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 **11:00 a.m.** on **Tuesday, July 8, 2025.**

Members: Doug Diny (President), Sarah Watson, Jim Force, Deb Hadley, Peter Gelhar

AGENDA

1. Approve Minutes of June 3, 2025 Meeting.
2. Recognition and Appreciation of John Robinson's Service on the Wausau Water Works Commission. Welcome Peter Gelhar, New Member of the Wausau Water Works Commission.
3. Director's Report on Utility Operations
   - Update on Projects with Water
   - Drinking Water Locates
   - Drinking Water Distribution Maintainer Recruitment Update
   - Drinking Water Plant Operator Recruitment Update
   - Update on Projects with Wastewater
   - Wastewater: Unused Items Auctioned
   - Update on Street Projects
4. Discussion and Update on the 2024 Annual PSC Report and Financials.
5. Discussion Relating to Options for Ongoing Staffing Shortages, Recruitment, Retention and Wage Issues for the Utility.
6. Discussion and Update on the Lead Service Line Replacement Project.
7. Discussion and Possible Action Approving the Carry Over Remaining Funds for the TV Truck from the 2024 Budget to 2025 Budget for Wastewater.
8. Discussion and Possible Action Approving Budget Modification Reallocating Funds from the Material Screen Equipment to Purchase a Replacement Vehicle at Drinking Water.

Adjourn.

Next meeting scheduled for **August 5th 2025 @ 11:00 AM.*

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

THIS NOTICE POSTED AT CITY HALL AND EMAILED TO CITY PAGES AND DAILY HERALD: July 1st, 2025 at 10:45 a.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@wausauwi.gov 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 3, 2025

A meeting of the Wausau Water Works Commission was called to order at 11:05 a.m. in City Hall on Tuesday, June 3, 2025. In compliance with Wisconsin Statutes, this meeting was posted and receipted for by the Wausau Daily Herald on May 30, 2025.

Members Present: President Diny, Commissioners Robinson, Force, Watson- 11:10am
Member Excused: Hadley
Others Present: Eric Lindman, Scott Boers, Tonia Westphal/Clark Dietz

3) **Appreciation of Joe Gehin's Years of Service to the Wausau Water Works Commission.**

Diny presented Joe Gehin with a plaque in honor of 11.5 years of service on behalf of the Mayor, City Council, Wausau Water Works Commission and Utility staff.

Gehin thanked everyone and offered for staff to not hesitate in calling him for any inquiries as he'd appreciate it.

No Action Taken.

1) **Approve Minutes of May 6, 2025 Meetings.**

Robinson motioned to approve minutes. Seconded by Force.

Motion carried 3-0.

2) **Director's Report on Utility Operations.**

Lindman began last month had updates from the USEPA with the most recent updates included in the memos and statements here, especially on PFAS proposing what to do, we should expect more details and information on that. Included as well are AWWA's response and review of USEPA's statement. He asked if the commission had any questions and added that he anticipates more details and information, as well as data on how they are going to proceed would become available.

Robinson noted EPA is not modifying the four parts per trillion PFOA/PFAS, based on work that has been done, 90-95% of the sites that have those 2 have others. They've delayed developing standards from any of the other PFAS compounds generally you'll catch with the PFOA/PFAS sampling.

Diny noted we are under the four parts per trillion PFOA/PFAS and are ahead of the game.

Lindman noted the lead service line updates, that the contractor was paused about a week and half on actual replacements because they were not caught up on restoration, they did catch up and last week began lead service line replacements again. We are working closely with CIP and they are doing a better job this year.

Force questioned the rock formation inquiries from a resident and if that were resolved.

Lindman replied CIP has been in contact with her directly and scheduling, we've also had a couple of individuals where areas of rock were a concern so they've been in contact with them as well. If the commissioners receive any feedback, questions, or concerns from the community, we are happy to meet with them. We anticipate CIP hitting a milestone of 1,000 LSL's replaced in

June, that's kind of a recognition milestone. Once that comes out and gets established, we'll notify the commission, the council and send out the proper notices for possible quorums for each. There are recruitment updates and we did have a facility on the water side got broken into.

Boers began young individuals broke into one of the booster stations and turned themselves in after the fact. They initially flooded the booster station, luckily, none of the pumps were on at that time when they flooded it, they did dry out and didn't cause to much damage. We tried them the day it was flooded and nothing worked so we were looking at probably about $50,000 worth of damage, but it ended up drying out so they're getting off cheap, they're relatively lucky, with 480-volt power going into that building and blowing water around, they could've easily been killed.

Diny stated they could've been electrocuted.

Force questioned which station, if anyone's been apprehended, if there were any criminal charges, if the facilities were secured, whether we had television monitors, if we did anything to prevent this from happening and what the motivation of why someone would do this if they were not stealing or gaining anything personally? If police are doing some investigation into this, he'd like to see a report particularly on why somebody would do this.

Boers replied they turned themselves in after the fact, damage was minimal because a lot of the stuff dried out but it could've been about $50,000 worth of damage. We're bringing this back for actual action because we are looking at upgrading our SCADA system that would have video capacity, we could add cameras to ones we have and then possibly doing some fencing or other things too. We're seeing a large increase in this kind of action; we have another booster station with the door partially kicked in because someone tried getting into it, another that was vandalized where they stole the hose, there's no good explanation.

Diny stated these locations are out everywhere so we'll bring this back.

Boers: the issues show up on the SCADA system, we have intrusion alarms, motor sensors and items that are on that which will show up as an alarm but if we are half hour, 45 minutes to an hour out, a lot of damage can be done in that time.

Lindman continued that wastewater operations technicians were able to obtain CDL Licenses, something we pay for, its good they're making progress, we are hiring people without any certifications. The headworks screening project starts June and will go through late summer of 2026, it'd be nice to have that done and will be a bit disruptive to operations during construction. There was a question about disruption of traffic with Washington Street siphon replacement, we're going to close one lane of Washington Street so there won't be full road closures on one side but will be necked down in front of the chamber for a few weeks till they get out of the street.

Force questioned the update of the water distribution maintainer position?

Boers replied HR has not heard back from the second candidate yet.

Director's Report Placed on File.

4) Discussion, Update and Review of Utility Staffing Challenges, Retention and Recruiting.

Diny commented there's a lot of good information in the packet for you to review along with the memo showing current employees and proposed number of employees, the Baker Tilly study from 2022 has a lot of good reading with their justifications.

Lindman began this was brought back but the HR Director is not available, she had other obligations today but will be coming to July's meeting, she has been reviewing all the information over the past 4-5 years, she'll be able to provide you with her opinions and potentially have a discussion with the next steps of the utility and apologized for the late memo.

Robinson requested we break this down to 2 components. 1 being recruitment and retention from the perspective of ability to recruit the right people once we have them, can we retain them and what policies we need to advance that. The separate issue of staffing levels, the cost associated with increasing the staff to meet the report's recommendations. If we could break it down, how do

we deal with the current allocation of staff and specifically what policies we need to look at fringe benefit package? Are there other incentives we need relative to hiring that whole concept of CDL onboarding and the process associated with that, we can't keep our current positions filled but before start looking at new ones, we have to address the problem of how we do with that. We could get recommendations relative to salary schedules, attraction, recruitment, retention policies that would be extremely helpful, understanding that we got these reports, if we could deal with in a sequential manner.

Lindman agreed and stated we have all that information that was put together over the last few years that we've presented here, so we'll update those numbers and bring them back and break them out for you.

Force recalled remembering this report about 2 years ago and would like to see a quick summary of the recommendations that were contained in the Baker Tilly Report and what our response has been. Salaries was just one component of this report, there were comments on safety, asset inventory and other activities that Baker Tilly found lacking in our system and if they still were, I would like an update on what we did in response to some of the comments from Baker Tilly study.

Lindman replied he'd provide the update at the next meeting.

No Action Taken.

5) Discussion and Possible Action Approving Wastewater 2024 Compliance Maintenance Annual Report (CMAR) and Resolution.

Robinson motioned to approve Wastewater 2024 CMAR and Resolution. Seconded by Watson.

Lindman recapped this annual report was a self-grading of the Wastewater facility and is reviewed by the DNR that highlights any violations, as you read through the report, our effluent has been very good, biosolids has been good, the plant has been running well and staff have been doing a good job with the new plant upgrades. We'll be starting the headworks screening, hopefully, we won't have any significant impacts on our final effluent and biosolids with the projects and the disruptions.

Robinson thanked staff for this report as it reflects the work being done, he highlighted the issue of phosphorous removal as it's a burden for people that live in an urban setting to remove phosphorous coming from rural areas that need to be addressed. We're making good headway. It looked like we are starting to trend a little bit higher on suspended solids, are there any concerns raised with that, its incremental increases but seems to be trending in an increasing manner?

Lindman replied he'd spoken with Brooks about that along with the phosphorous and Brooks didn't feel it's a concern at this point but that they were monitoring that. As far as anything they're doing at the plant and the processes, I will have to refer to Brooks if they were making any changes for that TSS. With our new plant, we do have the capability to lower our phosphorus even more, we're meeting our effluent requirements and exceeding those. One of the discussions we continue to have with DNR is how this phosphorus trading is done with outside entities and was hoping that we'd be able to trade internally with our storm water to keep our rate revenue inhouse, to help meet our compliance with storm water side, but there's still questions on that. There was another municipality looking at the same thing, it would be beneficial because with the storm water quality issues and the nutrients removal requirements is going to be a continued issue moving forward.

Force questioned if there were any organizations available anymore in view of current reductions in government services that could come and do analytical review of energy use and make recommendations for the power consumption and use of biogas. He wrote a story on Dekalb, IL which received some support from GE and the State of Illinois that saved a lot of money on

energy expenses.

Lindman replied not that he knew of but could ask around, we're having an issue with the moisture with the new boilers in our biogas side, so that's been an ongoing issue but we could run the turbines but may have to do modifications on the biogas side to remove some of that moisture which may be a project that's coming.

Diny recapped this resolution will go to council to approve at their June 10th meeting.

Motion carried 4-0.

6) Discussion on Adjusting the Date and Time of the July Commission Meeting.

Diny began the 1st Tuesday in July falls in week of the 4th we're looking to see if we could move meeting a week out, the following Tuesday, July 8th any questions, comments, suggestions, either or? With commission replying good either way, we'll put it down for the July 8th.

No Action Taken.

7) Adjourn.

Watson motioned to adjourn. Seconded by Robinson.

Motion carried 4-0.

Link to view meeting in its entirety: *https://tinyurl.com/wausaucitycouncil*
Gina Vang, Recording Secretary
S:\WaterWorks\Common\WaterCommission\2025\July\WWWC_20250603_Minutes.doc.

WAUSAU WATER WORKS
FOR YOU!

MEMORANDUM

TO: President Diny
Commissioner Watson
Commissioner Force
Commissioner Hadley
Commissioner Gelhar

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

SUBJECT: Director's Report – July 2025

WATER DIVISION

1. **Update on Cellular Data for SCADA:**
   - SCADA upgrades update- see attached.

2. **Water Storage Tank Inspection Update:**
   - Water Storage Facility Inspections were conducted from April 14th until May 26th. We have received and are now reviewing those results.

3. **Water Meter Replacement Update:**
   - Water meter replacements, as of 6/24 staff have replaced 1,333 meters this year.

4. **Locates:** As of 6/23 Staff have completed 3,073 Locates.

5. **Water Distribution Maintainer Recruitment Update:** There was no response from the candidate for which the second offer of employment was made. The position was reposted, with the posting closing on the 29th of June.

6. **Water Treatment Plant Operator Recruitment Update:** We had 10 applicants of which 5 met the criteria for an interview. Of the 5 we interviewed 3, an offer was made.

WASTEWATER DIVISION

1. **Washington St. Siphon Replacement Update**:
    - Contractor mobilized 5/25 with Final Completion on 8/1/2025.
    - Force main under Washington Street bridge installed.
    - E-1 lift station and lateral installed on 6/24/2025.
    - Directional drilling for 2-inch force main commenced on 6/25/2025.
    - Project moving along steadily.

2. **Headworks Screening Project Update**:
    - Contractor mobilized 6/16/25 with a substantial completion date of 10/15/2026 and the final completion date of 11/15/2026.
    - Contractors have been busy with removals in preparation for the installation of the new step screen equipment.

3. **Cherry St. Lift Station Project Update:**
    - Contractor will be mobilized 8/2025 with a substantial completion date of 10/24/2025 and the final completion date of 11/21/2025.

4. **Auction:** Unused Wastewater Equipment being sold on the Integrity Sales & Auction. July 30th- August 1, 2025. Funds from the sale of these items will be allocated to the Wastewater Operating Fund.

Update on Street Projects: City of Wausau 2025 Construction Update (06/25/2025)

Project: **Street Construction Project "A"**
Cherry Street from West Wausau Avenue to Randolph Street
Randolph Street from Burek Avenue to Merrill Avenue

Summary: This project is a complete reconstruction and replacement of storm sewer, sanitary sewer, watermain, concrete curb and pavement. The contractor is Haas Sons Inc.

This project will be completed in 3 phases.
Phase 1 – Cherry St. from W. Wausau Ave. to Eldred St.
Phase 2 – Randolph St. from Merrill Ave. to 3rd Ave.
Phase 3 – Cherry St. from Eldred St. to Randolph St.
Randolph St. from 3rd Ave. to Burek Ave.

Current Work: Phase 1: All utility work and concrete is completed. Weather permitting, the contractor expects to place the first course of asphalt during the week of 6/30.

Phase 2: All work within Merrill Avenue is complete and has been returned to normal operations. The contractor will continue working on utilities between Merrill Avenue and 3rd Avenue. Once all water main is installed and tested, the contractor will begin connecting residents to the new water and sewer mains. Residents should expect to lose water service for a short period of time while the connection is made.

Phase 3: Expected to begin mid-to-late July.

For information regarding Equiflow Lead Service Line Replacement, please contact Community Infrastructure Partners at 715-793-7417.

Timeline: Expected project completion is end of October.

Project: **Street Construction Project "B"**
1st Street/River Drive from McIndoe Street to 300' north of Fulton Street
Fulton Street from North 1st Street to North 7th Street
2nd Street from Short Street to Dekalb Street

Summary: This project is a complete reconstruction and replacement of storm sewer, sanitary sewer, watermain, concrete curb and pavement. The contractor is Switlick & Sons Inc.

Current Work: 1st Street: This phase is complete.

Fulton Street (1st St. to 3rd St): All utilities are installed, and curb and gutter has been installed. Weather permitting, the first course of asphalt will be placed the week of 6/30.

Fulton Street (3rd St. to 5th St.): The contractor is currently installing water and sanitary sewer main.

Fulton Street (5th St. to 7th St.): Not yet started.

2nd Street: Water and sanitary sewer installation is complete and actively serving residents. The contractor is currently working on finishing up storm sewer and building road in preparation for curb and gutter.

For information regarding Equiflow Lead Service Line Replacement, please contact Community Infrastructure Partners at 715-793-7417.

Timeline: Expected project completion is October.

Project: **Washington Street Siphon Replacement Project**

Summary: This project is being financed through the Clean Water Fund Program administered by the Wisconsin Department of Natural Resources. The project consists of replacing an existing sanitary sewer siphon with a pressure sanitary sewer system. The proposed grinder pump lift station will consist of a pressure sewer that will be hung from the Washington Street/Slough Bridge within an 8" steel casing with casing spacers/supports, insulation, and heat trace discharging to the City's sanitary sewer system. This project will remove the existing sanitary sewer siphon from service, which will increase service reliability and reduce the risk of wastewater exfiltration into the Wisconsin River. The contractor is A-1 Excavating, LLC.

Current Work: Contractor is currently installing sanitary sewer for service connections.

Timeline: Expected project completion is August.

Project: **72nd Avenue Multiuse Trail – South Extension**
72nd Avenue from Stewart Avenue to Packer Drive

Summary: This project consists of the construction of a 10 ft. wide multi-use path on the west side of 72nd Avenue extending from Stewart Avenue to Packer Drive. The contractor is PGA Inc.

Current Work: Contractor is shaping ditches and continuing to grade the trail in preparation for paving. Weather permitting, paving is expected 7/3.

Southbound 72nd Avenue from Stewart Avenue to Packer Drive has been returned to normal operations.

Timeline: Expected project completion is August.

INVOICE

DONOHUE

3311 Weeden Creek Road
Sheboygan, WI 53081
Phone: 920-208-0296
www.donohue-associates.com

Invoice To:

City of Wausau
Attn: Scott Boers
407 Grant Street
Wausau, WI 54403

Invoice Date:	May 23, 2025
Donohue Project No.:	14553
Invoice No.:	14553-03
Project Manager:	Brady Bell
Terms:	Net 30 Days
Billing Period:	03/30/25 - 05/17/25

Project Description: Water Distribution SCADA Upgrades

Your Authorization: Engineering Services Agreement

Compensation:

Lump Sum (Phases 1 & 2)		$	19,710.00
Time and Expense (Phase 3)		$	467,600.00
	Total	$	487,310.00

Billing Summary:

Total Charges to Date		$	64,446.62
Charges Previously Billed		$	26,117.50
Current Charges		$	38,329.12
Phase 1 & 2 Evaluation/Path Forward		**$**	**19,710.00**
Percent Complete			100.0%
Charges Previously Billed		$	19,710.00
Phase 3 Telemetry Network Upgrade		**$**	**467,600.00**
Charges to Date		$	44,736.62
Charges Previously Billed		$	6,407.50
Summary of Current Charges			
Labor (95.0 hours)		$	15,200.00
Reimbursable Expenses		$	23,129.12
Subconsultants		$	-
	Total Ph 3	$	38,329.12

Current Charges Due	**$**	**38,329.12**

Please Remit to:

Donohue & Associates, Inc.
3311 Weeden Creek Road
Sheboygan, WI 53081

Aged Receivables

Current	31 - 60 Days	61 - 90 Days	91 - 120 Days	>120 Days
$38,329.12	$0.00	$0.00	$0.00	$0.00

Project Status Report

DONOHUE

Water Distribution SCADA Upgrades

City of Wausau

Donohue Project No. 14553

Period | 3/30/25 – 5/17/25
Invoice No. 14553-03

Activities This Period

Phase 1 Facility Evaluation and Phase 2 Planning were previously completed. Phase 3 Implementation of Telemetry Network Upgrades are in progress. Activities completed this period are as follows.

- Cellular Network Upgrades
  - Completed purchases for the 20 new MP70 FirstNet Cellular modems
  - Purchased hardware for DIN Rail mounting brackets, power supplies, antennas, etc.
  - Collected IMEI information and sent to CCITC for activation
- Control Panel Design
  - Completed control panel design template for booster stations
  - Completed wiring diagrams for booster stations
  - Completed detailed panel design for Elm Street Booster Station
    - Back panel layout to be verified with field dimensions

Near-Term Activities

Phase 3 – Implementation activities:

1. Coordinate cellular activations with CCITC
2. Site visit to coordinate control panel size.
3. Finalize Control Panel Designs and submit to DWTF for review
4. Begin control strategy development

Schedule

Proposed schedule is attached.

Budget Status

Phase 1/2 budget is fully expended.

Phase 3 budget is $467,600. No budget concerns at this point.

Outstanding Issues

None.

Wausau Water Distribution SCADA Upgrades		Start Date	End Date	Duration	Comments
Task ID	GENERAL TASKS	12/23/24	12/31/25	374	Comments
0-0	Notice To Proceed	12/23/24	12/23/24	1	
0-1	Project Kickoff Meeting	02/04/25	02/04/25	1	Meeting
0-2	Submittal - Control Panel Drawings	05/16/25	05/16/25	1	Review Required
0-3	Milestone - Functional Cellular Network	07/15/25	07/15/25	1	
0-4	Milestone - Control Panel Design Complete	06/06/25	06/06/25	1	
0-5	Submittal - Booster Station Control Strategies	06/01/25	06/01/25	1	Review Required
0-6	Milestone - Control Panel Materials Delivered	08/15/25	08/15/25	1	
0-7	Field Installation & Startup	09/01/25	11/01/25	62	
0-9	Project Closeout	12/31/25	12/31/25	1	
Task ID	CELLULAR NETWORK COMMISSIONING	05/01/25	07/15/25	76	Comments
1-0	Procure Cellular Modems	05/01/25	05/15/25	15	
1-1	CCITC - FirstNet Activation & SIM Cards	05/15/25	06/01/25	18	Owner Scope
1-2	Install SIM cards & commission modems	06/01/25	06/15/25	15	
1-3	CCITC - Network routing/configuration	06/15/25	07/01/25	17	Owner Scope
1-4	Test cellular connectivity DWTF to remotes	07/01/25	07/15/25	15	
1-5	Wells 6, 7, 9, 10, 11 Cell Modem Installation	07/15/25	08/01/25	18	
Task ID	CONTROL PANEL DESIGN	04/01/25	06/06/25	67	Comments
2-0	Develop control panel drawing submittals	04/01/25	05/16/25	46	
2-1	Submit control panel drawings & review	05/16/25	05/30/25	15	Review Required
2-2	Incorporate review comments / finalize design	05/30/25	06/06/25	8	
Task ID	PLC HARDWARE PROCUREMENT	06/06/25	08/15/25	71	Comments
3-0	Request quotes from panel shops	06/06/25	06/20/25	15	
3-1	Order control panels and materials	06/23/25	08/15/25	54	
Task ID	PROGRAMMING	04/28/25	09/01/25	127	Comments
4-0	Develop Draft Control Strategies	04/28/25	05/23/25	26	
4-1	Control Strategy Workshop	05/19/25	05/23/25	5	Meeting
4-2	Submittal - Booster Station Control Strategies	05/30/25	05/30/25	1	Review Required
4-3	Offline PLC programming	06/01/25	07/01/25	31	
4-4	Graphic Development	07/01/25	08/01/25	32	
4-5	Preliminary Testing	08/01/25	09/01/25	32	
Task ID	INSTALLATION	09/01/25	11/01/25	62	Comments
5-0	Well 3	09/08/25	09/09/25	2	"Systems" can be rearranged
5-1	Brown Street Tower and Booster	09/10/25	09/12/25	3	as needed
5-2	Innovation Tower and 84th Ave Booster	09/15/25	09/16/25	2	
5-3	Temporary PLC for West Wausau Reservoir Level	09/16/25	09/16/25	1	
5-4	28th Ave Booster with West Wausau Reservoir	09/17/25	09/19/25	3	
5-5	Elm St Booster with West Wausau Reservoir	09/22/25	09/23/25	2	
5-6	West Wausau Booster, Tower, and Reservoir	09/24/25	09/26/25	3	
5-7	West Hill Booster	09/29/25	09/29/25	1	
5-8	Monroe St Booster	09/30/25	10/01/25	2	
5-9	17th Street Booster	10/06/25	10/06/25	1	
5-10	18th Street Booster	10/07/25	10/07/25	1	

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, 2024

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.

Filed: 06/23/2025

Water Service Started Date: 01/01/1885

DNR Public Water System ID: 73701023

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

I ***Eric Lindman***, ***Director Public Works & Utilities*** 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: ***6/23/2025***

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Table of Contents

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 54401
Phone: (715) 261-6646
Email Address: Monica.Dvorak@wausauwi.gov

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 St
Wausau, WI 54401
Phone: (715) 261-6745
Email Address: Eric.Lindman@wausauwi.gov

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 St
Wausau, WI 54401
Phone: (715) 261-6803
Email Address: Doug.Diny@wausauwi.gov

Contact person for cybersecurity issues and events

Name: Eric Lindman
Title: Director of Public Works and Utilities
Mailing Address: 407 Grant St
Wausau, WI 54401
Phone: (715) 261-6745
Email Address: Eric.Lindman@wausauwi.gov

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: 07/31/2024

Period covered by most recent audit: 01/01/2023 - 12/31/2023

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

Name:	Jon Trautman, CPA
Title:	Partner
Organization Name:	CliftonLarsonAllen 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 (CCIT)	Gerald Klein	2
Engineering	Becher Hoppe	Steve M Opatik, PE	3
Engineering	Donohue & Associates Inc	Susan Wojtkiewicz	4
Operations	Baumann Lawn Care-Landscaping	Mitch Baumann	5
Operations	Continental Utility Solutions	Charli Jo Ledgerwood	6
Operations	Faith Leak Detection Services LLC	John Paalman	7
Operations	HydroCorp	Scott Mitchell	8
Operations	Northern Lake Service Inc	Dawn Dreher	9

Workforce Diversity

- 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.
- 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.
- 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	23.70	3.00	0.21	*	1
Women	6.28	0.00	0.00		2
Minorities	1.00	0.00	0.00		3
Veterans	3.21	0.00	0.00		4

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.

Workforce Diversity (Page xi)

General Footnote

Executive Leadership includes time allocated by the Director of Public Works
Management includes Water Operations Superintendent, Water Plant Operations Supervisor, and Water Distribution Supervisor.

Income Statement

Description (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			1
Operating Revenues (400)	12,003,058	10,177,643	2
Operating Expenses:			3
Operation and Maintenance Expense (401-402)	4,060,569	4,448,617	4
Depreciation Expense (403)	1,077,592	1,102,968	5
Amortization Expense (404-407)	0	0	6
Taxes (408)	1,667,935	1,650,185	7
Total Operating Expenses	**6,806,096**	**7,201,770**	8
Net Operating Income	**5,196,962**	**2,975,873**	9
Income from Utility Plant Leased to Others (412-413)			10
Utility Operating Income	**5,196,962**	**2,975,873**	11
OTHER INCOME			12
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	13
Income from Nonutility Operations (417)	100	1,300	14
Nonoperating Rental Income (418)			15
Interest and Dividend Income (419)	478,414	548,011	16
Miscellaneous Nonoperating Income (421)	7,025,285	1,189,852	17
Total Other Income	**7,503,799**	**1,739,163**	18
Total Income	**12,700,761**	**4,715,036**	19
MISCELLANEOUS INCOME DEDUCTIONS			20
Miscellaneous Amortization (425)	0	(109,600)	21
Other Income Deductions (426)	439,027	333,448	22
Total Miscellaneous Income Deductions	**439,027**	**223,848**	23
Income Before Interest Charges	**12,261,734**	**4,491,188**	24
INTEREST CHARGES			25
Interest on Long-Term Debt (427)	954,088	887,831	26
Amortization of Debt Discount and Expense (428)	44,300	38,800	27
Amortization of Premium on Debt--Cr. (429)	30,236	28,984	28
Interest on Debt to Municipality (430)	0	0	29
Other Interest Expense (431)	391,248	404,586	30
Interest Charged to Construction--Cr. (432)			31
Total Interest Charges	**1,359,400**	**1,302,233**	32
Net Income	**10,902,334**	**3,188,955**	33
EARNED SURPLUS			34
Unappropriated Earned Surplus (Beginning of Year) (216)	43,001,433	39,812,478	35
Balance Transferred from Income (433)	10,902,334	3,188,955	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)	**53,903,767**	**43,001,433**	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	12,003,058		12,003,058	3
Total (Acct. 400)	**12,003,058**	**0**	**12,003,058**	4
Operation and Maintenance Expense (401-402)				5
Derived	4,060,569		4,060,569	6
Total (Acct. 401-402)	**4,060,569**	**0**	**4,060,569**	7
Depreciation Expense (403)				8
Derived	1,077,592		1,077,592	9
Total (Acct. 403)	**1,077,592**	**0**	**1,077,592**	10
Amortization Expense (404-407)				11
Derived	0		0	12
Total (Acct. 404-407)	**0**	**0**	**0**	13
Taxes (408)				14
Derived	1,667,935		1,667,935	15
Total (Acct. 408)	**1,667,935**	**0**	**1,667,935**	16
TOTAL UTILITY OPERATING INCOME	**5,196,962**	**0**	**5,196,962**	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	100		100	23
Total (Acct. 417)	**100**	**0**	**100**	24
Interest and Dividend Income (419)				25
Interest & Dividends on Restricted Funds	478,355		478,355	26
Interest on Special Assessments	59		59	27
Total (Acct. 419)	**478,414**	**0**	**478,414**	28
Miscellaneous Nonoperating Income (421)				29
Contributed Plant - Water		442,948	442,948	30
Impact Fees - Water			0	31
Safe Drinking Water Loan Forgiven		6,582,337	6,582,337	32
Total (Acct. 421)	**0**	**7,025,285**	**7,025,285**	33
TOTAL OTHER INCOME	**478,514**	**7,025,285**	**7,503,799**	34
MISCELLANEOUS INCOME DEDUCTIONS				35
Miscellaneous Amortization (425)				36
Regulatory Liability (253) Amortization	0		0	37
Total (Acct. 425)	**0**	**0**	**0**	38
Other Income Deductions (426)				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)	
Depreciation Expense on Contributed Plant - Water		347,173	347,173	40
Loss from disposals	91,854		91,854	41
Total (Acct. 426)	**91,854**	**347,173**	**439,027**	42
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	**91,854**	**347,173**	**439,027**	43
INTEREST CHARGES				44
Interest on Long-Term Debt (427)				45
Derived	954,088		954,088	46
Total (Acct. 427)	**954,088**	**0**	**954,088**	47
Amortization of Debt Discount and Expense (428)				48
Debt Service Charge	44,300		44,300	49
Total (Acct. 428)	**44,300**	**0**	**44,300**	50
Amortization of Premium on Debt--Cr. (429)				51
Amortize Bond Premiums	30,236		30,236	52
Total (Acct. 429)	**30,236**	**0**	**30,236**	53
Interest on Debt to Municipality (430)				54
Derived	0		0	55
Total (Acct. 430)	**0**	**0**	**0**	56
Other Interest Expense (431)				57
Derived	391,248		391,248	58
Total (Acct. 431)	**391,248**	**0**	**391,248**	59
TOTAL INTEREST CHARGES	**1,359,400**	**0**	**1,359,400**	60
NET INCOME	**4,224,222**	**6,678,112**	**10,902,334**	61
EARNED SURPLUS				62
Unappropriated Earned Surplus (Beginning of Year) (216)				63
Derived	27,733,904	15,267,529	43,001,433	64
Total (Acct. 216)	**27,733,904**	**15,267,529**	**43,001,433**	65
Balance Transferred from Income (433)				66
Derived	4,224,222	6,678,112	10,902,334	67
Total (Acct. 433)	**4,224,222**	**6,678,112**	**10,902,334**	68
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	**31,958,126**	**21,945,641**	**53,903,767**	69

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	12,003,058				**12,003,058**	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	**12,003,058**	**0**	**0**	**0**	**12,003,058**	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	1,245,276		**1,245,276**	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			**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			**0**	18
All other accounts			**0**	19
Total Payroll	**1,245,276**	**0**	**1,245,276**	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)	
Water	23.7 *	1
Electric		2
Gas		3
Sewer		4

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.

Full-Time Employees (FTE) (Page F-06)

General Footnote

Represents positions authorized.

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)	124,443,853	109,435,072	3
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	20,361,171	19,372,381	4
Utility Plant Acquisition Adjustments (117-118)	0	0	5
Other Utility Plant Adjustments (119)	0	0	6
Net Utility Plant	**104,082,682**	**90,062,691**	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)	2,894,857	2,143,721	13
Depreciation Fund (126)	0	0	14
Other Special Funds (128)	0	16,637,585	15
Total Other Property and Investments	**3,810,868**	**19,697,317**	16
CURRENT AND ACCRUED ASSETS			17
Cash (131)	1,420,123	(146,799)	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)	3,206,658	3,045,940	23
Other Accounts Receivable (143)	56,294	9,556	24
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	9,858	9,858	25
Receivables from Municipality (145)	0	0	26
Plant Materials and Operating Supplies (154)	573,079	543,518	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)	0	27,609	32
Accrued Utility Revenues (173)	0	0	33
Miscellaneous Current and Accrued Assets (174)	1,341,269	1,482,246	34
Total Current and Accrued Assets	**6,587,565**	**4,952,212**	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)	85,215	20,957	42
Total Deferred Debits	**85,215**	**20,957**	43
TOTAL ASSETS AND OTHER DEBITS	**114,566,330**	**114,733,177**	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)	2,927,200	1,927,200	3
Appropriated Earned Surplus (215)	0	0	4
Unappropriated Earned Surplus (216)	53,903,767	43,001,433	5
Total Proprietary Capital	**56,830,967**	**44,928,633**	6
LONG-TERM DEBT			7
Bonds (221)	4,410,000	4,930,000	8
Advances from Municipality (223)	0	0	9
Other Long-Term Debt (224)	50,723,655	42,339,199	10
Total Long-Term Debt	**55,133,655**	**47,269,199**	11
CURRENT AND ACCRUED LIABILITIES			12
Notes Payable (231)	0	17,550,000	13
Accounts Payable (232)	385,240	2,603,030	14
Payables to Municipality (233)	0	0	15
Customer Deposits (235)	0	0	16
Taxes Accrued (236)	0	0	17
Interest Accrued (237)	180,115	553,984	18
Tax Collections Payable (241)	0	0	19
Miscellaneous Current and Accrued Liabilities (242)	1,803,078	1,564,821	20
Total Current and Accrued Liabilities	**2,368,433**	**22,271,835**	21
DEFERRED CREDITS			22
Unamortized Premium on Debt (251)	233,275	263,510	23
Customer Advances for Construction (252)	0	0	24
Other Deferred Credits (253)	0	0	25
Total Deferred Credits	**233,275**	**263,510**	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	**114,566,330**	**114,733,177**	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	109,435,072	0	0	0	2
	109,435,072	**0**	**0**	**0**	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	85,016,021				5
Utility Plant in Service - Contributed Plant (101.2)	22,153,986				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)	16,891,310				11
Total Utility Plant	**124,443,853**	**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)	13,143,294				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	7,217,877				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	**20,361,171**	**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	**104,082,682**	**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)	12,501,677	0	0	0	**12,501,677**	1
Credits during year						2
Charged Depreciation Expense (403)	1,077,592				**1,077,592**	3
Depreciation Expense on Meters Charged to Sewer	99,402				**99,402**	4
Salvage	135,896				**135,896**	5
Total credits	**1,312,890**	**0**	**0**	**0**	**1,312,890**	6
Debits during year						7
Book Cost of Plant Retired	671,273				**671,273**	8
Cost of Removal	0				**0**	9
Total debits	**671,273**	**0**	**0**	**0**	**671,273**	10
Balance end of year (111.1)	**13,143,294**	**0**	**0**	**0**	**13,143,294**	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)	6,870,704	0	0	0	**6,870,704**	1
Credits during year						2
Charged Other Income Deductions (426)	347,173				**347,173**	3
Depreciation Expense on Meters Charged to Sewer					**0**	4
Salvage	0				**0**	5
Total credits	**347,173**	**0**	**0**	**0**	**347,173**	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)	**7,217,877**	**0**	**0**	**0**	**7,217,877**	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	9,858	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	0	9
Total Accounts Written Off	**0**	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)	573,079	**543,518**	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	**573,079**	**543,518**	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	167,661	25,337	142,325	5
2019D Revenue Bond Premium	95,849	4,899	90,950	6
None				7
Total	**263,510**		**233,275**	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
Contribute $1,000,000 to purchase new water meters	1,000,000	2
Balance end of year	**2,927,200**	3

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%	2,275,000	1
2019D Revenue Bond	10/01/2019	05/01/2027	4.00%	2,135,000	2
Total				**4,410,000**	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 GAC	06/26/2024	05/01/2044	2.14%	9,190,912	2
Safe Drinking Water Loan	06/25/2020	06/24/2050	1.76%	40,188,237	3
Sewer Utility Advance	08/31/2015	12/31/2026	0.00%	420,000	4
Water Mains - Eau Claire Blvd	09/11/2024	05/01/2044	2.37%	924,506	5
Total for Account 224				**50,723,655**	6

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	0	1
Charged water department expense	1,667,935	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	32,764	5
Total accruals and other credits	**1,700,699**	6
County, state and local taxes	1,590,000	7
Social Security taxes	96,086	8
PSC Remainder Assessment	14,613	9
Gross Receipts Tax		10
Total payments and other debits	**1,700,699**	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	15,746	83,675	86,375	**13,046**	2
	2019D WATER REVENUE BONDS	10,689	61,064	61,831	**9,922**	3
Subtotal Bonds (221)		**26,435**	**144,739**	**148,206**	**22,968**	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 - GAC		85,354	52,496	**32,858**	9
	SAFE DRINKING WATER LOAN	122,963	717,576	722,669	**117,870**	10
	Water Mains - Eau Claire Blvd		6,419	0	**6,419**	11
Subtotal Other Long-Term Debt (224)		**122,963**	**809,349**	**775,165**	**157,147**	12
Notes Payable (231)		0	0	0	**0**	13
	2023A Anticipation Note	404,586	391,248	795,834	**0**	14
Subtotal Notes Payable (231)		**404,586**	**391,248**	**795,834**	**0**	15
Customer Deposits (235)		0	0	0	**0**	16
	None				**0**	17
Subtotal Customer Deposits (235)		**0**	**0**	**0**	**0**	18
Total		**553,984**	**1,345,336**	**1,719,205**	**180,115**	19

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)	
1	**Sinking Funds (125)**	0	
2	Debt Redemption Fund	2,894,857	
3	**Total (Acct. 125)**	**2,894,857**	
4	**Cash and Working Funds (131)**	0	
5	Cash	1,420,123	
6	**Total (Acct. 131)**	**1,420,123**	
7	**Customer Accounts Receivable (142)**	0	
8	Water	1,267,435	
9	Misc Customer Charges	44,804	
10	Unbilled Accounts Receivable	1,894,419	
11	**Total (Acct. 142)**	**3,206,658**	
12	**Other Accounts Receivable (143)**	0	
13	Sewer (Non-regulated)		
14	Merchandising, jobbing and contract work		
15	Credit Card Recievables	18,295	
16	Leases Receivable	37,999	
17	**Total (Acct. 143)**	**56,294**	
18	**Miscellaneous Current and Accrued Assets (174)**	0	
19	Net OPEB Asset	12,320	*
20	Net Pension Asset	1,328,949	*
21	**Total (Acct. 174)**	**1,341,269**	
22	**Miscellaneous Deferred Debits (186)**	0	
23	Regulatory Deferred Debit change in OPEB	10,078	
24	Regulatory Deferred Debit change in Pension Expense	75,137	
25	**Total (Acct. 186)**	**85,215**	
26	**Accounts Payable (232)**	0	
27	Accounts Payable	385,240	
28	**Total (Acct. 232)**	**385,240**	
29	**Miscellaneous Current and Accrued Liabilities (242)**	0	
30	Accrued Compensated Absences	159,539	
31	Accrued Salaries & Wages	39,829	
32	Contract Deposits	42,796	*

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.

Contracts Payable	374,200	33
Deferred Lease Related Amount	37,999	34
Net OPEB Liability	52,772	35
Net Pension Liability	1,095,943	36
Total (Acct. 242)	**1,803,078**	37
Other Deferred Credits (253)	0	38
Regulatory Liability	0	39
Total (Acct. 253)	**0**	40

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.

Balance Sheet Detail - Other Accounts (Page F-22)

Explain amounts in Accounts 143, 145 and/or 233 in excess of $10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

143 These assets are calculated annually by the City's auditors. The financial impact is offset for PSC reporting.
145 These assets are calculated annually by the City's auditors. The financial impact is offset for PSC reporting.

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)	84,115,899				**84,115,899**	2
Materials and Supplies	558,298				**558,298**	3
Less Average						4
Reserve for Depreciation (111.1)	12,822,485				**12,822,485**	5
Customer Advances for Construction	0				**0**	6
Regulatory Liability	0				**0**	7
Average Net Rate Base	**71,851,712**	**0**	**0**	**0**	**71,851,712**	8
Net Operating Income	5,196,962				**5,196,962**	9
Net Operating Income as a percent of Average Net Rate Base	**7.23%**	**N/A**	**N/A**	**N/A**	**7.23%**	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	0	0	0	0	**0**	1
Credits During Year					**0**	2
None					**0**	3
Charges (Deductions)					**0**	4
Miscellaneous Amortization (425)					**0**	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
Aggressive effort to replace meters should result in revenue growth and reduced loss revenue. City contributed $1,000,000 in 2024 to replace meters and allocated $850,000 in ARPA for meter replacement.

5. Obligations incurred or assumed, excluding commercial paper
New Safe Drinking Water loans for the GAC project and water main replacements.

6. Formal proceedings with the Public Service Commission

7. Any additional matters
New Water Plant Operations Supervisor FTE created in 2024. Reconciled and updated the Main data to our GIS System. Added historical information on Services. Beginning, 2024 the City initiated aggressive lead service line replacement project. The Meter replacement project will continue in 2025.

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)	
Operating Revenues - Sales of Water			1
Sales of Water (460-467)	11,662,060	9,950,944	2
Total Sales of Water	**11,662,060**	**9,950,944**	3
Other Operating Revenues			4
Forfeited Discounts (470)	135,267	85,292	5
Rents from Water Property (472)	68,090	68,090	6
Interdepartmental Rents (473)	0	0	7
Other Water Revenues (474)	137,641	73,317	8
Total Other Operating Revenues	**340,998**	**226,699**	9
Total Operating Revenues	**12,003,058**	**10,177,643**	10
Operation and Maintenenance Expenses			11
Source of Supply Expense (600-617)	0	0	12
Pumping Expenses (620-633)	703,984	805,627	13
Water Treatment Expenses (640-652)	1,083,676	1,162,627	14
Transmission and Distribution Expenses (660-678)	1,010,377	1,177,204	15
Customer Accounts Expenses (901-906)	218,684	232,518	16
Sales Expenses (910)	0	0	17
Administrative and General Expenses (920-932)	1,043,848	1,070,641	18
Total Operation and Maintenenance Expenses	**4,060,569**	**4,448,617**	19
Other Operating Expenses			20
Depreciation Expense (403)	1,077,592	1,102,968	21
Amortization Expense (404-407)			22
Taxes (408)	1,667,935	1,650,185	23
Total Other Operating Expenses	**2,745,527**	**2,753,153**	24
Total Operating Expenses	**6,806,096**	**7,201,770**	25
NET OPERATING INCOME	**5,196,962**	**2,975,873**	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)	14,159	487,879	5,099,341	10
Commercial (461.2)	1,144	204,440	1,733,125	11
Industrial (461.3)	76	223,666	1,398,660	12
Public Authority (461.4)	99	73,528	539,148	13
Multifamily Residential (461.5)	232	70,315	615,334	14
Irrigation (461.6)	395	37,758	516,690	15
Total Metered Sales to General Customers (461)	**16,105**	**1,097,586**	**9,902,298**	16
Private Fire Protection Service (462)	239	954	208,704	17
Public Fire Protection Service (463)	10,566	42,265	1,551,058	18
Other Water Sales (465)				19
Sales for Resale (466)	0	0	0	20
Interdepartmental Sales (467)				21
Total Sales of Water	**26,910**	**1,140,805**	**11,662,060**	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)	1,551,058		2
Wholesale fire protection billed			3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)			4
Total Public Fire Protection Service (463)	**1,551,058**		5
Forfeited Discounts (470)			6
Customer late payment charges	135,267		7
Total Forfeited Discounts (470)	**135,267**		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	68,004		16
Incidental Services	32,630	*	17
Sale of Scrap	37,007	*	18
Total Other Water Revenues (474)	**137,641**		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.

Incidental will vary depending upon activity.

Sale of scrap will vary depending upon activity.

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)	141,171	586	141,757	98,009 *	16
Fuel for Power Production (621)			0	5,372	17
Power Production Labor and Expenses (622)			0	0	18
Fuel or Power Purchased for Pumping (623)	348	335,828	336,176	403,487 *	19
Pumping Labor and Expenses (624)	64,690	1,958	66,648	76,516	20
Expenses Transferred--Credit (625)			0	0	21
Miscellaneous Expenses (626)	4,482	20,745	25,227	31,772	22
Rents (627)			0	0	23
Maintenance Supervision and Engineering (630)			0	0	24
Maintenance of Structures and Improvements (631)	84,237	18,796	103,033	113,869	25
Maintenance of Power Production Equipment (632)	1,114	7,596	8,710	16,273	26
Maintenance of Pumping Equipment (633)	8,207	14,226	22,433	60,329 *	27
Total Pumping Expenses	**304,249**	**399,735**	**703,984**	**805,627**	28
WATER TREATMENT EXPENSES					29
Operation Supervision and Engineering (640)	23,427		23,427	24,006	30
Chemicals (641)		693,885	693,885	786,650	31
Operation Labor and Expenses (642)	68,676	127,817	196,493	152,850 *	32
Miscellaneous Expenses (643)	596	43,767	44,363	45,180	33
Rents (644)			0	0	34
Maintenance Supervision and Engineering (650)			0	0	35
Maintenance of Structures and Improvements (651)	76,542	17,450	93,992	96,205	36
Maintenance of Water Treatment Equipment (652)	3,398	28,118	31,516	57,736 *	37
Total Water Treatment Expenses	**172,639**	**911,037**	**1,083,676**	**1,162,627**	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)			0	6,455		41
Transmission and Distribution Lines Expenses (662)	142	30,588	30,730	5,536	*	42
Meter Expenses (663)	42,846		42,846	36,864		43
Customer Installations Expenses (664)		46,959	46,959	47,260		44
Miscellaneous Expenses (665)		33,764	33,764	52,540	*	45
Rents (666)		250	250	250		46
Maintenance Supervision and Engineering (670)	23,427		23,427	24,838		47
Maintenance of Structures and Improvements (671)		32,128	32,128	14,740	*	48
Maintenance of Distribution Reservoirs and Standpipes (672)			0	1,273		49
Maintenance of Transmission and Distribution Mains (673)	175,154	113,520	288,674	485,580	*	50
Maintenance of Services (675)	192,505	198,157	390,662	445,613		51
Maintenance of Meters (676)	68,629	34,352	102,981	49,123	*	52
Maintenance of Hydrants (677)	7,083	10,873	17,956	7,132	*	53
Maintenance of Miscellaneous Plant (678)			0	0		54
Total Transmission and Distribution Expenses	**509,786**	**500,591**	**1,010,377**	**1,177,204**		55
CUSTOMER ACCOUNTS EXPENSES						56
Supervision (901)		10	10	38,377	*	57
Meter Reading Expenses (902)	9,165	49,888	59,053	44,796	*	58
Customer Records and Collection Expenses (903)	121,242	38,379	159,621	149,345		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	**130,407**	**88,277**	**218,684**	**232,518**		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)	103,623	69,731	173,354	106,787	*	68
Office Supplies and Expenses (921)		13,601	13,601	46,326	*	69
Administrative Expenses Transferred--Credit (922)			0	0		70
Outside Services Employed (923)		253,492	253,492	249,408		71
Property Insurance (924)		42,124	42,124	33,457		72
Injuries and Damages (925)		43,414	43,414	38,894		73
Employee Pensions and Benefits (926)		303,700	303,700	344,600		74
Regulatory Commission Expenses (928)			0	0		75
Duplicate Charges--Credit (929)			0	0		76
Miscellaneous General Expenses (930)			0	48,112	*	77
Rents (931)			0	0		78
Maintenance of General Plant (932)	24,572	189,591	214,163	203,057		79
Total Administrative and General Expenses	**128,195**	**915,653**	**1,043,848**	**1,070,641**		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	**1,245,276**	**2,815,293**	**4,060,569**	**4,448,617**	81

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).

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.

Acct 620 Additional sick leave accruals pursuant to GASB 101
Acct 623 2024 values are comparable to 2022.
Acct 633 2023 included additional costs due to emergency chlorination.
Acct 642 Increased testing and air stripper services for water quality investigation.
Acct 652 Staffing efforts focused on meter replacement, and the plant is up and running efficiently reducing staff work.
Acct 662 Emergency repair at Bridge Street and Stewart Avenue in 2024
Acct 665 2024 included Lime removal from old plant silos
Acct 671 Expanded janitorial contract and costs related to establishing supplies, etc, at the new plant.
Acct 673 Staffing time spent on other efforts.
Acct 676 Escalated effort to replace meters, resulting in increased staff time.
Acct 677 contract to sandblast, prime and topcoat 85 hydrants in 2025.
Acct 901 Reclassification of positions.
Acct 902: Improved efficiency with a new plant.
Acct 920 Accounting classification of positions in 2024 to customer records and collections.
Acct 921 Reduced costs in 2024 for office supplies.
Acct 930 Improved categorizing of expenses.

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 Improved efficiency with new plant.

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	1,590,000	1
	Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	32,764	30,942	2
Net Property Tax Equivalent		**1,557,236**	**1,559,058**	3
	Social Security	96,086	84,435	4
	PSC Remainder Assessment	14,613	6,692	5
Total Tax Expense		**1,667,935**	**1,650,185**	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	3.766974
3. Local Tax Rate	mills	8.710818
4. School Tax Rate	mills	7.330281
5. Vocational School Tax Rate	mills	1.101321
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	**20.909394**
9. Less: State Credit	mills	1.578726
11. Net Tax Rate	mills	**19.330668**

PROPERTY TAX EQUIVALENT CALCULATION		
12. Local Tax Rate	mills	**8.710818**
13. Combined School Tax Rate	mills	**8.431602**
14. Other Tax Rate - Local	mills	**0.000000**
15. Total Local & School Tax Rate	mills	**17.142420**
16. Total Tax Rate	mills	**20.909394**
17. Ratio of Local and School Tax to Total	dec.	**0.819843**
18. Total Tax Net of State Credit	mills	**19.330668**
19. Net Local and School Tax Rate	mills	**15.848113**
20. Utility Plant, Jan 1	$	109,435,072
21. Materials & Supplies	$	543,518
22. Subtotal	$	**109,978,590**
23. Less: Plant Outside Limits	$	0
24. Taxable Assets	$	**109,978,590**
25. Assessment Ratio	dec.	0.978927
26. Assessed Value	$	**107,661,011**
27. Net Local and School Tax Rate	mills	**15.848113**
28. Tax Equiv. Computed for Current Year	$	**1,706,224**

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION		
1. Utility Plant, Jan 1	$	109,435,072
2. Materials & Supplies	$	543,518
3. Subtotal	$	**109,978,590**
4. Less: Plant Outside Limits	$	0
5. Taxable Assets	$	**109,978,590**
6. Assessed Value	$	**107,661,011**
7. Tax Equiv. Computed for Current Year	$	**1,706,224**
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 - Detail (Page W-07)

General Footnote

1,590,000

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

General Footnote

Approved December 10, 2024

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

Council set amount at $1,590,000.

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)	1,777,935				**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)	661,502				**661,502**	11
Supply Mains (316)	1,564,403				**1,564,403**	12
Other Water Source Plant (317)	0				**0**	13
Total Source of Supply Plant	**4,077,262**	**0**	**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	49,533			**129,594**	18
Electric Pumping Equipment (325)	1,245,062				**1,245,062**	19
Diesel Pumping Equipment (326)	0				**0**	20
Other Pumping Equipment (328)	98,371				**98,371**	21
Total Pumping Plant	**2,565,344**	**49,533**	**0**	**0**	**2,614,877**	22
WATER TREATMENT PLANT						23
Land and Land Rights (330)	723,902				**723,902**	24
Structures and Improvements (331)	18,750,213	294,528			**19,044,741** *	25
Sand or Other Media Filtration Equipment (332)	12,861,919				**12,861,919**	26
Membrane Filtration Equipment (333)	0				**0**	27
Other Water Treatment Equipment (334)	1,535,527				**1,535,527**	28
Total Water Treatment Plant	**33,871,561**	**294,528**	**0**	**0**	**34,166,089**	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)	21,385,440	648,258	28,630		**22,005,068** *	34
Services (345)	2,619,107	161,184	9,260		**2,771,031** *	35
Meters (346)	4,510,078	1,144,400	626,114		**5,028,364** *	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)	2,146,634	113,496	7,269		**2,252,861**	* 37
Other Transmission and Distribution Plant (349)	0				**0**	38
Total Transmission and Distribution Plant	**33,072,205**	**2,067,338**	**671,273**	**0**	**34,468,270**	39
GENERAL PLANT						40
Land and Land Rights (389)	0				**0**	41
Structures and Improvements (390)	6,071,388				**6,071,388**	42
Office Furniture and Equipment (391)	127,553				**127,553**	43
Computer Equipment (391.1)	278,774				**278,774**	44
Transportation Equipment (392)	881,667	60,118			**941,785**	* 45
Stores Equipment (393)	0				**0**	46
Tools, Shop and Garage Equipment (394)	147,637				**147,637**	47
Laboratory Equipment (395)	192,522				**192,522**	48
Power Operated Equipment (396)	451,938				**451,938**	49
Communication Equipment (397)	68,075				**68,075**	50
SCADA Equipment (397.1)	1,326,480				**1,326,480**	51
Miscellaneous Equipment (398)	83,371				**83,371**	52
Total General Plant	**9,629,405**	**60,118**	**0**	**0**	**9,689,523**	53
Total utility plant in service directly assignable	**83,215,777**	**2,471,517**	**671,273**	**0**	**85,016,021**	54
Common Utility Plant Allocated to Water Department	0				**0**	55
TOTAL UTILITY PLANT IN SERVICE	**83,215,777**	**2,471,517**	**671,273**	**0**	**85,016,021**	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.

Continuous additions to the New Treatment Plant installed in 2022.
New Mains, Services and Hydrants were funded by Safe Drinking Water Fund.
Purchased Transportation Van.

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

Retirements greater than $50,000 were due to replacing Radios 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	275,385			**883,832** *	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**	**275,385**	**0**	**0**	**1,534,475**	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)	17,440,020	142,759			**17,582,779** *	34
Services (345)	1,524,692	10,304			**1,534,996**	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)	1,487,236	14,500			**1,501,736**	37
Other Transmission and Distribution Plant (349)	0				**0**	38
Total Transmission and Distribution Plant	**20,451,948**	**167,563**	**0**	**0**	**20,619,511**	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	**21,711,038**	**442,948**	**0**	**0**	**22,153,986**	54
Common Utility Plant Allocated to Water Department	0				**0**	55
TOTAL UTILITY PLANT IN SERVICE	**21,711,038**	**442,948**	**0**	**0**	**22,153,986**	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.

Additions to New Plant.

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)	84,081	32.00%	56,894					**140,975**	2
Collecting and Impounding Reservoirs (312)	0							**0**	3
Lake, River and Other Intakes (313)	0							**0**	4
Wells and Springs (314)	498,513	2.90%	11,583					**510,096**	5
Supply Mains (316)	530,187	1.80%	19,650					**549,837**	6
Other Water Source Plant (317)	0							**0**	7
Total Source of Supply Plant	**1,112,781**		**88,127**	**0**	**0**	**0**	**0**	**1,200,908**	8
PUMPING PLANT									9
Structures and Improvements (321)	492,496	3.20%	29,049					**521,545**	10
Other Power Production Equipment (323)	26,420	4.40%	4,615					**31,035**	11
Electric Pumping Equipment (325)	613,779	4.40%	7,031					**620,810**	12
Diesel Pumping Equipment (326)	0							**0**	13
Other Pumping Equipment (328)	93,059	4.40%	4,328					**97,387**	14
Total Pumping Plant	**1,225,754**		**45,023**	**0**	**0**	**0**	**0**	**1,270,777**	15
WATER TREATMENT PLANT									16
Structures and Improvements (331)	173,939	3.20%	105,669					**279,608**	17
Sand or Other Media Filtration Equipment (332)	106,635	3.30%	72,155					**178,790**	18
Membrane Filtration Equipment (333)	0							**0**	19
Other Water Treatment Equipment (334)	12,735	3.30%	8,614					**21,349**	20
Total Water Treatment Plant	**293,309**		**186,438**	**0**	**0**	**0**	**0**	**479,747**	21
TRANSMISSION AND DISTRIBUTION PLANT									22
Structures and Improvements (341)	0							**0**	23
Distribution Reservoirs and Standpipes (342)	1,226,216	1.90%	40,997					**1,267,213**	24
Transmission and Distribution Mains (343)	3,136,667	1.30%	275,095	28,630				**3,383,132**	25
Services (345)	954,158	2.90%	78,289	9,260				**1,023,187**	26
Meters (346)	2,721,259	5.50%	198,804	626,114		135,896		**2,429,845**	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)	615,909	2.20%	47,409	7,269				**656,049**	28
Other Transmission and Distribution Plant (349)	0							**0**	29
Total Transmission and Distribution Plant	**8,654,209**		**640,594**	**671,273**	**0**	**135,896**	**0**	**8,759,426**	30
GENERAL PLANT									31
Structures and Improvements (390)	47,759	2.90%	30,526					**78,285**	32
Office Furniture and Equipment (391)	1,614	5.80%	1,258					**2,872**	33
Computer Equipment (391.1)	232,420	25.00%	30,902					**263,322**	34
Transportation Equipment (392)	516,446	13.30%	72,586					**589,032**	35
Stores Equipment (393)	0	5.80%						**0**	36
Tools, Shop and Garage Equipment (394)	71,265	5.80%	5,983					**77,248**	37
Laboratory Equipment (395)	2,805	5.80%	1,898					**4,703**	38
Power Operated Equipment (396)	272,165	7.50%	33,578					**305,743**	39
Communication Equipment (397)	15,350	15.00%	1,397					**16,747**	40
SCADA Equipment (397.1)	49,989	15.00%	33,825					**83,814**	41
Miscellaneous Equipment (398)	2,428	15.00%	4,857					**7,285**	42
Total General Plant	**1,212,241**		**216,810**	**0**	**0**	**0**	**0**	**1,429,051**	43
Total accum. prov. directly assignable	**12,498,294**		**1,176,992**	**671,273**	**0**	**135,896**	**0**	**13,139,909**	44
Common Utility Plant Allocated to Water Department	0							**0**	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	**12,498,294**		**1,176,992**	**671,273**	**0**	**135,896**	**0**	**13,139,909**	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)	346,627	3.20%	23,137					**369,764**	10
Other Power Production Equipment (323)	0							**0**	11
Electric Pumping Equipment (325)	405,546	4.40%	18,958					**424,504**	12
Diesel Pumping Equipment (326)	0							**0**	13
Other Pumping Equipment (328)	38,545	4.40%	389					**38,934**	14
Total Pumping Plant	**790,718**		**42,484**	**0**	**0**	**0**	**0**	**833,202**	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)	4,576,934	1.30%	227,449					**4,804,383**	25
Services (345)	832,563	2.90%	44,363					**876,926**	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)	673,873	2.20%	32,877					**706,750**	28
Other Transmission and Distribution Plant (349)	0							**0**	29
Total Transmission and Distribution Plant	**6,083,370**		**304,689**	**0**	**0**	**0**	**0**	**6,388,059**	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	**6,874,088**		**347,173**	**0**	**0**	**0**	**0**	**7,221,261**	44
Common Utility Plant Allocated to Water Department	0							**0**	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	**6,874,088**		**347,173**	**0**	**0**	**0**	**0**	**7,221,261**	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			22			26		**286**	2
3.000			338	664							393	**1,395**	3
4.000		5,608	25,051	128	16		93			130	331	**31,357**	4
6.000		10,274	252,796	83,695	47,662	22,121	10,117	3,316	10,112	6,778	3,255	**450,126**	5
8.000		43	41,645	6,467	27,736	56,535	90,917	55,339	100,500	58,303	22,035	**459,520**	6
10.000		312	796	18,669	918	5,721	41,203	19,404	44,367	2,408	945	**134,743**	7
12.000		757	338	18,941	263	5,352	11,728	32,868	26,600	20,004	5,151	**122,002**	8
14.000		174	349	38,564	22,708	307	12,714	1,222	3,691	1,210	402	**81,341**	9
16.000			808	3,785	1,836				47	1,675	333	**8,484**	10
18.000					3,590						4,354	**7,944**	11
20.000							673				432	**1,105**	12
24.000				510	728		4,653		2,193	6	2,082	**10,172**	13
30.000											405	**405**	14
Total	**0**	**17,168**	**322,350**	**171,432**	**105,457**	**90,036**	**172,120**	**112,149**	**187,510**	**90,540**	**40,130**	**1,308,892**	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	107,155		105,186				**105,186**	1
February	100,303		98,560				**98,560**	2
March	102,833		100,955				**100,955**	3
April	101,828		100,017				**100,017**	4
May	119,860		117,725				**117,725**	5
June	112,415		114,475				**114,475**	6
July	123,576		127,271				**127,271**	7
August	126,150		127,413				**127,413**	8
September	122,318		124,228				**124,228**	9
October	111,641		110,442				**110,442**	10
November	90,374		90,578				**90,578**	11
December	99,216		100,700				**100,700**	12
TOTAL	**1,317,669**	**0**	**1,317,550**	**0**	**0**	**0**	**1,317,550**	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)	1,317,550	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	**1,317,550**	4
Less: Gallons (000s) sold to retail customers (billed, metered)	1097586	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	**219,964**	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	127	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	44,164	10
Subtotal: Unbilled Authorized Consumption	**44,291**	11
Total Water Loss	**175,673**	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	3294	14
Gallons (000s) estimated due to data and billing errors	3294	15
Gallons (000s) estimated due to customer meter under-registration	3,294	16
Subtotal Apparent Losses	**9,882**	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	4,105	18
Gallons (000s) estimated due to unreported and background leakage	161,686	19
Subtotal Real Losses (leakage)	**165,791**	20
Non-Revenue Water as percentage of net water supplied	17%	21
Total Water Loss as percentage of net water supplied	13%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	4,901	24
Date of maximum	07/29/2024	25
Cause of maximum		26
Summer Hot Weather		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	1,728	28
Date of minimum	11/23/2024	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,221,084	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	19	41
Number of service breaks repaired this year	6	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		AR650	160	24	259,208	Yes	1
Well 11		MK460	155	24	279,430	Yes	2
Well 3		BG326	95	18	306,416	Yes	3
Well 6		BG328	100	24	375,674	Yes	4
Well 7		BG329	100	24	211,721	Yes	5
Well 9		BG331	100	20	111,909	Yes	6
					1,544,358		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	2023	Centrifugal	820	2023	2023	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
BROWN BSTR PUMP #1	BROWN ST BOOSTER		Booster	Reservoir	1996	Centrifugal	800	1996	1996	Electric	60	15
BROWN BSTR PUMP #2	BROWN ST BOOSTER		Booster	Reservoir	1988	Centrifugal	600	1988	1988	Electric	75	16
BROWN BSTR PUMP #3	BROWN ST BOOSTER		Booster	Reservoir	2012	Centrifugal	800	2012	2012	Electric	60	17
ELM ST BSTR PUMP #1	ELM ST BOOSTER		Booster	Reservoir	1998	Centrifugal	80	1998	1998	Electric	8	18
ELM ST BSTR PUMP #2	ELM ST BOOSTER		Booster	Reservoir	1998	Centrifugal	250	1998	1998	Electric	20	19
ELM ST BSTR PUMP #3	ELM ST BOOSTER		Booster	Reservoir	1998	Centrifugal	250	1998	1998	Electric	20	20
MONROE BSTR PUMP #2	MONROE ST BOOSTER		Booster	Distribution	2016	Centrifugal	570	2016	2016	Electric	40	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)	
MONROE BSTR PUMP #3	MONROE ST BOOSTER		Booster	Distribution	1982	Centrifugal	600	1982	1982	Electric	25	22
W WAUSAU BSTR PUMP #1	W WAUSAU BOOSTER		Booster	Reservoir	2016	Centrifugal	161	2016	2016	Electric	10	23
W WAUSAU BSTR PUMP #2	W WAUSAU BOOSTER		Booster	Reservoir	2016	Centrifugal	161	2016	2016	Electric	10	24
W WAUSAU BSTR PUMP #3	W WAUSAU BOOSTER		Booster	Reservoir	2024	Centrifugal	780	2024	2024	Electric	30	25
WELL #10 PUMP	WELL #10 - AR650		Primary	Treatment	2022	Vertical Turbine	3,000	2022	2022	Electric	100	26
WELL #3 PUMP	WELL #3 - BG326		Primary	Treatment	1980	Vertical Turbine	2,000	1984	1984	Electric	75	27
WELL #6 PUMP	WELL #6 - BG328		Primary	Treatment	2022	Vertical Turbine	1,775	2022	2022	Electric	125	28
WELL #7 PUMP	WELL #7 - BG329		Primary	Treatment	2022	Vertical Turbine	1,800	2022	2022	Electric	75	29
WELL #9 PUMP	WELL #9 - BG331		Primary	Treatment	2022	Vertical Turbine	850	2022	2022	Electric	50	30
WELL 11 PUMP	WELL #11 - MK460		Primary	Treatment	2001	Vertical Turbine	3,000	2001	2001	Electric	150	31
WESTHILL BOOSTER PUMP #1	OLD COACH ROAD		Booster	Distribution	2009	Vertical Turbine	53	2009	2009	Electric	5	32
WESTHILL BOOSTER PUMP #2	OLD COACH ROAD		Booster	Distribution	2009	Vertical Turbine	53	2009	2009	Electric	5	33
WESTHILL BOOSTER PUMP #3	OLD COACH ROAD		Booster	Distribution	2009	Centrifugal	500	2009	2009	Electric	30	34
WESTHILL BOOSTER PUMP #4	OLD COACH ROAD		Booster	Distribution	2009	Centrifugal	500	2009	2009	Electric	30	35

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	5	2022	Reservoir	Concrete	0	500,000	3
4	Filter Plant	8	2022	Reservoir	Concrete	0	500,000	4
5	Industrial Park	4	1985	Reservoir	Concrete	189	1,000,000	5
6	Innovation Way Elevated	7	2018	Elevated Tank	Steel	108	200,000	6
7	Wausau Avenue Elevated	5	2003	Elevated Tank	Steel	125	250,000	7
8	Wausau Avenue Reservoir	6	1987	Reservoir	Concrete	223	300,000	8

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 x 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) Col 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.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
Ductile Iron, Lined (late 1960's to present)	Distribution	1				12	**12**	1
Ductile Iron, Lined (late 1960's to present)	Distribution	2				21	**21**	2
Lined Cast Iron (mide-1950's to early 1970)	Distribution	2				229	**229**	3
Steel	Distribution	2				9	**9**	4
Unknown - May Contain Lead	Distribution	2				26	**26**	5
Ductile Iron, Lined (late 1960's to present)	Distribution	3				693	**693**	6
Lined Cast Iron (mide-1950's to early 1970)	Distribution	3				701	**701**	7
Ductile Iron, Lined (late 1960's to present)	Distribution	4				10,180	**10,180**	8
Lined Cast Iron (mide-1950's to early 1970)	Distribution	4				21,161	**21,161**	9
Other Metal	Distribution	4	28,891	3	48	(28,830)	**16**	10
Ductile Iron, Lined (late 1960's to present)	Distribution	6				192,014	**192,014**	11
Lined Cast Iron (mide-1950's to early 1970)	Distribution	6				256,555	**256,555**	12
Other Metal	Distribution	6	433,275	290	5,141	(426,339)	**2,085**	13
Other Metal	Supply	6	300			(300)	**0**	14
PVC	Distribution	6				299	**299**	15
Ductile Iron, Lined (late 1960's to present)	Distribution	8				416,605	**416,605**	16
Lined Cast Iron (mide-1950's to early 1970)	Distribution	8				38,027	**38,027**	17
Other Metal	Distribution	8	429,207	5,412	6	(434,613)	**0**	18
Other Metal	Supply	8	2,730			(2,730)	**0**	19
Other Plastic	Distribution	8				341	**341**	20
PVC	Distribution	8				4,548	**4,548**	21
Ductile Iron, Lined (late 1960's to present)	Distribution	10				124,991	**124,991**	22
Ductile Iron, Lined (late 1960's to present)	Supply	10				224	**224**	23
Lined Cast Iron (mide-1950's to early 1970)	Distribution	10				9,530	**9,530**	24
Lined Cast Iron (mide-1950's to early 1970)	Supply	10				23	**23**	25
Other Metal	Distribution	10	130,170	6	6	(130,170)	**0**	26

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.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
Other Metal	Supply	10	3,389			(3,389)	**0**	27
Ductile Iron, Lined (late 1960's to present)	Distribution	12				109,097	**109,097**	28
Ductile Iron, Lined (late 1960's to present)	Supply	12				1,500	**1,500**	29
Lined Cast Iron (mide-1950's to early 1970)	Distribution	12				11,261	**11,261**	30
Other Metal	Distribution	12	116,239	2,393	102	(118,516)	**14**	31
Other Metal	Supply	12	2,167			(2,167)	**0**	32
Other Plastic	Distribution	12				448	**448**	33
Ductile Iron, Lined (late 1960's to present)	Distribution	14				48,137	**48,137**	34
Ductile Iron, Lined (late 1960's to present)	Supply	14				1,205	**1,205**	35
Lined Cast Iron (mide-1950's to early 1970)	Distribution	14				26,083	**26,083**	36
Other Metal	Distribution	14	78,718	113	348	(78,476)	**7**	37
Other Metal	Supply	14	1,255			(1,255)	**0**	38
Steel	Distribution	14				6,311	**6,311**	39
PVC	Distribution	14				44	**44**	40
Ductile Iron, Lined (late 1960's to present)	Distribution	16				2,404	**2,404**	41
Ductile Iron, Lined (late 1960's to present)	Supply	16				2,031	**2,031**	42
Lined Cast Iron (mide-1950's to early 1970)	Distribution	16				4,093	**4,093**	43
Other Metal	Distribution	16	7,831	7	7	(7,831)	**0**	44
Other Metal	Supply	16	3,356			(3,356)	**0**	45
Concrete	Supply	18				1,427	**1,427**	46
Ductile Iron, Lined (late 1960's to present)	Distribution	18				3,458	**3,458**	47
Ductile Iron, Lined (late 1960's to present)	Supply	18				3,380	**3,380**	48
Lined Cast Iron (mide-1950's to early 1970)	Distribution	18				25	**25**	49
Other Metal	Supply	18	5,065			(5,065)	**0**	50
Unknown - Does Not Contain Lead	Distribution	18	2,708			(2,708)	**0**	51
Ductile Iron, Lined (late 1960's to present)	Distribution	20				467	**467**	52
Other Metal	Supply	20	30			(30)	**0**	53

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.

			Number of Feet					
Pipe Material (a)	**Main Function (b)**	**Diameter (inches) (c)**	**First of Year (d)**	**Added During Year (e)**	**Retired During Year (f)**	**Adjustments Increase or (Decrease) (g)**	**End of Year (h)**	
Other Plastic	Distribution	20				638	**638**	54
Other Plastic	Supply	22	630			(630)	**0**	55
Ductile Iron, Lined (late 1960's to present)	Distribution	24				7,516	**7,516**	56
Ductile Iron, Lined (late 1960's to present)	Supply	24				1,947	**1,947**	57
Lined Cast Iron (mide-1950's to early 1970)	Distribution	24				728	**728**	58
Other Metal	Distribution	24	1,262			(1,262)	**0**	59
Other Metal	Supply	24	6,235			(6,235)	**0**	60
Ductile Iron, Lined (late 1960's to present)	Distribution	30				405	**405**	61
Total Within Municipality			**1,253,458**	**8,224**	**5,658**	**54,892**	**1,310,916**	62
Total Utility			**1,253,458**	**8,224**	**5,658**	**54,892**	**1,310,916**	63

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,

Adjustments are nonzero for one or more accounts, please explain.

Per GIS report, non-zero adjustments were necessary to reflect current readings.

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	101		101	116	116	7	1
Copper	0.625	219		1	(216)	2		2
Other Plastic	0.625	4			(4)	0		3
Unknown - May Contain Lead	0.625				90	90	9	4
Galvanized	0.750				1	1	1	5
Lead	0.750	3,647			(318)	3,329	97	6
Copper	0.750	1,958			(991)	967	41	7
Steel	0.750				1	1		8
PVC	0.750				5	5		9
Unknown - May Contain Lead	0.750				339	339	20	10
Ductile Iron, Lined (late 1960's to present)	1.000				1	1		11
Lined Cast Iron (mide-1950's to early 1970)	1.000				2	2	1	12
Lead	1.000	1,271		16	(295)	960	84	13
Copper	1.000	5,334	130	3	592	6,053	360	14
Other Plastic	1.000	261			(261)	0		15
PVC	1.000				259	259	24	16
Unknown - May Contain Lead	1.000				145	145	32	17
Galvanized	1.250				1	1		18
Lead	1.250	18			(9)	9		19
Copper	1.250	15			(5)	10		20
PVC	1.250				2	2		21
Unknown - May Contain Lead	1.250				1	1		22
Lead	1.500	34		1	(20)	13		23
Copper	1.500	1,978	12	2	(16)	1,972	280	24
Other Plastic	1.500	324			(324)	0		25
PVC	1.500				316	316	110	26
Unknown - May Contain Lead	1.500				13	13	1	27
Ductile Iron, Lined (late 1960's to present)	2.000				1	1		28
Galvanized	2.000				1	1		29
Lead	2.000	12			(1)	11	3	30

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.

Copper	2.000	245			(12)	233	33	31
Other Plastic	2.000	11			(11)	0		32
PVC	2.000				33	33	3	33
Unknown - May Contain Lead	2.000				3	3		34
Ductile Iron, Lined (late 1960's to present)	3.000				5	5		35
Lined Cast Iron (mide-1950's to early 1970)	3.000				24	24	1	36
Lead	3.000	20			(20)	0		37
Copper	3.000	61			(61)	0		38
Ductile Iron, Lined (late 1960's to present)	4.000	88			(53)	35		39
Lined Cast Iron (mide-1950's to early 1970)	4.000				22	22	2	40
Lead	4.000	12			(12)	0		41
Copper	4.000				1	1		42
PVC	4.000				1	1		43
Unknown - May Contain Lead	4.000				5	5	2	44
Ductile Iron, Lined (late 1960's to present)	6.000	90	1	2	2	91	10	45
Lined Cast Iron (mide-1950's to early 1970)	6.000				4	4		46
Lead	6.000	9			(9)	0		47
Copper	6.000				1	1		48
PVC	6.000				1	1		49
Unknown - May Contain Lead	6.000				2	2		50
Ductile Iron, Lined (late 1960's to present)	8.000	67	1	1	14	81	24	51
Lined Cast Iron (mide-1950's to early 1970)	8.000				2	2		52
Copper	8.000				2	2	1	53
PVC	8.000				1	1		54
Unknown - May Contain Lead	8.000				2	2		55
Ductile Iron, Lined (late 1960's to present)	10.000	10			5	15	4	56
Lined Cast Iron (mide-1950's to early 1970)	10.000				1	1		57
Utility Total		**15,789**	**144**	**127**	**(621)**	**15,185**	**1,150**	58

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.

Services changes were financed with a combination of utility funds.

Adjustments are nonzero for one or more accounts, please explain.

Large adjustments due to Physical audit findings.

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	15,900	2,424	2,074	(20)	16,230	2,120	12,860	588	12	35	56	233					2,446	**16,230**	1
3/4	2,234	240	295	(56)	2,123	298	1,629	231	17	4	23	101					118	**2,123**	2
1	639	248	74	8	821	84	166	239	14	12	45	85					260	**821**	3
1 1/2	452	50	149	(21)	332	167	5	110	11	24	99	35					48	**332**	4
2	347	55	133	1	270	151		121	10	32	12	24					71	**270**	5
3	58	5	2	8	69	26		25	4	16	9	2					13	**69**	6
4	41	5	3	3	46	23		10	8	9	3	3					13	**46**	7
6	8			(1)	7	7		2	3	1							1	**7**	8
8	1		1		0	0												**0**	9
Total	**19,680**	**3,027**	**2,731**	**(78)**	**19,898**	**2,876**	**14,660**	**1,326**	**79**	**133**	**247**	**483**					**2,970**	**19,898**	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:

Meters tested once every 10 years and replaced as needed

X 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: 16928)

Other

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.

Meters (Page W-23)

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

Correctly recorded meter sizes at installations and inventory inspections.

Explain Commercial (column I) that are more than 5% higher or lower than W-02 Sales of Water - Average No. Customers (column b).

Correctly recorded meter sizes at installations and inventory inspections.

Explain Irrigation (column M) that are more than 5% higher or lower than W-02 Sales of Water - Average No. Customers (column b).

Correctly recorded meter sizes at installations and inventory inspections.

Explain Multifamily Residential (column L) that are more than 5% higher or lower than W-02 Sales of Water - Average No. Customers (column b).

Correctly recorded meter sizes at installations and inventory inspections.

Explain Public Authority (column K) that are more than 5% higher or lower than W-02 Sales of Water - Average No. Customers (column b).

Correctly recorded meter sizes at installations and inventory inspections.

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.

Correctly recorded meter sizes at installations and inventory inspections.

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	**1,677**	22	7		**1,692**	2
Total Fire Hydrants	**1,677**	**22**	**7**	**0**	**1,692**	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	1,692
Number of Distribution System Valves end of year	6,309
Number of Distribution Valves operated during Year	624

List of All Station and Wholesale Meters

- Definition of Station Meter is any meter in service not used to measure customer consumption.
- Definition of Wholesale Meter is any meter used to measure sales to other utilities.
- 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 East 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	Magnetic	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 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) **	16,105	1
Total - Marathon County	**16,105**	2
Total - Customers Served	**16,105**	3
Total - Within Muni Boundary **	**16,105**	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)	0			1
Lead	0.625	313	23	23	(306)	7			2
Copper	0.625	1			10	11			3
Unknown - May Contain Lead	0.625	1				1			4
Galvanized	0.750	91			(10)	81			5
Lined Cast Iron (mide-1950's to early 1970)	0.750	4				4			6
Lead	0.750	474		2	5	477			7
Copper	0.750	1,789			(118)	1,671			8
Other Plastic	0.750				2	2			9
Steel	0.750				11	11			10
PVC	0.750				39	39			11
Unknown - May Contain Lead	0.750	1			5	6			12
Ductile Iron, Lined (late 1960's to present)	1.000				25	25			13
Galvanized	1.000	49			6	55			14
Lined Cast Iron (mide-1950's to early 1970)	1.000	4			(1)	3			15
Lead	1.000	91		2	7,420	7,509			16
Copper	1.000	1,074	4	1	1,578	2,655			17
Other Plastic	1.000				33	33			18
Steel	1.000				5	5			19
PVC	1.000	507			112	619			20
Unknown - May Contain Lead	1.000				12	12			21
Lead	1.250				11	11			22
Copper	1.250	28			33	61			23
PVC	1.250	10			7	17			24
Ductile Iron, Lined (late 1960's to present)	1.500				1	1			25
Galvanized	1.500	1				1			26
Lead	1.500	1			36	37			27
Copper	1.500	152	1		51	204			28
Other Plastic	1.500				5	5			29
PVC	1.500	110			52	162			30
Unknown - May Contain Lead	1.500				1	1			31
Lead	2.000				7	7			32
Copper	2.000	39			43	82			33
Steel	2.000				1	1			34

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.

Unlined Cast Iron (pre-early 1950's)	2.000	3		1	(2)	0	35
PVC	2.000	22			23	45	36
Unknown - May Contain Lead	2.000				2	2	37
Copper	2.500				1	1	38
Ductile Iron, Lined (late 1960's to present)	3.000	3			0	3	39
Lined Cast Iron (mide-1950's to early 1970)	3.000				6	6	40
Copper	3.000	2			2	4	41
Steel	3.000				3	3	42
Unlined Cast Iron (pre-early 1950's)	3.000	5			(5)	0	43
Unknown - May Contain Lead	3.000				2	2	44
Ductile Iron, Lined (late 1960's to present)	4.000	13			10	23	45
Lined Cast Iron (mide-1950's to early 1970)	4.000	9			(1)	8	46
Unknown - May Contain Lead	4.000				3	3	47
Ductile Iron, Lined (late 1960's to present)	6.000	38	1		(2)	37	48
Lined Cast Iron (mide-1950's to early 1970)	6.000	4		2	5	7	49
PVC	6.000				8	8	50
Unknown - May Contain Lead	6.000				1	1	51
Ductile Iron, Lined (late 1960's to present)	8.000	24	1			25	52
Lined Cast Iron (mide-1950's to early 1970)	8.000	1		1	1	1	53
Unknown - May Contain Lead	8.000				2	2	54
Ductile Iron, Lined (late 1960's to present)	10.000	4			2	6	55
Lined Cast Iron (mide-1950's to early 1970)	10.000	1			(1)	0	56
Utility Total		**4,871**	**30**	**32**	**9,134**	**14,003**	57

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	2,685
2.	Total number of residential customers with arrears as of June 30	2,415
3.	Total number of residential customers with arrears as of September 30	2,875
4.	Total number of residential customers with arrears as of December 31	2,702
Arrears (Dollar Amounts)		
1.	Total dollar amount of residential customer arrears as of March 31	354,371
2.	Total dollar amount of residential customer arrears as of June 30	420,184
3.	Total dollar amount of residential customer arrears as of September 30	634,998
4.	Total dollar amount of residential customer arrears as of December 31	233,632
Tax Roll		
1.	Total number of residential customers with arrears placed on the tax roll	1,212
2.	Total dollar amount of residential arrears placed on the tax roll	447,136
	Footnotes	**No**

WATER UTILITY FUND

31-May-25

	City FY25 Amended Budget Detail	CY Actuals YTD	% Of Budget	PY Actuals YTD
Revenues				
Intergovernmental Revenue and Grants	1,000,000		0.00%	1,527,878
Public Charges for Services	12,899,565	4,882,976	37.85%	4,691,779
Miscellaneous Revenue	78,000	61,944	79.42%	463,669
Proceeds from Long Term Debt	2,550,000	649,685	25.48%	359,621
Capital Contributions	1,210,000	500	0.04%	-
Revenues	16,737,565	5,595,105	33.43%	7,042,947
Expenses				
Salaries and Wages	1,392,495	526,474	37.81%	545,976
Benefits	522,597	195,368	37.38%	176,587
210 Professional Services	255,800	118,993	46.52%	461,720
220 Utility Services	660,850	194,380	29.41%	181,027
230 Repair and Maintenance Services-Infrastructure	250,000	31,442	12.58%	3,500
240 Repair and Maintenance Services-Other	403,000	33,280	8.26%	22,220
250 Special Services	337,500	108,896	32.27%	68,963
290 Other Contractual Services	42,000	2,096	4.99%	1,964
310 Office Supplies	80,700	16,400	20.32%	13,167
320 Publications, Subscriptions and Dues	56,400	11,772	20.87%	295
330 Travel	49,600	3,490	7.04%	15,584
340 Operating Supplies	111,700	18,520	16.58%	18,787
350 Repair and Maintenance Supplies	103,500	2,000	1.93%	14,796
360 Other Repairs and Maintenance Supplies	458,200	37,305	8.14%	23,865
390 Other Supplies and Expense	401,000	79,440	19.81%	35,288
410 Concrete and Clay Products	92,500		0.00%	12
420 Metal Products	50		0.00%	146
430 Wood Products	500		0.00%	45
440 Plastic Products	1,000		0.00%	1,530
450 Raw Materials - Chemicals	2,185,000	313,911	14.37%	293,729
480 Fabricated Materials	12,000	-	0.00%	-
510 Insurance	58,000	66,750	115.09%	44,716
520 Other Permits and Regulatory Fees	5,600	2,460	43.93%	2,220
530 Rents and Leases	17,500	295	1.69%	14,163
590: Other Fixed Charges	173,000	-	0.00%	-
610 Principal Redemption	3,059,044	3,151,528	103.02%	2,664,241
620 Interest	986,083	533,634	54.12%	448,874
690 Other Debt Service	-	-		800
590 Payment In Lieu of Tax	1,590,000	-	0.00%	-
60000:Capital Outlay	4,130,000	1,164,873	28.21%	4,984,032
Expenses	17,435,619	6,613,307	37.9%	10,038,247
Revenues Over/(Under) Expenses	(698,054)	(1,018,202)		(2,995,300)
Capital Projects				
Water Meters and Meter Reading		872,946		
Cherry Street Water Mains		56,556		
GAC Treatment System		235,371		
		1,164,873		

SEWER UTILITY FUND

31-May-25

	City FY25 Amended Budget Detail	CY Actuals YTD	% Of Budget	PY Actuals YTD
Revenues				
Intergovernmental Revenue and Grants	-	73,603		-
Public Charges for Services	11,460,173	4,665,899	40.71%	4,376,732
Miscellaneous Revenue	146,789	129,090	87.94%	80,271
Capital Contributions	5,195,223	40,700	0.78%	673,737
Proceeds From Long Term Debt	4,505,167	228,173	5.06%	45,519
Revenues	21,307,352	5,137,465	24.11%	5,176,259
Expenses				
Salaries and Wages	1,165,664	557,981	47.87%	510,483
Benefits	512,178	226,516	44.23%	214,714
210 Professional Services	221,800	84,851	38.26%	22,079
220 Utility Services	1,201,120	270,345	22.51%	252,149
240 Repair and Maintenance Services-Other	303,260	62,848	20.72%	66,696
250 Special Services	162,211	107,989	66.57%	78,997
290 Other Contractual Services	23,300	7,599	32.61%	7,550
310 Office Supplies	31,250	12,569	40.22%	11,574
320 Publications, Subscriptions and Dues	21,800	16,736	76.77%	6,477
330 Travel	44,606	9,012	20.20%	12,742
340 Operating Supplies	31,800	11,607	36.50%	14,666
350 Repair and Maintenance Supplies	70,100	6,125	8.74%	19,424
360 Other Repairs and Maintenance Supplies	267,100	95,353	35.70%	81,613
390 Other Supplies and Expense	126,500	60,726	48.00%	30,061
410 Concrete and Clay Products	1,500		0.00%	283
420 Metal Products	20,000	18,356	91.78%	9,630
430 Plastic Materials	1,000	-	0.00%	-
450 Raw Materials - Chemicals	646,500	263,483	40.76%	159,937
480 Fabricated Materials	5,000	-	0.00%	-
510 Insurance	99,765	145,379	145.72%	64,687
520 Other Permits and Regulatory Fees	42,000	25,998	61.90%	32,088
530 Rents and Leases	8,000	-	0.00%	45
610 Principal Redemption	3,381,005	3,381,383	100.01%	3,305,216
620 Interest	1,711,284	878,589	51.34%	915,528
690 Other Debt Service	-			800
740 Losses	-	-		-
60000:Capital Outlay	10,645,390	219,182	2.06%	1,480,032
50920:Transfers to Other Funds	485,000	-	0.00%	
Expenses	21,229,133	6,462,627	30.44%	7,297,471
Revenues Over/(Under) Expenses	78,219	(1,325,162)		(2,121,212)
Screeing Project		184,775		
Cherry Street - Sewer Mains		18,654		
Cherry Street Lift Station		4,810		
Garage Door		10,943		
		219,182		

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: July 8, 2025

SUBJECT: Update & History – Staffing, Recruitment, Retention & Wages

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Over the past 4- years the utility has continued to struggle to hire qualified people, retain new employees and keep up with wages as compared to other utilities around the state. For the benefit of the Commission and new commission members, I thought it would be helpful to summarize previous discussions had at the Commission, 3rd party recommendations and some of the steps management staff have taken to try and improve our continued staffing challenges.

In 2019 & 2020, during the design and bidding of the new water treatment facility and wastewater facility upgrade, staff worked with the design engineer to help determine what level of staffing would be necessary once the new facilities went online. At that time, it was determined, due to the additional complexities and treatment processes being added, additional staff would be needed when the new facilities were placed online. In 2021, the Commission was presented with an explanation and justification for additional staff at both water and wastewater. No action was taken by the Commission and several other meetings discussed this same topic. In 2022, the Commission decided to approve staff to have a Staffing Assessment completed to provide additional information about the need for additional staffing. The Assessment was completed by Baker Tilly and presented to the Commission in early 2023, rather than decisions being made to move ahead with budgeting and budgeting for additional staffing, the Commission delayed any action. The Staffing Assessment recommended many things be done to address recruitment and retention, it outlined the need for additional staffing at both drinking water and wastewater and showed wages were not in line with other similar utilities around the state, Wausau's wages were low and therefore not competitive, which has created difficulty in hiring new employees.

In 2023 and 2024, almost every month at Commission meetings, information was brought forward to show the need for additional staff and that wages needed to be addressed in order to be able to recruit qualified employees. Each of these meetings the Commission delayed taking action and requesting the information be brought forward to the HR Committee. The information was presented to the previous HR directors several times. In May 2024 the information was presented to the HR Committee and none of the Committee or the Director were interested in even having the conversation and nothing was done to address the issues.

Staff and the Commission moved to add additional employees through the budget process and it was approved to add 2 FTE's at wastewater and 1 FTE at drinking water in the 2025 budget. Staff has been advertising for these positions with only non-qualified people applying. No action or discussion was made to address the existing wage disparities for existing employees. During the recruitment for the newly added positions, we have also lost additional employees, recent hires, to other jobs primarily (not exclusively) for higher pay. The utility continues to struggle with retention and recruiting appropriate qualified staff.

We have recently spoken with Lisa Nowak, newly hired HR Director, who has stated we need to revisit our job descriptions and make them much more succinct and clearly identify qualifications. As you recall, in the past, HR has requested we reduce our qualifications to increase the number of applicants which has resulted in non-qualified applicants applying and has also resulted in high turnover of employees. We have begun to rewrite our job descriptions with appropriate minimum qualifications, and this will likely significantly reduce our applications due to the wages we are offering, but this is a good start to getting back on track.

The Staffing Assessment was an in-depth look at the utility and had several "observations" highlighted. Each observation from the assessment are listed below with what has been addressed and still needs attention. Staff have been working diligently to address issues raised within the authority of management. Other items that need to be addressed will require action to be taken by the Commission.

1. **Technology needs to be improved in a number of areas**
    a. GIS mapping is not up to date
        i. On-going updates for both water and wastewater. Requires significant staff time. Additional staff training to have other staff knowledgeable for updating the GIS mapping
        ii. GIS staff works directly with designated utility staff on training and use of GIS mapping for inputting updates
    b. Lack of hardware (laptops & iPads)
        i. The department recently changed our cell phone provider to ATT. The entire department is now on FirstNet and increased the number devices for access to online systems.
        ii. All of our utility staff should have access to city cell phones in order to access work items and communicate with other staff throughout the day. Admin staff have been denied cell phone access and now that we are on ATT First Net this should be allowed. If action is needed on this we will bring this item back to a future meeting.
    c. No asset management tools – This is related to customer complaint tracking, maintenance management, inventory tracking, job costing, public notifications on projects to name a few. Asset Management software would fill these gaps; this will again be proposed in the 2026 budget.
    d. Remote SCADA access is lacking
        i. With the new facility upgrades, staff now has the ability to access SCADA remotely. Staff is also working with ATT to place our SCADA network on cell data so it too can be on FirstNet and be more reliable during emergent situations.

e. Timesheets done on paper

i. The new ERP software, WorkDay, is now online and staff has access to online timesheets. WorkDay cannot do job costing or time tracking so this is still done by paper.

ii. In order to be able to do job costing, the utility will need to purchase Asset Management software which we have discussed and will be proposed in the 2026 budget. This was put on hold due to delayed implementation of the WorkDay software. This type of software is very robust and can be used to address several current issues at the utility to include inventory, customer complaints, maintenance tracking, etc.

2. The current compensation structure is not competitive with the market

a. Compensation needs to be looked at specifically for the water and wastewater utility. Assessment by HR and the findings presented to the Commission needs to be considered for a decision in the very near future.

3. Requirement of a CDL as a condition of employment makes hiring difficult

a. The job descriptions were changed and requirements reduced to NOT require a CDL for hiring but needed to obtain within a certain time period. In addition, the utility is paying for the classes and time away from work for several weeks. Making this change has not worked out well for us and we are spending more time and money training in the first 18-months than benefiting from having an employee onboard.

b. Based on recommendations from HR Director the job descriptions are being updated to be more specific on the requirements upon hire and making the job responsibilities more general in nature and not so task oriented.

4. There is no succession plan in place

a. This was highlighted back in 2022 when we still had senior technicians and because we were never able to hire new staff and get them trained, we have struggled since these individuals have retired.

b. We still do not have a succession plan in place for the utility or the department. HR has begun the discussion of succession planning at the Director level with the thought of this being a start to an overall succession plan moving into the future.

c. The city has implemented the ability to hire/replace retiring employees early if the retiring employee provides sufficient notice. City currently has an incentive of $2,000 if employees formally apply for retirement with a 6-month or more notice. Usually takes us about 3-months to hire someone if we are able to get applications.

5. Safety training improvements

a. No improvements related to safety training, we are continuing to use CVMIC training resources and anything we find on our own. The best option would be to contract with MEUW to provide a comprehensive training schedule and training tracking program. They drafted a contract for us and would have been much less expensive than using CVMIC and our own resources and contract training. The MEUW Program would have met the recommendation in the study perfectly.

b. Staff would like to present this contract again to the Commission and have the Commission approve this contract moving forward with MEUW which would address any training shortcomings. The last time it was presented the

HR Director at the time along with legal said they did not like the contract and wanted everyone to stay with CVMIC.

c. CVMIC Training fills the minimum needs but requires a lot of staff time to coordinate schedules and track the training completed. CVMIC has been having a constant turnover in the safety training positions so it feels we are constantly starting over with someone new.

6. **Improve employee training**
    a. Training is still lacking at the utility. There has been an increase in interest for employees to earn their certifications but the training/education needed prior to the exam is difficult to get employees too due to the workload and staffing shortages.
    b. The utility does have a limited number of supervisors who can provide in-house hands-on training, but it takes away from work being done for compliance and for general maintenance.
    c. The goal is to get any employees who want the training to be able to attend the training and earn their certifications. Staff is struggling with allowing staff away from work for the training as priority and required work are not completed.
7. **No formal inventory control system**
    a. The utility is currently looking to begin implementation of the Asset Management System, City Works, starting in 2026.
    b. The utility has been looking at this since 2016-2017 when we began the initial Facility Evaluation and Planning.
8. **Communication between Water Works and the City could be improved**
    a. Some improvements have been made in this area. The primary challenge is the lack of time and resources; this is the primary barrier for improved and effective communication.
    b. Primarily the fact there are so many tasks and work being planned, being constructed and emergent situations arising there are often very little chance of communication and coordination to all parties. One project typically effects several different divisions within the department and communication is challenging.
    c. One option for assisting with this would be the Asset management software that will provide that communication and awareness to all once something is happening. This would be a critical tool.
    d. There are also challenges with utility and billing. Billing is fully managed by the finance department. Billing is often managing the billing software and reporting without input from the utility operations. This has gotten a bit better over the past 12-18 months but improvements are still needed.
9. **Job descriptions are not accurate and missing critical technical language and skills.**
    a. Management staff have begun to look at editing job descriptions with direction from HR Director assistance.
    b. Job descriptions need to be written to outline specific duties and skills necessary for the position and not “written down” to match the candidates we can attract.
10. **Some maintenance functions are not performed**
    a. The utility is still not performing all maintenance functions due to staff experience being minimal. WDNR required items such as unidirectional flushing and valve exercising may not be completed this year. We also struggle completing all the preventative maintenance requirements of our

facilities. We are continually moving towards reactive maintenance instead of having the staff necessary to perform a more efficient and less costly proactive program. We are also not dedicating enough resources to our corrosion study and sampling programs.

b. A great amount of time is spent daily with new employees showing them what needs to be done and with having a very large inventory of equipment and machinery it takes several years to accomplish this. The same applies for preventive maintenance. We are working with staff daily to properly train them on maintenance requirements.

The Baker Tilly Assessment recommended increases in staffing at the wastewater utility by 3 FTE's and the water utility by 2 FTE's in 2022. Adding a total of 5 FTE's to account for the staffing shortage that was in place prior to the new facilities going online.

The Baker Tilly Assessment went further to recommend additional staffing at the wastewater utility by 2 FTE's once the upgrade was complete and all systems were operating, which was the end of 2023. The water utility was to reassess staffing needs once again when the facility was online.

To date the only staffing additions that have been approved are 2 FTE's at wastewater and 1 FTE at drinking water.

Since the study was completed there have been 3 FTE's added in 2025, two at wastewater and one at water. The staffing additions were approved over 3-years past the suggested timeline and the utility is feeling the affects of the lack of staff and experience.

The current approved staffing positions and the proposed staffing levels based on the Baker Tilly Study.

Current Number of Employees (Includes 3-FTE's added in 2025)

Water Utility – 20 Positions
Wastewater Utility – 16 Positions

Proposed Number of Employees
Water Utility – 22 Positions
Wastewater Utility – 19 Positions

There has been reluctance by the Commission in the past to address personnel issues directly. As a reminder the Commission has the authority to make these decisions directly. Moving forward it would be beneficial for the Commission to make these decisions with input from the HR Director, utility staff and outside consultant recommendations and prepare budgets as needed for the following years. We have seen over the past 4-years that we have discussed all of these issues without action and the problems have only compounded and they will continue to do so without correcting the issues.

Report No. 9

June 2025

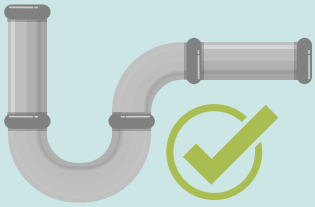
EquiFlow
Lead-Free Program
A City of Wausau & CIP Partnership

EquiFlow Wausau Lead-Free Program

Monthly Progress Report

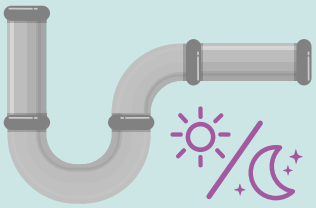
YEAR 2 CONSTRUCTION PROGRESS

(as of June 27, 2025)



404 HOMES with service lines replaced in Year 2

1,110 HOMES registered for replacement in Year 2



8.3 /DAY average rate of replacement for service lines in the past 2 weeks

SUMMARY OF LEAD VERIFICATION EFFORTS

(as of June 27, 2025)

41
homes with completed verifications in June

4,391
homes with completed verifications as of June 2025

157
ROEs collected from homeowners in June

2,794
ROEs collected from homeowners as of June 2025

SURVEY RESULTS

(as of June 27, 2025)

68.8%
would not have known about their lead service line without the EquiFlow program

62.5%
would not have paid to replace their service line on their own

31.3%
had pre-replacement concerns about disruption to daily life

Report No. 9

June 2025

EquiFlow Lead-Free Program
A City of Wausau & CIP Partnership

EquiFlow Wausau Lead-Free Program

Monthly Progress Report

APPRENTICESHIP PROGRAM UPDATE

From June 16–18, EquiFlow hosted a hands-on training for participants in the LSR Apprenticeship Program, in partnership with LIUNA. Trainees gained practical experience in CPR/First Aid, traffic control, and lead service line replacement through both classroom instruction and on-site learning. The session was a key step in preparing them for work in the field.

OUTREACH EVENTS

JUL

- **July 11th-12th:** Taste N' Glow Fest
- **July 30th:** CPC Tabling

1,000 LINES REPLACED!

EquiFlow has officially hit 1,000 lead line replacements, marking the halfway point toward our combined Year 1 and Year 2 goal.

1,000

JULY CONSTRUCTION

Week of June 30th	N 7th Ave, N 10th Ave
Week of July 7th	N 8th Ave, N 6th Ave, N 9th Ave
Week of July 14th	N 8th Ave, N 6th Ave, N 1st Ave
Week of July 21st	N 8th Ave, N 9th Ave
Week of July 28th	N 9th Ave

WAUSAU WATER WORKS
FOR YOU!

TO: Wausau Waterworks Commissioners

FROM: Ben Brooks
Wastewater Superintendent

DATE: July 8, 2025

SUBJECT: Carry over remaining funds approved for the 2024 purchase of a TV Van into the 2025 budget.

In 2024 the Sewer Utility budgeted $550,000 for the purchase of a new TV Van. A portion of this funding was not spent in 2024 leaving a remaining unused amount totaling $97,840.39. The surplus created was due to staff negotiating lower pricing succeeding the approval of this 2024 which was a cost savings to the City.

WAUSAU WATER WORKS - WASTEWATER DIVISION										1/0/1900
CAPITAL PLAN - CAPITAL ASSETS 2023-2029										
IMPROVEMENTS/PROJECTS	COST EST 2023-2029	FUND SOURCE	2023	2024	2025	2026	2027	2028	2029	Comments
All Lift Station Communications Radio upgrade	165,000	BORROW				165,000				Energenecs to replace communications radio's at all lift stations
SUBTOTAL	6,386,526		400,000	2,371,526	700,000	1,015,000	1,100,000	800,000		5,586,526
TRANSPORTATION/EQUIPMENT										
Dump truck or Sludge Hauling Eqpt.	240,000	BORROW			120,000		120,000			Keep until Class A sludge destination is known
TV truck, lateral launch/Software & Trimble GPS	550,000	BORROW		550,000						Ordered 2024; Total cost= $550,000. includes first year of service pkg.
Bobcat toolcat or Skidsteer w/attachments	120,000	BORROW				120,000				
SUBTOTAL	910,000		-	550,000	120,000	120,000	120,000	-	-	

Carry over of the unused total funding of FY2024 into FY2025 will allow for the purchase of spare televising cameras in the event that a camera in sent out for repairs. Having redundancy with the cameras will allow staff to continue with the televising operations efficiently with no delays.

The Sewer utility is requesting approval of a budget modification to carry over the 2024 unused balance of $80,363.61 to use these funds in 2025.

Itemized TV Van/Eqpt and IT Pipes 2024 expenses with remaining balance associated with Capital account 660-CC53628-SC58493.

TV Van PO No. 00000724

IT Pipes PO No. 00000656

2024 TV Van/Eqpt and IT Pipes Budgeted amount= $550,000.00

2024 TV Van Eqpt. Expenses= $405,936.39

2024-2027 IT Pipes Expenses= $63,700.00

Requested unused carry over balance= $80,363.61

WAUSAU WATER WORKS
FOR YOU!

To: Wausau Water Works Commission

From: Scott Boers, Water Operations Superintendent

Date: 6/30/2025

Subject: Budget modification reallocating funds from the material screen equipment to purchase a vehicle

All,

The water department had $70,000.00 in its capital plan, using operating funds allocated for the purchase of a material screener in 2025. We were previously able to use ARPA Funds to make the purchase of the screener and would like to re-allocate the funds for a vehicle purchase in 2025.