OFFICIAL NOTICE AND AGENDA
of a meeting of a City Board, Commission, Department Committee, Agency, Corporation, Quasi-Municipal Corporation, or Sub-unit thereof.

A Meeting of **Wausau Water Works Commission** will be held in the **Council Chambers, 1st Floor City Hall, Wausau, WI 54403** at **1 0 : 00 a.m.** on **Tuesday, June 25, 2024.**

Members: Doug Diny (President), Sarah Watson, Jim Force, Joe Gehin, John Robinson

AGENDA

1. Approve Minutes of June 4, 2024 Meeting.
2. Director's Report on Utility Operations
   - Update on the 2025 Lead Service Line Replacement (LSLR) Funding Application
   - Update on 2024 LSLR Loan Closing
   - Wastewater continues to Discharge a Quality Effluent
   - Wastewater 2023 CMAR submitted to Dept. Natural Resources (DNR)
   - Wastewater: Recommendation by Force to be profiled in TPO (Treatment Plant Operator) Trade Magazine
   - Update Greenwood Hills Lift Station
   - Update Northwestern Lift Station
   - Delivery of new TV Van anticipated Mid-July, early August
3. Discussion and Possible Action Approving a Lead Service Line Replacement Ordinance.
4. Discussion and Possible Action on the 2023 PSC Report.
5. Update from Regulatory Affairs Seminar and Upcoming Regulations.
6. Discussion and Possible Action Establishing a Day and Time for the Monthly Wausau Water Works Commission Meeting.

Adjourn.

Next meeting scheduled for **August 6th 2024 @ 1:30 PM.*

Signed by: /s/ Doug Diny, Mayor
Presiding Officer or Designee

THIS NOTICE POSTED AT CITY HALL AND EMAILED TO CITY PAGES AND DAILY HERALD: June 21st, 2024 at 1:00 p.m.

This meeting is being held in person. Members of the public who do not wish to appear in person may view the meeting live over the internet, cable TV, Channel 981, and a video is available in its entirety and can be accessed at https://tinyurl.com/wausaucitycouncil. Any person wishing to offer public comment not appearing in person may e-mail gina.vang@ci.wausau.wi.us with "Water Commission Public Comment" in the subject line prior to the meeting start. All public comment, either by email or in person, will be limited to items on the agenda at this time. The messages related to agenda items received prior to the start of the meeting will be provided to the Chair.

In accordance with the requirements of Title II of the Americans with Disabilities Act of 1990 (ADA), the City of Wausau will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs or activities. If you need assistance or reasonable accommodations in participating in this meeting or event due to a disability as defined under the ADA, please call the ADA Coordinator at (715) 261-6622 or ADAServices@ci.wausau.wi.us to discuss your accessibility needs. We ask your request be provided a minimum of 72 hours before the scheduled event or meeting. If a request is made less than 72 hours before the event the City of Wausau will make a good faith effort to accommodate your request.

Minutes of June 4, 2024

A meeting of the Wausau Water Works Commission was called to order at 1:31 p.m. in City Hall on Tuesday, June 4, 2024. In compliance with Wisconsin Statutes, this meeting was posted and receipted for by the Wausau Daily Herald on May 31, 2024.

Members Present: President Diny, Commissioners Robinson, Watson
Members Excused: Gehin, Force
Others Present: Eric Lindman, Scott Boers, Anne Jacobson, James Henderson, Joe Kafcysnki/ Becher Hoppe, Tonia Westphal/Clark Dietz

1) **Approve Minutes of May 7, 2024 Meetings.**
   Robinson motioned to approve minutes. Seconded by Watson.
   Motion Carried 3-0.

2) **Director's Report on Utility Operations.**
   Lindman updated the construction of the Granular Activated Carbon (GAC) and pointed out the loan approval for the principal forgiveness. The loan is going to city Council next week and closing will happen 3rd week of June so we could pay off the interim financing before the deadline of July. The Solar Array project was discussed in the Finance Committee and they had additional questions that will be discussed at their meeting next week. In the packet also included updates on staffing and wastewater construction.
   Robinson asked what type of questions the Finance Committee were asking?
   Lindman replied they were looking if it were $1.2 million or $1.4 million in loan and if there were other potential funding sources, debt/cost in next 10 years, whether it was budget neutral?
   Watson questioned if grants were still available for the solar array?
   Lindman replied they are available but didn't include them in the cost because not sure if we'd get them. One of them is through the Department of Energy. There's additional tax credit that could be 20% of project but will need full design, site design before we apply for those.
   Robinson commented that if it's American made, we could get additional credits through the federal tax credits.
   Director's Report Placed on File.

3) **Discussion and Possible Action Approving the Updated 2025-2029 Capital Budget for the Water and Sewer Utility.**
   Lindman advised this information was in data form last month and was broken down in graphical form specific to drinking water. I don't have that information for Wastewater yet and the draft watermark was taken off. Comments from commissioners were to have a better understanding of what revenues we have available for future capital projects and how that was going to affect us as we start accruing debt. One of the biggest impacts to our debt was if the water utility picked up the private side cost for the lead service line replacements. It would have a heavy impact on the drinking water's ability for other capital projects. If the utility were

to pick up 100% of the costs, that far exceeds our availability of rate revenues. Last graph shows if we get Public Service Commission (PSC's) approval to use 50% on the private side, it limits our other capital projects on the drinking water side. I wanted to update the commission, this is a static look in today's dollars, it doesn't show any revenue increase or debt that we currently have and when it will pay back. Some of the debts we have would be paid off over the next 4 to 5 years which would give us more capacity on the drinking water side and this information is intended to help provide information leading into what Ehler's would be presenting in detail in August on both the capital and operating budgets.

Robinson questioned where the $1.6 million was coming from, if that were with the current rate structure generated over project, current debt, and operating expenses? What are our experiences relative to inflationary pressures on our expenses and debt in terms of water utilization rates? This is illustrative but not informative. Hopefully Ehlers' could look at structure timing and designing of the issues so we could have a steady debt management, staffing issues and look at what's available for debt. It would be helpful to have a true cashflow looking at where our debt payments are and capture that decrease and slide that in going forward.

Lindman replied the $1.6 million is coming from Ehler's and that's stagnant in today's dollars. When you look at the blue lines, the $1.6 million stays straight across. Staffing is included in this as an expense. I agree this is not quite comprehensive but one of the biggest questions was looking at the lead service line replacements and how to fund the loan portion of that project moving forward and if the utility has the capability to do it. We may be able to at some level, but we have to pay for our portion of those services in the street. Ehler's would be completing that comprehensive analysis in August.

Robinson questioned if we've seen any utilization changes due to increase in the rates as it would be helpful for Ehler's to have, if we were projecting 4.8 million gallons a day and down to 4.4 million gallons a day, it would be materially different.

Boers replied we haven't seen anything with the issues we have with workday and rolling our new water meter system, there's some crossover so we don't have that data yet.

Diny replied that was one of the reasons for the postponed lead ordinance, its complex.

No Action Taken.

4) Discussion and Possible Action on Demolition of the old Water Plant at 1801 N River Drive.

Diny stated we've had some vandalism there and have some interest in what we are going to do with the North Riverfront Development. It's time to look at what that looks like in the overall scheme and have some discussion going forward.

Lindman wanted to let the commission know, we've had 4-5 different break-ins at that building and will begin having discussions on the fate of that building. We've already walked through the building with Community Development to see if the building had any viability or if we should send out an RFP to solicit proposals for reuse but with the different elevations and how the building was set up, there wasn't any benefit to keeping the building. Discussions on timing and fate of the building will begin with the city council for possible future demolition to prevent further squatting and vandalism.

Robinson questioned that we look into State or Federal Brownfield grants before we get too far in the demolition, given that it was part of the Wausau-well Superfund site with potential redevelopment and some vapor intrusion issues to build into the project costs.

Lindman replied we're under discussions with that and looking into the EPA Brownfield. One of the challenges with that was the EPA wanting to know what the end use would be to score well on those project requests. We ran into the same thing with other sites in the city like 1300 Cleveland but depending on the discussion in the next couple of months, those

applications are due end of October and it's intensive so we have to determine what is feasible and determine when to get started.

Robinson questioned from a cashflow perspective, we've got an asset that is a liability but has potential value as the building goes down, where do the proceeds from the sale go and if we needed a motion?

Lindman replied, we are not that far in the process of whether the City decides to purchase that property and take it from there. PSC has been silent on this, but that facility was purchased using rate revenue so they would probably like to see that the property or assets are not given up for free.

Diny stated another option could be that the city could purchase it from the utility and develop it from there.

Lindman stated he wanted the commission to understand that this would be for further discussion for the city council. Force brought this up a couple of times and wanted to give an update, we are not that far along in the process but over the next few months in the budget process, we will be talking about it.

No Action Taken.

5) **Discussion and Possible Action Approving the Wastewater 2023 Compliance Maintenance Annual Report (CMAR) and Resolution.**

Lindman advised we are well below our limits and drying our bio solids are going well. We are still trying to optimize some of our operations but as the weeks go by, we are improving. There's a lot of information in here, Brooks is not here but I have reviewed it and can answer any questions.

Robinson stated it's an excellent report and questioned if we had any issues relative to spreading of the biosolids.

Lindman replied we've had no real robust issues or concerns from property owners as far as land application at this point. There's a draft resolution included in the packet that will go to the City Council.

Robinson motioned to accept the Wastewater CMAR and resolution move it forward to council for adoption. Seconded by Watson.

Motion Carried 3-0.

6) **Discussion on Scheduling the July 2nd Meeting to Tuesday, June 25th.**

Diny questioned if 10:30am worked better or 1:30pm.

Robinson replied either time works. Watson had a WCDA Board at noon that day and wasn't sure if the meeting would be done. She questioned if future meetings could be in the morning or later after work. She normally teaches at 1:00 on Tuesdays.

Diny replied we looked at potentially morning or over lunch hour. Lindman stated we could put that on the next meeting, June 25th to discuss.

No Action Taken.

7) **Adjourn.**

Watson motioned to adjourn. Seconded by Robinson.

Link to view meeting in its entirety: *https://tinyurl.com/wausaucitycouncil*
Gina Vang, Recording Secretary
S:\WaterWorks\Common\WaterCommission\2024\June\WWWC_20240604_Minutes.doc.

WAUSAU WATER WORKS
FOR YOU!

MEMORANDUM

TO: President Diny
Commissioner Watson
Commissioner Force
Commissioner Gehin
Commissioner Robinson

FROM: Eric Lindman, P.E.
Director of Public Works & Utilities

SUBJECT: Director's Report – July 2024 (held June 25th)

WATER DIVISION

Update on 2025 LSLR Funding Application:

- Funding application for the 2025 LSLR funds will be submitted before the end of June. The application request is proposed for 1,800 LSL Replacements for a total cost of approximately $15,000,000 ($9,800,000 PF and $5,200,000 Loan). Based on our calculations the utility/city will need to establish and determine what funding will be used for the $5.2 million loan. This loan is for the public side replacements of which the city is responsible. These can be from the utility or from other sources such as TID. The DNR typically has their draft determination of funding out in August/September for Safe Drinking Water.

Update on 2024 LSLR Loan Closing:

- For the 2024 construction project the documents have mostly been uploaded and approved in the DNR system. We will need to make an amendment to the CIP contract to establish not-to-exceed costs rather than using a percentage of the contract as was originally approved. This change will not change the amount of the contract only establish the actual dollar amount not to exceed. This proposed amendment will go the BPW for approval and then be submitted to the DNR for their records.
- Next steps will be to have both Ehler's and bond counsel prepare the appropriate resolutions for the financial assistance agreement which will then need to be approved by the city council. It is likely this will be brought forward at either the July 9 or the August 14 city council meeting.

WASTEWATER DIVISION

1. The Wastewater Treatment Plant continues to discharge a quality effluent. Optimization throughout the plant continues to ensure a quality effluent is being discharged.

2. The 2023 CMAR was successfully submitted to the DNR on June 17, 2024. Final response from WDNR to follow. Once the final WDNR response has been received it will be included in a future Commission Meeting packet.

3. Commissioner Jim Force made a recommendation to TPO (Treatment Plant Operator) Magazine Editor, Ted Rulseh, that the Wausau Wastewater Treatment Facility would make a great profile for the TPO Magazine. An on-site interview with Ted Rulseh is scheduled for July 11, 2024 at 9:30am, when he be will interviewing Wastewater Superintendent, Ben Brooks. Wausau Wastewater will be profiled in the TPO Magazine either late 2024 or early 2025. TPO Magazine is a highly recognized trade magazine.

4. The Greenwood Hills lift station is currently in service and working well. Pavement restoration is complete and rain delays have prolonged ground restoration. The Northwestern lift station has been delayed until WPS installs the new meter socket. Start-up to follow along with ground and pavement restoration.

5. The Northwestern Lift Station is currently in service and working well. Pavement restoration is complete with a few punch list items remaining. Ground restoration has been delayed because of rain. Final payment will be held until the punch list items have been completed.

6. Delivery of the new T.V. Van with lateral launch is anticipated for mid-July, early August of 2024.

Department of Public Works & Utilities

Eric Lindman, P.E.
Director of Public Works and Utilities

TO: Wausau Waterworks Commission

FROM: Eric Lindman, P.E.
Director of Public Works & Utilities

DATE: June 25, 2024

SUBJECT: Updated Lead Service Line (LSL) Replacement Ordinance

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Based on previous discussions related to the LSL ordinance there are sections of the ordinance that were simplified in order to allow the Commission/Council to determine financial and timelines for replacement of lead water service lines.

Each year the replacement of lead water service lines will be evaluated, for both a schedule of replacements and financial obligations. The ordinance, as proposed now, does not try to define either of these items but outlines the requirement and priority for replacement as well as who is responsible for which portion of the lead service line and allows the city to adopt a financing plan as needed on a year-to-year basis. Keeping the ordinance more general allows wide flexibility based on annual funding and prevents the need for continuous amendments of the ordinance.

CITY OF WAUSAU, 407 Grant Street, Wausau, WI 54403

ORDINANCE OF THE WAUSAU WATER WORKS COMMISSION	
Creating Chapter 13.66 Lead and galvanized water service line replacement, Section 13.66.010 Intent and purpose, Section 13.66.020 Authorization, Section 13.66.030 Rules of construction and definitions, Section 13.66.040 Survey and inspections, Section 13.66.050 Partial or full service line material replacement; public side or customer side, Section 13.66.060 Replacement priority, Section 13.66.070 Application and Scheduling, Section 13.66.080 Financing of replacement, Section 13.66.090 Exceptions, Section 13.66.100 Prohibitions, Section 13.66.110 Severability, Section 13.66.120 Penalties.	
Committee Action:	**Ordinance Number:**
Fiscal Impact:	2024: Total Allocation- $5,790,028 (Principle Forgiveness - $3,641,078; Loan Amount - $2,148,950 (this should be at a rate of 0.5%)) Potential for up to $60,000,000 out-of-pocket in the following four years depending on availability of funding
File Number:	**Date Introduced:**

The Common Council of the City of Wausau do ordain as follows:

Section 1. That Chapter 13.66 Lead and galvanized water service line replacement is hereby created and made up of the following Sections outlined below.

Section 2. That Section 13.66.010 Intent and purpose is hereby created to read as follows:

13.66.010 Intent and purpose.

Lead in drinking water poses a threat to the public health. Leaching of lead from lead service lines or from galvanized lines, that are or were downstream of lead, are sources of lead in drinking water. Additionally, aged water services including lead and galvanized lines can be a source of water loss and potential contamination. The Common Council of the City of Wausau therefore finds that it is in the public interest to establish a comprehensive program for the removal and replacement of lead and galvanized service lines in use within the Wausau Water Utility distribution system, and to that end, declares the purposes of this Chapter to be as follows:

(1) Continue to ensure that the water quality at every tap of Wausau Water Utility customers meets the water quality standards specified under the Federal Safe Drinking Water Act;
(2) Continue to reduce the level of lead in the City's drinking water to meet EPA standards in City drinking water for the health of City residents;
(3) Continue to meet the Wisconsin Department of Natural Resources requirements for local compliance with the EPA's Lead and Copper Rule, as revised and amended;
(4) Continue to replace all high-risk lead water service lines and all remaining lead water service lines in use in the City; and
(5) Limit costs by setting a service replacement schedule when federal, state, or local funding is available.

Section 3. That Section 13.66.020 Authorization is hereby created to read as follows:

13.66.020 Authorization.

This Chapter is enacted pursuant to Wis. Stats. §§ 62.11(5), 281.12(5), 66.0627(8), and 196.372, and as mandated by 42 USC 300g of the Federal Safe Drinking Water Act, as amended, enforced by the EPA and the WDNR.

Section 4. That Section 13.66.030 Rules of construction and definitions is hereby created to read as follows:

13.66.030 Rules of construction and definitions.

This section and all rules and orders promulgated under this section shall be liberally construed so that the purposes enumerated in Section 13.66.010 may be accomplished. Words and phrases shall be construed and understood according to their common and usual meaning unless the contrary is clearly indicated. Within this chapter:

Childcare facility means any state-licensed or county-certified childcare facility including, but not limited to, licensed family childcare, licensed group centers, licensed day camps, certified school-age programs and Head State programs.

City means City of Wausau.

Confirmed water sample test means a tap water analysis, completed after a prior analysis that indicated lead levels at or above the EPA action level, and conducted in accordance with the

Lead and Copper Rule, as revised and amended, with Wis. Admin. Code § N 809.547, and with instructions provided by the Wausau Water Utility.

Customer-side water service line means the water conduit pipe running from the customer's meter to the curb stop which is the Water Utility shut-off valve usually located behind the curb on public property.

Distribution system means the network of water pipes, including water mains and water service lines, owned and operated by the City of Wausau Water Utility.

EPA means the U.S. Environmental Protection Agency.

EPA action level means a measure of the effectiveness of the corrosion control treatment in water systems, as established by the Safe Drinking Water Acts Lead and Copper Rule, as revised and amended.

Federal Safe Drinking Water Act as codified as 42 USC §§ 300f - 300j-26.

Director means the Director of Public Works and Utilities.

High risk lead service means a lead and/or galvanized customer-side water service line identified in Section 13.66.050 and any lead and/or galvanized customer-side water service line where a confirmed water sample test of a customer's tap water reveals a lead concentration at or above the EPA action level.

Lead and Copper Rule means the rules created by the EPA, as revised and amended, and adopted by the WDNR in response to the passage of the Safe Drinking Water Act, which provides maximum containment level goals and national primary drinking water regulations (NPDWR) for controlling lead and copper in drinking water. NPDWR regarding approved treatment techniques include corrosion control treatment, source water treatment, lead and galvanized water service line replacement and public education. The rules may be found in 56 FR 26460, 40 CFR 141.80—141.90, and Wis. Admin. Code §§ NR 809.541 through 809.55.

Lead water service line means a water service line made of lead and/or galvanized steel, and any lead pigtail, gooseneck or other fitting which is connected to such a line. The term can apply to the customer-side water service line and/or the public-side water service line.

Licensed plumber means a person, firm, corporation or other entity licensed to perform plumbing work in the City by the State of Wisconsin.

Tenant means person or persons in actual possession of and living at a property.

PPB means parts per billion.

Property means any possessory interest, legal or equitable, in real property, including an estate, trust, or lien, and any buildings, structures and improvements thereon.

Property owner means a person or legal entity having a possessory interest, legal or equitable, in property, which defined term includes an estate, trust, or lien.

Service replacement schedule means the schedule adopted by the Wausau Waterworks Commission for the replacement of lead customer-side water service lines based on community resources; on availability of licensed plumbers and Water Utility resources to complete service line replacements; on physical location of properties with lead customer-side water service lines; and on availability of federal, state, or local funding.

Public-side water service line means the utility-owned portion of the water service line from the water main to the curb stop.

WDNR means the Wisconsin Department of Natural Resources.

Water Utility means the City of Wausau public water utility and its distribution system, also known as Wausau Water Works.

Section 5. That Section 13.66.040 Survey and inspections is hereby created to read as follows:

13.66.040 Survey and inspections.

Upon notice from the Water Utility, any person who owns, manages or otherwise exercises control over a property within the Water Utility distribution system shall allow the Water Utility to inspect the customer-side water service line or have the customer-side water service line inspected by a licensed plumber or other representative as authorized by the Director to determine whether the service line is lead, copper, cast iron, galvanized steel, plastic or other material.

Section 6. That Section 13.66.050 Partial or full-service line material replacement; public-side or customer side is hereby created to read as follows:

13.66.050 Partial or full-service line material replacement; public-side or customer-side.

(a) All of the following service line material combinations are subject to partial or full replacement with copper, and/or plastic service lines under this division as identified:

SERVICE LINE MATERIAL REPLACEMENT

Public-Side	Customer-Side	Side Requiring Replacement
Lead	Lead	Both
Lead	Galvanized	Both
Lead	Copper	Public-side only
Lead	Plastic	Public-side only
Copper	Lead	Customer-side only
Copper	Galvanized	Customer-side only
Copper	Copper	Neither
Copper	Plastic	Neither
Plastic	Lead	Customer-side only
Plastic	Galvanized	Customer-side only
Plastic	Copper	Neither
Plastic	Plastic	Neither

Galvanized	Galvanized	Both
Galvanized	Copper	Public-side only
Galvanized	Plastic	Public-side only
Galvanized	Lead	Both

No other service line material combinations have been identified which require replacement under this division.

(b) All lead water service lines (as defined in section 13.66.030) must be replaced regardless of location. Where both the customer-side and public-side water service lines are lead, the customer-side lead water service line shall be replaced at the same time as the public-side lead water service line and in accordance with any applicable state and federal requirements, as revised and amended and per section 13.66.070. If a customer-side lead water service line is connected to a public-side water service line that is not a lead water service line, the replacement of the customer-side lead water service line shall be completed under a schedule determined by the Water Utility, in compliance with all local, state, and federal requirements, as revised and amended. As of the effective date of the ordinance from which this Chapter is derived, no lead water service line will be allowed to connect to a Water Utility line once replaced.

Section 7. That Section 13.66.060 Replacement priority is hereby created to read as follows:

13.66.060 Replacement priority.

(a) Owners, managers or persons otherwise exercising control over properties within the Water Utility distribution system with customer-side lead water service lines shall be required to replace the customer-side lead water service lines according to the order of priority and replacement schedule, that are established by the Wausau Water Works Commission.

(b) Notwithstanding the schedules set forth herein and any limitations on funding sources which may be made available to either the Water Utility or the customer, all customer-side water service lines identified herein shall be replaced at a schedule in accordance with local, state, and federal law.

Section 8. That Section 13.66.070 Application and Scheduling is hereby created to read as follows:

13.66.070 Application and Scheduling.

All existing customer-side lead water service lines that connect to a public-side water service line must be replaced. The replacement schedule will be determined by the Water Utility.

Existing customer-side lead water service lines that are connected to a public-side water service line that is scheduled to be replaced or reconstructed as part of a Water Utility or City

construction project shall be replaced in conjunction with the planned construction project. The Water Utility shall give written notice to the owner of their duty to replace the customer-side lead water service line. Scheduling of customer-side lead water service line replacements shall be coordinated with the Water Utility within 30 days of service of the written notice. Additional time to schedule the customer-side lead water service line replacement may be granted by the Director for good cause. Noncompliance with the Water Utility replacement schedule may result in enforcement pursuant to Section 13.66.120.

Section 9. That Section 13.66.080 Financing of replacement is hereby created to read as follows:

13.66.080 Financing of replacement.

A property owner shall be responsible for the cost of replacing the portion of a lead water service line that is a customer-side water service line that serves their property. The Water Utility shall be responsible for the cost of replacing all lead service lines that are public-side lead water service lines.

The City may establish a program to provide financial assistance to property owners replacing customer-side lead water service lines. If the financial assistance does not cover the complete cost of replacing the customer-side water lead service line, the property owner shall be responsible for the remaining balance.

Section 10. That Section 13.66.090 Exceptions is hereby created to read as follows:

13.66.090 Exceptions.

(a) The Water Utility may modify the inspection requirement set forth under 13.66.040 if the customer so requests and demonstrates a compelling need.

(b) Upon the demonstration of a compelling need, the owner of a single-family dwelling or a business to which the public has no access to tap water and with no more than five employees, may request a change of schedule or an extension of time for compliance with Sections 13.66.050 through 13.66.070.

(c) Guidelines for the consideration of requests under subsections (a) and (b) of this section will be established by the Wausau Water Works Commission.

(d) Compliance deadlines will be calculated on a calendar year basis but may be deferred during the months of December through March on the basis of weather constraints.

Section 11. That Section 13.66.100 Prohibitions is hereby created to read as follows:

13.66.100 Prohibitions.

It shall be unlawful for any person to fail to comply with the applicable customer-side lead water service line replacement requirements as set forth herein or to violate any other provision of this Chapter.

Section 12. That Section 13.66.110 Severability is hereby created to read as follows:

13.66.110 Severability.

If any section or portion of this chapter is for any reason determined to be invalid or unconstitutional by the decision of a court of competent jurisdiction, that section or portion shall be deemed severable and shall not affect the validity of the remaining sections or portions of this Chapter.

Section 13. That Section 13.66.120 Penalties is hereby created to read as follows:

13.66.120 Penalties.

Any person who violates any provision of this Chapter may be subject to a forfeiture of no less than $50.00 and no more than $1,000.00. Each day a violation continues may be considered a separate offense.

Section 14. That section 13.66.130 Authority to Discontinue Service is hereby created to read as follow:

13.66.130 Authority to Discontinue Service.

As an alternative to any other methods provided for obtaining compliance with this Chapter regarding replacement of a customer-side lead water service line, if it is determined by the Water Utility that an illegal customer-side lead water service line endangers public health, safety, or welfare, and requires immediate action, the Water Utility may discontinue water service to such property after reasonable opportunity has been given to make the appropriate replacement. The customer shall have an opportunity for a hearing pursuant to Wis. Stat. Ch. 68 before the Wausau Water Works Commission, within ten days of such emergency discontinuation of services. Water service to such property shall not be restored until the illegal customer-side lead water service line has been removed, and its replacement has been installed in compliance with the provisions of this section and approved by the Water Utility.

Section 14. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 15. This ordinance shall be in full force and effect from and after its date of publication.

Adopted: Approved:

Approved:

Published:
Attest:

Doug Diny, Mayor

Attest:

Kaitlyn Bernarde, City Clerk

Department of Public Works & Utilities

Eric Lindman, P.E.
Director of Public Works and Utilities

TO: Wausau Waterworks Commission

FROM: Eric Lindman, P.E.
Director of Public Works & Utilities

DATE: June 25, 2024

SUBJECT: 2023 Annual WI Public Service Commission Report – Drinking Water

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The Water, Electric, or Joint Utility 2023 Annual Report for Wausau Water Utility to the Public Service Commission was completed and submitted June 11, 2024. A copy of the report is attached for your review.

Class AB

WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

WAUSAU WATER UTILITY

407 GRANT ST
WAUSAU, WI 54403-4737

For the Year Ended: DECEMBER 31, 2023

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. Ä 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. Ä 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than $25 nor more than $5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

Water Service Started Date: 01/01/1885

DNR Public Water System ID: 73701023

Safe Drinking Water Information System (SDWIS) Total Population Served: 39106

I , of ***WAUSAU WATER UTILITY***, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed:

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WATER SECTION

Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Monica Dvorak
Title: Accountant
Mailing Address: 407 Grant St
Wausau, WI 54403
Phone: (715) 261-6646
Email Address: monica.dvorak@ci.wausau.wi.us

Accounting firm or consultant preparing this report (if applicable)

Name:
Title:
Mailing Address:
Phone:
Email Address:

Name and title of utility General Manager (or equivalent)

Name: Eric Lindman
Title: Director of Public Works and Utilities
Mailing Address: 407 Grant Street
Wausau, WI 54403
Phone: (715) 261-6745
Email Address: eric.lindman@ci.wausau.wi.us

Outside contractor responsible for utility operations (if applicable)

Name:
Title:
Mailing Address:
Phone:
Email Address:

President, chairman, or head of utility commission/board or committee

Name: Doug Diny
Title: Chairman, Mayor
Mailing Address: 407 GRANT STREET
WAUSAU, WI 54403
Phone: (715) 261-6838
Email Address: Doug.Diny@ci.wausau.wi.us

Contact person for cybersecurity issues and events

Name: Eric Lindman
Title: Director of Public Works and Utilities
Mailing Address: 407 GRANT STREET
Wausau, WI 54403
Phone: (715) 261-6745
Email Address: eric.lindman@ci.wausau.wi.us

Identification and Ownership - Contacts

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

_x_Reports to utility board/commission

___Reports directly to city/village council

Audit Information

Are utility records audited by individulas or firms other than utility employees? _x_Yes __No

Date of most recent audit report: 07/28/2023

Period covered by most recent audit: 01/01/2022 - 12/31/2022

Individual or firm, if other than utility employee, auditing utility records

Name:	Jon Trautman, CPA
Title:	Partner
Organization Name:	Larson Allen LLP
USPS Address:	PO Box 23819
City State Zip	Green Bay, WI 54305-3819
Telephone:	(920) 455-4312
Email Address:	jon.trautman@claconnect.com

Report Preparation

If an accounting firm or consultant assists with report preparation, select the type of assistance provided

Not Applicable

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and /or current year (i.e., utility billing is done by another entity)?

YES

Contract Type (a)	Organization (b)	Contact Name (c)	
Accounting	Ehlers Inc.	Jon Cameron	1
Administration	City-County Information Technology Commission CCITC)	Gerald Klein	2
Engineering	Becher Hoppe	Steve M Opatik, PE	3
Operations	HydroCorp	Scott Mitchell	4
Operations	Westrum Leak Detection	Troy Westrum	5

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and /or current year (i.e., utility billing is done by another entity)?

Identification and Ownership - Contract Operations (Page vi)

General Footnote

Ehlers prepared rate study & proforma analysis and served as a Municiple advisor.
CCITC provides data processing and management information systems services.
Becher Hoppe provided engineering consulting sand construction project management services.
HydroCorp is performing Cross Connection Inspection services.
Westrum Leak Detection is performing leak Inspection services.

Workforce Diversity

- Å Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- Å Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and information about how many staff are part-time employees.
- Å Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories. Additional information on classifying employees can be found in the help document.

	Employee Count			
Category (a)	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	21.20	5.00	1.00	1
Women	7.24	0.00	0.00	2
Minorities	2.00	0.00	0.00	3
Veterans	5.00	0.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	10,177,643	7,547,215	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	4,448,617	3,610,080	4
Depreciation Expense (403)	1,102,968	1,117,058	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,650,185	1,360,552	7
Total Operating Expenses	**7,201,770**	**6,087,690**	8
Net Operating Income	**2,975,873**	**1,459,525**	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	**2,975,873**	**1,459,525**	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)	1,300	153,254	14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	548,011	36,416	16
Miscellaneous Nonoperating Income (421)	1,189,852	1,396,161	17
Total Other Income	**1,739,163**	**1,585,831**	18
Total Income	**4,715,036**	**3,045,356**	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	(109,600)	(109,599)	21
Other Income Deductions (426)	333,448	322,702	22
Total Miscellaneous Income Deductions	**223,848**	**213,103**	23
Income Before Interest Charges	**4,491,188**	**2,832,253**	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	887,831	832,599	26
Amortization of Debt Discount and Expense (428)	38,800	800	27
Amortization of Premium on Debt--Cr. (429)	28,984	28,046	28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	404,586	0	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	**1,302,233**	**805,353**	32
Net Income	**3,188,955**	**2,026,900**	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	39,812,478	37,785,578	35
Balance Transferred from Income (433)	3,188,955	2,026,900	36
Miscellaneous Credits to Surplus (434)			37
Miscellaneous Debits to Surplus--Debit (435)			38
Appropriations of Surplus--Debit (436)			39
Appropriations of Income to Municipal Funds--Debit (439)			40
Total Unappropriated Earned Surplus End of Year (216)	**43,001,433**	**39,812,478**	41

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- If amount of Contributed Plant ï Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service ï Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				1
Operating Revenues (400)				2
Derived	10,177,643		10,177,643	3
Total (Acct. 400)	**10,177,643**	**0**	**10,177,643**	4
Operation and Maintenance Expense (401-402)				5
Derived	4,448,617		4,448,617	6
Total (Acct. 401-402)	**4,448,617**	**0**	**4,448,617**	7
Depreciation Expense (403)				8
Derived	1,102,968		1,102,968	9
Total (Acct. 403)	**1,102,968**	**0**	**1,102,968**	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	**0**	**0**	**0**	13
Taxes (408)				14
Derived	1,650,185		1,650,185	15
Total (Acct. 408)	**1,650,185**	**0**	**1,650,185**	16
TOTAL UTILITY OPERATING INCOME	**2,975,873**	**0**	**2,975,873**	17
OTHER INCOME				18
Income from Merchandising, Jobbing and Contract Work (415-416)				19
Derived	0	0	0	20
Total (Acct. 415-416)	**0**	**0**	**0**	21
Income from Nonutility Operations (417)				22
Private Well Permits	1,300		1,300	23
Total (Acct. 417)	**1,300**	**0**	**1,300**	24
Interest and Dividend Income (419)				25
Interest & Dividends on Restricted Funds	547,924		547,924	26
Interest on Special Assessments	87		87	27
Total (Acct. 419)	**548,011**	**0**	**548,011**	28
Miscellaneous Nonoperating Income (421)				29
Contributed Plant - Water		1,189,852	1,189,852	30
Impact Fees - Water		0	0	31
Total (Acct. 421)	**0**	**1,189,852**	**1,189,852**	32
TOTAL OTHER INCOME	**549,311**	**1,189,852**	**1,739,163**	33
MISCELLANEOUS INCOME DEDUCTIONS				34
Miscellaneous Amortization (425)				35
Regulatory Liability (253) Amortization	(109,600)		(109,600)	36
Total (Acct. 425)	**(109,600)**	**0**	**(109,600)**	37
Other Income Deductions (426)				38
Depreciation Expense on Contributed Plant - Water		333,448	333,448	39

Income Statement Account Details

- Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.
- If amount of Contributed Plant ï Water (421) does not match the total Additions During Year entered on Water Utility Plant in Service ï Plant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
Total (Acct. 426)	**0**	**333,448**	**333,448**	40
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	**(109,600)**	**333,448**	**223,848**	41
INTEREST CHARGES				42
Interest on Long-Term Debt (427)				43
Derived	887,831		887,831	44
Total (Acct. 427)	**887,831**	**0**	**887,831**	45
Amortization of Debt Discount and Expense (428)				46
Debt Service Charge	38,800		38,800	47
Total (Acct. 428)	**38,800**	**0**	**38,800**	48
Amortization of Premium on Debt--Cr. (429)				49
Amortize Bond Premiums	28,984		28,984	50
Total (Acct. 429)	**28,984**	**0**	**28,984**	51
Interest on Debt to Municipality (430)				52
Derived	0		0	53
Total (Acct. 430)	**0**	**0**	**0**	54
Other Interest Expense (431)				55
Derived	404,586		404,586	56
Total (Acct. 431)	**404,586**	**0**	**404,586**	57
TOTAL INTEREST CHARGES	**1,302,233**	**0**	**1,302,233**	58
NET INCOME	**2,332,551**	**856,404**	**3,188,955**	59
EARNED SURPLUS				60
Unappropriated Earned Surplus (Beginning of Year) (216)				61
Derived	25,401,353	14,411,125	39,812,478	62
Total (Acct. 216)	**25,401,353**	**14,411,125**	**39,812,478**	63
Balance Transferred from Income (433)				64
Derived	2,332,551	856,404	3,188,955	65
Total (Acct. 433)	**2,332,551**	**856,404**	**3,188,955**	66
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	**27,733,904**	**15,267,529**	**43,001,433**	67

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Revenues						1
Revenues (account 415)					**0**	2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)						3
Cost of merchandise sold					**0**	4
Payroll					**0**	5
Materials					**0**	6
Taxes					**0**	7
Total costs and expenses	**0**	**0**	**0**	**0**	**0**	8
Net Income (or loss)	**0**	**0**	**0**	**0**	**0**	9

Revenues Subject to Wisconsin Remainder Assessment

- Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat Ä 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- If the sewer department is not regulated by the PSC, do not report sewer department in data column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	10,177,643				**10,177,643**	1
Less: interdepartmental sales	0				**0**	2
Less: interdepartmental rents	0				**0**	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					**0**	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					**0**	5
Revenues subject to Wisconsin Remainder Assessment	**10,177,643**	**0**	**0**	**0**	**10,177,643**	6

Distribution of Total Payroll

- Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
- Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
- The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
- Provide additional information in the schedule footnotes when necessary.
- Please see the help guide for examples of how to break out shared costs.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,278,029	110,767	**1,388,796**	1
Electric operating expenses			**0**	2
Gas operating expenses			**0**	3
Heating operating expenses			**0**	4
Sewer operating expenses			**0**	5
Merchandising and jobbing			**0**	6
Other nonutility expenses	110,308	(110,308)	**0**	7
Water utility plant accounts			**0**	8
Electric utility plant accounts			**0**	9
Gas utility plant accounts			**0**	10
Heating utility plant accounts			**0**	11
Sewer utility plant accounts			**0**	12
Accum. prov. for depreciation of water plant			**0**	13
Accum. prov. for depreciation of electric plant			**0**	14
Accum. prov. for depreciation of gas plant			**0**	15
Accum. prov. for depreciation of heating plant			**0**	16
Accum. prov. for depreciation of sewer plant			**0**	17
Clearing accounts	459	(459)	**0**	18
All other accounts			**0**	19
Total Payroll	**1,388,796**	**0**	**1,388,796**	20

Full-Time Employees (FTE)

- Use FTE numbers where FTE stands for Full-Time Employees or Full-Time Equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest hundredth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.
- Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .35 for electric, .30 for water and .20 for sewer.

	Industry (a)	FTE (b)	
1	Water	31.0	
2	Electric		
3	Gas		
4	Sewer		

Balance Sheet

Assets and Othe Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
ASSESTS AND OTHER DEBITS			1
UTILITY PLANT			2
Utility Plant (101)	109,435,072	102,106,881	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	19,372,381	18,179,946	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	**90,062,691**	**83,926,935**	7
OTHER PROPERTY AND INVESTMENTS			8
Nonutility Property (121)	916,011	916,011	9
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	10
Investment in Municipality (123)	0	0	11
Other Investments (124)	0	0	12
Sinking Funds (125)	2,143,721	2,539,781	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	16,637,585	0	15
Total Other Property and Investments	**19,697,317**	**3,455,792**	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	(146,799)	923,008	18
Special Deposits (134)	0	0	19
Working Funds (135)	0	0	20
Temporary Cash Investments (136)	0	0	21
Notes Receivable (141)	0	0	22
Customer Accounts Receivable (142)	3,045,940	1,956,632	23
Other Accounts Receivable (143)	9,556	0	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	9,858	35,400	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	543,518	540,885	27
Merchandise (155)	0	0	28
Other Materials and Supplies (156)	0	0	29
Stores Expense (163)	0	0	30
Prepayments (165)	0	0	31
Interest and Dividends Receivable (171)	27,609	0	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	1,482,246	1,126,876	34
Total Current and Accrued Assets	**4,952,212**	**4,512,001**	35
DEFERRED DEBITS			36
Unamortized Debt Discount and Expense (181)	0	0	37
Extraordinary Property Losses (182)	0	0	38
Preliminary Survey and Investigation Charges (183)	0	0	39
Clearing Accounts (184)	0	0	40
Temporary Facilities (185)	0	0	41
Miscellaneous Deferred Debits (186)	20,957	112,011	42
Total Deferred Debits	**20,957**	**112,011**	43
TOTAL ASSETS AND OTHER DEBITS	**114,733,177**	**92,006,739**	44

Balance Sheet

Liabilities and Othe Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
LIABILITIES AND OTHER CREDITS			1
PROPRIETARY CAPITAL			2
Capital Paid in by Municipality (200)	1,927,200	1,927,200	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	43,001,433	39,812,478	5
Total Proprietary Capital	**44,928,633**	**41,739,678**	6
LONG-TERM DEBT			7
Bonds (221)	4,930,000	5,430,000	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	42,339,199	41,165,843	10
Total Long-Term Debt	**47,269,199**	**46,595,843**	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	17,550,000	0	13
Accounts Payable (232)	2,603,030	115,998	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	553,984	149,543	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	1,564,821	3,003,582	20
Total Current and Accrued Liabilities	**22,271,835**	**3,269,123**	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	263,510	292,495	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	0	109,600	25
Total Deferred Credits	**263,510**	**402,095**	26
OPERATING RESERVES			27
Property Insurance Reserve (261)	0	0	28
Injuries and Damages Reserve (262)	0	0	29
Pensions and Benefits Reserve (263)	0	0	30
Miscellaneous Operating Reserves (265)	0	0	31
Total Operating Reserves	**0**	**0**	32
TOTAL LIABILITIES AND OTHER CREDITS	**114,733,177**	**92,006,739**	33

Net Utility Plant

Å Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	102,106,881	0	0	0	2
	102,106,881	**0**	**0**	**0**	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	83,215,777				5
Utility Plant in Service - Contributed Plant (101.2)	21,711,038				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)	382,536				9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	4,125,721				11
Total Utility Plant	**109,435,072**	**0**	**0**	**0**	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	12,501,677				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	6,870,704				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	**19,372,381**	**0**	**0**	**0**	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	**0**	**0**	**0**	**0**	26
Net Utility Plant	**90,062,691**	**0**	**0**	**0**	27

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

- Å Report the amounts charged in the operating sections to Depreciation Expense (403).
- Å If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Å Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Å Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	11,642,690	0	0	0	**11,642,690**	1
Credits during year						2
Charged Depreciation Expense (403)	1,102,968				**1,102,968**	3
Depreciation Expense on Meters Charged to Sewer	114,477				**114,477**	4
Salvage	0				**0**	5
Total credits	**1,217,445**	**0**	**0**	**0**	**1,217,445**	6
Debits during year						7
Book Cost of Plant Retired	358,458				**358,458**	8
Cost of Removal	0				**0**	9
Total debits	**358,458**	**0**	**0**	**0**	**358,458**	10
Balance end of year (111.1)	**12,501,677**	**0**	**0**	**0**	**12,501,677**	11

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

- Report the amounts charged in the operating sections to Other Income Deductions (426).
- If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water Column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	6,537,256	0	0	0	**6,537,256**	1
Credits during year						2
Charged Other Income Deductions (426)	333,448				**333,448**	3
Depreciation Expense on Meters Charged to Sewer					**0**	4
Salvage	0				**0**	5
Total credits	**333,448**	**0**	**0**	**0**	**333,448**	6
Debits during year						7
Book Cost of Plant Retired	0				**0**	8
Cost of Removal	0				**0**	9
Total debits	**0**	**0**	**0**	**0**	**0**	10
Balance end of year (111.2)	**6,870,704**	**0**	**0**	**0**	**6,870,704**	11

Net Nonutility Property (Accts. 121 & 122)

- Report separately each item of property with a book cost of $5,000 or more included in account 121.
- Other items may be grouped by classes of property.
- Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			**0**	1
Water Treatment Plant Out -Of-Service	916,011			**916,011**	2
Total Nonutility Property (121)	**916,011**	**0**	**0**	**916,011**	3
Less accum. prov. depr. & amort. (122)	**0**			**0**	4
Net Nonutility Property	**916,011**	**0**	**0**	**916,011**	5

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

Description (a)	Amount (b)	
Balance first of year	35,400	1
Additions		2
Provision for uncollectibles during year	0	3
Collection of accounts previously written off: Utility Customers	0	4
Collection of accounts previously written off: Others	0	5
Total Additions	**0**	6
Accounts Written Off		7
Accounts written off during the year: Utility Customers	0	8
Accounts written off during the year: Others	25,542	9
Total Accounts Written Off	**25,542**	10
Balance End of Year	**9,858**	11

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							1
Fuel (151)					**0**	**0**	2
Fuel stock expenses (152)					**0**	**0**	3
Plant mat. & oper. sup. (154)					**0**	**0**	4
Total Electric Utility	**0**	**0**	**0**	**0**	**0**	**0**	5

Account	Total End of Year	Amount Prior Year	
Electric utility total	**0**	**0**	1
Water utility (154)	543,518	**540,885**	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Material and Supplies	**543,518**	**540,885**	9

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				1
None				2
Total	**0**		**0**	3
Unamortized premium on debt (251)				4
2017C Revenue Bond Premium	191,747	(24,086)	167,661	5
2019D Revenue Bond Premium	100,748	(4,899)	95,849	6
None				7
Total	**292,495**		**263,510**	8

Capital Paid in by Municipality (Acct. 200)

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

	Description (a)	Amount (b)	
Balance first of year		1,927,200	1
Balance end of year		**1,927,200**	2

Bonds (Acct. 221)

- Report information required for each separate issue of bonds.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2017C Revenue Bonds	12/05/2017	05/01/2027	4.00%	2,680,000	1
2019D Revenue Bond	10/01/2019	05/01/2027	4.00%	2,250,000	2
Total				**4,930,000**	3

Notes Payable & Miscellaneous Long-Term Debt

- Report each class of debt included in Accounts 223, 224 and 231.
- Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- Enter interest rates in decimal form. For example, enter 6.75% as 0.0675

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					1
Safe Drinking Water Loan	06/25/2020	06/24/2050	1.76%	41,919,199	2
Sewer Utility Advance	08/31/2015	12/31/2026	0.00%	420,000	3
Total for Account 224				**42,339,199**	4
Notes Payable (231)					5
Anticipation Note 2023A	06/29/2023	07/01/2024	4.56%	17,550,000	6
Total for Account 231				**17,550,000**	7

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	1,650,185	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	30,942	5
Total accruals and other credits	**1,681,127**	6
County, state and local taxes	1,590,000	7
Social Security taxes	84,435	8
PSC Remainder Assessment	6,692	9
Gross Receipts Tax	0	10
Total payments and other debits	**1,681,127**	11
Balance end of year	**0**	12

Interest Accrued (Acct. 237)

- Report below interest accrued on each utility obligation.
- Report customer deposits under account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	**0**	1
2017C WATER UTL REVENUE BONDS	18,313	99,608	102,175	**15,746**	2
2019D WATER REVENUE BONDS	11,454	65,666	66,431	**10,689**	3
Subtotal Bonds (221)	**29,767**	**165,274**	**168,606**	**26,435**	4
Advances from Municipality (223)	0	0	0	**0**	5
None				**0**	6
Subtotal Advances from Municipality (223)	**0**	**0**	**0**	**0**	7
Other Long-Term Debt (224)	0	0	0	**0**	8
SAFE DRINKING WATER LOAN	119,776	722,557	719,370	**122,963**	9
Subtotal Other Long-Term Debt (224)	**119,776**	**722,557**	**719,370**	**122,963**	10
Notes Payable (231)	0	0	0	**0**	11
2023A Anticipation Note		404,586	0	**404,586**	12
Subtotal Notes Payable (231)	**0**	**404,586**	**0**	**404,586**	13
Customer Deposits (235)	0	0	0	**0**	14
None				**0**	15
Subtotal Customer Deposits (235)	**0**	**0**	**0**	**0**	16
Total	**149,543**	**1,292,417**	**887,976**	**553,984**	17

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

	Description (a)	Balance End of Year (b)	
	Sinking Funds (125)	0	1
	Debt Redemption Fund	2,143,721	2
	Total (Acct. 125)	**2,143,721**	3
	Other Special Funds (128)	0	4
	Bond Proceeds for Construction of GAC Filtration	16,637,585	5
	Total (Acct. 128)	**16,637,585**	6
	Cash and Working Funds (131)	0	7
	Cash	(146,799)	8
	Total (Acct. 131)	**(146,799)**	9
	Customer Accounts Receivable (142)	0	10
	Water	1,205,928	11
	Misc Customer Charges	48,536	12
	Unbilled Accounts Receivable	1,791,476	13
	Total (Acct. 142)	**3,045,940**	14
	Other Accounts Receivable (143)	0	15
	Sewer (Non-regulated)		16
	Merchandising, jobbing and contract work		17
	Credit Card Recievables	9,556	18
	Total (Acct. 143)	**9,556**	19
	Interest and Dividends Receivable (171)	0	20
	Interest Receivable	27,609	21
	Total (Acct. 171)	**27,609**	22
	Miscellaneous Current and Accrued Assets (174)	0	23
	Net OPEB Asset	14,801	24
	Net Pension Asset	1,467,445	25
	Total (Acct. 174)	**1,482,246**	26
	Miscellaneous Deferred Debits (186)	0	27
	Regulatory Deferred Debit change in OPEB	5,310	28
	Regulatory Deferred Debit change in Pension Expense	15,647	29
	Total (Acct. 186)	**20,957**	30
	Accounts Payable (232)	0	31
	Accounts Payable	2,603,030	32

Balance Sheet Detail - Other Accounts

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Total (Acct. 232)	**2,603,030**	33
Miscellaneous Current and Accrued Liabilities (242)	0	34
Accrued Compensated Absences	127,454	35
Accrued Salaries & Wages	26,964	36
Contract Deposits	48,544	37
Contracts Payable	136,425	38
Net OPEB Liability	50,485	39
Net Pension Liability	1,174,949	40
Total (Acct. 242)	**1,564,821**	41
Other Deferred Credits (253)	0	42
Regulatory Liability	0	43
Total (Acct. 253)	**0**	44

Return on Rate Base Computation

- Å The data used in calculating rate base are averages.
- Å Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- Å For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- Å For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	82,013,895				**82,013,895**	2
Materials and Supplies	542,201				**542,201**	3
Less Average						4
Reserve for Depreciation (111.1)	12,072,183				**12,072,183**	5
Customer Advances for Construction	0				**0**	6
Regulatory Liability	54,800				**54,800**	7
Average Net Rate Base	**70,429,113**	**0**	**0**	**0**	**70,429,113**	8
Net Operating Income	2,975,873				**2,975,873**	9
Net Operating Income as a percent of Average Net Rate Base	**4.23%**	**N/A**	**N/A**	**N/A**	**4.23%**	10

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	109,600	0	0	0	**109,600**	1
Credits During Year					**0**	2
None					**0**	3
Charges (Deductions)					**0**	4
Miscellaneous Amortization (425)	109,600				**109,600**	5
Balance End of Year	**0**	**0**	**0**	**0**	**0**	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

2. Leaseholder changes

3. Extensions of service

4. Estimated changes in revenues due to rate changes
The new rates went into effect on July 1, 2023. Cashflow for the district has been difficult. The City assisted with managed PILOT, and funding for a variety of Water main replacement projects.

5. Obligations incurred or assumed, excluding commercial paper
The Water Utility broke ground on a GAC filtration system at the new water plant to deal with elevated PFAS levels detected in the drinking water supply. The utility issued a short term note of $17,550,000 to finance the project. This note will be refinanced in June 2024. The final financing will be Safe Drinking Water loan, forgivable loan and other grants.

6. Formal proceedings with the Public Service Commission

7. Any additional matters

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	9,950,944	7,340,158	2
Total Sales of Water	**9,950,944**	**7,340,158**	3
Other Operating Revenues			4
Forfeited Discounts (470)	85,292	82,733	5
Rents from Water Property (472)	68,090	68,090	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	73,317	56,234	8
Total Other Operating Revenues	**226,699**	**207,057**	9
Total Operating Revenues	**10,177,643**	**7,547,215**	10
Operation and Maintenenance Expenses			11
Source of Supply Expense (600-617)	0	0	12
Pumping Expenses (620-633)	805,627	611,442	13
Water Treatment Expenses (640-652)	1,162,627	795,627	14
Transmission and Distribution Expenses (660-678)	1,177,204	1,226,036	15
Customer Accounts Expenses (901-906)	232,518	221,234	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,070,641	755,741	18
Total Operation and Maintenenance Expenses	**4,448,617**	**3,610,080**	19
Other Operating Expenses			20
Depreciation Expense (403)	1,102,968	1,117,058	21
Amortization Expense (404-407)		0	22
Taxes (408)	1,650,185	1,360,552	23
Total Other Operating Expenses	**2,753,153**	**2,477,610**	24
Total Operating Expenses	**7,201,770**	**6,087,690**	25
NET OPERATING INCOME	**2,975,873**	**1,459,525**	26

Water Operating Revenues - Sales of Water

- Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- Report estimated gallons for unmetered sales.
- Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.
- Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered or measured by tank of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
- **Report average number of individually-metered accounts (meters). The amount reported should be the average meter count. E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).**
- **Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.**

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)	
Unmetered Sales to General Customers (460)				1
Residential (460.1)				2
Commercial (460.2)				3
Industrial (460.3)				4
Public Authority (460.4)				5
Multifamily Residential (460.5)				6
Irrigation (460.6)				7
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	8
Metered Sales to General Customers (461)				9
Residential (461.1)	14,682	508,586	4,327,662	10
Commercial (461.2)	1,335	197,269	1,278,626	11
Industrial (461.3)	87	226,039	1,144,250	12
Public Authority (461.4)	134	75,172	457,884	13
Multifamily Residential (461.5)	249	79,320	511,663	14
Irrigation (461.6)	477	72,162	720,102	15
Total Metered Sales to General Customers (461)	**16,964**	**1,158,548**	**8,440,187**	16
Private Fire Protection Service (462)	178		175,086	17
Public Fire Protection Service (463)	14,443		1,335,671	18
Other Water Sales (465)	0	0	0	19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)	0	0	0	21
Total Sales of Water	**31,585**	**1,158,548**	**9,950,944**	22

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)	
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	1,335,671	2
Wholesale fire protection billed	0	3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	4
Total Public Fire Protection Service (463)	**1,335,671**	5
Forfeited Discounts (470)		6
Customer late payment charges	85,292	7
Total Forfeited Discounts (470)	**85,292**	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	68,090	10
Total Rents from Water Property (472)	**68,090**	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	**0**	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	48,344	16
Incidental Services	18,153	17
Sale of Scrap	6,820	18
Total Other Water Revenues (474)	**73,317**	19

Other Operating Revenues (Water)

- Report revenues relating to each account and fully describe each item using other than the account title.
- Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Other Operating Revenues (Water) (Page W-04)

Explain all amounts in Account 474 in excess of $10,000.

Net investment in meters varies each year based upon changes in inventory.
Sale of scrap will also vary depending upon activity. Incidental revenue includes $5,600 won in tapping contest.

Water Operation & Maintenance Expenses

- Å Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and $10,000 (class AB), 15 percent and $5,000 (class C), 15 percent and $1,000 (class D). Include a breakdown of costs that contributed to the difference.
- Å Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
SOURCE OF SUPPLY EXPENSES					1
Operation Supervision and Engineering (600)			0	0	2
Operation Labor and Expenses (601)			0	0	3
Purchased Water (602)			0	0	4
Miscellaneous Expenses (603)			0	0	5
Rents (604)			0	0	6
Maintenance Supervision and Engineering (610)			0	0	7
Maintenance of Structures and Improvements (611)			0	0	8
Maintenance of Collecting and Impounding Reservoirs (612)			0	0	9
Maintenance of Lake, River and Other Intakes (613)			0	0	10
Maintenance of Wells and Springs (614)			0	0	11
Maintenance of Supply Mains (616)			0	0	12
Maintenance of Miscellaneous Water Source Plant (617)			0	0	13
Total Source of Supply Expenses	**0**	**0**	**0**	**0**	14
PUMPING EXPENSES					15
Operation Supervision and Engineering (620)	90,054	7,955	98,009	110,628	16
Fuel for Power Production (621)		5,372	5,372	0	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)		403,487	403,487	321,494	19
Pumping Labor and Expenses (624)	76,016	500	76,516	57,956	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	17,493	14,279	31,772	48,258	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)	47,742	66,127	113,869	31,326	25
Maintenance of Power Production Equipment (632)	2,963	13,310	16,273	8,855	26
Maintenance of Pumping Equipment (633)	15,608	44,721	60,329	32,925	27
Total Pumping Expenses	**249,876**	**555,751**	**805,627**	**611,442**	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	22,006	2,000	24,006	22,830	30
Chemicals (641)		786,650	786,650	558,434	31
Operation Labor and Expenses (642)	91,374	61,476	152,850	67,169	32
Miscellaneous Expenses (643)	10,337	34,843	45,180	36,815	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	42,594	53,611	96,205	23,195	36
Maintenance of Water Treatment Equipment (652)	30,282	27,454	57,736	87,184	37
Total Water Treatment Expenses	**196,593**	**966,034**	**1,162,627**	**795,627**	38
TRANSMISSION AND DISTRIBUTION EXPENSES					39
Operation Supervision and Engineering (660)			0	0	40

Water Operation & Maintenance Expenses

- Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and $10,000 (class AB), 15 percent and $5,000 (class C), 15 percent and $1,000 (class D). Include a breakdown of costs that contributed to the difference.
- Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
Storage Facilities Expenses (661)	150	6,305	6,455	0	41
Transmission and Distribution Lines Expenses (662)		5,536	5,536	6,924	42
Meter Expenses (663)	36,144	720	36,864	37,284	43
Customer Installations Expenses (664)		47,260	47,260	27,552	44
Miscellaneous Expenses (665)	288	52,252	52,540	69,638	45
Rents (666)		250	250	350	46
Maintenance Supervision and Engineering (670)	24,838		24,838	21,506	47
Maintenance of Structures and Improvements (671)		14,740	14,740	0	48
Maintenance of Distribution Reservoirs and Standpipes (672)	30	1,243	1,273	659	49
Maintenance of Transmission and Distribution Mains (673)	222,847	262,733	485,580	626,066	50
Maintenance of Services (675)	155,974	289,639	445,613	377,168	51
Maintenance of Meters (676)	32,430	16,693	49,123	39,951	52
Maintenance of Hydrants (677)	5,751	1,381	7,132	18,938	53
Maintenance of Miscellaneous Plant (678)			0	0	54
Total Transmission and Distribution Expenses	**478,452**	**698,752**	**1,177,204**	**1,226,036**	55
CUSTOMER ACCOUNTS EXPENSES					56
Supervision (901)	38,377		38,377	12,893	57
Meter Reading Expenses (902)	10,674	34,122	44,796	22,778	58
Customer Records and Collection Expenses (903)	100,201	49,144	149,345	185,563	59
Uncollectible Accounts (904)			0	0	60
Miscellaneous Customer Accounts Expenses (905)			0	0	61
Customer Service and Informational Expenses (906)			0	0	62
Total Customer Accounts Expenses	**149,252**	**83,266**	**232,518**	**221,234**	63
SALES EXPENSES					64
Sales Expenses (910)			0	0	65
Total Sales Expenses	**0**	**0**	**0**	**0**	66
ADMINISTRATIVE AND GENERAL EXPENSES					67
Administrative and General Salaries (920)	47,707	59,080	106,787	81,086	68
Office Supplies and Expenses (921)		46,326	46,326	57,997	69
Administrative Expenses Transferred--Credit (922)			0	0	70
Outside Services Employed (923)	110,308	139,100	249,408	182,678	71
Property Insurance (924)		33,457	33,457	24,649	72
Injuries and Damages (925)		38,894	38,894	26,526	73
Employee Pensions and Benefits (926)		344,600	344,600	297,571	74
Regulatory Commission Expenses (928)			0	0	75
Duplicate Charges--Credit (929)			0	0	76
Miscellaneous General Expenses (930)		48,112	48,112	47,486	77
Rents (931)			0	0	78
Maintenance of General Plant (932)	45,841	157,216	203,057	37,748	79
Total Administrative and General Expenses	**203,856**	**866,785**	**1,070,641**	**755,741**	80

Water Operation & Maintenance Expenses

- Å Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and $10,000 (class AB), 15 percent and $5,000 (class C), 15 percent and $1,000 (class D). Include a breakdown of costs that contributed to the difference.
- Å Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	**1,278,029**	**3,170,588**	**4,448,617**	**3,610,080**	81

Water Operation & Maintenance Expenses

- Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and $10,000 (class AB), 15 percent and $5,000 (class C), 15 percent and $1,000 (class D). Include a breakdown of costs that contributed to the difference.
- Class C and class D report all expenses in Other Expense (column c).

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 15% and $10,000 higher or lower than the Last Year amount. Please see the help document for examples.

The City and Utility implemented new financial software January 1 of 2023. This change along with the opening of the new facility has changed operation and maintenance costs dramatically. In addition, the Utility still owns the old facility and pays holding costs for the facility. We also have had changes in staffing. The new staff is working to classify their time and efforts to the specific tasks.

Acct 622 New Plant and New Processes: increase in Labor.
Acct 624 New Personnel doing a better job allocating time to specific jobs.
Acct 626 New Personnel doing a better job allocating time to specific jobs.
Acct 631 Inspection and rehab of Well 3.
Acct 633 New plant, increased supplies and maintenance.
Acct 641 New plant, change in new and improved chemicals.
Acct 642 Establishing new supplies for new facility.
Acct 651 Increased security for new facility.
Acct 652 Improved time tracking
Acct 664 Cross connection testing - Hydrocorp.
Acct 665 Improved expense tracking.
Acct 671 Cleaning services.
Acct 673 Fewer main breaks due to milder weather.
Acct 675 Classification changes due to new software and employees.
Acct 677 Work varies depending on accidents.
Acct 901 Classification change in staffing between accounts.
Acct 902 Majority non labor costs related to Neptune-360 subscription
Acct 903 Classification change in staffing between accounts.
Acct 920 Payments to Elhers-Fees for Investment management services rate studies. Payments to PSC-Application services for PFAS review.
Acct 921 Improved time tracking
Acct 923 Security services to Per-Mar.
Acct 925 Increased insurance costs.
Acct 932 Increased water usage due to filter back washing requirements

Explain why ((Fuel or Power Purchased for Pumping * 100) / Water Audit and Other Statistics - Total KWH used by the utility), is less than 5 or greater than 15.

Acct 623 Old plant was powered for part of the year.

Taxes (Acct. 408 - Water)

When allocation of taxes is made between departments, explain method used.

	Description of Tax (a)	This Year (b)	Last Year (c)	
	Property Tax Equivalent	1,590,000	1,315,000	1
	Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	30,942	35,813	2
Net Property Tax Equivalent		**1,559,058**	**1,279,187**	3
	Social Security	84,435	73,826	4
	PSC Remainder Assessment	6,692	7,539	5
Total Tax Expense		**1,650,185**	**1,360,552**	6

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**
  If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

COUNTY: MARATHON(1)

SUMMARY OF TAX RATES		
1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	4.806638
3. Local Tax Rate	mills	10.860903
4. School Tax Rate	mills	10.584830
5. Vocational School Tax Rate	mills	1.337360
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	**27.589731**
9. Less: State Credit	mills	1.954917
11. Net Tax Rate	mills	**25.634814**

PROPERTY TAX EQUIVALENT CALCULATION		
12. Local Tax Rate	mills	**10.860903**
13. Combined School Tax Rate	mills	**11.922190**
14. Other Tax Rate - Local	mills	**0.000000**
15. Total Local & School Tax Rate	mills	**22.783093**
16. Total Tax Rate	mills	**27.589731**
17. Ratio of Local and School Tax to Total	dec.	**0.825782**
18. Total Tax Net of State Credit	mills	**25.634814**
19. Net Local and School Tax Rate	mills	**21.168758**
20. Utility Plant, Jan 1	$	102,106,881
21. Materials & Supplies	$	540,885
22. Subtotal	$	**102,647,766**
23. Less: Plant Outside Limits	$	0
24. Taxable Assets	$	**102,647,766**
25. Assessment Ratio	dec.	0.834087
26. Assessed Value	$	**85,617,167**
27. Net Local and School Tax Rate	mills	**21.168758**
28. Tax Equiv. Computed for Current Year	$	**1,812,410**

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION		
1. Utility Plant, Jan 1	$	102,106,881
2. Materials & Supplies	$	540,885
3. Subtotal	$	**102,647,766**
4. Less: Plant Outside Limits	$	0
5. Taxable Assets	$	**102,647,766**
6. Assessed Value	$	**85,617,167**
7. Tax Equiv. Computed for Current Year	$	**1,812,410**
8. Tax Equivalent per 1994 PSC Report	$	545,935
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	$	1,590,000
10. Tax Equivalent for Current Year (see notes)	**$**	**1,590,000**

Water Property Tax Equivalent - Detail

- No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- **Property Tax Equivalent - Total**
  If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be reported in the schedule footnotes. If the municipality has NOT authorized a lower amount, leave the cell blank.

Water Property Tax Equivalent - Total (Page W-07)

Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

Wausau Council authorized a lower tax equivalent. They will be considering future reductions in August 2024.

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over $50,000 (class AB) or $25,000 (class C) or $10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- PSC Uniform System of Accounts

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				**0**	2
Franchises and Consents (302)	0				**0**	3
Miscellaneous Intangible Plant (303)	0				**0**	4
Total Intangible Plant	**0**	**0**	**0**	**0**	**0**	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	73,422				**73,422**	7
Structures and Improvements (311)	1,738,567	39,368			**1,777,935**	8
Collecting and Impounding Reservoirs (312)	0				**0**	9
Lake, River and Other Intakes (313)	0				**0**	10
Wells and Springs (314)	659,249	2,253			**661,502**	11
Supply Mains (316)	1,551,792	12,611			**1,564,403**	12
Other Water Source Plant (317)	0				**0**	13
Total Source of Supply Plant	**4,023,030**	**54,232**	**0**	**0**	**4,077,262**	14
PUMPING PLANT						15
Land and Land Rights (320)	32,529				**32,529**	16
Structures and Improvements (321)	1,109,321				**1,109,321**	17
Other Power Production Equipment (323)	80,061				**80,061**	18
Electric Pumping Equipment (325)	1,212,331	32,731			**1,245,062**	19
Diesel Pumping Equipment (326)	0				**0**	20
Other Pumping Equipment (328)	98,371				**98,371**	21
Total Pumping Plant	**2,532,613**	**32,731**	**0**	**0**	**2,565,344**	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	723,902				**723,902**	24
Structures and Improvements (331)	18,338,103	412,110			**18,750,213**	25
Sand or Other Media Filtration Equipment (332)	12,577,130	284,789			**12,861,919**	26
Membrane Filtration Equipment (333)	0				**0**	27
Other Water Treatment Equipment (334)	1,502,188	33,339			**1,535,527**	28
Total Water Treatment Plant	**33,141,323**	**730,238**	**0**	**0**	**33,871,561**	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	48,775				**48,775**	31
Structures and Improvements (341)	0				**0**	32
Distribution Reservoirs and Standpipes (342)	2,362,171				**2,362,171**	33
Transmission and Distribution Mains (343)	21,114,834	312,903	42,297		**21,385,440**	34
Services (345)	2,684,860	68,970	134,723		**2,619,107**	35
Meters (346)	3,974,198	687,632	151,752		**4,510,078**	36

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over $50,000 (class AB) or $25,000 (class C) or $10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- PSC Uniform System of Accounts

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	2,093,866	82,454	29,686		**2,146,634**	37
Other Transmission and Distribution Plant (349)	0				**0**	38
Total Transmission and Distribution Plant	**32,278,704**	**1,151,959**	**358,458**	**0**	**33,072,205**	39
GENERAL PLANT						40
Land and Land Rights (389)	0				**0**	41
Structures and Improvements (390)	5,600,131	471,257			**6,071,388**	42
Office Furniture and Equipment (391)	99,906	27,647			**127,553**	43
Computer Equipment (391.1)	278,774				**278,774**	44
Transportation Equipment (392)	720,594	161,073			**881,667**	45
Stores Equipment (393)	0				**0**	46
Tools, Shop and Garage Equipment (394)	132,771	14,866			**147,637**	47
Laboratory Equipment (395)	188,259	4,263			**192,522**	48
Power Operated Equipment (396)	451,938				**451,938**	49
Communication Equipment (397)	66,862	1,213			**68,075**	50
SCADA Equipment (397.1)	1,297,109	29,371			**1,326,480**	51
Miscellaneous Equipment (398)	0	83,371			**83,371**	52
Total General Plant	**8,836,344**	**793,061**	**0**	**0**	**9,629,405**	53
Total utility plant in service directly assignable	**80,812,014**	**2,762,221**	**358,458**	**0**	**83,215,777**	54
Common Utility Plant Allocated to Water Department	0				**0**	55
TOTAL UTILITY PLANT IN SERVICE	**80,812,014**	**2,762,221**	**358,458**	**0**	**83,215,777**	56

Water Utility Plant in Service - Plant Financed by Utility or Municipality

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over $50,000 (class AB) or $25,000 (class C) or $10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- PSC Uniform System of Accounts

Water Utility Plant in Service - Plant Financed by Utility or Municipality (Page W-08)

Additions for one or more accounts exceed $50,000, please explain. If applicable, provide construction authorization and PSC docket number.

Made additions to the New Treatment Plant installed in 2022.
New Mains, Services and Hydrants were funded by ARPA and TIDs.
Purchased new transportation trucks.
Purchased New screens for the water plant.
Meter additions greater than $50,000 resulted from program to replace Neptune Meters with Sensus Meters.

Retirements for one or more accounts exceed $50,000, please explain.

Retirements greater than $50,000 were due to replacing Services and Meters

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over $50,000 (class AB) or $25,000 (class C) or $10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- PSC Uniform System of Accounts

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
INTANGIBLE PLANT						1
Organization (301)	0				**0**	2
Franchises and Consents (302)	0				**0**	3
Miscellaneous Intangible Plant (303)	0				**0**	4
Total Intangible Plant	**0**	**0**	**0**	**0**	**0**	5
SOURCE OF SUPPLY PLANT						6
Land and Land Rights (310)	0				**0**	7
Structures and Improvements (311)	0				**0**	8
Collecting and Impounding Reservoirs (312)	0				**0**	9
Lake, River and Other Intakes (313)	0				**0**	10
Wells and Springs (314)	0				**0**	11
Supply Mains (316)	0				**0**	12
Other Water Source Plant (317)	0				**0**	13
Total Source of Supply Plant	**0**	**0**	**0**	**0**	**0**	14
PUMPING PLANT						15
Land and Land Rights (320)	0				**0**	16
Structures and Improvements (321)	608,447				**608,447**	17
Other Power Production Equipment (323)	0				**0**	18
Electric Pumping Equipment (325)	611,709				**611,709**	19
Diesel Pumping Equipment (326)	0				**0**	20
Other Pumping Equipment (328)	38,934				**38,934**	21
Total Pumping Plant	**1,259,090**	**0**	**0**	**0**	**1,259,090**	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	0				**0**	24
Structures and Improvements (331)	0				**0**	25
Sand or Other Media Filtration Equipment (332)	0				**0**	26
Membrane Filtration Equipment (333)	0				**0**	27
Other Water Treatment Equipment (334)	0				**0**	28
Total Water Treatment Plant	**0**	**0**	**0**	**0**	**0**	29
TRANSMISSION AND DISTRIBUTION PLANT						30
Land and Land Rights (340)	0				**0**	31
Structures and Improvements (341)	0				**0**	32
Distribution Reservoirs and Standpipes (342)	0				**0**	33
Transmission and Distribution Mains (343)	16,522,599	917,421			**17,440,020**	34
Services (345)	1,339,760	184,932			**1,524,692**	35
Meters (346)	0				**0**	36

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over $50,000 (class AB) or $25,000 (class C) or $10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- PSC Uniform System of Accounts

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	1,399,737	87,499			**1,487,236**	37
Other Transmission and Distribution Plant (349)	0				**0**	38
Total Transmission and Distribution Plant	**19,262,096**	**1,189,852**	**0**	**0**	**20,451,948**	39
GENERAL PLANT						40
Land and Land Rights (389)	0				**0**	41
Structures and Improvements (390)	0				**0**	42
Office Furniture and Equipment (391)	0				**0**	43
Computer Equipment (391.1)	0				**0**	44
Transportation Equipment (392)	0				**0**	45
Stores Equipment (393)	0				**0**	46
Tools, Shop and Garage Equipment (394)	0				**0**	47
Laboratory Equipment (395)	0				**0**	48
Power Operated Equipment (396)	0				**0**	49
Communication Equipment (397)	0				**0**	50
SCADA Equipment (397.1)	0				**0**	51
Miscellaneous Equipment (398)	0				**0**	52
Total General Plant	**0**	**0**	**0**	**0**	**0**	53
Total utility plant in service directly assignable	**20,521,186**	**1,189,852**	**0**	**0**	**21,711,038**	54
Common Utility Plant Allocated to Water Department	0				**0**	55
TOTAL UTILITY PLANT IN SERVICE	**20,521,186**	**1,189,852**	**0**	**0**	**21,711,038**	56

Water Utility Plant in Service - Plant Financed by Contributions

- All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- For each account over $50,000 (class AB) or $25,000 (class C) or $10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- PSC Uniform System of Accounts

Water Utility Plant in Service - Plant Financed by Contributions (Page W-09)

Additions for one or more accounts exceed $50,000, please explain. If applicable, provide construction authorization and PSC docket number.

Contributed Mains, Services and Hydrants additions exceeded 50,000 due to ARPA funding received.

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	27,817	32.00%	56,264					**84,081**	2
Collecting and Impounding Reservoirs (312)	0							**0**	3
Lake, River and Other Intakes (313)	0							**0**	4
Wells and Springs (314)	486,963	2.90%	11,550					**498,513**	5
Supply Mains (316)	510,556	1.80%	19,631					**530,187**	6
Other Water Source Plant (317)	0							**0**	7
Total Source of Supply Plant	**1,025,336**		**87,445**	**0**	**0**	**0**	**0**	**1,112,781**	8
PUMPING PLANT									9
Structures and Improvements (321)	440,329	3.20%	52,167					**492,496**	10
Other Power Production Equipment (323)	22,897	4.40%	3,523					**26,420**	11
Electric Pumping Equipment (325)	607,663	4.40%	6,116					**613,779**	12
Diesel Pumping Equipment (326)	0							**0**	13
Other Pumping Equipment (328)	88,731	4.40%	4,328					**93,059**	14
Total Pumping Plant	**1,159,620**		**66,134**	**0**	**0**	**0**	**0**	**1,225,754**	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	69,390	3.20%	104,549					**173,939**	17
Sand or Other Media Filtration Equipment (332)	35,279	3.30%	71,356					**106,635**	18
Membrane Filtration Equipment (333)	0							**0**	19
Other Water Treatment Equipment (334)	4,214	3.30%	8,521					**12,735**	20
Total Water Treatment Plant	**108,883**		**184,426**	**0**	**0**	**0**	**0**	**293,309**	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							**0**	23
Distribution Reservoirs and Standpipes (342)	1,185,220	1.90%	40,996					**1,226,216**	24
Transmission and Distribution Mains (343)	2,910,235	1.30%	268,729	42,297				**3,136,667**	25
Services (345)	1,013,927	2.90%	74,954	134,723				**954,158**	26
Meters (346)	2,644,058	5.50%	228,953	151,752				**2,721,259**	27

Water Accumulated Provision for Depreciation - Plant Financed by Utility or Municipality

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	599,277	2.20%	46,318	29,686				**615,909**	28
Other Transmission and Distribution Plant (349)	0							**0**	29
Total Transmission and Distribution Plant	**8,352,717**		**659,950**	**358,458**	**0**	**0**	**0**	**8,654,209**	30
GENERAL PLANT									31
Structures and Improvements (390)	18,394	2.90%	29,365					**47,759**	32
Office Furniture and Equipment (391)	493	5.80%	1,121					**1,614**	33
Computer Equipment (391.1)	201,518	25.00%	30,902					**232,420**	34
Transportation Equipment (392)	438,619	13.30%	77,827					**516,446**	35
Stores Equipment (393)	0	5.80%						**0**	36
Tools, Shop and Garage Equipment (394)	65,706	5.80%	5,559					**71,265**	37
Laboratory Equipment (395)	928	5.80%	1,877					**2,805**	38
Power Operated Equipment (396)	236,587	7.50%	35,578					**272,165**	39
Communication Equipment (397)	13,968	15.00%	1,382					**15,350**	40
SCADA Equipment (397.1)	16,538	15.00%	33,451					**49,989**	41
Miscellaneous Equipment (398)	0	15.00%	2,428					**2,428**	42
Total General Plant	**992,751**		**219,490**	**0**	**0**	**0**	**0**	**1,212,241**	43
Total accum. prov. directly assignable	**11,639,307**		**1,217,445**	**358,458**	**0**	**0**	**0**	**12,498,294**	44
Common Utility Plant Allocated to Water Department	0							**0**	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	**11,639,307**		**1,217,445**	**358,458**	**0**	**0**	**0**	**12,498,294**	46

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
SOURCE OF SUPPLY PLANT									1
Structures and Improvements (311)	0							**0**	2
Collecting and Impounding Reservoirs (312)	0							**0**	3
Lake, River and Other Intakes (313)	0							**0**	4
Wells and Springs (314)	0							**0**	5
Supply Mains (316)	0							**0**	6
Other Water Source Plant (317)	0							**0**	7
Total Source of Supply Plant	**0**		**0**	**0**	**0**	**0**	**0**	**0**	8
PUMPING PLANT									9
Structures and Improvements (321)	327,897	3.20%	18,730					**346,627**	10
Other Power Production Equipment (323)	0							**0**	11
Electric Pumping Equipment (325)	386,588	4.40%	18,958					**405,546**	12
Diesel Pumping Equipment (326)	0							**0**	13
Other Pumping Equipment (328)	36,832	4.40%	1,713					**38,545**	14
Total Pumping Plant	**751,317**		**39,401**	**0**	**0**	**0**	**0**	**790,718**	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	0							**0**	17
Sand or Other Media Filtration Equipment (332)	0							**0**	18
Membrane Filtration Equipment (333)	0							**0**	19
Other Water Treatment Equipment (334)	0							**0**	20
Total Water Treatment Plant	**0**		**0**	**0**	**0**	**0**	**0**	**0**	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							**0**	23
Distribution Reservoirs and Standpipes (342)	0							**0**	24
Transmission and Distribution Mains (343)	4,356,176	1.30%	220,758					**4,576,934**	25
Services (345)	791,030	2.90%	41,533					**832,563**	26
Meters (346)	0							**0**	27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

- Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
- If more than one depreciation rate is used, report the average rate in column (c).
- Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	642,117	2.20%	31,756					**673,873**	28
Other Transmission and Distribution Plant (349)	0							**0**	29
Total Transmission and Distribution Plant	**5,789,323**		**294,047**	**0**	**0**	**0**	**0**	**6,083,370**	30
GENERAL PLANT									31
Structures and Improvements (390)	0							**0**	32
Office Furniture and Equipment (391)	0							**0**	33
Computer Equipment (391.1)	0							**0**	34
Transportation Equipment (392)	0							**0**	35
Stores Equipment (393)	0							**0**	36
Tools, Shop and Garage Equipment (394)	0							**0**	37
Laboratory Equipment (395)	0							**0**	38
Power Operated Equipment (396)	0							**0**	39
Communication Equipment (397)	0							**0**	40
SCADA Equipment (397.1)	0							**0**	41
Miscellaneous Equipment (398)	0							**0**	42
Total General Plant	**0**		**0**	**0**	**0**	**0**	**0**	**0**	43
Total accum. prov. directly assignable	**6,540,640**		**333,448**	**0**	**0**	**0**	**0**	**6,874,088**	44
Common Utility Plant Allocated to Water Department	0							**0**	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	**6,540,640**		**333,448**	**0**	**0**	**0**	**0**	**6,874,088**	46

Age of Water Mains

- If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.
- If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.
- Report all pipe larger than 72òin diameter in the 72òcategory.

	Feet of Main												
Pipe Size (a)	**pre-1900 (b)**	**1901-1920 (c)**	**1920-1940 (d)**	**1941-1960 (e)**	**1961-1970 (f)**	**1971-1980 (g)**	**1981-1990 (h)**	**1991-2000 (i)**	**2001-2010 (j)**	**2011-2020 (k)**	**2021-2030 (l)**	**Total (m)**	
1.000											12	**12**	1
2.000			229	9			21			26		**285**	2
3.000			338	757							392	**1,487**	3
4.000		5,469	25,440	132			93			134	1,154	**32,422**	4
6.000		10,179	259,056	83,667	47,482	22,109	8,612	3,622	10,133	7,023	2,969	**454,852**	5
8.000		42	41,704	6,489	27,637	56,409	91,242	55,169	102,561	58,318	16,685	**456,256**	6
10.000		312	1,153	18,575	822	5,807	41,157	19,385	44,926	2,480	890	**135,507**	7
12.000		757	29	18,162	261	5,353	11,735	32,844	26,789	20,011	1,429	**117,370**	8
14.000		174	349	38,807	22,143	316	12,932	1,222	3,662	1,206	180	**80,991**	9
16.000			809	3,708	24					1,675	198	**6,414**	10
18.000											3,483	**3,483**	11
20.000							673				432	**1,105**	12
24.000				510	728		4,653		707	6	1,640	**8,244**	13
30.000											405	**405**	14
Total	**0**	**16,933**	**329,107**	**170,816**	**99,097**	**89,994**	**171,118**	**112,242**	**188,778**	**90,879**	**29,869**	**1,298,833**	15

Describe source of information used to develop data:
Information is from GIS data updated by current year construction data.

Sources of Water Supply - Statistics

- Å For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- Å For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- Å If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

	Sources of Water Supply (000's gal)						Total Gallons	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)		Entering Distribution	
Month (a)	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)	System (h)	
January	119,258		116,675				**116,675**	1
February	100,871		99,168				**99,168**	2
March	110,262		108,152				**108,152**	3
April	107,845		103,931				**103,931**	4
May	127,824		124,679				**124,679**	5
June	149,859		147,130				**147,130**	6
July	149,450		147,598				**147,598**	7
August	144,344		143,366				**143,366**	8
September	124,174		122,380				**122,380**	9
October	104,889		103,609				**103,609**	10
November	89,916		89,205				**89,205**	11
December	97,306		95,790				**95,790**	12
TOTAL	**1,425,998**	**0**	**1,401,683**	**0**	**0**	**0**	**1,401,683**	13

Water Audit and Other Statistics

- Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual ï Water Audits and Loss Control Programs.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)	
WATER AUDIT STATISTICS		1
Finished Water pumped or purchased (000s)	1,401,683	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	**1,401,683**	4
Less: Gallons (000s) sold to retail customers (billed, metered)	1158548	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	**243,135**	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	320	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	19,778	10
Subtotal: Unbilled Authorized Consumption	**20,098**	11
Total Water Loss	**223,037**	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	3504	14
Gallons (000s) estimated due to data and billing errors	3504	15
Gallons (000s) estimated due to customer meter under-registration	3,504	16
Subtotal Apparent Losses	**10,512**	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	4,234	18
Gallons (000s) estimated due to unreported and background leakage	208,291	19
Subtotal Real Losses (leakage)	**212,525**	20
Non-Revenue Water as percentage of net water supplied	17%	21
Total Water Loss as percentage of net water supplied	16%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	5,595	24
Date of maximum	08/04/2023	25
Cause of maximum		26
Summer Hot Weather		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	2,617	28
Date of minimum	11/24/2023	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,395,305	30
If water is purchased:		31
Vendor Name		32
Point of Delivery		33
Source of purchased water		34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	18	41
Number of service breaks repaired this year	4	42
Does the utility have an asset management plan?	No	43

Water Audit and Other Statistics

- Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual ï Water Audits and Loss Control Programs.
- For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.
- If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Sources of Water Supply - Well Information

- Enter characteristics for each of the utilityôs functional wells (regardless of whether it is ñin serviceò or not).
- Do not include abandoned wells on this schedule.
- All abandoned wells should be retired from the plant accounts and no longer listed in the utilityôs annual report.
- Abandoned wells should be permanently filled and sealed per Wisconsin Administrative codes Chapters NR811 and NR812.

	Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
Well 10	10	164	30	457,870	Yes	1
Well 11	11	165	30	551,954	Yes	2
Well 3	3	100	18	346,937	Yes	3
Well 6	6	100	24	475,722	Yes	4
Well 7	7	100	24	471,004	Yes	5
Well 9	9	100	20	193,828	Yes	6
				2,497,315		7

Sources of Water Supply - Intake Information

- - - THIS SCHEDULE NOT APPLICABLE TO THIS UTILITY- - -

Pumping & Power Equipment

	Pump							Pump Motor or Standby Engine				
Identification (a)	Location (b)	DNR Well Id (c)	Primary Purpose (d)	Primary Destination (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse-power (l)	
17TH ST BOOSTER PUMP #3	17TH ST/SILVER LANE		Booster	Distribution	2008	Centrifugal	500	2008	2008	Electric	20	1
17TH STREET BOOSTER PUMP #1	17TH ST/SILVER LN		Booster	Distribution	2008	Vertical Turbine	53	2008	2008	Electric	3	2
17TH STREET BOOSTER PUMP #2	17TH STREET/SILVER LN		Booster	Distribution	2008	Vertical Turbine	53	2008	2008	Electric	3	3
17TH STREET BOOSTER PUMP #4	17TH ST/SILVER LN		Booster	Distribution	2008	Centrifugal	500	2008	2008	Electric	20	4
18TH ST BSTR PUMP #1	18TH ST BOOSTER		Booster	Distribution	2003	Centrifugal	60	2003	2003	Electric	3	5
18TH ST BSTR PUMP #2	18TH ST BOOSTER		Booster	Distribution	2003	Centrifugal	120	2003	2003	Electric	7	6
18TH ST BSTR PUMP #3	18TH ST BOOSTER		Booster	Distribution	2003	Centrifugal	120	2003	2003	Electric	7	7
18TH ST BSTR PUMP #4	18TH ST BOOSTER		Booster	Distribution	2003	Centrifugal	1,320	2003	2003	Electric	20	8
18TH ST BSTR PUMP #5	18TH ST BOOSTER		Booster	Distribution	2003	Centrifugal	1,320	2003	2003	Electric	20	9
28TH AV BSTR PUMP #1	28TH AVE BOOSTER		Booster	Reservoir	2010	Centrifugal	700	2010	2010	Electric	40	10
28TH AV BSTR PUMP#2	28TH AVE BOOSTER		Booster	Reservoir	1996	Centrifugal	550	1978	1978	Electric	50	11
84TH AVE BSTR PUMP #1	84TH AVE BOOSTER		Booster	Distribution	2018	Centrifugal	475	2018	2018	Electric	50	12
84TH AVE BSTR PUMP #2	84TH AVE BOOSTER		Booster	Distribution	2018	Centrifugal	475	2018	2018	Electric	50	13
84TH AVE BSTR PUMP #3	84TH AVE BOOSTER		Booster	Distribution	2018	Centrifugal	475	2018	2018	Electric	50	14
BROKAW BSTR PUMP #1	20TH AVENUE		Booster	Distribution	2008	Centrifugal	250	2008	2008	Electric	25	15
BROKAW BSTR PUMP #2	20TH AVENUE		Booster	Distribution	2008	Centrifugal	250	2008	2008	Electric	25	16
BROKAW BSTR PUMP #3	20TH AVENUE		Booster	Distribution	2008	Centrifugal	250	2008	2008	Electric	25	17
BROWN BSTR PUMP #1	BROWN ST BOOSTER		Booster	Reservoir	1996	Centrifugal	600	1996	1996	Electric	60	18
BROWN BSTR PUMP #2	BROWN ST BOOSTER		Booster	Reservoir	1988	Centrifugal	600	1988	1988	Electric	75	19
BROWN BSTR PUMP #3	BROWN ST BOOSTER		Booster	Reservoir	2012	Centrifugal	800	2012	2012	Electric	60	20
ELM ST BSTR PUMP #1	ELM ST BOOSTER		Booster	Reservoir	1998	Centrifugal	80	1998	1998	Electric	8	21

Pumping & Power Equipment

	Pump							Pump Motor or Standby Engine				
Identification (a)	Location (b)	DNR Well Id (c)	Primary Purpose (d)	Primary Destination (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse-power (l)	
ELM ST BSTR PUMP #2	ELM ST BOOSTER		Booster	Reservoir	1998	Centrifugal	250	1998	1998	Electric	20	22
ELM ST BSTR PUMP #3	ELM ST BOOSTER		Booster	Reservoir	1998	Centrifugal	250	1998	1998	Electric	20	23
MONROE BSTR PUMP #2	MONROE ST BOOSTER		Booster	Distribution	2016	Centrifugal	570	2016	2016	Electric	40	24
MONROE BSTR PUMP #3	MONROE ST BOOSTER		Booster	Distribution	1982	Centrifugal	600	1982	1982	Electric	25	25
PUMP #1	FILTER PLANT		Primary	Distribution	2016	Vertical Turbine	1,200	2016	2016	Electric	75	26
PUMP #2	FILTER PLANT		Primary	Distribution	1964	Vertical Turbine	2,400	1964	1964	Electric	150	27
PUMP #3	FILTER PLANT		Primary	Distribution	1964	Vertical Turbine	2,400	1964	1964	Electric	150	28
PUMP #4	FILTER PLANT		Primary	Distribution	1964	Vertical Turbine	4,200	1964	1964	Electric	300	29
PUMP #5	FILTER PLANT		Primary	Treatment	1964	Vertical Turbine	1,000	1964	1964	Electric	150	30
PUMP #6	FILTER PLANT		Primary	Treatment	1964	Vertical Turbine	1,000	1964	1964	Electric	150	31
W WAUSAU BSTR PUMP #1	W WAUSAU BOOSTER		Booster	Reservoir	2016	Centrifugal	161	2016	2016	Electric	10	32
W WAUSAU BSTR PUMP #2	W WAUSAU BOOSTER		Booster	Reservoir	2016	Centrifugal	161	2016	2016	Electric	10	33
W WAUSAU BSTR PUMP #3	W WAUSAU BOOSTER		Booster	Reservoir	1987	Centrifugal	780	1987	1987	Electric	30	34
WELL #10 PUMP	WELL #10		Primary	Treatment	2005	Vertical Turbine	3,000	1989	1989	Electric	100	35
WELL #3 PUMP	WELL #3		Primary	Treatment	1980	Vertical Turbine	2,000	1984	1984	Electric	75	36
WELL #6 PUMP	WELL #6		Primary	Treatment	1951	Vertical Turbine	1,500	1951	1951	Electric	125	37
WELL #7 PUMP	WELL #7		Primary	Treatment	1951	Vertical Turbine	1,500	1951	1951	Electric	75	38
WELL #9 PUMP	WELL #9		Primary	Treatment	1965	Vertical Turbine	1,000	1965	1965	Electric	75	39
WELL 11 PUMP	WELL 11		Primary	Treatment	2001	Vertical Turbine	2,500	2001	2001	Electric	150	40
WESTHILL BOOSTER PUMP #1	OLD COACH ROAD		Booster	Distribution	2009	Vertical Turbine	53	2009	2009	Electric	5	41
WESTHILL BOOSTER PUMP #2	OLD COACH ROAD		Booster	Distribution	2009	Vertical Turbine	53	2009	2009	Electric	5	42

Pumping & Power Equipment

	Pump							Pump Motor or Standby Engine				
Identification (a)	Location (b)	DNR Well Id (c)	Primary Purpose (d)	Primary Destination (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse-power (l)	
WESTHILL BOOSTER PUMP #3	OLD COACH ROAD		Booster	Distribution	2009	Centrifugal	500	2009	2009	Electric	30	43
WESTHILL BOOSTER PUMP #4	OLD COACH ROAD		Booster	Distribution	2009	Centrifugal	500	2009	2009	Electric	30	44

Reservoirs, Standpipes and Elevated Tanks

Å Enter elevation difference between highest water level in Standpipe or Elevated Tank, (or Reservoir only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

	Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
1	Brown Street Elevated	1	1963	Elevated Tank	Steel	168	500,000	1
2	Elm Street Reservoir	2	1951	Reservoir	Concrete	189	2,500,000	2
3	Filter Plant	3	1964	Reservoir	Concrete	0	1,000,000	3
4	Industrial Park	4	1985	Reservoir	Concrete	189	1,000,000	4
5	Innovation Way Elevated	7	2018	Elevated Tank	Steel	108	200,000	5
6	Wausau Avenue Elevated	5	2003	Elevated Tank	Steel	125	250,000	6
7	Wausau Avenue Reservoir	6	1987	Reservoir	Concrete	223	300,000	7

Water Treatment Plant

- Å Provide a generic description for (a). Do not give specific address of location.
- Å Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).
- Å Please identity the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)	
Water Treatment Plant	2022	9	_ Ultraviolet Light _ Liquid Chlorine _ Gas Chlorine _ Ozone x Other _ None	x Flocculation/Sedimentation x Sand Filtraton _ Activated Carbon Filtration _ Membrane Filtration x Ion Exchange x Iron/Manganese _ Nitrate Removal _ Radium Removal x Corrosion _ Other	Yes	Central Facility	Col d Other-Chloramines (liquid chlorine and ammonia) Column e Corrosion-Sodium	1

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
  - Explain how the additions were funded.
  - Also report the amount assessed and the feet of main recorded under this method.
  - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- Report all pipe larger than 72òin diameter in the 72òcategory.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	Number of Feet					
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
Other Metal	Distribution	4	28,768	145	22		**28,891**	1
Other Metal	Distribution	6	436,815	1,317	4,857		**433,275**	2
Other Metal	Supply	6	300				**300**	3
Other Metal	Distribution	8	420,964	8,315	72		**429,207**	4
Other Metal	Supply	8	2,730				**2,730**	5
Other Metal	Distribution	10	130,170				**130,170**	6
Other Metal	Supply	10	3,377	12			**3,389**	7
Other Metal	Distribution	12	116,251		12		**116,239**	8
Other Metal	Supply	12	2,167				**2,167**	9
Other Metal	Distribution	14	78,775	3	60		**78,718**	10
Other Metal	Supply	14	1,255				**1,255**	11
Other Metal	Distribution	16	7,635	196			**7,831**	12
Other Metal	Supply	16	3,356				**3,356**	13
Other Metal	Supply	18	5,065				**5,065**	14
Unknown - Does Not Contain Lead	Distribution	18	2,708				**2,708**	15
Other Metal	Supply	20	30				**30**	16
Other Plastic	Supply	22	630				**630**	17
Other Metal	Distribution	24	1,262				**1,262**	18
Other Metal	Supply	24	6,235				**6,235**	19
Total Within Municipality			**1,248,493**	**9,988**	**5,023**		**1,253,458**	20
Total Utility			**1,248,493**	**9,988**	**5,023**		**1,253,458**	21

Water Mains

- Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- Explain all reported adjustments as a schedule footnote.
- For main additions reported in column (e), as a schedule footnote:
  - Explain how the additions were funded.
  - Also report the amount assessed and the feet of main recorded under this method.
  - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- Report all pipe larger than 72òin diameter in the 72òcategory.

Water Mains (Page W-21)

Added During Year total is greater than zero, please explain financing following the criteria listed in the schedule headnotes.

The Water main projects were funded with a combination of utility funds, ARPA contributions from the City, and Tax Increment Financing.

Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service lines added during the year in column (d), as a schedule footnote:
  - Explain how the additions were financed.
  - If assessed against property owners, explain the basis of the assessments.
  - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
  - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- Report service lines separately by diameter and pipe materials.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	NOT in Use at End of Year (h)	
Lead	0.625	106		5		101		1
Copper	0.625	219				219		2
Other Plastic	0.625	4				4		3
Lead	0.750	3,759		112		3,647		4
Copper	0.750	1,959		1		1,958		5
Lead	1.000	1,289		18		1,271		6
Copper	1.000	5,199	149	14		5,334		7
Other Plastic	1.000	262		1		261		8
Lead	1.250	19		1		18		9
Copper	1.250	15				15		10
Lead	1.500	36		2		34		11
Copper	1.500	1,975	3			1,978		12
Other Plastic	1.500	324				324		13
Lead	2.000	12				12		14
Copper	2.000	243	4	2		245		15
Other Plastic	2.000	11				11		16
Lead	3.000	22		2		20		17
Copper	3.000	61				61		18
Ductile Iron, Lined (late 1960's to present)	4.000	87	1			88		19
Lead	4.000	13		1		12		20
Ductile Iron, Lined (late 1960's to present)	6.000	85	6	1		90		21
Lead	6.000	9				9		22
Copper	6.000		1	1		0		23
Ductile Iron, Lined (late 1960's to present)	8.000	66	2	1		67		24
Ductile Iron, Lined (late 1960's to present)	10.000	10				10		25
Utility Total		**15,785**	**166**	**162**		**15,789**		26

Utility-Owned Water Service Lines

- The utility's service line is the pipe from the main to and through the curb stop.
- Explain all reported adjustments as a schedule footnote.
- Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- For service lines added during the year in column (d), as a schedule footnote:
  - Explain how the additions were financed.
  - If assessed against property owners, explain the basis of the assessments.
  - If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
  - If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.
- Report service lines separately by diameter and pipe materials.

Utility-Owned Water Service Lines (Page W-22)

Additions are greater than zero, please explain financing by following criteria listed in the schedule headnotes.

Service changes were financed with a combination of utility funds, ARPA contributions from the City and Tax Increment Financing.

Total Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

The number of utility owned services not in use at year end is unknown. The utility policy has been to install services to vacant parcels at the time that curb gutter and pavement is installed. Confirmation of services and meters is not possible due to meter quantities where more than one meter exists on a property.

Meters

- Include in Columns (b-f) meters in stock as well as those in service.
- Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Totals by size in Column (f) should equal same size totals in Column (s).
- Explain all reported adjustments as schedule footnote.
- Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Classification of All Meters at End of Year by Customers

Size of Meter	First of Year	Added During Year	Retired During Year	Adjust. Increase or Decrease	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Additional Meters	In Stock	Total		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(0)	(p)	(q)	(r)	(s)		
5/8	14,191	2,344	725	90	15,900	753	12,750	571	12	33	57	214					2,263	**15,900**		1
3/4	2,324	80	111	(59)	2,234	120	1,771	252	19	6	25	117					44	**2,234**		2
1	642	36	25	(14)	639	37	156	243	16	11	45	82					86	**639**		3
1 1/2	449		1	4	452	107	5	120	12	28	99	37					151	**452**		4
2	355		2	(6)	347	69		119	10	35	13	22					148	**347**		5
3	54	2	0	2	58	9		23	5	9	9	2					10	**58**		6
4	40		0	1	41	11		7	10	10	1	3					10	**41**		7
6	7			1	8	1			3	2							3	**8**	*	8
8	1				1	0											1	**1**	*	9
Total	**18,063**	**2,462**	**864**	**19**	**19,680**	**1,107**	**14,682**	**1,335**	**87**	**134**	**249**	**477**					**2,716**	**19,680**		10

Meters

- Å Include in Columns (b-f) meters in stock as well as those in service.
- Å Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- Å Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Å Totals by size in Column (f) should equal same size totals in Column (s).
- Å Explain all reported adjustments as schedule footnote.
- Å Do not include station meters in the meter inventory used to complete these tables.

1. Indicate your residential meter replacement schedule:

X Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

2. Indicate the method(s) used to read customer meters

Manually - inside the premises or remote register

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad

X Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 16964)

Other

Meters

- Å Include in Columns (b-f) meters in stock as well as those in service.
- Å Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- Å Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- Å Totals by size in Column (f) should equal same size totals in Column (s).
- Å Explain all reported adjustments as schedule footnote.
- Å Do not include station meters in the meter inventory used to complete these tables.

Meters (Page W-23)

Adjustments are nonzero for one or more meter sizes, please explain.

Correctly recorded meter sizes at installations and inventory inspections

Wisconsin Administrative Code requires that meters 1 1/2 and 2 inches be tested or replaced every 4 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

All meters are replaced and tested and returned to inventory once requirements are met. All new meters are tested prior to installation.

Wisconsin Administrative Code requires that meters 3 and 4 inches be tested or replaced every 2 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

All meters are replaced and tested and returned to inventory once requirements are met. All new meters are tested prior to installation.

Wisconsin Administrative Code requires that meters 6 inches and larger be tested or replaced every year. You did not meet these requirements. Please explain your program for testing and replacing meters.

All meters are replaced and tested and returned to inventory once requirements are met. All new meters are tested prior to installation.

Hydrants and Distribution System Valves

- Distinguish between fire and flushing hydrants by lead size.
  - Fire hydrants normally have a lead size of 6 inches or greater.
  - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- Explain all reported adjustments in the schedule footnotes.
- Report fire hydrants as within or outside the municipal boundaries.
- Number of hydrants operated during year means: opened and water withdrawn.
- Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	**0**				**0**	1
Fire - Within Municipality	**1,665**	25	13		**1,677**	2
Total Fire Hydrants	**1,665**	**25**	**13**	**0**	**1,677**	3
Flushing Hydrants	**0**				**0**	4

NR810.13(2)(a) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of Hydrants operated during year	1,677
Number of Distribution System Valves end of year	6,362
Number of Distribution Valves operated during Year	176

List of All Station and Wholesale Meters

- Å Definition of Station Meter is any meter in service not used to measure customer consumption.
- Å Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- Å Retail customer meters should not be included in this inventory.

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	Finished Water	Magnetic	05/01/2023	1
Station Meter	8	Finished Water Pump 4	Magnetic	05/01/2023	2
Station Meter	8	Well 3	Other	05/01/2023	3
Station Meter	10	Well 6	Other	05/01/2023	4
Station Meter	10	Well 7	Other	05/01/2023	5
Station Meter	10	Well 9	Other	05/01/2023	6
Station Meter	10	WTP Stripper	Magnetic	05/01/2023	7
Station Meter	12	WTP Eest Aerator	Magnetic	05/01/2023	8
Station Meter	12	WTP West Aerator	Magnetic	05/01/2023	9
Station Meter	14	Well 10	Other	05/01/2023	10
Station Meter	16	Well 11	Other	05/01/2023	11

List of All Station and Wholesale Meters

- Å Definition of Station Meter is any meter in service not used to measure customer consumption.
- Å Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- Å Retail customer meters should not be included in this inventory.

List of All Station and Wholesale Meters (Page W-26)

There are one or more meters where Type is "Other," please explain.

Well House meters are propeller meters.
Water Treatment Plant meter is a Venture meter.

Water Conservation Programs

- Å List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives. Do not include leak detection, other water loss program costs.
- Å If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	**0**	**0**	**0**	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	**0**	**0**	**0**	18
TOTAL CONSERVATION	**0**	**0**	**0**	19

Water Customers Served

- List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.
- Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located ñWithin Muni Boundaryò refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)	
Wausau (City) **	16,356	1
Total - Marathon County	**16,356**	2
Total - Customers Served	**16,356**	3
Total - Within Muni Boundary **	**16,356**	4

*** = Within municipal boundary*

Privately-Owned Water Service Lines

- Å The privately owned service line is the pipe from the curb stop to the meter.
- Å Explain all reported adjustments in columns(f) as a schedule footnote.
- Å Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- Å Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (h)	Replaced During Year Using Financial Assistance from Utility (i)	
Galvanized	0.625	2				2			1
Lead	0.625	315		2		313			2
Copper	0.625	1				1			3
Unknown - May Contain Lead	0.625	1				1			4
Galvanized	0.750	91				91			5
Lined Cast Iron (mide-1950's to early 1970)	0.750	4				4			6
Lead	0.750	501		39	12	474		13	7
Copper	0.750	1,795			(6)	1,789			8
PVC	0.750	4			(4)	0			9
Unknown - May Contain Lead	0.750	1				1			10
Galvanized	1.000	49				49			11
Lined Cast Iron (mide-1950's to early 1970)	1.000	4				4			12
Lead	1.000	103		12		91			13
Copper	1.000	1,024	50			1,074			14
PVC	1.000	507				507			15
Copper	1.250	28				28			16
PVC	1.250	10				10			17
Galvanized	1.500	1				1			18
Lead	1.500	1				1			19
Copper	1.500	152				152			20
PVC	1.500	110				110			21
Copper	2.000	39				39			22
Unlined Cast Iron (pre-early 1950's)	2.000	3				3			23
PVC	2.000	22				22			24
Ductile Iron, Lined (late 1960's to present)	3.000	3				3			25
Copper	3.000	2				2			26
Unlined Cast Iron (pre-early 1950's)	3.000	5				5			27
Ductile Iron, Lined (late 1960's to present)	4.000	13				13			28
Lined Cast Iron (mide-1950's to early 1970)	4.000	9				9			29
Ductile Iron, Lined (late 1960's to present)	6.000	38				38			30
Lined Cast Iron (mide-1950's to early 1970)	6.000	4				4			31

Privately-Owned Water Service Lines

- Å The privately owned service line is the pipe from the curb stop to the meter.
- Å Explain all reported adjustments in columns(f) as a schedule footnote.
- Å Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- Å Separate reporting of service lines by diameter and pipe material.

Ductile Iron, Lined (late 1960's to present)	8.000	24				24	32
Lined Cast Iron (mide-1950's to early 1970)	8.000	1				1	33
Ductile Iron, Lined (late 1960's to present)	10.000	4				4	34
Lined Cast Iron (mide-1950's to early 1970)	10.000	1				1	35
Utility Total		**4,872**	**50**	**53**	**2**	**4,871**	36

Water Residential Customer Data ï Disconnection, Arrears, and Tax Roll

- Å For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- Å For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- Å For residential arrears, include billed amounts past due and unpaid.
- Å For tax roll customers, report number of residential customers transferred to the tax roll as required by Wis. Stat. Ä 66.0809.
- Å For tax roll arrears, report dollar amount of residential arrears transferred to the tax roll as required by Wis. Stat. Ä 66.0809.

	Description (a)	Amount (b)
Disconnection Notices		
1.	Total number of disconnection notices sent to residential customers for non-payment as of March 31	0
2.	Total number of disconnection notices sent to residential customers for non-payment as of June 30	0
3.	Total number of disconnection notices sent to residential customers for non-payment as of September 30	0
4.	Total number of disconnection notices sent to residential customers for non-payment as of December 31	0
Disconnections		
1.	Total number of residential disconnections of service performed for non-payment as of March 31	0
2.	Total number of residential disconnections of service performed for non-payment as of June 30	0
3.	Total number of residential disconnections of service performed for non-payment as of September 30	0
4.	Total number of residential disconnections of service performed for non-payment as of December 31	0
Arrears (Customers)		
1.	Total number of residential customers with arrears as of March 31	3,077
2.	Total number of residential customers with arrears as of June 30	2,717
3.	Total number of residential customers with arrears as of September 30	2,820
4.	Total number of residential customers with arrears as of December 31	2,653
Arrears (Dollar Amounts)		
1.	Total dollar amount of residential customer arrears as of March 31	237,827
2.	Total dollar amount of residential customer arrears as of June 30	302,660
3.	Total dollar amount of residential customer arrears as of September 30	384,964
4.	Total dollar amount of residential customer arrears as of December 31	231,894
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	1,109
2.	Total dollar amount of residential arrears placed on the tax roll	247,859
	Footnotes	**No**

Department of Public Works & Utilities

Eric Lindman, P.E.
Director of Public Works and Utilities

TO: Wausau Waterworks Commission

FROM: Eric Lindman, P.E.
Director of Public Works & Utilities

DATE: June 25, 2024

SUBJECT: Update – AWWA 2024 Regulatory Affairs Seminar

I attended the American Water Works Association (AWWA) Regulatory Affairs Seminar again this year and was a participant is a panel discussion representing Wausau. The panel discussion included 3 other utilities Kenosha, Sheboygan and Milwaukee. The discussion point this year was how utilities are addressing Lead Service Line Replacement. Each of the communities had a bit of a different approach but all communities are pursuing the maximum amount of principle forgiveness loan as possible while it is available. Utilities are funding the private side in different ways;

1. Milwaukee – using a "Special Charge", this is essentially a Special Assessment for the private side replacement. Anything not covered by the principal forgiveness will be paid for by the Special Charge. Milwaukee has an LSL ordinance in place.
2. Sheboygan is unique in the fact the homeowner owns the water service line from the meter to the water main. They are using a loan program to have owners pay back costs not covered by the principal forgiveness loan.
3. Kenosha is using the prequalified bidders list and is using a loan program to pay back costs not covered by the principal forgiveness loan. Kenosha has an LSL ordinance in place, they one of the first in WI to get it approved by the PSC.

Also represented at the Seminar were the PSC, ASDWA, DNR, and CISA (Cybersecurity and Infrastructure Security Agency). I have not heard of CISA prior to this meeting. Some of the high points of discussion from each of these agencies:

Association of State Drinking Water Administrators (ASDWA)

1. 56% of the Drinking Water allocations went to Congressionally Directed Spending (CDS) or earmarks. This created a lot of issues with the DNR and they are being very careful not to allow any CDS funds to be added onto principle forgiveness loans to reduce loan amounts. Very unfortunate.
2. The USEPA is trying to establish inspections of drinking water facilities in WI and overstepping the DNR authority. The EPA is looking to try and establish enforcement actions of their own in WI rather than through the DNR.
3. AWWA has established a cybersecurity tool or municipalities and CISA may be able to provide cyber security scanning.

Public Service commission (PSC)

1. 40% increase in rate case requests. Some have had rate increases larger than Wausau and some less. More will be coming depending on PFAS testing and other new legislation and regulations proposed.
2. Recommended full rate cases are done every 3-5 years. Currently most water systems are doing them on an average of every 9-years.
3. Increased the construction authorization minimum amount from $300,000 to $591,000.
4. The primary reasons for this significant increase in rate cases is due to added legislation:
    a. Emerging contaminants (i.e. PFAS)
    b. Lead Copper Rule Revisions and Improvements
    c. Consumer Confidence Report (CCR) Revisions
    d. Microbial & Disinfection Biproducts (MDBP) Rule Revisions
    e. Cyber Security
    f. Water System Restructuring Assessment Rule (includes operational changes, upgrades, interconnecting other jurisdictions).

WI Department of Natural Resources (DNR)

1. Cyber security is very high priority and there will be a requirement proposed for utilities to have a completed Assessment, Mitigation Plan, and Response Plan.
2. The challenge is the DNR does not want to hold these records because then they become open records which defeats the purpose of a security plan. Municipalities have the same open records law so this is being discussed at the state and federal level.
3. LSL inventory is due and accessible to the public in Nov 2024.

Cybersecurity and Infrastructure Security Agency (CISA)

1. A fairly new agency in Region 5 and they are available to support cyber security threats and assist with implementing a plan and mitigation measures. They are technical support only and do not have funding to implement cyber security plans.

It is safe to say at this point we are at an all-time high of both state and federal agencies implementing new regulations and requirements. The level of effort, time and resources to implement these new regulations and the ongoing expenses of them will continue to impact the user rates.