR UNIT #15	07/07/2020	65.28	65.28	46234	09/11/2020
	P91926	PARTS FOR UNIT #15	07/07/2020	65.30	65.30	46234	09/11/2020
	P96212	PARTS FOR UNIT #15	09/02/2020	2.26	2.26	46234	09/11/2020
	P96212	PARTS FOR UNIT #15	09/02/2020	2.26	2.26	46234	09/11/2020

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	P96212	PARTS FOR UNIT #15	09/02/2020	2.26	2.26	46234	09/11/2020
Total BALLWEG IMPLEMENT CO INC.:				202.64	202.64		
BENTZ AUTOMOTIVE INC							
2800	14342	Oil & Filter for Unit#146	08/10/2020	99.43	99.43	46235	09/11/2020
	14342	Oil & Filter for Unit#146	08/10/2020	99.43	99.43	46235	09/11/2020
	14363	Oil & Filter & Tire Rotation for Unit#155	08/11/2020	106.62	106.62	46235	09/11/2020
Total BENTZ AUTOMOTIVE INC:				305.48	305.48		
BORDER STATES ELECTRIC SUPPLY							
3300	920592634	SMALL TRANSFORMER BOX PAD	08/31/2020	1,853.90	1,853.90	46236	09/11/2020
	920601861	Conduit for Feeder relocate	09/01/2020	78.86	78.86	46236	09/11/2020
	920610901	Conduit for Feeder relocate	09/02/2020	3,915.66	3,915.66	46236	09/11/2020
Total BORDER STATES ELECTRIC SUPPLY:				5,848.42	5,848.42		
CAPITAL NEWSPAPERS							
5450	13255	MTHLY COMMISSION MTG MINUTES	08/22/2020	51.01	51.01	46237	09/11/2020
	13255	MTHLY COMMISSION MTG MINUTES	08/22/2020	40.54	40.54	46237	09/11/2020
	13255	MTHLY COMMISSION MTG MINUTES	08/22/2020	39.24	39.24	46237	09/11/2020
Total CAPITAL NEWSPAPERS:				130.79	130.79		
CAREW CONCRETE & SUPPLY CO							
5600	1181562	3/4 CRUSHER RUN	08/26/2020	171.55	171.55	46238	09/11/2020
	1181563	3/4 CLEAR STONE	08/26/2020	121.25	121.25	46238	09/11/2020
	1181563	3/4 CRUSHER RUN	08/26/2020	86.79	86.79	46238	09/11/2020
	1185201	3/4 CRUSHER RUN	09/23/2020	39.47	39.47	46276	09/30/2020
	1185201	3/4 CRUSHER RUN	09/23/2020	19.74	19.74	46276	09/30/2020
	1185201	3/4 CRUSHER RUN	09/23/2020	19.73	19.73	46276	09/30/2020
Total CAREW CONCRETE & SUPPLY CO:				458.53	458.53		
CINTAS FIRE 636525							
5880	OF37557339	ANNL MAINT - FIRE EXTINGUISHERS @ WWTP	08/20/2020	312.12	312.12	46239	09/11/2020
Total CINTAS FIRE 636525:				312.12	312.12		
CORE & MAIN LP							
6310	M705238-FREIGHT	FREIGHT ON METERS	07/21/2020	77.36	77.36	46240	09/11/2020
Total CORE & MAIN LP:				77.36	77.36		
CRANE ENGINEERING SALES INC							
6450	386384-00	6" Crispin Series 800 Plug Valve	09/10/2020	2,714.00	2,714.00	46277	09/30/2020
Total CRANE ENGINEERING SALES INC:				2,714.00	2,714.00		
CT LABORATORIES							
6610	155799	3rd Qtr Sludge Testing	08/24/2020	474.00	474.00	46241	09/11/2020
	156554	Nitrogen, Kjet & Sub NO2+NO3	09/04/2020	41.00	41.00	46241	09/11/2020
	156556	Sub Haloacetic Acids, TTHM SDWA-524	09/18/2020	1,145.00	1,145.00	46278	09/30/2020
Total CT LABORATORIES:				1,660.00	1,660.00		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
DIGGERS HOTLINE INC.							
7300	200 8 31801	MONTHLY LOCATE TICKET CHRGS	08/31/2020	152.14	152.14	46242	09/11/2020
Total DIGGERS HOTLINE INC.:				152.14	152.14		
FARM & HOME SUPPLY							
9200	475905- AUG 2020	MISCELLANEOUS ITEMS	08/31/2020	73.12	73.12	46243	09/11/2020
	475905- AUG 2020	MISCELLANEOUS ITEMS	08/31/2020	12.21	12.21	46243	09/11/2020
	475905- AUG 2020	MISCELLANEOUS ITEMS	08/31/2020	23.29	23.29	46243	09/11/2020
	475905- AUG 2020	MISCELLANEOUS ITEMS	08/31/2020	38.63	38.63	46243	09/11/2020
	475905- AUG 2020	MISCELLANEOUS ITEMS	08/31/2020	20.16	20.16	46243	09/11/2020
	475905- AUG 2020	MISCELLANEOUS ITEMS	08/31/2020	90.63	90.63	46243	09/11/2020
Total FARM & HOME SUPPLY:				258.04	258.04		
FARMERS ELEVATOR CORP LTD							
9300	113818	Chem for weeds	09/14/2020	97.50	97.50	46279	09/30/2020
	113818	Chem for weeds	09/14/2020	100.75	100.75	46279	09/30/2020
	113818	Chem for weeds	09/14/2020	126.75	126.75	46279	09/30/2020
	113877	Grass Seed for Trench	09/21/2020	270.00	270.00	46279	09/30/2020
	113915	Chem for weeds	09/22/2020	15.59	15.59	46279	09/30/2020
	113915	Chem for weeds	09/22/2020	12.39	12.39	46279	09/30/2020
	113915	Chem for weeds	09/22/2020	12.01	12.01	46279	09/30/2020
	148492	Chem for weeds	09/21/2020	48.00	48.00	46279	09/30/2020
	148492	Chem for weeds	09/21/2020	49.58	49.58	46279	09/30/2020
	148492	Chem for weeds	09/21/2020	62.38	62.38	46279	09/30/2020
	88037	Fuel for Dozer Rental - Lime Pond	08/24/2020	51.15	51.15	46244	09/11/2020
Total FARMERS ELEVATOR CORP LTD:				846.10	846.10		
FERGUSON WATERWORKS #1476							
9480	309639	7 ft Minn Patt Curb Box	08/11/2020	340.00	340.00	46245	09/11/2020
	309639	26" Section Valve Box Top - Secondary Dome	08/11/2020	388.75	388.75	46245	09/11/2020
	309639	36" Valve Box Bottom - 6860 L/Base Dome	08/11/2020	310.00	310.00	46245	09/11/2020
	309639	TYLER Valve Box Lid Water Dom	08/11/2020	130.00	130.00	46245	09/11/2020
	309639	Returning Items-HDPE Pipe	08/11/2020	94.00	94.00	46245	09/11/2020
	309639-1	6 Valve Box - Base 6860 Dome	09/08/2020	325.00	325.00	46280	09/30/2020
	309639-1	8" & 10" Valve Box - Top Dome	09/08/2020	145.00	145.00	46280	09/30/2020
Total FERGUSON WATERWORKS #1476:				1,732.75	1,732.75		
GILSON INC.							
11235	458008	Lab Supplies	09/21/2020	90.72	90.72	46281	09/30/2020
Total GILSON INC.:				90.72	90.72		
GUARANTY TITLE SERVICES INC							
11650	181530	Loan Closing-WWTP Upgrade	04/30/2020	15,324.00	15,324.00	46226	09/08/2020
Total GUARANTY TITLE SERVICES INC:				15,324.00	15,324.00		
H & R SAFETY SOLUTIONS LLC							
12020	5321	New Employee Safety	09/10/2020	274.02	274.02	46246	09/11/2020
	5333	Safety Supplies-WWTP	09/14/2020	385.20	385.20	46282	09/30/2020
Total H & R SAFETY SOLUTIONS LLC:				659.22	659.22		

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HACH COMPANY							
12050	12125252	WWTP Lab Supplies	09/17/2020	1,698.71	1,698.71	46283	09/30/2020
Total HACH COMPANY:				1,698.71	1,698.71		
HULL'S IMPLEMENT INC							
13300	222	Dozer Rental - JD 650k	08/24/2020	550.00	550.00	46247	09/11/2020
Total HULL'S IMPLEMENT INC:				550.00	550.00		
HYDROCORP INC.							
13985	58603-IN	CROSS CONNECTION CONTROL PROG	08/31/2020	2,252.00	2,252.00	46248	09/11/2020
Total HYDROCORP INC.:				2,252.00	2,252.00		
INFOSEND INC							
14490	177901	BILL PRINT & POSTAGE	08/31/2020	906.95	906.95	46284	09/30/2020
	177901	BILL PRINT & POSTAGE	08/31/2020	720.91	720.91	46284	09/30/2020
	177901	BILL PRINT & POSTAGE	08/31/2020	697.64	697.64	46284	09/30/2020
	177901	Recycling Event	08/31/2020	403.53	403.53	46284	09/30/2020
Total INFOSEND INC:				2,729.03	2,729.03		
INTEGRATED COMMUNICATIONS SERV							
14650	200901451101	TELEPHONE ANSWERING SERV-AFT	09/07/2020	94.86	94.86	46285	09/30/2020
	200901451101	TELEPHONE ANSWERING SERV-AFT	09/07/2020	75.40	75.40	46285	09/30/2020
	200901451101	TELEPHONE ANSWERING SERV-AFT	09/07/2020	72.97	72.97	46285	09/30/2020
Total INTEGRATED COMMUNICATIONS SERV:				243.23	243.23		
IRBY, STUART C							
14890	S012026281.001	500 MCM ALUM URD PRIMARY	09/02/2020	16,315.20	16,315.20	46286	09/30/2020
	S012026281.001	500 MCM ALUM URD PRIMARY	09/02/2020	17,745.00	17,745.00	46286	09/30/2020
	S012026281.001	500 MCM ALUM URD PRIMARY	09/02/2020	459.54	459.54	46286	09/30/2020
	S012026281.003	LED Post Top Light Fixtures	09/04/2020	1,532.00	1,532.00	46286	09/30/2020
Total IRBY, STUART C:				36,051.74	36,051.74		
ITU ABSORB TECH INC.							
14950	7550622	SHOP TOWELS FOR WWTP	09/18/2020	23.66	23.66	46287	09/30/2020
	7550625	SHOP TOWELS MTHLY RENTAL FEE	09/18/2020	12.85	12.85	46287	09/30/2020
	7550625	SHOP TOWELS MTHLY RENTAL FEE	09/18/2020	12.85	12.85	46287	09/30/2020
	7550625	SHOP TOWELS MTHLY RENTAL FEE	09/18/2020	12.85	12.85	46287	09/30/2020
Total ITU ABSORB TECH INC.:				62.21	62.21		
J & H CONTROLS INC							
16000	10000022146	BUILDING MAINTENANCE MTHLY CHR	08/20/2020	179.20	179.20	46249	09/11/2020
	10000022146	BUILDING MAINTENANCE MTHLY CHR	08/20/2020	134.40	134.40	46249	09/11/2020
	10000022146	BUILDING MAINT MTHLY CHR	08/20/2020	134.40	134.40	46249	09/11/2020
Total J & H CONTROLS INC:				448.00	448.00		
J HARLEN CO							
16150	1358803	Climbing Boot for T. Flegner	09/09/2020	239.95	239.95	46250	09/11/2020

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Total J HARLEN CO:				239.95	239.95		
KEMIRA WATER SOLUTIONS INC.							
17513	9017686849	FERROUS CHLORIDE	09/14/2020	4,548.35	4,548.35	46288	09/30/2020
Total KEMIRA WATER SOLUTIONS INC.:				4,548.35	4,548.35		
KOCH'S TELECOMMUNICATIONS SERVICES INC							
17690	54670	HDPE 4" & Bore-Windstream	09/10/2020	7,456.95	7,456.95	46289	09/30/2020
	54671	HDPE 5" & Bore	09/10/2020	9,690.70	9,690.70	46289	09/30/2020
	54671	Pipe-Windstream	09/10/2020	453.60	453.60	46289	09/30/2020
Total KOCH'S TELECOMMUNICATIONS SERVICES INC:				17,601.25	17,601.25		
LEGACY RECYLING LLC							
18340	2142	E-Recycling Event	09/18/2020	6,325.00	6,325.00	46290	09/30/2020
Total LEGACY RECYLING LLC:				6,325.00	6,325.00		
MARSHALL-BOND PUMPS INC.							
20035	39694.0	Pump Parts	09/21/2020	1,177.93	1,177.93	46291	09/30/2020
	39702.0	COMPRESSION SPRING	09/24/2020	1,157.84	1,157.84	46291	09/30/2020
Total MARSHALL-BOND PUMPS INC.:				2,335.77	2,335.77		
MARTELLE WATER TREATMENT INC.							
20250	20475	Castic Soda 50% Bulk	09/03/2020	2,716.00	2,716.00	46292	09/30/2020
	20520	Sulfur Dioxide	09/15/2020	183.50	183.50	46292	09/30/2020
Total MARTELLE WATER TREATMENT INC.:				2,899.50	2,899.50		
METLIFE SBC							
23230	TS05980868-SEPT	LONG TERM DISABILITY PREM	08/16/2020	394.94	394.94	46251	09/11/2020
	TS05980868-SEPT	SHORT TERM DISABILITY PREM	08/16/2020	251.73	251.73	46251	09/11/2020
Total METLIFE SBC:				646.67	646.67		
MEUW							
23500	91020-75	SAFETY GROUP PROGRAM COST	09/10/2020	912.99	912.99	46293	09/30/2020
	91020-75	SAFETY GROUP PROGRAM COST	09/10/2020	725.71	725.71	46293	09/30/2020
	91020-75	SAFETY GROUP PROGRAM COST	09/10/2020	702.30	702.30	46293	09/30/2020
	TL 2032	Customer Service Training	09/11/2020	23.40	23.40	46293	09/30/2020
	TL 2032	Customer Service Training	09/11/2020	18.60	18.60	46293	09/30/2020
	TL 2032	Customer Service Training	09/11/2020	18.00	18.00	46293	09/30/2020
Total MEUW:				2,401.00	2,401.00		
SECURIAN FINANCIAL GROUP INC							
25200	2832L-1027-OCT 20	BASIC GROUP LIFE INS PREMIUM	09/01/2020	259.90	259.90	46259	09/11/2020
	2832L-1027-OCT 20	EMPLOYER CONTRIBUTION 20%	09/01/2020	12.09	12.09	46259	09/11/2020
	2832L-1027-OCT 20	EMPLOYER CONTRIBUTION 20%	09/01/2020	9.61	9.61	46259	09/11/2020
	2832L-1027-OCT 20	EMPLOYER CONTRIBUTION 20%	09/01/2020	9.32	9.32	46259	09/11/2020
Total SECURIAN FINANCIAL GROUP INC:				290.92	290.92		

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MODERN RENTALS INC.							
26500	271413	Tractor Rental	09/21/2020	657.20	657.20	46294	09/30/2020
Total MODERN RENTALS INC.:				657.20	657.20		
MSA PROFESSIONAL SERVICES INC							
28200	R00019010.0-23	Design/Bidding Phase - Newton/Rock Ave	09/01/2020	1,612.75	1,612.75	46252	09/11/2020
	R00019010.0-23	Design/Bidding Phase - Newton/Rock Ave	09/01/2020	1,612.75	1,612.75	46252	09/11/2020
Total MSA PROFESSIONAL SERVICES INC:				3,225.50	3,225.50		
MULCAHY SHAW WATER INC.							
29200	322757	Sampler Parts-WWTP	08/26/2020	2,432.39	2,432.39	46253	09/11/2020
Total MULCAHY SHAW WATER INC.:				2,432.39	2,432.39		
NAPA AUTO PARTS							
30900	287595	Belt	08/31/2020	14.49	14.49	46295	09/30/2020
Total NAPA AUTO PARTS:				14.49	14.49		
NCL OF WISCONSIN INC							
33000	444444	Lab Supplies- WWTP	09/16/2020	495.69	495.69	46296	09/30/2020
Total NCL OF WISCONSIN INC:				495.69	495.69		
NORTH SHORE ANALYTICAL INC.							
38500	13220	Effluent & Influent	08/31/2020	270.00	270.00	46254	09/11/2020
Total NORTH SHORE ANALYTICAL INC.:				270.00	270.00		
OFFICE DEPOT							
38880	113785583001	OFFICE SUPPLIES	08/11/2020	37.25	37.25	46255	09/11/2020
	113785583001	OFFICE SUPPLIES	08/11/2020	29.61	29.61	46255	09/11/2020
	113785583001	OFFICE SUPPLIES	08/11/2020	28.66	28.66	46255	09/11/2020
	113785583002	OFFICE SUPPLIES	08/24/2020	7.89	7.89	46255	09/11/2020
	113785583002	OFFICE SUPPLIES	08/24/2020	6.27	6.27	46255	09/11/2020
	113785583002	OFFICE SUPPLIES	08/24/2020	6.06	6.06	46255	09/11/2020
	125099316001	OFFICE SUPPLIES	09/18/2020	18.36	18.36	46297	09/30/2020
	125099316001	OFFICE SUPPLIES	09/18/2020	14.59	14.59	46297	09/30/2020
	125099316001	OFFICE SUPPLIES	09/18/2020	14.13	14.13	46297	09/30/2020
Total OFFICE DEPOT:				162.82	162.82		
OSHKOSH OFFICE SYSTEMS							
39000	AR54620	MTHLY CLICK COUNTS	09/01/2020	44.23	44.23	46256	09/11/2020
	AR54620	MTHLY CLICK COUNTS	09/01/2020	35.16	35.16	46256	09/11/2020
	AR54620	MTHLY CLICK COUNTS	09/01/2020	34.02	34.02	46256	09/11/2020
Total OSHKOSH OFFICE SYSTEMS:				113.41	113.41		
PIGGLY WIGGLY							
41200	2576-08242020	Ice	08/24/2020	20.10	20.10	46298	09/30/2020
	2576-08242020	Paper plates	08/24/2020	4.69	4.69	46298	09/30/2020
	S00238.1186	SUPPLIES FOR KITCHEN,OFFC, ETC	09/25/2020	2.72	2.72	46298	09/30/2020
	S00238.1186	SUPPLIES FOR KITCHEN,OFFC,ETC	09/25/2020	2.16	2.16	46298	09/30/2020
	S00238.1186	SUPPLIES FOR KITCHEN,OFFC,ETC	09/25/2020	2.10	2.10	46298	09/30/2020

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total PIGGLY WIGGLY:				31.77	31.77		
POLYDYNE INC.							
42000	1484791	CLARIFLOC CE-1855	09/25/2020	11,522.08	11,522.08	46299	09/30/2020
Total POLYDYNE INC.:				11,522.08	11,522.08		
POWER SYSTEM ENGINEERING INC							
42800	9034814	GIS SUPPORT	09/11/2020	1,108.38	1,108.38	46300	09/30/2020
	9034814	GIS SUPPORT	09/11/2020	881.02	881.02	46300	09/30/2020
	9034814	GIS SUPPORT	09/11/2020	852.60	852.60	46300	09/30/2020
Total POWER SYSTEM ENGINEERING INC:				2,842.00	2,842.00		
QUARLES & BRADY LLP							
44500	6280772	Funding of WWTP ABNR Upgrade	09/09/2020	37,750.00	37,750.00	46270	09/11/2020
Total QUARLES & BRADY LLP:				37,750.00	37,750.00		
RUEKERT-MIELKE							
49300	133305	WWTP SCADA Upgrade	08/31/2020	2,562.50	2,562.50	46257	09/11/2020
Total RUEKERT-MIELKE:				2,562.50	2,562.50		
SABEL MECHANICAL LLC							
50300	20217	Installed 4" Valve	08/28/2020	2,155.00	2,155.00	46258	09/11/2020
	3686	Pump Rebuild	09/14/2020	1,523.42	1,523.42	46301	09/30/2020
	8032	Sludge Hauled - Sabel	08/28/2020	14,140.00	14,140.00	46258	09/11/2020
Total SABEL MECHANICAL LLC:				17,818.42	17,818.42		
SEERA							
51535	AUG2020	"WAUPUN" FOCUS PROGRAM FEE	08/31/2020	2,718.39	2,718.39	46260	09/11/2020
Total SEERA:				2,718.39	2,718.39		
SIGMA CONTROLS INC.							
51895	28829	WWTP Rebuild Unit down in Field	09/15/2020	426.00	426.00	46302	09/30/2020
Total SIGMA CONTROLS INC.:				426.00	426.00		
SPECTRUM BUSINESS							
52500	33381091320	Internet Services	09/13/2020	82.84	82.84	46303	09/30/2020
	33381091320	Internet Services	09/13/2020	65.84	65.84	46303	09/30/2020
	33381091320	Internet Services	09/13/2020	63.71	63.71	46303	09/30/2020
	33381091320	Monthly Service Exp 1st & 2nd	09/13/2020	106.95	106.95	46303	09/30/2020
	33381091320	Mthly Service Exp 1st & 2nd Ln	09/13/2020	85.01	85.01	46303	09/30/2020
	33381091320	Mthly Service Exp 1st&2nd Line	09/13/2020	82.27	82.27	46303	09/30/2020
	33381091320	Water Plant Voice Serv	09/13/2020	79.98	79.98	46303	09/30/2020
	33381091320	WasteWater Voice Serv	09/13/2020	79.98	79.98	46303	09/30/2020
Total SPECTRUM BUSINESS:				646.58	646.58		
SPEE-DEE							
52600	4063754	SERVICE CHRG for WATER SAMPLES	08/24/2020	39.58	39.58	46261	09/11/2020
	4076644	SERVICE CHRG for WATER SAMPLES	09/08/2020	56.17	56.17	46304	09/30/2020

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	4082673	SERVICE CHRG for WATER SAMPLES	09/21/2020	48.70	48.70	46304	09/30/2020
Total SPEE-DEE:				144.45	144.45		
ST. VINCENT DE PAUL							
52970	2020 COM. RECHA	Community Recharge Funds	09/29/2020	750.00	750.00	46305	09/30/2020
Total ST. VINCENT DE PAUL:				750.00	750.00		
SUPERIOR CHEMICAL CORP							
54200	278604	CLEANING SUPPLIES	09/17/2020	265.44	265.44	46306	09/30/2020
Total SUPERIOR CHEMICAL CORP:				265.44	265.44		
TASC							
55000	IN1839181	Admin Fees	09/01/2020	75.66	75.66	46262	09/11/2020
Total TASC:				75.66	75.66		
TERMINATOR PEST CONTROL LLC							
55950	194150	Pest Control to Main Bldg	09/18/2020	60.00	60.00	46307	09/30/2020
	194150	Pest Control to Main Bldg	09/18/2020	45.00	45.00	46307	09/30/2020
	194150	Pest Control to Main Bldg	09/18/2020	45.00	45.00	46307	09/30/2020
	194798	Pest Control to Water Plant	09/15/2020	125.00	125.00	46307	09/30/2020
	194799	Pest Control to Wastewater Plant	09/17/2020	350.00	350.00	46307	09/30/2020
Total TERMINATOR PEST CONTROL LLC:				625.00	625.00		
TRUCLEANERS LLC							
58700	08-2020	MONTHLY CLEANING SERVICE	08/31/2020	370.50	370.50	46263	09/11/2020
	08-2020	MONTHLY CLEANING SERVICE	08/31/2020	294.50	294.50	46263	09/11/2020
	08-2020	MONTHLY CLEANING SERVICE	08/31/2020	285.00	285.00	46263	09/11/2020
Total TRUCLEANERS LLC:				950.00	950.00		
UNIVERSITY OF WISCONSIN							
59150	2020 FALL SEMES	Brelynn Marie Bille- 9081890569	08/31/2020	1,000.00	1,000.00	46264	09/11/2020
Total UNIVERSITY OF WISCONSIN:				1,000.00	1,000.00		
UNITED STATES GEOLOGICAL SURVEY							
59290	90842716	COLLECTION OF STAGE & DISCHRG DATA - ROCK RIVER	09/10/2020	6,900.00	6,900.00	46308	09/30/2020
Total UNITED STATES GEOLOGICAL SURVEY:				6,900.00	6,900.00		
USA BLUE BOOK							
59600	347141	Safety Supplies-New WWTP Hire	09/02/2020	53.15	53.15	46265	09/11/2020
	354500	Water Plant Supplies	09/10/2020	448.94	448.94	46309	09/30/2020
	363153	Safety Harness	09/18/2020	213.47	213.47	46309	09/30/2020
Total USA BLUE BOOK:				715.56	715.56		
VAN BUREN, JEROME and/or SANDRA							
60800	AUG 2020 SOLAR	SOLAR CREDIT	08/31/2020	431.05	431.05	46266	09/11/2020
Total VAN BUREN, JEROME and/or SANDRA:				431.05	431.05		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
VERIZON WIRELESS							
62900	9861251973	CELLPHONE MTHLY EXPENSES	09/01/2020	95.68	95.68	46267	09/11/2020
	9861251973	CELPHONE MTHLY EXPENSES	09/01/2020	76.05	76.05	46267	09/11/2020
	9861251973	CELLPHONE MTHLY EXPENSES	09/01/2020	73.60	73.60	46267	09/11/2020
	9861251973	DPW'S MTHLY/DATA TABLET CHRGS	09/01/2020	51.90	51.90	46267	09/11/2020
	9863330175	CELLPHONE MTHLY EXPENSES	09/21/2020	97.46	97.46	46310	09/30/2020
	9863330175	CELPHONE MTHLY EXPENSES	09/21/2020	77.46	77.46	46310	09/30/2020
	9863330175	CELLPHONE MTHLY EXPENSES	09/21/2020	74.96	74.96	46310	09/30/2020
	9863330175	DPW'S MTHLY/DATA TABLET CHRGS	09/21/2020	51.90	51.90	46310	09/30/2020
Total VERIZON WIRELESS:				599.01	599.01		
WAUPUN, CITY OF							
74400	AUG2020- STORM	Stormwater Receipts	08/31/2020	48,642.36	48,642.36	46268	09/11/2020
	SEPTEMBER 2020-	Property Tax Pilot - Sep 2020	09/01/2020	30,425.00	30,425.00	46268	09/11/2020
	SEPTEMBER 2020-	Property Tax Pilot - Sep 2020	09/01/2020	24,750.00	24,750.00	46268	09/11/2020
	TRASH/RECYCLE	Trash/Recycling Collection	08/31/2020	38,460.60	38,460.60	46268	09/11/2020
Total WAUPUN, CITY OF:				142,277.96	142,277.96		
WERNER ELECTRIC SUPPLY CO							
78900	S6259347-001	Power Pack-WWTP	09/16/2020	56.90	56.90	46318	09/30/2020
Total WERNER ELECTRIC SUPPLY CO:				56.90	56.90		
WISCONSIN STATE LAB OF HYGIENE							
88300	644549	Fluoride	08/31/2020	26.00	26.00	46269	09/11/2020
Total WISCONSIN STATE LAB OF HYGIENE:				26.00	26.00		
WAUPUN UTILITIES (Refund Acct)							
100000	14021520.32	Ref Overpaymt frm: 259 S Madison St Apt 203	09/25/2020	24.82	24.82	46316	09/30/2020
	14022520.20	Ref Overpaymt frm: 207 Fox Lake Rd	09/25/2020	200.00	200.00	46312	09/30/2020
	14029476-21	Ref Overpaymt frm: 195 Harmsen Ave	09/25/2020	4.96	4.96	46315	09/30/2020
	15013295-34	Ref Overpaymt frm: 723 W Lincoln St Apt 16	09/25/2020	76.81	76.81	46313	09/30/2020
	15014020.35	Ref Overpaymt frm: 717 W Lincoln St, Apt 2	09/25/2020	23.40	23.40	46314	09/30/2020
	19076220.26	Ref Overpaymt frm: 129 N Mill St	09/25/2020	87.99	87.99	46317	09/30/2020
	19076860.26	Ref Overpaymt frm: 221 N Mill St	09/25/2020	300.00	300.00	46311	09/30/2020
Total WAUPUN UTILITIES (Refund Acct):				717.98	717.98		
Grand Totals:				428,738.41	428,738.41		

Date	Reference Number	Payee or Description	Account Number	Account Title	Debit Amount	Credit Amount
CD						
1						
09/10/2020	1	Record ACH Credit Card Paymt	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTR	569.05	
		Record ACH Credit Card Paymt	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	97.67	
		Record ACH Credit Card Paymt	3-2232-0000-00	ACCOUNTS PAYABLE - WASTE	211.94	
		Record ACH Credit Card Paymt	9-1131-0000-00	COMBINED CASH		878.66-
2						
					.00*	
09/28/2020	2	Record August's Wholesale Power Bill ACH Paym	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTR	803,674.96	
		Record August's Wholesale Power Bill ACH Paym	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	1,221.30	
		Record August's Wholesale Power Bill ACH Paym	3-2232-0000-00	ACCOUNTS PAYABLE - WASTE	1,060.40	
		Record August's Wholesale Power Bill ACH Paym	9-1131-0000-00	COMBINED CASH		805,956.66-
3						
					.00*	
09/05/2020	3	Record Monthly ACH Vehicle Payment	1-2232-0000-00	ACCOUNTS PAYABLE - ELECTR	468.56	
		Record Monthly ACH Vehicle Payment	2-2232-0000-00	ACCOUNTS PAYABLE - WATER	410.98	
		Record Monthly ACH Vehicle Payment	3-2232-0000-00	ACCOUNTS PAYABLE - WASTE	771.98	
		Record Monthly ACH Vehicle Payment	9-1131-0000-00	COMBINED CASH		1,651.52-
4						
					.00*	
09/08/2020	4	Record ON LINE ACH payment	1-5921-0000-24	OFC SUP & EXP COMPUTER R	9.14	
		Record ON LINE ACH payment	2-5921-0000-24	OFC SUP & EXP-COMPUTER R	7.26	
		Record ON LINE ACH payment	3-5851-0000-24	OFC SUP & EXP-COMPUTER R	7.05	
					23.45*	
09/08/2020	4	TOTAL CHECKS & OTHER CHARGES - COMBIN	9-1131-0000-00	COMBINED CASH		23.45-
6						
09/21/2020	6	Transfer USDA Reimb. Req. #1 to Surplus Accts.	9-1131-0000-00	COMBINED CASH		1,900,000.00-
		Transfer USDA Reimb. Req. #1 to Surplus Accts.	3-1128-1290-00	SURPLUS FUND - LGIP	800,000.00	
		Transfer USDA Reimb. Req. #1 to Surplus Accts.	3-1128-1291-00	SURPLUS FUND - TD AMERITR	1,100,000.00	
7						
					.00*	
09/17/2020	7	Record August's Sales & Use Tax	1-2241-2416-00	TAX COLL PAY - SALES TAX	31,020.57	
09/30/2020	7	Record August's Sales & Use Tax	9-1131-0000-00	COMBINED CASH		11,836.39-
09/17/2020	7	Record August's Sales & Use Tax	9-1131-0000-00	COMBINED CASH		19,184.18-
8						
09/11/2020	8	Record WF Monthly Fees	1-5921-0000-20	OFFICE SUPPLIES AND EXPEN	250.63	
		Record WF Monthly Fees	2-5921-0000-20	OFFICE SUPPLIES & EXPENSE	69.41	
		Record WF Monthly Fees	3-5851-0000-20	OFFICE SUPPLIES & EXPENSE	65.55	
		Record WF Monthly Fees	9-1131-0000-00	COMBINED CASH		385.59-
9						
					.00*	
09/04/2020	9	Record PSN Fees	1-5921-1010-20	OFC SUP & EXP CREDIT CARD	1,974.43	
		Record PSN Fees	2-5921-1010-20	OFC SUP & EXP CREDIT CARD	546.76	
		Record PSN Fees	3-5851-1010-20	OFC SUP & EXP-CREDIT CARD	516.39	
		Record PSN Fees	9-1131-0000-00	COMBINED CASH		3,037.58-
Documents: 11 Transactions: 30						
Total CD:					2,742,954.03	2,742,954.03-
Grand Totals:					2,742,954.03	2,742,954.03-



TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: October 12, 2020
SUBJECT: August 2020 Financial Report

CONSTRUCTION AND PLANT ADDITIONS

The electric utility construction activity consisted primarily of routine replacement work and the installation of new services for the Pine View Apartments. The sewer utility incurred \$136,327 in engineering costs related to the wastewater treatment plant upgrade project which is virtually complete and ready for the bidding process in early 2021. The sewer and water utilities continue to work on the SCADA upgrade project.

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

Sales

Electric

- Monthly kWh sales were **1.2% below** budget & **5.2% lower** than August 2019 sales on lower residential and large power sales
- YTD kWh sales were **1.5% below** budget & **6.1% lower** than August 2019 YTD actual sales

Water

- Monthly sales units of 100 cubic feet were **2.6% above** budget & **4.8% lower** than August 2019 sales; usage decrease in residential and industrial
- YTD water sales were **2.3% above** budget & **1.3% lower** than August 2019 YTD actual sales

Sewer

- Monthly sales units of 100 cubic feet were **1.4% below** budget & **13.5% lower** than August 2019 sales due to lower industrial and public authority volume.
- YTD sewer sales are **0.6% lower** than August 2019 YTD actual sales

Income Statement

Electric

- Operating revenues and purchased power expense were **below** budget \$122,700 and \$231,100 respectively, due to lower than budgeted demand and overall lower purchased power costs
- Gross margin was \$108,400 **above** budget
- Operating expenses were \$24,500 **below** budget primarily due to lower distribution expenses attributed cut-backs from COVID-19 project delays.
- Operating income was \$208,400 or \$122,800 **above** budget from lower power costs and the reduction in distribution expenses
- Net income was \$182,000 or \$138,500 **above** budget primarily from higher gross margins from lower purchased power costs.

Water

- Operating revenues were \$12,700 *above* budget
- Operating expenses were \$46,300 *below* budget due to fewer project and material requirements during the COVID-19 period
- Operating income was \$471,800 or \$36,900 *above* budget
- Net income was \$384,100 or \$88,000 *above* budget

Sewer

- Operating revenues were \$82,200 *above* budget on strong public authority treatment charges from the 2nd quarter
- Operating expenses were \$30,100 *below* budget on lower WWTP and maintenance costs
- Operating income was \$292,700 or \$88,400 *above* budget
- Net income was \$331,000 or \$127,700 *above* budget on higher operating revenues and investment income

Balance Sheets

Electric

- Balance sheet *decreased* \$46,500 from July 2020 largely due to non-cash depreciation expense
- Accounts receivable *increased* \$34,000 on an increase in delinquencies
- Accounts payable *decreased* \$53,300 from July 2020 due to a decrease in power costs associated with lower kWh sales

Water

- Balance sheet *decreased* \$24,300 from July 2020
- Total unrestricted and restricted cash *increased* \$6,100 as a result of higher operating income for the month and a loan payment made on outstanding debt
- Accounts receivable *increased* \$15,600 on an increase in delinquencies
- A correcting entry for accrued interest expense is required to adjust for new payment requirements associated with the 2019 bonds
- Net position *increased* by \$55,700

Sewer

- Balance sheet *increased* \$44,500 from July 2020
- Unrestricted cash *decreased* \$11,861 from payments made for engineering work completed for the WWTP upgrade
- Accounts receivable *increased* \$16,600 from a continued trend in an increase in delinquencies

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* \$20,000, or 0.5% from July 2020
- Received interest and distributions of \$7,200 and recorded an unrealized *negative* market adjustment of \$3,400, along with \$500 in management fees, resulting in a net portfolio *gain* of \$3,300 for the month.
- Total interest and investment income earned on all accounts for the month was \$4,300 and \$101,700 year-to-date

OTHER FINANCIAL MATTERS

2021 Utility Budget Process

See separate 2021 Budget Memo for summary analysis of the draft budget.

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

Waupun Utilities

Construction and Plant Additions Summary

August 2020

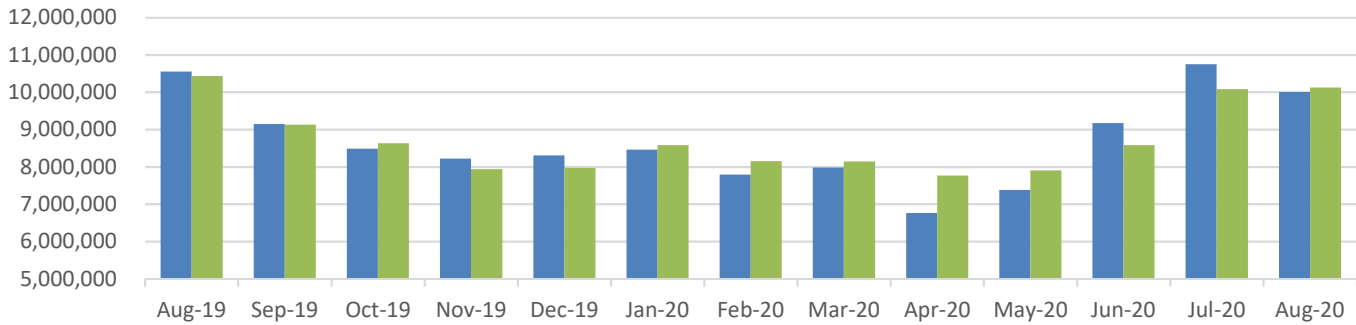
CONSTRUCTION:											
Description	Electric Project To Date			Sewer Project To Date			Water Project To Date			Total	
	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
Projects:											
Poles, towers and fixtures	\$ 1,118	\$ 29,876	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,876	\$ 10,000
Overhead and underground conductor and devices	765	23,122	10,000	-	-	-	-	-	-	23,122	10,000
Transformers	-	58,309	70,000	-	-	-	-	-	-	58,309	70,000
Overhead and Underground Services	6,468	16,353	15,000	-	-	-	-	-	-	16,353	15,000
LED street lighting	896	24,111	50,000	-	-	-	-	-	-	24,111	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	502	36,845	-	-	-	-	-	247	-	37,092	-
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	-	-	-	136,327	1,887,504	1,914,000	-	-	-	1,887,504	1,914,000
Madison St - Phase 2 Engineering	-	-	-	-	-	-	-	-	-	-	-
Services / Laterals	-	-	-	-	-	-	-	-	-	-	-
Hydrants	-	-	-	-	-	-	-	-	10,000	-	10,000
TOTAL CONSTRUCTION	\$ 9,749	\$ 199,501	\$ 356,000	\$ 136,327	\$ 1,928,887	\$ 2,123,000	\$ -	\$ 13,557	\$ 21,500	\$ 2,141,945	\$ 2,500,500
CARRYOVER PROJECTS:											
Newton/Rock Avenue Engineering	-	-	-	-	25,235	25,000	-	22,260	25,000	47,494	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	-
PLANT ADDITIONS:											
Description	Electric			Sewer			Water			Total	
	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	110	12,126	12,000	83	31,375	39,500	5,323	18,466	33,500	61,967	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
TOTAL PLANT ADDITIONS	\$ 110	\$ 278,038	\$ 128,900	\$ 83	\$ 48,639	\$ 163,500	\$ 5,323	\$ 55,552	\$ 89,500	\$ 382,229	\$ 381,900

Sales and Revenues Dashboard - Aug 2020

	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	10,000,491	↓ -1.2%	↓ -1.5%	Power Costs	\$ 800,564	↓ -7.5%	↓ -4.4%
Revenues	\$ 980,998	↓ -4.2%	↓ -1.9%	Gross Margin	\$ 180,433	↑ 13.6%	↑ 8.4%

kWhs Sold

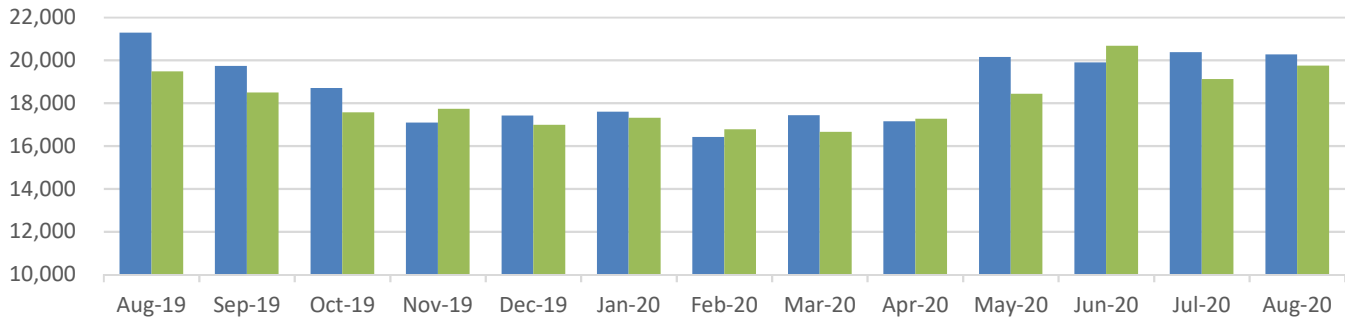
■ Actual ■ Budgeted



	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	20,269	↑ 2.6%	↑ 2.3%	Revenues	\$ 153,535	↑ 1.2%	↑ 1.3%

Water Cubic Feet (100's) Sold

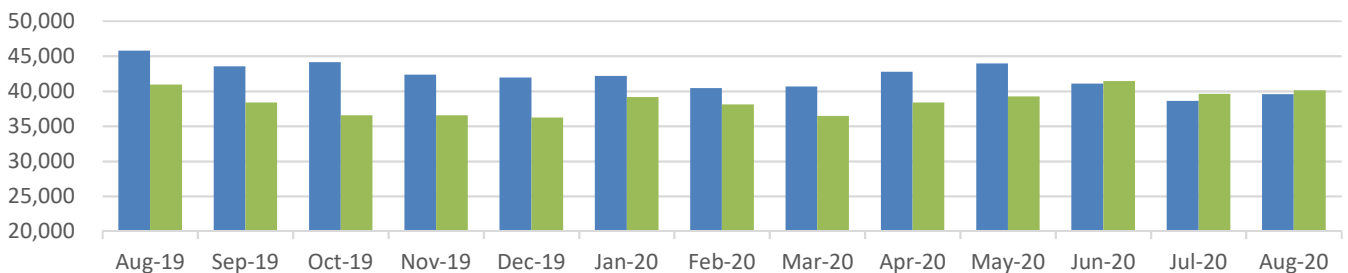
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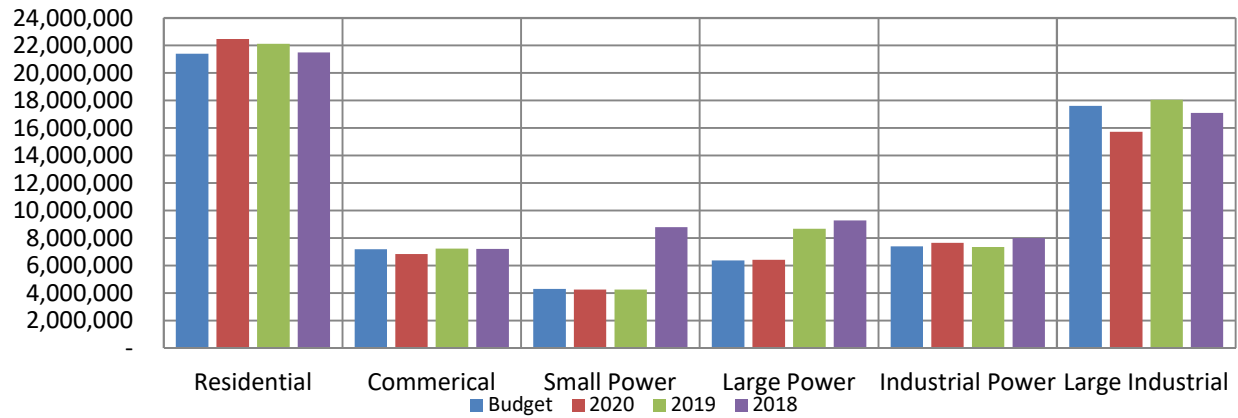
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	39,579	↓ -1.4%	↑ 5.3%	Revenues	\$ 178,613	↓ -2.6%	↑ 5.9%

Sewer Cubic Feet (100's) Treated

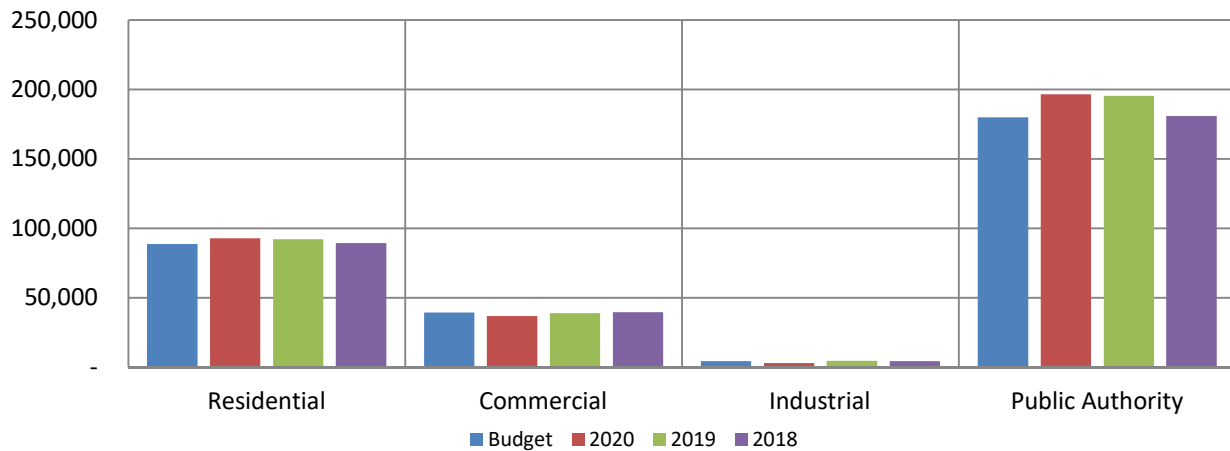
■ Actual ■ Budgeted



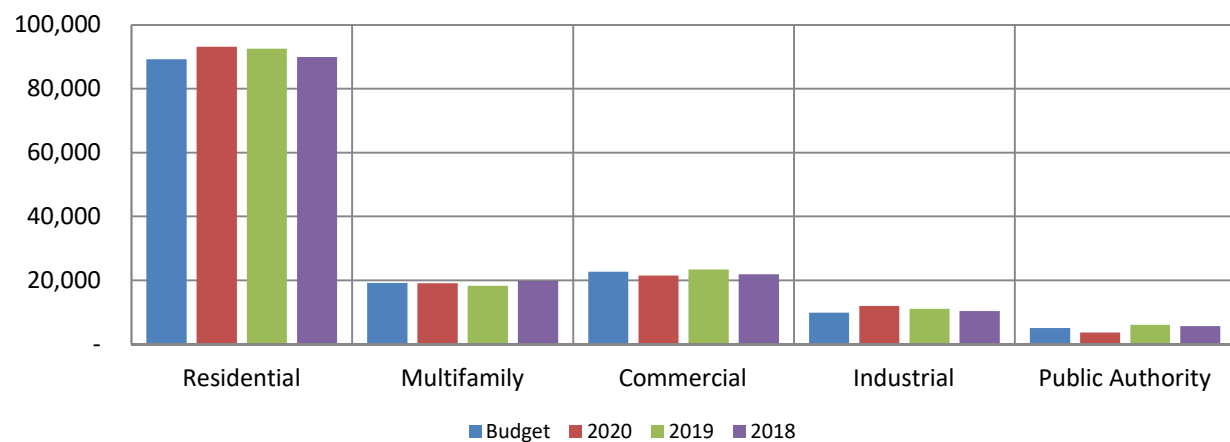
YTD Electric Sales (kWh)



YTD Sewer Sales (Ccf)



YTD Water Sales (Ccf)



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

ELECTRIC	Aug 2018	Aug 2019	Aug 2020
Sales of Electricity	\$ 10,150,971	\$ 9,906,491	\$ 9,462,447
Purchased Power	8,114,839	7,816,822	7,385,884
Gross Margin	2,036,132	2,089,669	2,076,563
	20.1%	21.1%	21.9%
Other Operating Revenues	125,443	102,392	92,385
Operating Expenses			
Distribution expense	235,410	412,198	374,245
Customer accounts expense	114,994	115,161	129,360
Advertising expense	2,284	(2,411)	73
Administrative & general expense	392,267	406,947	424,202
Total operating expenses	744,955	931,895	927,880
Other Operating Expenses			
Depreciation expense	574,569	585,878	599,525
Taxes	347,167	345,337	350,317
Total other operating expenses	921,736	931,214	949,842
Operating Income	494,884	328,952	291,226
Other Income (Expense)			
Capital contributions	176,950	90,021	22,649
Interest expense	(36,763)	(32,816)	(33,871)
Amortization of debt-related costs	(18,544)	(17,487)	(32,123)
Other	54,801	(22,559)	33,606
Total other income (expense)	176,443	17,160	(9,740)
Net Income	\$ 671,328	\$ 346,112	\$ 281,486

Regulatory Operating Income	582,150	392,881	394,821
Rate of Return	7.06	4.67	4.64
Authorized Rate of Return	6.00	5.00	5.00
Current Ratio	2.6	3.2	3.8
Months of Unrestricted Cash on Hand	2.3	2.2	2.7
Equity vs Debt	0.86	0.87	0.89
Asset Utilization	0.49	0.51	0.51
Combined E&W Debt Coverage	3.12	3.17	2.65
Minimum Required Coverage	1.25	1.25	1.25

Note 1 - Electric rates increased September 2016.

Definitions

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

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

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

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

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

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

WAUPUN UTILITIES
Detailed Income Statement and YTD Budget Comparison
Electric Utility
For the Period Ended Aug. 31 2020

	Last 12 Months	YTD 2020	YTD Budget	Difference
ELECTRIC				
Operating Revenues	\$ 9,462,447	\$ 6,435,365	\$ 6,558,017	\$ (122,652)
Purchased Power	7,385,884	5,039,371	5,270,423	(231,052)
Gross Margin	2,076,563	1,395,993	1,287,594	108,399
	21.9%	21.7%	19.6%	
Other Operating Revenues	92,385	56,944	66,552	(9,608)
Operating Expenses				
Distribution expense	374,245	276,849	298,452	(21,603)
Customer accounts expense	129,360	82,459	71,904	10,555
Advertising expense	73	(247)	1,064	(1,311)
Administrative & general expense	424,202	251,758	263,922	(12,164)
Total operating expenses	927,880	610,819	635,342	(24,523)
Other Operating Expenses				
Depreciation expense	599,525	401,624	393,432	8,192
Taxes	350,317	232,080	239,736	(7,656)
Total other operating expenses	949,842	633,704	633,168	536
Operating Income	291,226	208,414	85,636	122,778
Other Income (Expense)				
Capital contributions	22,649	15,835	-	15,835
Interest expense	(33,871)	(20,994)	(24,840)	3,846
Amortization of debt-related costs	(32,123)	(5,409)	(14,568)	9,159
Other	33,606	(15,816)	(2,664)	(13,152)
Total other income (expense)	(9,740)	(26,384)	(42,072)	15,688
Net Income	\$ 281,486	\$ 182,030	\$ 43,564	\$ 138,466

	Aug 2020	July 2020	June 2020	May 2020	April 2020	March 2020	Feb 2020	Jan 2020	Dec 2019	Nov 2019	Oct 2019	Sept 2019	Aug 2019
Operating Revenues	\$ 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	\$ 1,054,847
Purchased Power	800,564	849,687	720,390	579,587	460,334	540,853	527,569	560,387	545,553	548,208	574,387	678,365	872,571
Gross Margin	180,433	193,733	179,258	162,810	163,930	166,087	173,309	176,433	175,436	167,961	173,961	163,210	182,276
	18.4%	18.6%	19.9%	21.9%	26.3%	23.5%	24.7%	23.9%	24.3%	23.5%	23.2%	19.4%	17.3%
Other Operating Revenues	6,973	6,969	6,891	6,857	6,813	6,900	7,962	7,577	9,288	8,655	8,445	9,053	8,727
Operating Expenses													
Distribution expense	39,927	39,928	28,198	25,191	22,349	44,574	38,112	38,570	3,870	42,184	28,063	23,279	27,942
Customer accounts expense	8,935	11,298	9,758	9,856	8,203	9,875	12,379	12,155	16,293	10,368	11,251	8,989	13,162
Advertising expense	453	(12,176)	2,934	6,392	-	1,000	450	700	200	-	-	120	(3,921)
Administrative & general expense	25,179	30,267	23,325	24,632	29,646	43,151	26,356	49,201	72,480	34,281	33,678	32,006	43,977
Total operating expenses	74,495	69,317	64,214	66,071	60,198	98,601	77,297	100,626	92,843	86,833	72,992	64,393	81,160
Other Operating Expenses													
Depreciation expense	50,203	50,203	50,203	50,203	50,203	50,203	50,203	50,203	50,546	49,118	49,118	49,118	49,118
Taxes	27,655	28,911	27,739	27,111	34,223	28,229	27,678	30,534	23,767	27,494	30,340	36,636	28,374
Total other operating expenses	77,858	79,114	77,942	77,314	84,426	78,432	77,881	80,737	74,313	76,612	79,458	85,755	77,492
Operating Income	35,053	52,271	43,993	26,284	26,120	(4,046)	26,093	2,647	17,568	13,172	29,956	22,115	32,350
Other Income (Expense)													
Capital contributions	-	-	-	-	-	-	15,835	-	6,814	-	-	-	-
Interest expense	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(5,005)	(2,624)	(2,624)	(2,624)	(2,624)
Amortization of debt-related costs	(676)	(676)	(676)	(676)	(676)	(676)	(676)	(676)	(22,433)	(1,427)	(1,427)	(1,427)	(1,427)
Other	945	425	20,900	3,417	5,011	(58,566)	8,909	3,143	1,917	3,920	2,814	40,771	32,919
Total other income (expense)	(2,356)	(2,875)	17,600	116	1,710	(61,866)	21,444	(157)	(18,707)	(131)	(1,237)	36,719	28,868
Net Income	\$ 32,698	\$ 49,396	\$ 61,593	\$ 26,400	\$ 27,830	\$ (65,912)	\$ 47,536	\$ 2,490	\$ (1,139)	\$ 13,041	\$ 28,719	\$ 58,835	\$ 61,218

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

WATER	Aug 2018	Aug 2019	Aug 2020
Operating Revenues	\$ 2,567,399	\$ 2,609,970	\$ 2,600,779
Operating Expenses			
Source of supply expenses	52,646	747	44,781
Pumping expenses	93,078	91,756	82,901
Water treatment expenses	179,227	179,801	172,807
Transmission & distribution expenses	331,434	297,396	244,383
Customer accounts expenses	111,396	109,882	112,672
Administrative & general expense	255,257	241,174	289,719
Total operating expenses	1,023,039	920,756	947,262
Other Operating Expenses			
Depreciation expense	554,540	538,330	567,562
Taxes	376,076	384,463	376,436
Total other operating expenses	930,616	922,793	943,998
Operating Income	613,745	766,420	709,520
Other Income (Expense)			
Capital contributions from customers and municipal	383,082	67,178	-
Interest expense	(138,655)	(123,764)	(142,899)
Amortization of debt-related costs	(53,771)	(59,455)	(111,298)
Other	18,493	26,389	12,895
Total other income (expense)	209,148	(89,651)	(241,303)
Net Income	\$ 822,893	\$ 676,769	\$ 468,217

Regulatory Operating Income	671,635	812,281	769,831
Rate of Return	5.06	5.90	5.71
Authorized Rate of Return	6.50	6.50	6.50
Current Ratio	14.75	20.01	(144.81)
Months of Unrestricted Cash on Hand	7.73	8.68	12.05
Equity vs Debt	0.67	0.69	0.72
Asset Utilization	0.33	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 Aug 31, 2020

	Last 12 Months	YTD 2020	YTD Budget	Difference
WATER				
Operating Revenues	\$ 2,600,779	\$ 1,740,328	\$ 1,727,624	\$ 12,704
Operating Expenses				
Source of supply expenses	44,781	44,666	67,264	(22,598)
Pumping expenses	82,901	55,597	63,104	(7,507)
Water treatment expenses	172,807	117,174	137,200	(20,026)
Transmission & distribution expenses	244,383	150,709	175,760	(25,051)
Customer accounts expenses	112,672	76,388	71,816	4,572
Administrative & general expense	289,719	178,324	153,976	24,348
Total operating expenses	947,262	622,859	669,120	(46,261)
Other Operating Expenses				
Depreciation expense	567,562	393,609	369,600	24,009
Taxes	376,436	252,094	254,000	(1,906)
Total other operating expenses	943,998	645,703	623,600	22,103
Operating Income	709,520	471,766	434,904	36,862
Other Income (Expense)				
Capital contributions	-	-	-	-
Interest expense	(142,899)	(79,176)	(101,656)	22,480
Amortization of debt-related costs	(111,298)	(14,158)	(43,390)	29,232
Other	12,895	5,707	6,336	(629)
Total other income (expense)	(241,303)	(87,627)	(138,710)	51,083
Net Income	\$ 468,217	\$ 384,138	\$ 296,194	\$ 87,945

	Aug 2020	July 2020	June 2020	May 2020	April 2020	March 2020	Feb 2020	Jan 2020	Dec 2019	Nov 2019	Oct 2019	Sept 2019	Aug 2019
WATER													
Operating Revenues	\$ 225,251	\$ 226,155	\$ 223,349	\$ 225,189	\$ 210,519	\$ 211,212	\$ 206,309	\$ 212,343	\$ 210,684	\$ 210,237	\$ 217,066	\$ 222,466	\$ 230,845
Operating Expenses													
Source of supply expenses	18	-	-	-	1,015	35,148	8,485	-	115	-	-	-	90
Pumping expenses	6,553	6,518	6,253	6,884	7,057	7,354	7,474	7,505	7,166	6,713	6,635	6,789	7,328
Water treatment expenses	15,409	12,854	13,244	14,199	16,195	18,171	13,668	13,435	13,632	10,371	17,263	14,367	13,830
Transmission & distribution expenses	28,996	38,911	21,203	16,105	9,097	11,692	9,998	14,706	20,653	38,804	16,080	18,136	28,275
Customer accounts expenses	7,944	10,349	8,742	8,597	7,417	8,946	12,199	12,194	7,026	9,949	10,585	8,723	12,621
Administrative & general expense	18,507	24,048	18,685	18,032	21,364	27,156	19,148	31,386	55,422	18,024	20,387	17,561	24,872
Total operating expenses	77,428	92,681	68,127	63,818	62,144	108,466	70,971	79,225	104,015	83,862	70,950	65,576	87,017
Other Operating Expenses													
Depreciation expense	49,201	49,201	49,201	49,201	49,201	49,201	49,201	49,201	38,159	45,265	45,265	45,265	45,265
Taxes	31,430	32,100	31,646	31,093	31,140	31,053	31,729	31,903	31,032	29,402	29,548	34,360	32,839
Total operating expenses	80,631	81,301	80,847	80,294	80,342	80,254	80,930	81,104	69,191	74,666	74,813	79,624	78,104
Operating Income	67,192	52,173	74,375	81,077	68,033	22,493	54,408	52,014	37,478	51,709	71,302	77,265	65,725
Other Income (Expense)													
Capital contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	(9,897)	(9,897)	(9,897)	(9,897)	(9,897)	(9,897)	(9,897)	(9,897)	(19,591)	(11,589)	(11,589)	(20,953)	(9,897)
Amortization of debt-related costs	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(84,725)	(4,138)	(4,138)	(4,138)	(4,138)
Other	140	169	231	395	919	1,238	1,265	1,350	1,421	2,462	1,654	1,651	2,145
Total other income (expense)	(11,527)	(11,498)	(11,436)	(11,271)	(10,748)	(10,429)	(10,402)	(10,317)	(102,896)	(13,265)	(14,074)	(23,441)	(11,890)
Net Income	\$ 55,665	\$ 40,675	\$ 62,939	\$ 69,806	\$ 57,286	\$ 12,064	\$ 44,006	\$ 41,697	\$ (65,418)	\$ 38,443	\$ 57,228	\$ 53,825	\$ 53,835

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

SEWER	Aug 2018	Aug 2019	Aug 2020
Operating Revenues	\$ 2,364,487	\$ 2,385,586	\$ 2,518,304
Operating Expenses			
WWTP operation expenses	377,190	364,021	363,763
Laboratory expenses	58,041	71,955	76,423
Maintenance expenses	455,413	396,614	435,926
Customer accounts expenses	145,647	149,775	152,321
Administrative & general expenses	426,413	387,323	428,474
Total operating expenses	1,462,704	1,369,687	1,456,907
Other Operating Expenses			
Depreciation expense	677,722	672,515	698,277
Total other operating expenses	677,722	672,515	698,277
Operating Income	224,061	343,384	363,120
Other Income (Expense)			
Interest expense	(74,728)	(58,098)	(52,489)
Capital contributions	342,072	63,390	-
Other	29,764	167,492	98,978
Total other income (expense)	297,109	172,784	46,489
Net Income	\$ 521,169	\$ 516,168	\$ 409,609

Operating Income (excluding GASB 68 & 75)	255,181	363,130	401,323
Rate of Return	1.72	2.71	3.06
Current Ratio	30.61	70.55	32.45
Months of Unrestricted Cash on Hand	6.64	17.85	6.86
Equity vs Debt	0.85	0.89	0.93
Asset Utilization	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 Aug 31, 2020

	Last 12 Months	YTD 2020	YTD Budget	Difference
SEWER				
Operating Revenues	\$ 2,518,304	\$ 1,673,346	\$ 1,591,128	\$ 82,218
Operating Expenses				
WWTP operation expenses	363,763	230,897	254,216	(23,319)
Laboratory expenses	76,423	49,644	42,896	6,748
Maintenance expenses	435,926	249,994	279,800	(29,806)
Customer accounts expenses	152,321	100,793	106,664	(5,871)
Administrative & general expenses	428,474	268,460	246,299	22,161
Total operating expenses	1,456,907	899,788	929,875	(30,087)
Other Operating Expenses				
Depreciation expense	698,277	480,883	456,976	23,907
Total other operating expenses	698,277	480,883	456,976	23,907
Operating Income	363,120	292,676	204,277	88,399
Non-operating Income (Expense)				
Interest Expense	(52,489)	(34,993)	(26,672)	(8,321)
Capital contributions	-	-	-	-
Other	98,978	73,282	25,664	47,618
Total other income (expense)	46,489	38,289	(1,008)	39,297
Net Income	\$ 409,609	\$ 330,965	\$ 203,269	\$ 127,697

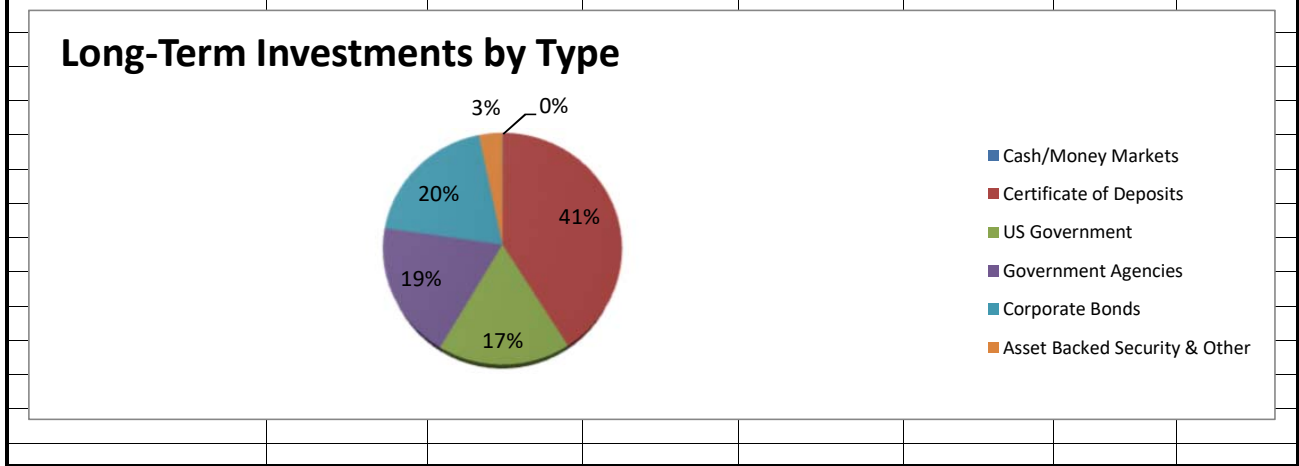
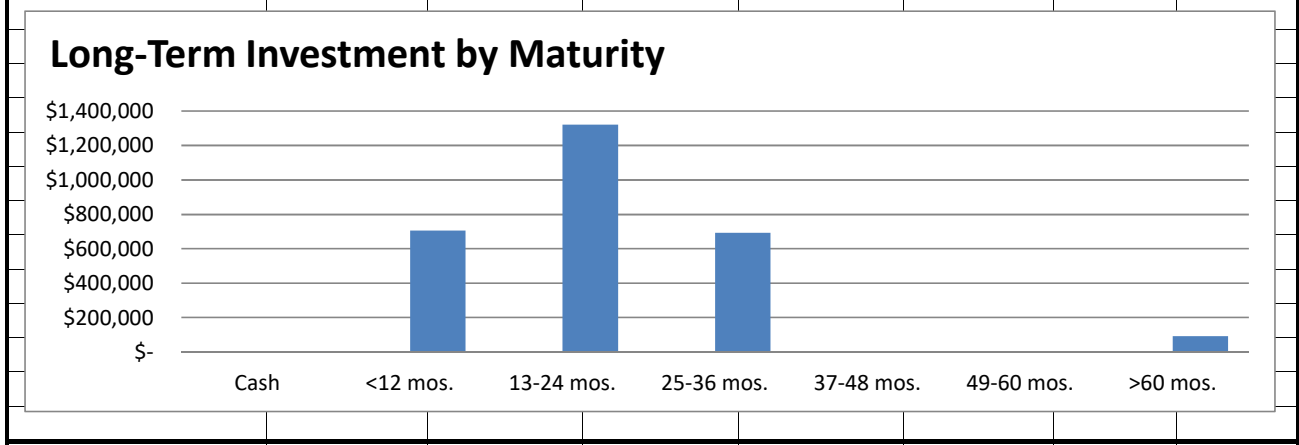
	Aug 2020	July 2020	June 2020	May 2020	April 2020	March 2020	Feb 2020	Jan 2020	Dec 2019	Nov 2019	Oct 2019	Sept 2019	Aug 2019
SEWER													
Operating Revenues	\$ 207,307	\$ 197,710	\$ 209,481	\$ 229,858	\$ 222,270	\$ 209,064	\$ 191,422	\$ 206,234	\$ 202,412	\$ 209,870	\$ 215,215	\$ 217,461	\$ 215,798
Operating Expenses													
WWTP operation expenses	38,061	32,575	22,600	41,685	24,650	27,175	24,398	19,754	37,904	24,653	19,411	50,897	36,983
Laboratory expenses	4,405	6,091	6,590	8,964	5,222	5,172	5,227	7,973	3,501	8,270	5,566	9,443	6,905
Maintenance expenses	23,423	42,314	18,055	43,042	18,255	48,256	42,270	14,380	32,598	54,792	21,627	76,916	35,068
Customer accounts expenses	11,244	(6,593)	15,439	15,291	14,142	15,560	18,054	17,658	12,626	12,985	13,868	12,049	15,945
Administrative & general expense	30,921	41,003	24,291	34,270	30,720	38,614	29,055	39,585	76,089	27,692	29,438	26,795	36,355
Total operating expenses	108,053	115,390	86,976	143,251	92,989	134,776	119,003	99,350	162,718	128,392	89,910	176,100	131,256
Other Operating Expenses													
Depreciation expense	60,110	60,110	60,110	60,110	60,110	60,110	60,110	60,110	48,175	56,406	56,406	56,406	56,406
Total other operating expenses	60,110	60,110	60,110	60,110	60,110	60,110	60,110	60,110	48,175	56,406	56,406	56,406	56,406
Operating Income	39,144	22,210	62,395	26,496	69,171	14,178	12,308	46,773	(8,481)	25,071	68,899	(15,045)	28,135
Other Income (Expense)													
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	3,190	1,435	7,414	10,921	14,976	7,332	19,190	8,823	5,444	5,658	8,236	6,359	25,646
Total other income (expense)	(1,184)	(2,939)	3,040	6,547	10,602	2,958	14,816	4,449	1,070	1,283	3,861	1,985	21,272
Net Income	\$ 37,961	\$ 19,271	\$ 65,435	\$ 33,043	\$ 79,773	\$ 17,135	\$ 27,124	\$ 51,223	\$ (7,411)	\$ 26,354	\$ 72,760	\$ (13,059)	\$ 49,408

WAUPUN UTILITES
Balance Sheets
Electric, Water, and Sewer

ELECTRIC	Aug 2018	Aug 2019	Aug 2020	July 2020	Change
Cash and investments - unrestricted	\$ 1,778,171	\$ 1,641,225	\$ 1,915,325	\$ 1,932,888	\$ (17,563)
Cash and investments - restricted	187,954	188,919	82,432	89,774	(7,342)
Receivables	1,109,464	1,286,183	1,263,882	1,229,945	33,937
Materials and supplies	209,791	210,705	195,758	190,618	5,140
Other assets	86,254	87,423	125,768	127,662	(1,894)
Plant - net of accumulated depreciation	9,228,521	9,194,130	9,097,959	9,156,744	(58,786)
Deferred outflows of resources	277,060	482,730	408,536	408,536	-
Total Assets	12,877,216	13,091,314	13,089,659	13,136,168	(46,508)
Accounts payable	924,818	906,332	836,959	890,209	(53,251)
Payable to sewer utility	176,365	-	-	-	-
Interest accrued	15,340	13,557	(5,571)	15,613	(21,183)
Accrued benefits	304,183	88,249	80,826	78,576	2,250
Deferred inflows of resources	173,894	713,948	725,271	732,293	(7,022)
Long-term debt	1,432,760	1,268,540	1,070,000	1,070,000	-
Net Position	9,849,856	10,100,688	10,382,174	10,349,477	32,698
Total Liabilities & Net Position	\$ 12,877,216	\$ 13,091,314	\$ 13,089,659	\$ 13,136,168	\$ (46,508)
WATER	Aug 2018	Aug 2019	Aug 2020	July 2020	Change
Cash and investments - unrestricted / designated	\$ 901,530	\$ 943,848	\$ 1,329,101	\$ 1,279,648	\$ 49,453
Cash and investments - restricted	489,368	544,370	209,759	253,138	(43,379)
Receivables	197,095	262,000	278,990	263,389	15,602
Materials and supplies	68,677	52,160	52,011	57,561	(5,550)
Other assets	315,106	248,806	215,860	210,720	5,140
Plant - net of accumulated depreciation	15,469,869	16,150,792	15,897,185	15,942,777	(45,593)
Deferred outflows of resources	149,936	243,359	204,803	204,803	-
Total Assets	17,591,582	18,445,337	18,187,708	18,212,035	(24,327)
Accounts payable	15,573	17,566	13,478	13,612	(134)
Interest accrued	58,911	42,697	(24,583)	54,520	(79,103)
Accrued benefits	151,447	46,840	46,293	44,959	1,333
Deferred inflows of resources	87,854	353,723	468,980	471,068	(2,088)
Long-term debt	5,403,652	5,484,188	4,715,000	4,715,000	-
Net Position	11,874,144	12,500,323	12,968,540	12,912,875	55,665
Total Liabilities & Net Position	\$ 17,591,582	\$ 18,445,337	\$ 18,187,708	\$ 18,212,035	\$ (24,327)
SEWER	Aug 2018	Aug 2019	Aug 2020	July 2020	Change
Cash and investments - unrestricted	\$ 808,804	\$ 2,037,289	\$ 833,464	\$ 845,325	\$ (11,861)
Cash and investments - restricted	3,953,457	2,059,512	2,113,108	2,076,607	36,501
Receivables	215,837	249,023	237,602	221,007	16,594
Receivable from electric utility	178,198	-	-	-	-
Materials and supplies	9,249	8,664	7,999	8,092	(93)
Advances to other funds	428,440	428,440	328,440	328,440	-
Other assets	27,370	5,086	18,670	21,755	(3,085)
Plant - net of accumulated depreciation	13,628,698	14,513,613	15,846,119	15,839,684	6,435
Deferred outflows of resources	197,765	329,543	278,275	278,275	-
Total Assets	19,447,819	19,631,170	19,663,677	19,619,185	44,491
Accounts payable	12,785	18,187	13,875	13,052	823
Interest accrued	20,684	14,219	19,135	14,761	4,374
Accrued benefits	148,478	61,691	62,702	61,369	1,333
Deferred inflows of resources	116,026	459,328	446,263	446,263	-
Long-term debt	2,019,629	1,532,153	1,166,500	1,166,500	-
Net Position	17,130,217	17,545,592	17,955,201	17,917,241	37,961
Total Liabilities & Net Position	\$ 19,447,819	\$ 19,631,170	\$ 19,663,677	\$ 19,619,185	\$ 44,491

Monthly Dashboard - Cash & Investments						August 2020
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Account	Restrictions	Aug 2020	July 2020	\$ Inc/(Dec)	% Inc/(Dec)
Checking - E	Unrestricted	\$ 361,952	\$ 387,802	\$ (25,850)	-6.67%
Checking - W	Unrestricted	599,029	593,095	5,934	1.00%
Checking - S	Unrestricted	181,020	158,995	22,025	13.85%
Reserves - E	Unrestricted	1,553,373	1,545,086	8,287	0.54%
Reserves - W	Unrestricted	313,787	270,338	43,449	16.07%
Reserves - S	Unrestricted	652,444	686,330	(33,886)	-4.94%
P&I Redemption - E	Restricted	82,432	89,774	(7,342)	-8.18%
P&I Redemption - W	Restricted	209,759	253,138	(43,379)	-17.14%
P&I Redemption - S	Restricted	137,763	103,322	34,441	33.33%
Depreciation - E	Restricted	-	-	-	#DIV/0!
Depreciation - W	Restricted	-	-	-	#DIV/0!
ERF - Water Plant	Designated	416,285	416,214	71	0.02%
ERF - WWTP	Restricted	<u>1,975,345</u>	<u>1,973,284</u>	<u>2,061</u>	0.10%
		<u>\$ 6,483,188</u>	<u>\$ 6,477,380</u>	<u>\$ 5,809</u>	0.09%
Unrestricted and Designated		<u>\$ 4,077,890</u>	<u>\$ 4,057,861</u>	<u>\$ 20,029</u>	0.49%
	Restricted	<u>\$ 2,405,298</u>	<u>\$ 2,419,518</u>	<u>\$ (14,220)</u>	-0.59%





TO: Waupun Utilities Commissioners
FROM: Steve Brooks, General Manager
DATE: October 12, 2020
SUBJECT: General Manager Report

Electric Department Update:

Power Outages

- On September 28th at 1:22 pm, a power outage was reported in the 700 block of W. Main St. The crew found a transformer was blown. The transformer failed the field tests and was replaced. Power was restored at 3:10 pm.

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

- 1,700 feet of new conduit is installed
- 5,400 feet of 500MCM primary cable is installed
- New riser pole installed and terminated
- Load transfer switch installed
- 12-way junction cabinet installed

New Services

- New URD electric services installed for the railroad crossings on Lincoln St. and Brown St.
- New URD electric service installed for Gysbers Jewelry
- 2 new URD electric services installed on N. Harris Ave.

New Secondary Extension

- A new secondary line extension was installed on N. Harris Ave. to provide electric service for 2 new homes.

General Manager Update:

Employee Recognition

- Steve Schramm was informed he will be awarded “Wastewater Operator of the Year” from the Wisconsin Wastewater Operators’ Association. This is a great honor for Steve, his staff and everyone at Waupun Utilities. We are excited to have a key employee receive this type of recognition at the state level. This award is well deserved and is a testament of Steve’s dedication, hard work and extensive knowledge and expertise. Steve is known as a leader throughout the industry. As we move forward with the ABNR project in 2021, I am certain the industry will be watching closely how Steve and his staff implement this new treatment process.
- Waupun Utilities is fortunate to have knowledgeable and dedicated employees on our team in all departments. Their positive attitude, work ethic and quality of work does not go unnoticed.

Smart Energy Provider

- Waupun Utilities recently earned the designation “Smart Energy Provider” (SEP) from the American Public Power Association (APPA). The SEP designation recognizes public power utilities for demonstrating leading practices in four key disciplines: smart energy program structure, energy efficiency and distributed energy programs, environmental and sustainability initiatives, and the customer experience. Currently 85 public power utilities nationwide hold a SEP designation. The Smart Energy Provider (SEP) program is a best practices designation for utilities that show commitment to and proficiency in energy efficiency, distributed generation, renewable energy, and environmental initiatives.

Public Service Commission Moratorium Update

- The Public Service Commission of Wisconsin (PSC) voted to continue the moratorium on residential customer disconnections and refusal of service until November 1, 2020. Their decision effectively means that electric utilities will not be allowed to disconnect residential customers until April 15, 2021, due to the winter moratorium going into effect November 1st of each year.
- The PSC will meet to discuss the matter of water service disconnections to occur after November 1, 2020 at their October 22, 2020 open meeting. Water can only be disconnected at a property during the winter moratorium if the water service is not a necessary part of the dwelling’s heating system.

Electronics Recycling Event

- The electronics recycling event held on September 12, 2020 was a great success. Listed below are the numbers broken down into each category showing pounds collected and total cost.
 - Computers: 1,348 lbs.
 - CRT TV's: 18,831 lbs.
 - Consumer Scrap: 5,658 lbs.
 - Items with Freon and microwaves: 1,1784 lbs.
 - Projection and console TV's: 3,089 lbs.
 - Flat panel TV's: 3,033 lbs.
 - Total: 43,743 lbs.

Item	Customer Cost	Waupun Utilities Buydown	WU Count	WU Cost	Legacy Recycling Fee
TVs	\$10	\$15	316	\$4,740	\$25
Console or Projection TVs	\$20	\$20	35	\$700	\$40
CRT Computer Monitor	\$5	\$5	57	\$285	\$10
Small Freon (dehumidifier, window AC, dorm fridge)	\$5	\$0	200	NA	\$5
Totals			408	\$5,725	

Public Power Week

- In recognition of Public Power Week Oct. 4 – 10th, Waupun Utilities will give away prizes funded through Community Recharge funds provided by WPPI Energy. This is a great way to promote public power, help some local businesses, and offer some prizes for our customers. Prizes consist of a \$100 and \$50 utility bill credit and Waupun Chamber Certificates.

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



TO: Waupun Utilities Commissioners
FROM: Steve Schramm
DATE: October 6, 2020
SUBJECT: Monthly Operation Report

Water Treatment Facility:

There are no call-ins to report this month.

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

Wastewater Treatment Facility:

There are no call-ins to report this month.

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

Crane Engineering performed internal coating and structural inspection of the digesters and sludge storage tank. Concluding their inspection, no coating or structural deficiencies were identified.

Water/Sewer Crew:

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

The crew assisted treatment facility staff with digester cleaning.

Visu-Sewer has completed rehabilitating (5) manholes. This procedure consists of an epoxy system that protects below-ground structures from hydrogen sulfide attack. The epoxies eliminate infiltration, provides an exceptional bond to moisture-filled substrates and results in a complete structural enhancement with an ultra-high build thickness. This is 4 times less cost than replacing manholes, a savings of approximately \$9-\$12,000 per manhole.

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



TO: Waupun Utilities Commissioners
FROM: Jeff Stanek, CPA, Finance Director
DATE: October 12, 2020
SUBJECT: Draft 2021 Waupun Utilities Budget

This memorandum provides a high-level analysis of the draft 2021 budget for Waupun Utilities. A summary schedule is provided along with detailed cash flow, operating income, expense, and plant schedules for each utility.

The overall budget is forecasted to increase \$17.1 million or 114% over 2020 budget figures due to two partial street reconstruction projects scheduled in 2021 and commencement of the wastewater treatment plant construction upgrades. Major capital expenditures in the 2021 budget include; \$1,066,000 for phase two of the Madison Street reconstruction project, \$1,009,000 for phase one of Rock / Newton Street reconstruction, \$430,000 for the replacement of the vactor truck, \$200,000 for the Harris lift station retrofit and \$15,668,000 in 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.

The 2021 budget includes the following:

- 2.00% cost of living structural wage adjustment and expected step increases in accordance with the Commission approved compensation study
- Health insurance cost increase of 5.0% for 2021 which is the maximum increase permitted by our current three-year contract beginning in 2020.
- Cost allocation shifts for wages and benefits between Utilities due to staffing changes experienced during 2020.
- All other operation and maintenance expenses include a 2.0% inflationary increase based on rising inflationary costs
- Revenues forecasted conservatively

An analysis by utility follows.

ELECTRIC UTILITY

The 2021 budget is forecasted to decrease \$277,400, or 2.9%, from the 2020 budget due to reduced purchased power expense realized over the past three years and the loss of an industrial customer during the summer of 2019. 2021 purchased power costs are expected to remain steady and comparable to 2020.

The capital budget includes:

- \$85,000 to replace the backhoe
- \$43,000 to replace the vactor truck (split 80% sewer, 10% electric, 10% water)
- \$15,000 to replace a wire cutter/hydraulic tools
- \$15,600 for a compact utility tractor (split 60% electric, 20% Sewer, 20% water)

The construction budget includes:

- \$176,000 for rebuild of overhead line and underground line
- \$50,000 for LED street lighting
- \$70,000 for transformers
- \$25,000 for voltage conversion of West Sub Feeder #2

All other items listed for construction are routine in nature.

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

- \$14,000 for pole testing

SEWER UTILITY

The 2021 budget is forecasted to increase \$16,379,000 or 528% over the 2020 budget.

Budgeted revenues includes year 2 of a 4 year rate increase of 7.2% from 2020 rates approved with the Test Year 2023 rate case. A similar increase was implemented in April 2020 and is planned for 2022 and 2023 to complete the four-year rate phase-in approved in the study.

The capital budget includes the following:

- \$344,000 to replace the vactor truck (split 80% sewer, 10% electric, 10% water)
- \$43,000 to rebuild the East and West intermediate clarifiers
- \$29,000 to purchase a UTV for the WWTP
- \$26,000 in wastewater treatment plant equipment replacements
- \$10,000 for VFD replacements
- \$5,200 for a compact utility tractor (split 60% electric, 20% Sewer, 20% water)

The construction and engineering budget includes:

- \$15,668,000 in construction costs associated with WWTP upgrade
- \$430,500 for phase 2 of the Madison Street reconstruction project
- \$523,500 for phase 1 of the Rock / Newton Street reconstruction project
- \$200,000 for retrofits at the Harris Lift Station to coincide with the Rock / Newton project
- \$45,000 for cured-in-place sewer main lining

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

- \$160,000 for temporary solids handling during WWTP upgrade construction
- \$28,000 for influent dry well restoration
- \$43,700 for the new wastewater operator hired in September 2020
- \$7,000 in single audit costs required for the USDA loan/grant proceeds

WATER UTILITY

The 2021 budget is forecasted to increase \$958,400, or 44.5% over the 2020 budget.

The capital budget includes the following:

- \$43,000 to replace the vactor truck (split 80% sewer, 10% electric, 10% water)
- \$11,500 for water meter replacements
- \$5,200 for a compact utility tractor (split 60% electric, 20% Sewer, 20% water)

The construction budget includes:

- \$635,600 for phase 2 of the Madison Street reconstruction project
- \$485,400 for phase 1 of the Rock / Newton Street reconstruction project

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

- \$12,000 for the development of a Risk Resiliency Assessment and Emergency Plan required by the WDNR

We will discuss these schedules in greater detail on Monday, October 12th.

Waupun Utilities
2021 Budget Summary

	Electric	Sewer	Water	Total
Sources of Cash				
Operating Revenues	\$ 9,476,543	\$ 2,586,378	\$ 2,585,120	\$ 14,648,041
Debt Financing	-	15,668,000	-	15,668,000
Receivable from City	-	36,494	-	36,494
Equipment Replacement Funds	-	23,000	-	23,000
Interest Earnings	21,000	43,140	9,500	73,640
Total Sources of Cash	<u>9,497,543</u>	<u>18,357,012</u>	<u>2,594,620</u>	<u>30,449,175</u>
Uses of Cash				
Operation and Maintenance Expenses	8,298,091	1,599,684	1,001,715	10,899,490
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	538,330	17,338,430	1,194,930	19,071,690
Removal Expenses	10,000	-	-	10,000
Total Uses of Cash	<u>9,402,196</u>	<u>19,480,109</u>	<u>3,112,807</u>	<u>31,995,112</u>
Cash Applied to (Used from) Reserves	<u>\$ 95,347</u>	<u>\$ (1,123,097)</u>	<u>\$ (518,187)</u>	<u>\$ (1,545,937)</u>
2020 Budget - Uses of Cash	<u>\$ 9,679,549</u>	<u>\$ 3,101,356</u>	<u>\$ 2,154,405</u>	<u>\$ 14,935,310</u>
\$ Difference	<u>\$ (277,353)</u>	<u>\$ 16,378,753</u>	<u>\$ 958,402</u>	<u>\$ 17,059,802</u>
% Difference	<u>-2.95%</u>	<u>84.08%</u>	<u>30.79%</u>	<u>53.32%</u>

Waupun Utilities
 2021 Budget - Electric
 Cash Flow

	2021 Budget	Schedule
Sources of Cash		
Total Operating Revenues	\$ 9,476,543	Operating income schedule
Interest Earnings	<u>21,000</u>	
Total Sources of Cash	<u>9,497,543</u>	
Uses of Cash		
Total Operation and Maintenance Expenses	8,298,091	Operating income schedule
Taxes	361,150	Operating income schedule
Debt Service		
2019 Refunding Revenue Bonds	194,625	Repayment schedules
Plant Additions and Construction	538,330	Plant/Construction schedule
Removal Expenses	<u>10,000</u>	Prior year estimate
Total Uses of Cash	<u>9,402,196</u>	
Cash Applied to/(Used from) Electric Reserves	<u>\$ 95,347</u>	

Waupun Utilities
2021 Budget - Electric
Operating Income

Account Number		2021 Budget	Source
OPERATING REVENUES			
	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	
OPERATING EXPENSES			
	Operation and Maintenance		
555	Purchased power	7,409,612	Expense Schedule
580	Operation and supervision and engineering	29,625	Expense Schedule
582	Station	15,851	Expense Schedule
583	Overhead line	54,494	Expense Schedule
584	Underground line	56,652	Expense Schedule
585	Street lighting and signal system	10,833	Expense Schedule
586	Meter	13,466	Expense Schedule
587	Customer installations	2,076	Expense Schedule
588	Miscellaneous	18,851	Expense Schedule
592	Maintenance of station equipment	11,597	Expense Schedule
593	Maintenance of overhead lines	117,392	Expense Schedule
594	Maintenance of underground lines	20,970	Expense Schedule
595	Maintenance of line transformers	1,793	Expense Schedule
596	Maintenance of street lighting	7,874	Expense Schedule
597	Maintenance of meters	6,143	Expense Schedule
901	Supervision office	11,270	Expense Schedule
902	Meter reading labor	7,156	Expense Schedule
903	Customer records and collection	97,530	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	33,427	Expense Schedule
924	Property insurance	8,180	Expense Schedule
925	Injuries and damages	5,707	Expense Schedule
926	Employee pensions and benefits	181,980	Expense Schedule
928	Regulatory commission	2,000	Expense Schedule
930	Miscellaneous	8,975	Expense Schedule
932	Maintenance of general plant	23,965	Expense Schedule
	Total Operation and Maintenance Expenses	8,298,091	
403	Depreciation	617,436	Expense Schedule
408	Taxes	361,150	Expense Schedule
	Total Operating Expenses	9,276,677	
	OPERATING INCOME	\$ 199,866	

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	
OPERATION AND MAINTENANCE EXPENSES									
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	15,851	Annualized YTD 7/20 with inflation
583	Overhead line	36,703	43,347	42,687	40,912	52,372	52,779	54,494	2020 Budget w/ inflation
584	Underground line	36,161	49,329	66,723	50,737	59,472	54,869	56,652	2020 Budget w/ inflation
585	Street lighting and signal system	14,542	9,920	10,161	11,541	3,740	10,627	10,833	2019 Actual with inflation ('20 + '21 inflation)
586	Meter	11,810	12,548	14,767	13,042	10,247	12,792	13,466	3 Yr Average with inflation
587	Customer installations	2,044	1,123	2,866	2,011	-	3,228	2,076	3 Yr Average with inflation
588	Miscellaneous	9,267	26,285	19,221	18,257	3,562	18,300	18,851	3 Yr Average with inflation
592	Maintenance of station equipment	19,844	6,342	7,509	11,232	1,146	15,254	11,597	3 Yr Average with inflation
593	Maintenance of overhead lines	74,411	147,778	95,115	105,768	56,994	139,470	117,392	Annualized YTD 7/20 with inflation plus \$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	20,970	3 Yr Average with inflation
595	Maintenance of line transformers	3,689	581	941	1,737	-	3,167	1,793	3 Yr Average with inflation
596	Maintenance of street lighting	4,308	9,480	7,386	7,058	4,390	10,155	7,874	2019 Actual with inflation ('20 + '21 inflation)
597	Maintenance of meters	5,805	7,086	7,927	6,939	3,471	9,108	6,143	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	7,156	Annualized YTD 7/20 with inflation
903	Customer records and collection	74,956	83,304	91,487	83,249	57,360	89,790	97,530	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	33,427	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	181,980	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	23,965	3 Yr Average with inflation
TOTAL OPERATION AND MAINTENANCE EXPENSES		<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>8,298,091</u>	
403	Depreciation	558,693	575,142	590,846	574,893	351,421	590,142	617,436	Annualized YTD 7/20 + \$15,000
408	Taxes	342,783	334,706	344,905	340,798	204,425	359,600	361,150	Separate Analysis
TOTAL OPERATING EXPENSES		<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>\$ 9,276,677</u>	

Waupun Utilities
 2021 Budget - Electric
 Plant Additions and Construction

**Proposed
 Budget**

Plant Additions:

Clarity accounting software upgrade	\$ 5,000
Backhoe	85,000
Replace wire cutter/hydraulic press & misc tools	15,000
Test breakers in substation	8,000
Meters	6,000
Vactor Replacement (E-10%, S-80%, W-10%)	43,000
Zero Turn Lawn Mower (Split E/S/W)	3,600
Compact Utility Tractor (E-60%, S-20% , W-20%)	15,600
Handheld Meter Reader (Split E/S/W)	<u>1,130</u>

Total Plant Additions \$ 182,330

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	<u>15,000</u>

Total Construction \$ 356,000

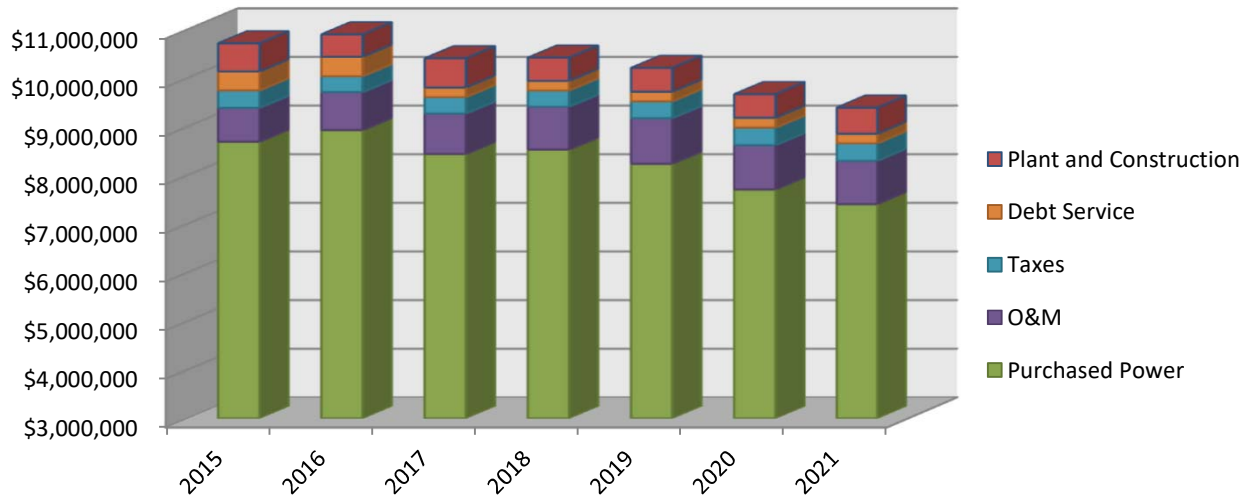
Total Plant Additions and Construction \$ 538,330

Waupun Utilities
Electric Budget History

Year	Total	Purchased Power	O&M	Taxes	Debt Service	Plant and Construction
2015	\$ 10,715,905	\$ 8,691,316	\$ 695,871	\$ 358,637	\$ 390,281	\$ 579,800
2016	\$ 10,899,254	\$ 8,930,954	\$ 780,231	\$ 327,405	\$ 399,664	\$ 461,000
2017	\$ 10,406,340	\$ 8,438,459	\$ 830,328	\$ 340,345	\$ 197,708	\$ 599,500
2018	\$ 10,419,961	\$ 8,530,660	\$ 880,338	\$ 334,695	\$ 197,418	\$ 476,850
2019	\$ 10,209,825	\$ 8,238,584	\$ 937,100	\$ 346,500	\$ 197,041	\$ 490,600
2020	\$ 9,669,549	\$ 7,710,384	\$ 911,202	\$ 359,600	\$ 203,463	\$ 484,900
2021	\$ 9,392,196	\$ 7,409,612	\$ 888,479	\$ 361,150	\$ 194,625	\$ 538,330

CY/PY \$ diff	\$ (277,353)	\$ (300,772)	\$ (22,723)	\$ 1,550	\$ (8,838)	\$ 53,430
CY/PY % diff	-2.87%	-3.90%	-2.49%	0.43%	-4.34%	11.02%

Electric Budget History - 2015 through 2021



Waupun Utilities

2021 Budget - Sewer

Cash Flow - Budget to TY 2023 Comparison

	2021 Budget	TY 2023 Revenue Requirement	\$ Difference	% Difference
Sources of Cash				
Total Operating Revenues	\$ 2,586,378	\$ 3,633,778	\$ (1,047,400)	-28.82%
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	43,140	25,500	17,640	69.18%
Total Sources of Cash	<u>18,357,012</u>	<u>3,659,278</u>	<u>14,697,734</u>	<u>401.66%</u>
Uses of Cash				
Total Operation and Maintenance Expenses	1,599,684	1,836,203	(236,519)	-12.88%
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>17,338,430</u>	<u>505,000</u>	<u>16,833,430</u>	<u>3333.35%</u>
Total Uses of Cash	<u>19,480,109</u>	<u>3,659,278</u>	<u>16,833,430</u>	<u>460.02%</u>
Cash Applied to / (Used From) Sewer Reserves	<u>\$ (1,123,097)</u>	<u>\$ -</u>	<u>\$ (2,135,696)</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
OPERATING REVENUES					
Wastewater Revenues					
722.1	Residential	\$ 762,461	\$ 884,789	\$ (122,328)	-13.83%
722.2	Commercial	240,710	286,646	(45,936)	-16.03%
722.3	Industrial	19,314	28,563	(9,249)	-32.38%
722.4	Public authority	1,254,764	1,355,846	(101,081)	-7.46%
	Total Metered Revenue	2,277,249	2,555,842	(278,593)	-10.90%
Other					
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	2,586,378	3,633,778	(1,047,400)	-28.82%
OPERATING EXPENSES					
Operation					
820	Supervision and labor	116,130	115,996	134	0.12%
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	64,547	50,688	13,859	27.34%
829	Laboratory supplies	18,928	17,683	1,245	7.04%
	Total Operating	463,465	686,315	(222,850)	-32.47%
Maintenance					
831	Sewage collection system	127,988	162,506	(34,518)	-21.24%
832	Pumping equipment	3,415	9,342	(5,927)	-63.44%
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	546,034	541,459	4,575	0.84%
Customer Accounts Expenses					
840	Accounting and collecting	152,658	171,678	(19,020)	-11.08%
842	Meter reading	5,022	4,238	784	18.50%
	Total Customer Accounts	157,680	175,916	(18,236)	-10.37%
Administrative and General Expenses					
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	51,000	45,587	5,413	11.87%
853	Property insurance	35,060	33,191	1,869	5.63%
854	Employee pensions and benefits	207,613	239,937	(32,324)	-13.47%
856	Miscellaneous general	31,735	24,819	6,916	27.87%
	Total Administrative and General	432,505	432,513	(8)	0.00%
	Total Operation and Maintenance Expense	1,599,684	1,836,203	(236,519)	-12.88%
403	Depreciation	697,930	1,883,605	(1,185,675)	-62.95%
	TOTAL EXPENSES	2,297,614	3,719,808	(1,422,194)	-38.23%
	OPERATING INCOME	\$ 288,764	\$ (86,030)	\$ 374,794	-435.66%

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
Operating Expenses								
820	\$ 93,629	\$ 98,361	\$ 107,487	\$ 99,826	\$ 65,711	\$ 118,255	\$ 116,130	Annualized YTD 7/20 with inflation
821	143,564	134,856	129,997	136,139	71,644	139,266	138,862	3-year Avg. + Inflation
823	90,073	121,338	129,033	113,481	41,470	98,500	100,500	Based on expected usage ('20 budget w/ inflation)
827	27,356	24,313	23,189	24,953	14,011	25,293	24,498	Annualized YTD 7/20 with inflation
828	39,083	44,804	53,580	45,822	32,868	47,995	64,547	Annualized YTD 7/20 with inflation
829	15,040	19,983	22,361	19,128	12,371	16,340	18,928	Annualized YTD 7/20 with inflation
Total Operating	<u>408,745</u>	<u>443,655</u>	<u>465,647</u>	<u>439,349</u>	<u>238,076</u>	<u>445,650</u>	<u>463,465</u>	
Maintenance Expenses								
831	142,483	137,857	125,032	135,124	72,818	152,857	127,988	Annualized YTD 7/20 with inflation
832	2,478	6,064	5,090	4,544	1,936	4,791	3,415	Annualized YTD 7/20 with inflation
833	184,767	216,064	164,379	188,403	77,919	160,300	290,205	Cake hauling, planned maintenance
834	96,977	79,296	104,992	93,755	73,898	101,761	124,426	Separate analysis
Total Maintenance	<u>426,705</u>	<u>439,281</u>	<u>399,493</u>	<u>421,826</u>	<u>226,571</u>	<u>419,709</u>	<u>546,034</u>	
Customer Accounts Expenses								
840	138,992	145,207	150,907	145,035	86,677	155,581	152,658	Annualized YTD 7/20 with inflation
842	3,165	3,762	4,356	3,761	2,872	4,416	5,022	Annualized YTD 7/20 with inflation
Total Customer Accounts	<u>142,157</u>	<u>148,969</u>	<u>155,263</u>	<u>148,796</u>	<u>89,550</u>	<u>159,997</u>	<u>157,680</u>	
Administrative and General Expenses								
850	23,638	24,004	25,540	24,394	26,710	30,843	52,165	Separate analysis
851	45,631	47,824	54,929	49,461	32,486	51,818	54,932	Separate analysis
852	41,208	81,316	45,021	55,848	30,963	45,383	51,000	Separate analysis, includes \$7,000 for SCADA maintenance
853	29,816	24,406	28,025	27,416	18,702	31,873	35,060	2020 Budget + 10%
854	199,070	188,292	182,678	190,013	109,730	186,600	207,613	Separate analysis
856	21,199	26,706	45,434	31,113	18,948	22,935	31,735	3 yr. avg. with inflation
Total Administrative and General	<u>360,562</u>	<u>392,548</u>	<u>381,627</u>	<u>378,246</u>	<u>237,539</u>	<u>369,452</u>	<u>432,505</u>	
Total Operation and Maintenance								
	<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>1,599,684</u>	
403	681,643	666,644	668,644	672,310	420,772	685,459	697,930	2021 Estimate
TOTAL OPERATING EXPENSES	<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>\$ 2,297,614</u>	

Waupun Utilities
 2021 Budget - Sewer
 Plant Additions and Construction

Proposed Budget

Plant Additions:

Clarity accounting software upgrade (Split W/E/S)	\$ 5,000
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
Compact Utility Tractor (S-20%, E-60%, W-20%)	5,200
Handheld Meter Reader (Split S/W/E)	1,130
Total Plant Additions	<u>471,430</u>

Construction:

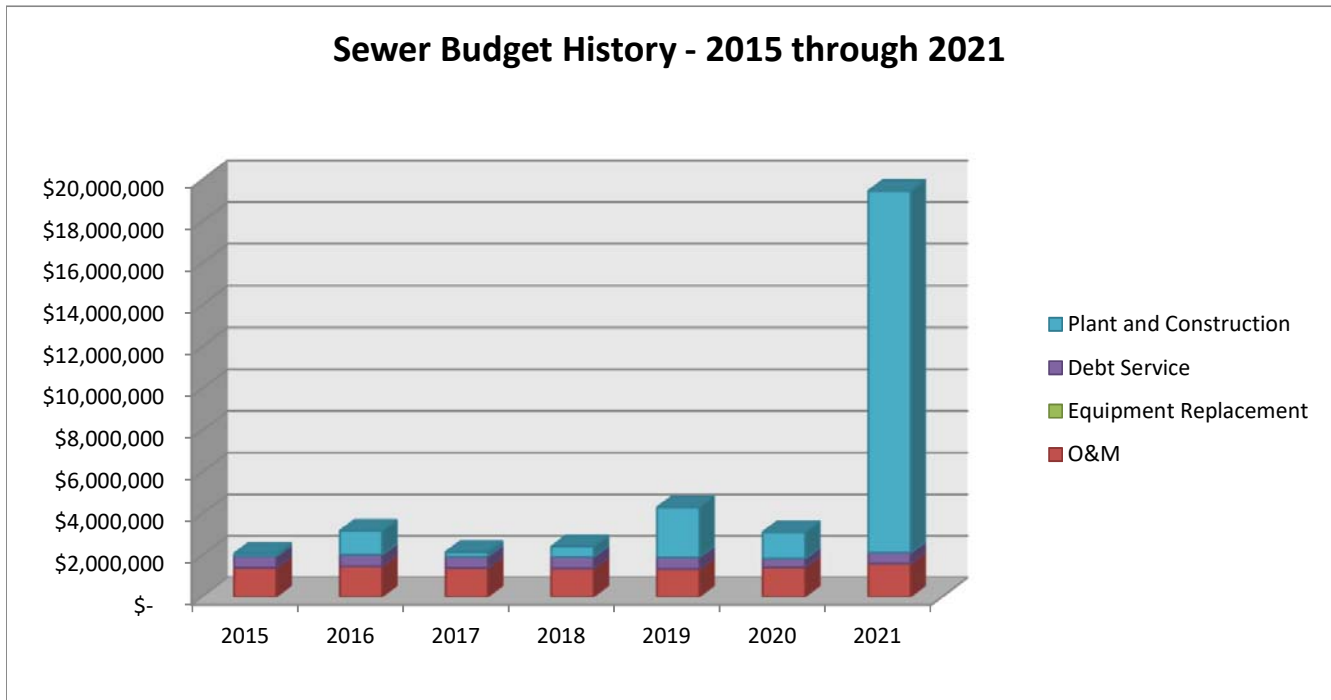
WWTP ABNR Upgrade Construction	\$ 15,668,000
S. Madison St. Reconstruction	430,500
Rock / Newton St. Reconstruction	523,500
Harris Lift Station retrofit (w/ Rock/Newton Street Reconstruction)	200,000
Sewer main CIPP lining	45,000
Total Construction	<u>16,867,000</u>

Total Plant Additions and Construction \$ 17,338,430

Waupun Utilities
Sewer Budget History

Year	Total	O&M	Equipment Replacement	Debt Service	Plant and Construction
2015	\$ 2,066,090	\$ 1,397,623	\$ -	\$ 547,167	\$ 121,300
2016	\$ 3,162,505	\$ 1,470,855	\$ -	\$ 547,015	\$ 1,144,635
2017	\$ 2,138,871	\$ 1,383,412	\$ -	\$ 546,859	\$ 208,600
2018	\$ 2,410,210	\$ 1,367,312	\$ -	\$ 546,698	\$ 496,200
2019	\$ 4,290,979	\$ 1,346,447	\$ -	\$ 546,532	\$ 2,398,000
2020	\$ 3,101,356	\$ 1,427,307	\$ -	\$ 407,549	\$ 1,266,500
2021	\$ 19,447,609	\$ 1,599,684	\$ -	\$ 509,495	\$ 17,338,430

CY/PY \$ diff	\$ 16,346,253	\$ 172,377	\$ 101,946	\$ 16,071,930
CY/PY % diff	527.07%	12.08%	25.01%	1269.00%



Waupun Utilities

2021 Budget - Water

Cash Flow

	2021 Budget	Test Year 2007	\$ Difference	% Difference
Sources of Cash				
Total Operating Revenues	\$ 2,585,120	\$ 2,548,681	\$ 36,440	1.43%
Interest Earnings	9,500	9,500	-	n/a
Total Sources of Cash	<u>2,594,620</u>	<u>2,558,181</u>	<u>36,440</u>	<u>1.42%</u>
Uses of Cash				
Total Operation and Maintenance Expenses	1,001,715	838,321	163,394	19.49%
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>1,194,930</u>	<u>267,700</u>	<u>927,230</u>	<u>346.37%</u>
Total Uses of Cash	<u>3,112,806</u>	<u>2,320,506</u>	<u>792,300</u>	<u>34.14%</u>
Cash Applied to Water Reserves	<u>\$ (518,186)</u>	<u>\$ 237,675</u>	<u>\$ (755,860)</u>	<u>-318.02%</u>

Waupun Utilities

2021 Budget - Water

Operating Income - Budget to Test Year 2007 Comparison

Account Number		2021 Budget	Test Year 2007	\$ Difference	% Difference
OPERATING REVENUES					
Sales of Water					
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	213,675	359,540	(145,865)	-40.57%
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	<u>2,509,961</u>	<u>2,535,870</u>	<u>(25,909)</u>	<u>-1.02%</u>
Other					
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	<u>2,585,120</u>	<u>2,548,681</u>	<u>36,440</u>	<u>1.43%</u>
OPERATING EXPENSES					
Operation					
Source of Supply					
601	Supervision	400	4,000	(3,600)	-90.00%
611	Structures	-	-	-	n/a
614	Wells	3,000	2,000	1,000	50.00%
Pumping					
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	476	32,619	(32,143)	-98.54%
626	Miscellaneous	300	4,000	(3,700)	-92.50%
631	Structures	-	1,000	(1,000)	-100.00%
633	Pumping equipment	1,884	500	1,384	276.72%
Water Treatment					
640	Supervision and engineering	55,117	46,270	8,847	19.12%
641	Chemicals	33,886	63,469	(29,583)	-46.61%
642	Operation labor	102,177	71,839	30,338	42.23%
643	Miscellaneous	1,664	5,120	(3,456)	-67.50%
651	Structures	500	-	500	n/a
652	Treatment equipment	13,127	19,714	(6,587)	-33.41%
Transmission and Distribution					
662	Transmission and Distribution Lines	7,099	-	7,099	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	124,506	54,463	70,043	128.61%
675	Services	61,682	30,216	31,466	104.14%
676	Meters	3,098	7,269	(4,172)	-57.39%
677	Hydrants	31,092	16,677	14,415	86.43%

Waupun Utilities

2021 Budget - Water

Operating Income - Budget to Test Year 2007 Comparison

Account Number		2021 Budget	Test Year 2007	\$ Difference	% Difference
	Customer Accounts				
901	Supervision	15,270	17,500	(2,230)	-12.74%
902	Meter reading labor	5,767	12,362	(6,595)	-53.35%
903	Accounting and collecting labor	95,949	44,652	51,297	114.88%
904	Uncollectible accounts	310	200	110	55.05%
	Administrative and General				
920	Salaries	48,165	13,523	34,642	256.17%
921	Office supplies	41,646	42,686	(1,040)	-2.44%
923	Outside services employed	37,934	32,000	5,934	18.54%
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	115,835	116,352	(517)	-0.44%
928	Regulatory commission	-	1,000	(1,000)	-100.00%
930	Miscellaneous	561	800	(239)	-29.92%
932	General plant	21,195	8,833	12,362	139.96%
	TOTAL OPERATION AND MAINTENANCE	<u>1,001,715</u>	<u>838,321</u>	<u>163,394</u>	<u>19.49%</u>
403	Depreciation	563,400	490,129	73,271	14.95%
408	Taxes	376,440	306,875	69,565	22.67%
	TOTAL OPERATING EXPENSES	<u>1,941,555</u>	<u>1,635,325</u>	<u>306,230</u>	<u>18.73%</u>
	OPERATING INCOME	<u>\$ 643,565</u>	<u>\$ 913,356</u>	<u>\$ (269,790)</u>	<u>-29.54%</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
OPERATION AND MAINTENANCE									
Source of Supply									
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
Pumping									
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	476	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	1,884	3 yr. avg. with inflation
Water Treatment									
640	Operation Supervision and Engineering	41,680	43,521	45,966	43,722	31,187	52,012	55,117	Annualized YTD 7/20 with inflation
641	Chemicals	31,968	32,564	31,603	32,045	14,223	33,886	33,886	Budget 2020 Annualized YTD 7/20 with inflation + New
642	Operation Labor and Expenses	112,705	98,270	82,966	97,980	47,582	105,020	102,177	Employee 30% Wtr. Alloc.
643	Miscellaneous Expenses	1,999	1,253	1,583	1,612	1,265	1,673	1,664	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
Transmission and Distribution									
662	Transmission and Distribution Lines	3,338	13,378	3,912	6,876	5,344	7,280	7,099	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	-	22,857	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	124,506	3 yr. avg. with inflation
675	Services	74,611	60,271	44,340	59,741	31,158	64,411	61,682	3 yr. avg. with inflation
676	Meters	2,834	2,070	4,096	3,000	1	4,781	3,098	3 yr. avg. with inflation
677	Hydrants	31,899	41,972	16,468	30,113	2,391	6,314	31,092	3 yr. avg. with inflation
Customer Accounts									
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	5,767	Annualized YTD 7/20 with inflation
903	Customer Accounts	73,241	78,662	82,453	78,119	54,328	86,642	95,949	Annualized YTD 7/20 with inflation

S:\Accounting\Budget\2021 Budget\Water\ Water UB Budget - 2021

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
904	Uncollectible accounts	522	269	110	300	-	303	310	3 yr. avg. with inflation
	Administrative and General								
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	41,646	3 yr. avg. with inflation
923	Outside services employed	29,543	25,173	21,560	25,425	20,327	25,676	37,934	3 yr. avg. with inflation + Risk/Resiliency Plan
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	115,835	Separate Analysis, Excludes GASB 68 & 75
928	Regulatory commission	25	-	-	8	-	-	-	No PSC charges anticipated
930	Miscellaneous	543	543	543	543	336	565	561	3 yr. avg. with inflation
932	Maintenance of general plant	12,187	13,671	32,434	19,431	10,258	14,415	21,195	3 yr. avg. with inflation + Steve's Budget
	TOTAL OPERATION AND MAINTENANCE	<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>1,024,572</u>	
403	Depreciation	555,740	540,154	536,069	543,988	344,408	554,400	563,400	Based on estimated plant balances (Madison St. Mains)
408	Taxes	359,116	384,455	380,293	374,621	220,663	381,000	376,440	Separate Analysis
	TOTAL OPERATING EXPENSES	<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>\$ 1,964,412</u>	

Waupun Utilities
 2021 Budget - Water
 Plant Additions and Construction

Proposed Budget

Plant Additions:

Water meters	\$ 11,500
Hydraulic saw (W-50%, S-50%)	4,500
Vactor Replacement (W-10%, S-80%, E-10%)	43,000
Zero Turn Lawn Mower (Split W/S/E)	3,600
Compact Utility Tractor (W-20%, E-60%, S-20%)	5,200
Clarity accounting software upgrade (Split W/E/S)	5,000
Handheld Meter Reader (Split E/S/W)	1,130
Total Plant Additions	73,930

Construction:

S. Madison St. Reconstruction	\$ 635,600
Rock / Newton St. Reconstruction	485,400
Total Construction	1,121,000

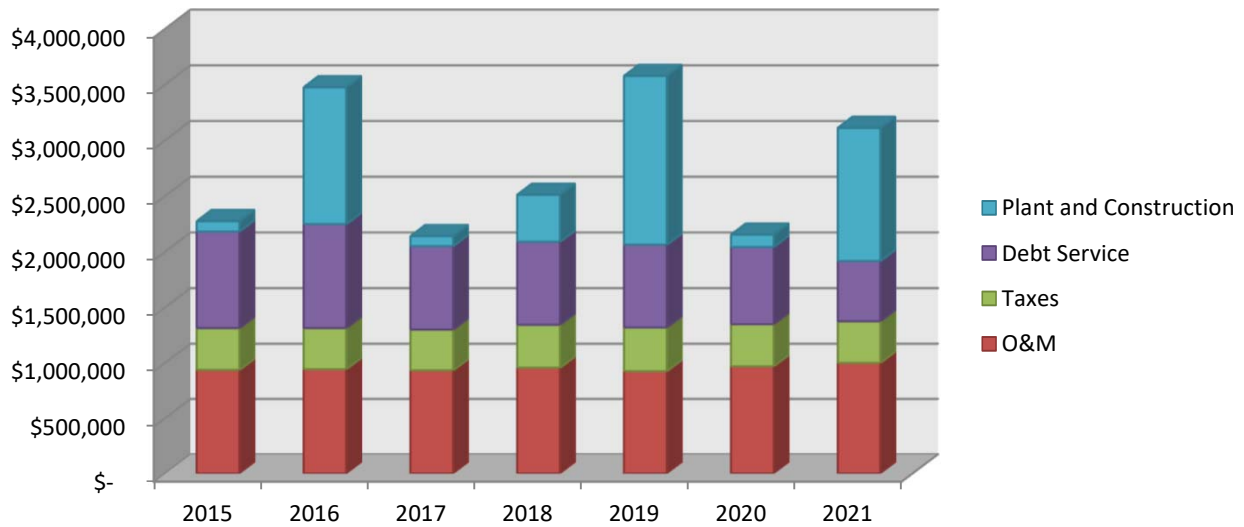
Total Plant Additions and Construction	\$ 1,194,930
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Waupun Utilities
Water Budget History

Year	Total	O&M	Taxes	Debt Service	Plant and Construction
2015	\$ 2,276,023	\$ 937,298	\$ 378,600	\$ 867,150	\$ 92,975
2016	\$ 3,476,982	\$ 944,022	\$ 372,765	\$ 932,360	\$ 1,227,835
2017	\$ 2,140,940	\$ 933,640	\$ 368,994	\$ 748,306	\$ 90,000
2018	\$ 2,513,359	\$ 957,328	\$ 388,800	\$ 744,481	\$ 422,750
2019	\$ 3,579,933	\$ 926,386	\$ 395,100	\$ 743,247	\$ 1,515,200
2020	\$ 2,154,404	\$ 970,175	\$ 381,000	\$ 692,229	\$ 111,000
2021	\$ 3,112,807	\$ 1,001,715	\$ 376,440	\$ 539,722	\$ 1,194,930

CY/PY \$ diff	\$ 958,403	\$ 31,540	\$ (4,560)	\$ (152,507)	\$ 1,083,930
CY/PY % diff	44.49%	3.25%	-1.20%	-22.03%	976.51%

Water Budget History - 2015 through 2021



Waupun Utilities
COVID-19 Plan
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1. The following COVID-19 response employment policy is effective under State of Wisconsin Executive Order #72 declaring a health emergency in Wisconsin. This policy is subject to further change that may come as a result of federal and state legislation or through further modification by the Waupun Utilities and the Waupun Utilities Commission.

2. Purpose

The purpose of this plan is to state the guidelines under which the Waupun Utilities will operate in responding to the rapidly evolving coronavirus disease 2019 (COVID-19) public health emergency. This Plan will be included as an agenda item and reviewed periodically by the Waupun Utilities Commission until the Public Health Emergency is declared concluded. The Plan includes protocols and procedures that must be followed by the Utility and its employees to best safeguard its workplaces and its citizens. The Utilities reserve the right to revise, supplement, rescind, or deviate from any of these policies or portion of this Policy from time to time as it deems appropriate, in its sole and absolute discretion, and with or without advance written notice.

3. Communication Plan

The City's Director of Emergency Management or Utility Manager or their designee shall serve as the liaison between department heads and the City of Waupun Public Health Officer.

At the department level, department heads may continue to provide information to their employees concerning the manner in which services will be provided to the public in light of COVID-19.

The Utility Manager or his designee will periodically post information on Facebook and the Waupun Utilities website concerning COVID-19. Utility departments that have Facebook sites are encouraged to post links to the Waupun Municipal Government Facebook page.

4. About COVID-19 and Its Spread

4.01 On March 11, 2020, the World Health Organization declared that the new coronavirus outbreak, now identified as COVID-19 is a pandemic. This signaled the recognition that the health emergency from COVID-19 spread is at the highest level across the world.

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4.02 COVID-19 is a new disease and the CDC is still learning how it spreads but it has resulted in the deaths of thousands and is continuing to result in an exponential number of fatalities in countries and regions where steps have not been taken to stem its spread. The severity of the illness and related risks cannot be understated. It is critical for Waupun Utilities employees to understand how the virus spreads and to take all possible action to prevent the spread of the virus.

Currently, the virus is thought to spread:

- A. Between people who are in close contact with one another (within about 6 feet);
- B. Through respiratory droplets produced when an infected person coughs or sneezes;
- C. By symptomatic and asymptomatic people;
- D. By an individual who has touched a surface or object that has the virus on it and then touched their own mouth, nose, or eyes.

Because of this transmission, Waupun Utilities has put policies in place to minimize risk of contagion for employees and citizens. The following practices are to be followed by all employees.

5. Limiting Risk/Non-Pharmaceutical Interventions

To slow the spread of COVID-19 the City will require employees to immediately do the following:

- 5.01 Stay home when sick, which will be subject to other Utility rules;
- 5.02 Cover coughs and sneezes using a tissue or sleeve, and disposing of the tissue properly immediately afterwards;
- 5.03 Wash your hands often using hot water and soap for 20 seconds or longer, and immediately wash your hands with soap and water for at least 20 seconds after coughing or sneezing;
- 5.04 Routinely clean frequently touched surfaces using a disinfectant bearing an EPA approved emerging viral pathogens claims label;
- 5.05 Avoid touching your eyes, nose, and mouth;
- 5.06 Greet others without shaking their hands;
- 5.07 Avoid close contact with people who are sick, and keep a six-foot distance between yourself and other people;
- 5.08 Regularly clean and disinfect tables, doorknobs, light switches, countertops, desks, phones, keyboards, toilets, faucets, sinks and any other areas frequently touched by others;

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- 5.09 Avoid travel to areas within the United States and abroad having verified COVID-19 infections (see Travel Restrictions below);
- 5.10 Avoid non-essential large gatherings of 10 or more people; and
- 5.11 Avoid non-essential visits to long-term care facilities.

6. Social Distancing

Social distancing must occur immediately to limit contact with others. This should be done in three ways:

Limiting face-to-face meetings: To the greatest extent possible, limit face-to-face meetings, including by using email, phone conferences, or videoconferencing. All nonessential meetings within departments or within the community, should be cancelled, rescheduled to a time later this year, or conducted remotely with the use of technology.

Modifying work schedules: Department Heads may determine ways to modify work schedules to reduce overlap of staff in our non-24/7 operations if needed.

Working remotely: Department Heads should consider whether and how staff may be able to work remotely. Not all departments and functions will be able to accommodate this, as many utility services require direct customer interaction. Limitations on technology and equipment may restrict the ability to implement this option. The Department Head and Utility Manager or their designee must approve proposals for remote work.

7. Face-Covering Requirements

Under Governor Evers Executive Order #82 and Emergency Order #1 effective at 12:01 a.m. on August 1, 2020 and through the duration of stated orders, all utility staff are required to comply with a mandate to wear a face covering when indoors or in an enclosed space with another person or persons who are not members of an employee's household or living unit; that are present in the same room or enclosed space. Exceptions that permit removal of a face covering under this emergency order include but are not limited to:

- When an employee is isolated in an individual office while at work.
- When communicating with an individual who is deaf or hard of hearing and communication cannot be achieved through other means.
- When engaging in work where wearing a face covering would create a risk to the individual, as determined by government safety guidelines.
- When federal or state law or regulations prohibit wearing a face covering.
- Individuals who have trouble breathing.

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Employees who have trouble breathing or with medical or mental health conditions or other sensory sensitivities that prevent the individual from wearing face coverings are exempt from this section of the policy.

Definition:

A face covering includes but is not limited to a piece of cloth or other material that is worn to cover the nose and mouth completely. A "face covering" includes but is not limited to a bandana, a cloth face mask, a disposable or paper mask, a neck gaiter, or a religious face covering. A "face covering" does not include face shields, mesh masks, masks with holes or openings, or masks with vents.

A confined space includes space open to the public where individuals congregate, including but not limited to outdoor bars, outdoor restaurants, taxis, public transit, ride-share vehicles, and outdoor park structures.

8. When to Stay Home from Work

Anticipating the spread of COVID-19 to the Waupun Utilities, we will have staff who will need to stay home, either because they are ill, have been exposed, are caring for an ill family member, or are watching children due to school or daycare closures.

The most important message we can send is to stay home if you have any symptoms or have any reason to believe you may have been exposed to COVID-19. As we plan for ways to continue to provide necessary, and in some cases, life-saving services for our community at a time we anticipate potential staffing shortages, the last action we want you to take is to potentially spread COVID-19 to your co-workers and the community.

To help manage the distribution of staffing resources utility-wide and plan for more significant interventions, we will be implementing a protocol so that we can centrally track which staff are out due to flu-like symptoms or potential COVID-19 exposure. Upon daily arrival at work, all employees will take their temperature utilizing hand-held thermometers located within each departmental work area. Temperature and symptoms will be logged by individual employee daily in Survey123 for ArcGIS or alternative paper forms. Survey will be completed on smartphone app, iPad or computer. Proper sanitation of shared thermometer, device and workstation is required to minimize the spread of germs and COVID-19. Employees are required to document temperature and symptoms until further notice. In the event you communicate to your normal department contact that you are sick or concerned about coming to work, you will be asked to report the following types of information:

- 1) Are you staying home because you are sick, or because you are caring for someone else who is sick?

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- 2) Does the illness present flu-like symptoms (fever, cough, sore throat, headache/body aches), or something else?
- 3) If it is flu-like symptoms, do you have any reason to believe you may have contracted COVID-19?
- 4) Have you or a member of a party you have been traveling with come into contact with someone contagious with COVID-19?
- 5) Have you traveled to a state or country with "community spread/transmission" in the past 15 days (assumed to be everywhere)?

If you are experiencing flu-like symptoms, please call and consult your medical provider. If you are exhibiting some symptoms but not sure whether you should stay home, please stay home and consult your physician via telephone for guidance. If you live with someone who has been confirmed with COVID-19, you should stay home and consult with your medical provider or public health officials for guidance.

Given the potential seriousness and magnitude of the situation, our goal is to remove as many barriers as possible for staff to be able to stay home if they are exhibiting symptoms or otherwise have reason to believe they may have been infected, or exposed to the virus. In addition, a Department Head, in consultation with the Utility Manager or their designee, may send an employee home who reports to work exhibiting signs of illness as described below.

An employee who has exhausted all available paid leave under Waupun Utilities Policy or a collective bargaining agreement, or who is ineligible for paid leave under the FFCRA will be granted paid leaves of absence under the following circumstance:

- The employee is exhibiting COVID-19 symptoms.
- Someone in the employee's household or family and with whom the employee has had contact is exhibiting COVID-19 symptoms.
- The employee has been exposed to someone who is being quarantined due to suspicion of or potential exposure to COVID-19.
- A diagnosed case of COVID-19 by receiving a positive test result. An employee diagnosed with COVID-19 should contact the Human Resources Department to determine FMLA eligibility.

If an employee is subject to any of the circumstances above and required to quarantine, employee will first use sick time and then vacation. In the event the employee has exhausted all available sick and vacation time, the Utility will pay employee for remaining working hours off during quarantine. The Utilities and its employees are considered to be "essential" employees as defined by state guidelines and may be exempt from certain city-wide COVID-19 policies.

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In the event Waupun Utilities' suspends operations and a temporary closure is enforced, the Utility will pay employees normal working hours and wages. Employees will not exhaust any sick or vacation time during the period utility operations are temporarily suspended.

Generally, an employee who has been diagnosed with COVID-19 will not be able to return to work unless the employee meets the following criteria:

- Non-Hospitalized Employees: An employee must wait 14 days, and have gone 72 hours without a fever (100.4° or greater) without the use of fever-reducing or other symptom-altering medicines;
- Hospitalized employees: An employee must wait 14 days, and have gone 72 hours without a fever (100.4° or greater) without the use of fever-reducing or other symptom-altering medicines; and must have 2 negative test results taken 24 hours apart.

This will be determined on a case-by-case basis as evaluated by the Utility Manager or their designee. Employees who have been on leave for any of the above reasons may be required to provide verification of need for leave and in order to return. Verification includes documentation from the employee's health-care practitioner subject to applicable HIPPA limitations.

9. "Emergency Responder" Exemption from Federal Families First Coronavirus Response Act (FFCRA) – Paid Administrative Leave

****Non-represented employees only until finalized discussions with WPPA. ****

Waupun Utilities wishes to recognize the dedication of those employees whose positions have been exempted from the Federal Families First Coronavirus Response Act. Utility employees are essential to carry out their duties and at times may be at a higher risk for exposure.

Waupun Utilities will approve a temporary paid COVID leave to those positions listed in this resolution of up to a total of 2 weeks (based on the individual's scheduled hours per week) under the following conditions:

- A. The Employee tests positive for COVID-19. These paid hours will be effective on the date in which employee is confirmed to have tested positive by a Public Health Agency. OR,
- B. The Employee is experiencing COVID-19 symptoms and has been advised by a medical provider or a Public Health Agency to remain off work. Medical

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documentation is required from the medical provider or from Public Health Agency. These paid hours will be effective on the date in which the medical provider/Public Health Agency states the condition commenced. OR,

C. The Employee has been ordered by a Public Health Agency to quarantine. These paid hours will be effective on the date in which employee is advised to quarantine.

The employee is only eligible for a combined total of up to 2 weeks of paid leave regardless of which of the above conditions apply. Employees will be allowed to return to work after they have been symptom free for 72 hours or when release by a medical provider or Public Health Agency.

Once these hours have been exhausted and if the employee is still unable to return to work, the employee may use their own paid time under current Utility policies. Employees who are eligible to work from home will be required to work from home if medically possible. These work from home hours will be paid as regular hours and will not be counted toward this leave.

This policy will be retroactive to April 1, 2020, the date in which the FFCRA went into effect. This policy remains in effect until FFCRA expires on December 31, 2020, unless extended through federal legislation.

This policy will be included in Waupun Utilities' COVID-19 Plan and will be evaluated by the Utility Manager as deemed necessary.

10. Travel Restrictions

- A. The CDC currently shows that all areas, domestic and international, have sustained community transmission as outlined on the following CDC map: <https://www.cdc.gov/coronavirus/2019-ncov/travelers/map-and-travelnotices.html>. Areas with sustained community transmission are considered high-risk. It is strongly recommended that employees postpone or cancel domestic and international personal travel. Employees who choose to travel are required to self-report travel plans to their supervisor prior to departure including their planned activities, contacts, modes of travel and lodging. The Utility Manager or their designee must sign review the travel requests prior to departure, and documentation of such must be filed with Human Resources. If employee is traveling via means of mass transit or will potentially be exposed to other high-risk transmission situations, employee is required to wear a mask and social distance when able.

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- B. An employee returning to work after travel will be subject to the following requirements:
- i. Normal return to work following travel:
 - a. If upon return from travel (other than as outlined under *Travel Restrictions (B)(2)*), employee or any person traveling in an employee's group has no known exposure to COVID-19 and, no symptoms exist, the employee may return to work provided that they self-monitor daily and immediately report any symptoms and leave the workplace if symptoms present until further instruction. While at the workplace, the employee shall practice social distancing at all times and may be subject to wearing a mask for the 14-days following return from travel based on the location, method of travel and experience with elevated-risk exposure during travel period.
 - ii. Self-Quarantine will be required under the following circumstances:
 - a. If the employee or a member of the employee's traveling party have come into contact with someone who has contracted COVID-19, or if the employee otherwise may have reason to believe someone in their party may have contracted COVID-19 the employee will not be allowed to return to work and will be asked to self-quarantine for 14 days prior to being eligible to return to work and may be required to be tested by a registered health-care provider.
 - b. If the employee chooses to travel internationally, to an area reporting community surge, or via a mode of travel that carries a higher risk as determined by CDC such as a plane or bus, the employee will be required to self-quarantine for 14-days prior to being eligible to return to work, and must remain symptom free without symptom-reducing medication for 72 hours prior to returning to work.
 - c. If, the employee has traveled to an area designated by the CDC as having a community surge, determined at time of departure and at any point during travel, the employee may be required to self-quarantine. Employees should keep in mind that the CDC is reporting states with community surge but that data is regularly changing. Due to the fluidity of the situation, community surge may be identified at your travel destination after your departure and before your return.
 - d. Management will act at their discretion if an employee will or will not be paid while on leave if employee contracts or has been

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exposed to COVID-19 while on vacation and has exhausted all sick and vacation time.

Each travel case will be evaluated for individual circumstances and level of risk to determine return to work protocols based on the details of employee travel, contacts and trip details on a case by case basis. Perceived violations of these policies will be treated as outlined in Section: *Discipline Policy*.

In this circumstance, self-quarantine means remaining away from work and other public areas, typically in one's home, for 14 calendar days.

- C. This quarantine will be without pay unless the employee uses available accrued paid leave. Use of paid leave for this purpose will require use of vacation followed by use of any available accrued time off in accordance with adopted leave policies.
- D. Travel for work shall be limited to essential purposes to conduct Utility business or operations. It is the discretion of the Utility Manager or their designee on a case by case basis.

11. School or Daycare Closure

The waiver outlined in the March 30, 2020 COVID-19 plan is automatically void with the adoption of the Families First Coronavirus Response Act Paid Sick Leave Policy. Staff should refer to those individual policies to determine eligibility and coverage. The policies outlined in Section: *When to Work From Home* apply in the event of any closure.

12. Office Closures and Personnel Rotations

Waupun Utilities facilities are open to varying degrees as outlined in the Safe Reopening COVID-19 Facility Plan presented to Common Council on June 9, 2020. General Manager and their designees will continue to monitor county metrics related to COVID-19 per websites listed subsequent to this paragraph. The strategy is designed to allow for loosening or tightening of facility constraints over the duration of the pandemic to maintain public health and to maintain continuity of operation. As such, facilities may close periodically in response to changing local conditions.

- A. In the event of limited staff (See Section: *COVID-19 Employee Confirmed Case*), front lobby will close and drive through will remain open to customers. Signs will be placed on outer door of building notifying customer of protective measures, along with posting on utility website and Facebook page. Rotation of office staff and operations crews will be enabled in the event of closure. Utility does have the ability to forward phone calls to alternate phone in the event of full office closure.
 - i. Office Staff: Office staff will rotate one (1) employee working on location every two (2) weeks to minimize spread of COVID-19 and

Waupun Utilities
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employee exposure. Functions such as daily bank deposits are modified from daily to once a week.

- ii. Electric Department: Crews will rotate in two (2) person crews working bi-weekly to minimize COVID-19 spread and employee exposure.
- iii. Water/Sewer Department: Crew will rotate in one (1) and two (2) person crews working bi-weekly to minimize spread of COVID-19 and employee exposure.
- iv. Water/Wastewater Treatment Facility Department: Treatment Facilities staff will start at staggered times to minimize spread of COVID-19 and employee exposure. Employees will not intermingle between each other.

B. Work from home is based on position and accommodations available to employees while working at home. Laptop or desktop computer may be required to take home based upon availability. Normal daily tasks will be completed when able from home or online training or courses will be assigned when applicable. Employees will be required to remain productive working from home to the best of available resources. Refer to Waupun Utilities COVID-19 Telecommuting Request & Agreement for additional information and requirements.

C. Personnel Back-up for continuity of operations include the following:

- i. Office Staff:
 - a) Billing & Collection personnel: Customer Service Rep, Customer Billing Rep, Office and Customer Service Lead, Accounting Coordinator, Finance Director
 - b) Accounts Payable: Accounting Coordinator, Customer Service Rep, Customer Billing Rep, Finance Director
 - c) Payroll: Accounting Coordinator, Finance Director, Office and Customer Service Lead
 - d) Banking and miscellaneous tasks: Finance Director, Accounting Coordinator, Office and Customer Service Lead
- ii. Electric Operations:
 - e) Supervisory: Utility Manager, Electric Foreman, Tenured Journeyman / MEWU Emergency Assistance.
 - f) Crews: Crew #1, Crew #2, Electric Foreman, Utility Manager, MEWU Emergency Assistance
- iii. Water & Wastewater Operations:
 - g) Supervisory: Treatment Facilities and Operations

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Superintendent, Utility Manager, Treatment Facilities
Foreman, Foreman

- h) Crews: Crew #1, Crew #2, Operators, Treatment Facilities and Operations Superintendent, Utility Manager, Mutual Aid Agreements

13. Public Health Emergency Declaration

Based upon the public health emergency, all department heads shall immediately begin tracking and recording eligible expenses relating to COVID-19 planning and preparedness until further notice.

14. COVID-19 Employee Confirmed Case

In the event there is a confirmed employee COVID-19 positive transmission at the Utility or in certain circumstances, City of Waupun, the Utility Manager or their designee will notify all employees of the transmission and the employee will be sent home at which point Section: *Social Distancing* guidelines shall apply. Notification may be made verbally, through email or text message. The Utility Manager or their designee will determine how utility departments will proceed with utility operations. Rotational schedules may be put in place as stated in Section: *Office Closures and Personnel Rotations*.

- A. Office, Electric, Water/Sewer, and Water/Wastewater Treatment Facility Departments has in place a backup plan for coverage in the event an employee contacts COVID-19 to ensure essential utility operations can continue during the time of recovery and quarantine.
- B. MEUW and other neighboring utilities may be contacted for emergency assistance during time of need in accordance with established protocol and/or agreements.

15. Discipline Policy

If an employee is found non-compliant with the Waupun Utilities COVID-19 Plan, depending on severity of offense, they will be handled in accordance with current workforce policies maintained by Waupun Utilities as outlined in the Employment Handbook. A verbal or written warning will initially be issued. If employee disregards warning and continues to act in non-compliance, the employee will be subject to utility policies and disciplinary measures.

**Waupun Utilities
COVID-19 Plan
Updated: September 23, 2020**

Joe Heeringa
Commission President

Date

David Gerritson
Commission Vice-President

Date

DRAFT

SIGNATORY AUTHORIZATION

WHEREAS, the City of Waupun has authorized and provided for the incurrence of indebtedness for the purpose of providing a portion of the cost of acquiring, constructing, enlarging, improving and extending improvements to the Wastewater Treatment Plant (“the Project”) by the City of Waupun and its wholly owned utility, the Waupun Utilities (collectively, “the City”);

AND WHEREAS, the City has obtained assistance from the United States Department of Agriculture acting under the provisions of the Consolidated Farm and Rural Development Act (collectively, “the USDA”) with respect to the Project;

AND WHEREAS, all documentation considered necessary or appropriate the Project was executed by the City and USDA on September 9, 2020;

AND WHEREAS, the City desires to authorize the General Manager of the Waupun Utilities, or his or her designee, to have authority to execute any additional documents considered necessary or appropriate to carry out the terms of all agreements and terms of Project, including without limitation the authority to make application for and execute closing documents to obtain additional loans or other USDA funding of the Project;

NOW, THEREFORE, the City hereby authorizes the General Manager of the Waupun Utilities, or his or her designee, to execute all documentation considered to be necessary or appropriate to carry out the terms of all agreements related to the Project as set forth above, including without limitation the authority to make application for and execute closing documents to obtain additional loans or other USDA funding of the Project; provided however, that this authorization shall not be construed to permit waiver or modification of any terms of any agreement between the USDA and the City.

Dated this ____ day of October, 2020.

City of Waupun

By: _____
Julie J. Nickel
Mayor

