

WATER & SEWER COMMISSION MEETING

Wednesday, October 13th, 2021 – 4:00 P.M.

In the Council Chambers at City Hall

75 N Bonson St, Platteville, WI 53818

AGENDA

1. **Call to Order**
2. **Citizens' Comments, Observations and Petitions, if any.**
(Please limit comments to no more than five minutes)
3. **Consideration of Consent Calendar** – The following items may be approved on a single motion and vote due to their routine nature or previous discussion. Please indicate to the Commission President if you would prefer separate discussion and action.
 - A. Minutes – September 8th, 2021
 - B. Financial Report – September 2021
 - C. Bank Reconciliation & Investments Report – September 2021
 - D. Payment of Bills – (9/3/2021 – 10/6/2021)
 - E. Water Quality Report – September 2021

Action Items

4. Election of Commission officers
5. 2022 Water/Sewer Budget and 2022-2026 CIP

Items of Discussion

6. UW-P Sewer Line

Adjournment

If your attendance requires **special accommodation needs**, write or call the Water and Sewer Office, P.O. Box 780, Platteville, Wisconsin 53818, (608) 348.1822; for TDD accessibility, call (608) 348.2313.

MEMBERS: *If you are unable to attend, please email Sheila Horner at horners@platteville.org*

WATER & SEWER COMMISSION MINUTES
WEDNESDAY, September 8, 2021
4:00 PM

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Water and Sewer Commission President Shanley called the Regular Meeting of the City of Platteville Water and Sewer Commission to order on Wednesday, September 8th at 4:00 pm.

W/S Commission members present: Isaac Shanley, Barb Daus (left at 5:22 pm), Ken Kilian, Brian Laufenberg, Chris Wilson (arrived 4:12 pm)

W/S Commission members excused/absent:

City Staff present: Public Works Director - Howard Crofoot, Administration Director – Nicola Maurer, City Manager – Adam Ruechel, Utility Superintendent-Irv Lupee, Comptroller – Sheila Horner

City Staff excused:

Public present:

Citizens' Comments –

The Consent Calendar was presented for consideration. **Motion by Daus, second by Laufenberg to approve the Consent Calendar:** August 10, 2021 Minutes, August Financial Report, August Bank Reconciliation and Investments Report, Payment of Bills (8/5/2021 – 9/2/2021), August Water Quality Report. **Motion carried.**

ACTION ITEMS:

Policy on Water Disconnects – Ruechel presented the updated copy of the Policy on Water Disconnects. Ruechel stated that due to regulations from the PSC the utility is not allowed to require a co-signer for Deferred Payment Agreements that vary from a standard DPA agreement. Members recommended the following updates to the policy:

Original Section D: Reconnection

1. ...Payments and DPAs must be completed before 3:00pm. Requests for reconnection that cannot be met by 3:00pm will be addressed the next business day.

Edited Section D: Reconnection

1. ...Payments, DPAs and reconnections must be completed by 3:00 pm.

Original Section E: Continued Occupancy During a Disconnection Period

1. ... the residence may be placarded which will involve restrictive use for occupancy until the delinquency is resolved.

Edited Section E: Occupancy During a Disconnection Period

1. ... the residence shall be placarded which will prohibit occupancy until the delinquency is resolved.

Horner recommended the following edit:

Original Section B: Disconnections

2. ... A default may also disqualify the customer from a future Deferred Payment Agreement

Edited Section B: Disconnections

3. ... A default will disqualify the customer from a future Deferred Payment Agreement

Motion by Daus, second by Laufenberg to recommend the Policy on Water Disconnects with the recommended changes to the Common Council for adoption. Motion carried.

Sewer Ordinance – Crofoot presented a revised proposal of the City's Sewer Ordinance. The only change from the last meeting was the temperature.

Motion by Daus, second by Laufenberg to recommend the Sewer Ordinance to the Common Council for adoption. Motion carried.

Sewer Rates – Crofoot presented the Proposed 2021 Sewer Rates. The proposed increase was 2.91% for fixed charges and 3.37% for usage charges. Members recommended a higher increase to start due to no increases in recent years. They agreed on a set 5% increase for both fixed and usage charges. The new rates will be implemented in late 2021, and will be in effect through 2022.

Motion by Daus, second by Laufenberg to recommend the proposed 5% increase to the Common Council for approval. Motion carried.

2022-2026 Water/Sewer Capital Improvement Plan – Ruechel presented the updated 2022-2026 Water/Sewer³CIP. Kilian requested a more detailed listing of all city streets and when they are scheduled for replacement.

Motion by Daus, second by Laufenberg to accept the document as presented.

ITEMS OF DISCUSSION:

2022 Budget Review – Maurer presented the Proposed 2022 Water & Sewer Budget. Ruechel explained that the compensation plan adopted in 2016, which included steps to bring all position wages to a market rate, has not been properly implemented due to budgetary constraints. Implementation of a step increase for eligible staff is under consideration for the 2022 budget and may be incorporated in the updated Water & Sewer budget. Daus requested a copy of the current compensation plan. The 2022 Budget will be presented for action at the October Commission meeting and will include adjustments to the sewer rates and dental insurance.

Motion made by Laufenberg, second by Wilson to adjourn. Motion carried.

Meeting adjourned at 5:30 pm.

Respectfully Submitted,
Sheila Horner
Comptroller

PLATTEVILLE WATER AND SEWER COMMISSION

FINANCIAL REPORT

SEPTEMBER 30, 2021

CITY OF PLATTEVILLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

FUND 600 - WATER & SEWER FUND

	PERIOD ACT	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTEREST INCOME</u>					
600-61419-000-00	(220.51)	2,210.07	8,000.00	5,789.93	27.6
600-61421-020-00	.00 (9,935.00)		.00	9,935.00	.0
600-61461-100-00	70,377.90	554,410.10	819,953.00	265,542.90	67.6
600-61461-200-00	23,075.25	176,282.70	250,042.00	73,759.30	70.5
600-61461-300-00	8,765.39	70,566.59	148,460.00	77,893.41	47.5
600-61461-400-00	25,293.77	148,087.90	253,688.00	105,600.10	58.4
600-61461-500-00	14,706.18	110,593.13	157,752.00	47,158.87	70.1
600-61462-000-00	7,418.20	59,347.57	88,620.00	29,272.43	67.0
600-61463-000-00	52,285.86	469,251.81	623,600.00	154,348.19	75.3
600-61467-000-00	.00	.00	2,000.00	2,000.00	.0
600-61470-000-00	(.07)	1,766.97	5,634.00	3,867.03	31.4
600-61472-000-00	7,200.50	62,504.47	80,000.00	17,495.53	78.1
600-61473-000-00	.00	.00	3,000.00	3,000.00	.0
600-61474-000-00	6,539.53	31,741.63	46,652.00	14,910.37	68.0
	<u>215,442.00</u>	<u>1,676,827.94</u>	<u>2,487,401.00</u>	<u>810,573.06</u>	<u>67.4</u>
<u>INTEREST INCOME</u>					
600-62419-000-00	(45.10)	3,818.04	19,000.00	15,181.96	20.1
600-62421-010-00	.00	.00	500.00	500.00	.0
600-62622-000-00	205,927.69	1,579,611.27	2,409,431.00	829,819.73	65.6
600-62625-000-00	.00	6,035.64	15,000.00	8,964.36	40.2
600-62626-000-00	.00	.00	1,800.00	1,800.00	.0
600-62631-000-00	(.06)	1,656.93	7,750.00	6,093.07	21.4
600-62635-000-00	(17.50)	50.00	763.00	713.00	6.6
	<u>205,865.03</u>	<u>1,591,171.88</u>	<u>2,454,244.00</u>	<u>863,072.12</u>	<u>64.8</u>
	<u>421,307.03</u>	<u>3,267,999.82</u>	<u>4,941,645.00</u>	<u>1,673,645.18</u>	<u>66.1</u>

CITY OF PLATTEVILLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

FUND 600 - WATER & SEWER FUND

	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT	
<u>TAXES</u>						
600-61408-000-00	TAX EXPENSE/ TAXES	2,027.01	18,272.93	474,413.14	456,140.21	3.9
	TOTAL TAXES	2,027.01	18,272.93	474,413.14	456,140.21	3.9
<u>INCOME DEDUCTION</u>						
600-61426-000-00	INC DED BONDS/LOANS PRINCIPAL	.00	.00	402,262.81	402,262.81	.0
	TOTAL INCOME DEDUCTION	.00	.00	402,262.81	402,262.81	.0
<u>LONG TERM DEBT</u>						
600-61427-000-00	LONG TERM DEBT INTEREST	45,296.87	125,493.60	247,519.64	122,026.04	50.7
	TOTAL LONG TERM DEBT	45,296.87	125,493.60	247,519.64	122,026.04	50.7
<u>PUMPING SUPERVISION</u>						
600-61620-000-00	PUMPING SUPERVISION/ENG LABOR	694.30	6,440.26	9,338.00	2,897.74	69.0
	TOTAL PUMPING SUPERVISION	694.30	6,440.26	9,338.00	2,897.74	69.0
<u>ELECTRICITY</u>						
600-61623-200-00	ELECTRICITY-MAIN PLANT	519.00	3,951.00	10,000.00	6,049.00	39.5
600-61623-300-00	ELECTRICITY-WELL #6	3,425.54	25,635.14	30,000.00	4,364.86	85.5
600-61623-400-00	ELECTRICITY-WELL #5	5,538.99	37,145.76	47,000.00	9,854.24	79.0
	TOTAL ELECTRICITY	9,483.53	66,731.90	87,000.00	20,268.10	76.7
600-61624-100-00	PUMPING-LABOR	3,546.66	31,567.28	38,570.00	7,002.72	81.8
600-61624-200-00	PUMPING-SUPPLIES & EXPENSE	.00	.00	500.00	500.00	.0
	TOTAL DEPARTMENT 624	3,546.66	31,567.28	39,070.00	7,502.72	80.8
<u>PUMPING</u>						
600-61626-100-00	MISC PUMPING-LABOR	.00	.00	609.00	609.00	.0
600-61626-600-00	MISC PUMPING-INDUSTRIAL TOWELS	.00	200.00	200.00	.00	100.0
600-61626-700-00	MISC PUMPING-MISCELLANEOUS	129.72	6,117.50	10,000.00	3,882.50	61.2
	TOTAL PUMPING	129.72	6,317.50	10,809.00	4,491.50	58.5

CITY OF PLATTEVILLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

FUND 600 - WATER & SEWER FUND

		PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT
	<u>MAINTENANCE SUPERVISION</u>					
600-61630-000-00	MAINT SUPERVISION/ENG LABOR	694.10	6,437.43	9,338.00	2,900.57	68.9
	TOTAL MAINTENANCE SUPERVISION	694.10	6,437.43	9,338.00	2,900.57	68.9
	<u>MAINTENANCE OF STRUCTURES</u>					
600-61631-100-00	MAINT OF STRUCTURES-LABOR	.00	57.35	609.00	551.65	9.4
600-61631-200-00	MAINT OF STRUCTURES-SUPPLIES &	2,505.50	11,609.43	6,000.00	(5,609.43)	193.5
	TOTAL MAINTENANCE OF STRUCTURES	2,505.50	11,666.78	6,609.00	(5,057.78)	176.5
	<u>MAINTENANCE OF POWER EQUIP</u>					
600-61632-200-00	MAINT OF POWER EQUIP-SUPPLIES	.00	937.00	5,000.00	4,063.00	18.7
	TOTAL MAINTENANCE OF POWER EQUIP	.00	937.00	5,000.00	4,063.00	18.7
	<u>MAINTENANCE OF PUMPING EQUIP</u>					
600-61633-100-00	MAINT OF PUMP EQUIP-LABOR	.00	162.90	659.75	496.85	24.7
600-61633-200-00	MAINT OF PUMP EQUIP-SUPPLIES &	.00	938.64	3,000.00	2,061.36	31.3
	TOTAL MAINTENANCE OF PUMPING EQUIP	.00	1,101.54	3,659.75	2,558.21	30.1
	<u>WATER TREATMENT SUPERVISION</u>					
600-61640-000-00	WATER TREAT SUPERVISION/ENG LA	694.10	6,437.25	9,338.00	2,900.75	68.9
	TOTAL WATER TREATMENT SUPERVISION	694.10	6,437.25	9,338.00	2,900.75	68.9
	<u>CHEMICALS</u>					
600-61641-700-00	CHEMICALS-CHLORINE	449.60	1,985.00	3,000.00	1,015.00	66.2
600-61641-800-00	CHEMICALS-FLOURIDE	170.29	1,144.87	2,000.00	855.13	57.2
600-61641-900-00	CHEMICALS-ALL OTHER CHEMICALS	1,244.00	8,215.60	10,000.00	1,784.40	82.2
	TOTAL CHEMICALS	1,863.89	11,345.47	15,000.00	3,654.53	75.6
	<u>TREATMENT</u>					
600-61642-100-00	TREATMENT-LABOR	4,052.05	36,257.36	40,600.00	4,342.64	89.3
600-61642-200-00	TREATMENT-SUPPLIES & EXPENSE	825.18	4,242.81	8,000.00	3,757.19	53.0
	TOTAL TREATMENT	4,877.23	40,500.17	48,600.00	8,099.83	83.3

CITY OF PLATTEVILLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

FUND 600 - WATER & SEWER FUND

	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT	
<u>MISCELLANEOUS TREATMENT</u>						
600-61643-100-00	MISC TREATMENT-LABOR	.00	217.93	6,090.00	5,872.07	3.6
600-61643-600-00	MISC TREATMENT-INDUSTRIAL TOWE	.00	200.00	400.00	200.00	50.0
600-61643-700-00	MISC TREATMENT-MISCELLANEOUS E	.00	.00	500.00	500.00	.0
	TOTAL MISCELLANEOUS TREATMENT	.00	417.93	6,990.00	6,572.07	6.0
<u>WATER TREATMENT</u>						
600-61650-000-00	WATER TREAT SUPERVISION/ENG LA	693.76	6,438.81	9,338.00	2,899.19	69.0
	TOTAL WATER TREATMENT	693.76	6,438.81	9,338.00	2,899.19	69.0
<u>MAINT OF STRUCTURE IMPR</u>						
600-61651-100-00	MAINT OF STRUCTURE IMPR-LABOR	.00	174.95	4,500.00	4,325.05	3.9
600-61651-200-00	MAINT OF STRUCTURE IMP-SUPPLIE	2,134.98	4,835.35	12,000.00	7,164.65	40.3
	TOTAL MAINT OF STRUCTURE IMPR	2,134.98	5,010.30	16,500.00	11,489.70	30.4
<u>MAINT OF WATER TREATMENT EQU</u>						
600-61652-100-00	MAINT OF W TREATMENT EQUIP-LAB	.00	91.76	4,060.00	3,968.24	2.3
600-61652-200-00	MAINT OF W TREAT EQUIP-SUPPLIE	.00	2,341.28	2,000.00	(341.28)	117.1
	TOTAL MAINT OF WATER TREATMENT EQU	.00	2,433.04	6,060.00	3,626.96	40.2
<u>OPERATIONS</u>						
600-61660-000-00	OPERATIONS-SUPERVISION/ENG LAB	693.76	6,446.24	9,338.00	2,891.76	69.0
	TOTAL OPERATIONS	693.76	6,446.24	9,338.00	2,891.76	69.0
<u>STORAGE FACILITIES</u>						
600-61661-100-00	STORAGE FACILITIES-LABOR	.00	114.70	609.00	494.30	18.8
600-61661-200-00	STORAGE FACILITIES-SUPPLIES &	.00	732.24	1,000.00	267.76	73.2
	TOTAL STORAGE FACILITIES	.00	846.94	1,609.00	762.06	52.6
<u>TRANSMISSION & DISTRIBUTION</u>						
600-61662-100-00	TRANS & DISTRIBUTION-LABOR	72.30	1,703.75	1,522.50	(181.25)	111.9
600-61662-200-00	TRANS & DISTRIBUTION-SUPPLIES	.00	.00	100.00	100.00	.0
	TOTAL TRANSMISSION & DISTRIBUTION	72.30	1,703.75	1,622.50	(81.25)	105.0

CITY OF PLATTEVILLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

FUND 600 - WATER & SEWER FUND

	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT
<u>METERS</u>					
600-61663-100-00	METERS-LABOR	243.35	7,640.79	17,255.00	9,614.21 44.3
600-61663-200-00	METERS-SUPPLIES & EXPENSE	.00	.00	500.00	500.00 .0
	TOTAL METERS	243.35	7,640.79	17,755.00	10,114.21 43.0
<u>CUSTOMER INSTALLATION</u>					
600-61664-100-00	CUSTOMER INSTALLATION-LABOR	2,294.78	13,474.03	10,962.00	(2,512.03) 122.9
600-61664-200-00	CUSTOMER INSTALL-SUPPLIES & EX	.00	.00	200.00	200.00 .0
	TOTAL CUSTOMER INSTALLATION	2,294.78	13,474.03	11,162.00	(2,312.03) 120.7
<u>MISCELLANEOUS</u>					
600-61665-100-00	MISCELLANEOUS-LABOR	1,630.40	13,026.07	25,174.83	12,148.76 51.7
600-61665-200-00	MISCELLANEOUS-SUPPLIES & EXPEN	241.80	3,079.36	1,000.00	(2,079.36) 307.9
	TOTAL MISCELLANEOUS	1,872.20	16,105.43	26,174.83	10,069.40 61.5
<u>MAINTENANCE</u>					
600-61670-000-00	MAINTENANCE-SUPERVISION/ENG LA	694.98	6,446.43	9,338.00	2,891.57 69.0
	TOTAL MAINTENANCE	694.98	6,446.43	9,338.00	2,891.57 69.0
<u>MAINT OF RESERVOIR/TOWER</u>					
600-61672-100-00	MAINT RESERVOIR/TOWER-LABOR	.00	3,311.45	637.42	(2,674.03) 519.5
600-61672-200-00	MAINT RESERVOIR/TOWER-SUPPLIES	.00	8,517.95	250.00	(8,267.95) 3407.2
600-61672-300-00	MAINT RESERVOIR/TOWER-PAINT	.00	9,380.00	1,000.00	(8,380.00) 938.0
	TOTAL MAINT OF RESERVOIR/TOWER	.00	21,209.40	1,887.42	(19,321.98) 1123.7
<u>MAINTENANCE OF MAINS</u>					
600-61673-100-00	MAINT OF MAINS-LABOR	2,292.80	18,578.52	23,345.00	4,766.48 79.6
600-61673-200-00	MAINT OF MAINS-SUPPLIES & EXPE	11,464.34	43,014.44	22,000.00	(21,014.44) 195.5
	TOTAL MAINTENANCE OF MAINS	13,757.14	61,592.96	45,345.00	(16,247.96) 135.8

CITY OF PLATTEVILLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

FUND 600 - WATER & SEWER FUND

	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT
<u>MAINTENANCE OF SERVICES</u>					
600-61675-100-00	153.46	3,168.67	8,627.50	5,458.83	36.7
600-61675-101-00	21.16	65.26	2,000.00	1,934.74	3.3
600-61675-200-00	(9,684.01)	14,669.13	3,000.00	(11,669.13)	489.0
600-61675-202-00	.00	278.66	.00	(278.66)	.0
TOTAL MAINTENANCE OF SERVICES	(9,509.39)	18,181.72	13,627.50	(4,554.22)	133.4
<u>MAINTENANCE OF METERS</u>					
600-61676-100-00	.00	.00	609.00	609.00	.0
600-61676-200-00	49.37	380.20	4,000.00	3,619.80	9.5
TOTAL MAINTENANCE OF METERS	49.37	380.20	4,609.00	4,228.80	8.3
<u>MAINTENANCE OF HYDRANTS</u>					
600-61677-100-00	1,341.04	11,587.69	20,300.00	8,712.31	57.1
600-61677-200-00	29.72	3,789.14	2,000.00	(1,789.14)	189.5
TOTAL MAINTENANCE OF HYDRANTS	1,370.76	15,376.83	22,300.00	6,923.17	69.0
<u>MAINTENANCE OF OTHER PLANT</u>					
600-61678-100-00	.00	172.05	.00	(172.05)	.0
600-61678-200-00	.00	.00	200.00	200.00	.0
TOTAL MAINTENANCE OF OTHER PLANT	.00	172.05	200.00	27.95	86.0
<u>TRANSPORTATION-VEHICLE LEASE</u>					
600-61828-300-00	277.66	277.66	.00	(277.66)	.0
TOTAL DEPARTMENT 828	277.66	277.66	.00	(277.66)	.0
<u>CUSTOMER ACCOUNTS</u>					
600-61901-000-00	694.98	6,446.70	9,338.00	2,891.30	69.0
TOTAL CUSTOMER ACCOUNTS	694.98	6,446.70	9,338.00	2,891.30	69.0
<u>METER READING</u>					
600-61902-000-00	409.70	2,843.80	3,045.00	201.20	93.4
TOTAL METER READING	409.70	2,843.80	3,045.00	201.20	93.4

CITY OF PLATTEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

FUND 600 - WATER & SEWER FUND

	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT	
<u>CUSTOMER COLLECTIONS</u>						
600-61903-100-00	CUSTOMER COLLECT-SUPPLIES	3,360.16	20,074.57	25,000.00	4,925.43	80.3
600-61903-600-00	CUSTOMER COLLECT-ACCT CLERK	503.92	6,051.54	8,185.50	2,133.96	73.9
600-61903-700-00	CUSTOMER COLLECT-FIN OPER MGR	571.80	5,146.19	8,140.50	2,994.31	63.2
	TOTAL CUSTOMER COLLECTIONS	4,435.88	31,272.30	41,326.00	10,053.70	75.7
<u>UNCOLLECTIBLE ACCOUNTS</u>						
600-61904-000-00	UNCOLLECTIBLE ACCOUNTS	.00	.00	100.00	100.00	.0
	TOTAL UNCOLLECTIBLE ACCOUNTS	.00	.00	100.00	100.00	.0
<u>ADMINISTRATIVE & GENERAL</u>						
600-61920-100-00	ADMIN & GEN-CITY MANAGER	983.96	8,692.62	13,324.00	4,631.38	65.2
600-61920-200-00	ADMIN & GEN-PUB WRK DIRECTOR	1,632.80	14,986.89	21,417.00	6,430.11	70.0
600-61920-400-00	ADMIN & GEN-GIS SPECIALIST	196.64	1,523.65	2,802.00	1,278.35	54.4
600-61920-500-00	ADMIN & GEN-SECRETARY	381.80	3,530.71	5,003.00	1,472.29	70.6
600-61920-600-00	ADMIN & GEN-ACCOUNT CLERK	503.61	6,050.92	8,185.50	2,134.58	73.9
600-61920-700-00	ADMIN & GEN-FIN OPER MGR	571.80	5,146.19	8,140.50	2,994.31	63.2
600-61920-800-00	ADMIN & GEN-ADMIN DIRECTOR	1,384.91	11,799.72	18,025.00	6,225.28	65.5
	TOTAL ADMINISTRATIVE & GENERAL	5,655.52	51,730.70	76,897.00	25,166.30	67.3
<u>OFFICE SUPPLIES & EXPENSE</u>						
600-61921-500-00	OFFICE SUPPLIES & EXP-TELEPHON	801.71	4,699.04	5,500.00	800.96	85.4
600-61921-600-00	OFFICE SUPPLIES & EXP-POSTAGE	.00	756.02	600.00	(156.02)	126.0
600-61921-700-00	OFFICE SUPPLIES & EXP-OFFICE S	.00	1,273.03	1,300.00	26.97	97.9
600-61921-800-00	OFFICE SUPPLIES & EXP-ENGINEER	.00	.00	100.00	100.00	.0
	TOTAL OFFICE SUPPLIES & EXPENSE	801.71	6,728.09	7,500.00	771.91	89.7
<u>OUTSIDE SERVICES EMPLOYED</u>						
600-61923-100-00	OUTSIDE SERVICES-AUDIT	1,501.36	6,231.75	3,925.00	(2,306.75)	158.8
600-61923-200-00	OUTSIDE SERVICES-CONSULTANTS	.00	502.40	12,494.00	11,991.60	4.0
600-61923-300-00	OUTSIDE SERVICES-WATER CONSULT	.00	6,869.29	.00	(6,869.29)	.0
600-61923-400-00	OUTSIDE SERVICES-CITY ATTORNEY	.00	.00	4,000.00	4,000.00	.0
	TOTAL OUTSIDE SERVICES EMPLOYED	1,501.36	13,603.44	20,419.00	6,815.56	66.6
<u>PROPERTY INSURANCE</u>						
600-61924-000-00	PROPERTY INSURANCE	.00	12,862.00	14,700.00	1,838.00	87.5
	TOTAL PROPERTY INSURANCE	.00	12,862.00	14,700.00	1,838.00	87.5

CITY OF PLATTEVILLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

FUND 600 - WATER & SEWER FUND

	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT
<u>INJURIES & DAMAGES</u>					
600-61925-000-00	INJURIES & DAMAGES	.00	9,180.32	9,000.00	(180.32) 102.0
	TOTAL INJURIES & DAMAGES	.00	9,180.32	9,000.00	(180.32) 102.0
<u>EMPLOYEE BENEFITS</u>					
600-61926-200-00	EMPLOYEE BENEFIT - HEALTH/LIFE	20,335.57	104,994.88	133,852.00	28,857.12 78.4
600-61926-400-00	EMPLOYEE BENEFIT - RETIREMENT	1,901.72	17,107.66	24,093.00	6,985.34 71.0
600-61926-500-00	EMPLOYEE BENEFIT - VACATION	.00	.00	800.00	800.00 .0
600-61926-600-00	EMPLOYEE BENEFIT - SICK LEAVE	.00	.00	3,000.00	3,000.00 .0
600-61926-700-00	EMPLOYEE BENEFIT - HRA & FSA	90.95	538.14	2,200.00	1,661.86 24.5
600-61926-800-00	EMPLOYEE BENEFIT - UNIFORMS	618.96	1,419.07	2,598.00	1,178.93 54.6
	TOTAL EMPLOYEE BENEFITS	22,947.20	124,059.75	166,543.00	42,483.25 74.5
<u>REGULATORY COMMISSION EXP</u>					
600-61928-000-00	REGULATORY COMMISSION EXPENSE	435.80	681.15	8,000.00	7,318.85 8.5
	TOTAL REGULATORY COMMISSION EXP	435.80	681.15	8,000.00	7,318.85 8.5
<u>MISCELLANEOUS GENERAL</u>					
600-61930-100-00	MISC GENERAL-LABOR	28.45	227.60	1,015.00	787.40 22.4
600-61930-200-00	MISC GENERAL-SUPPLIES & EXPENS	.00	.00	750.00	750.00 .0
600-61930-300-00	MISC GENERAL-CONFERENCES	(1.09)	1,548.93	3,000.00	1,451.07 51.6
	TOTAL MISCELLANEOUS GENERAL	27.36	1,776.53	4,765.00	2,988.47 37.3
<u>RENT EXPENSE</u>					
600-61931-000-00	RENT EXPENSE	90.00	810.00	1,080.00	270.00 75.0
	TOTAL RENT EXPENSE	90.00	810.00	1,080.00	270.00 75.0
<u>TRANSPORTATION CLEARING</u>					
600-61933-200-00	TRANSPORTATION CLEARING-SUPPLI	36.98	14,361.37	.00	(14,361.37) .0
	TOTAL TRANSPORTATION CLEARING	36.98	14,361.37	.00	(14,361.37) .0
<u>TAX EXPENSE</u>					
600-62408-000-00	TAX EXPENSE	2,380.36	23,049.74	34,988.00	11,938.26 65.9
	TOTAL TAX EXPENSE	2,380.36	23,049.74	34,988.00	11,938.26 65.9

CITY OF PLATTEVILLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

FUND 600 - WATER & SEWER FUND

	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT	
<u>INCOME DEDUCTION</u>						
600-62426-000-00	INC DED BONDS/LOANS PRINCIPAL	.00	.00	402,262.81	402,262.81	.0
	TOTAL INCOME DEDUCTION	.00	.00	402,262.81	402,262.81	.0
<u>LONG TERM DEBT</u>						
600-62427-000-00	LONG TERM DEBT INTEREST	45,296.88	139,354.04	247,519.64	108,165.60	56.3
	TOTAL LONG TERM DEBT	45,296.88	139,354.04	247,519.64	108,165.60	56.3
<u>SUPERVISION & LABOR</u>						
600-62820-000-00	SUPERVISION PLANT-LABOR	20,674.93	202,321.89	278,705.00	76,383.11	72.6
	TOTAL SUPERVISION & LABOR	20,674.93	202,321.89	278,705.00	76,383.11	72.6
<u>PUMPING & HEAT/LIGHTS</u>						
600-62821-000-00	PUMPING EXPENSE	4,209.97	35,308.24	55,000.00	19,691.76	64.2
600-62821-100-00	POWER & FUEL EXP FOR PUMPING	259.75	5,046.99	8,000.00	2,953.01	63.1
	TOTAL PUMPING & HEAT/LIGHTS	4,469.72	40,355.23	63,000.00	22,644.77	64.1
<u>AERIATION EQUIPMENT</u>						
600-62822-000-00	POWER & FUEL EXP FOR AERIATION	2,111.09	18,159.85	24,000.00	5,840.15	75.7
	TOTAL AERIATION EQUIPMENT	2,111.09	18,159.85	24,000.00	5,840.15	75.7
<u>CHLORINE</u>						
600-62823-000-00	CHLORINE CHEMICALS EXPENSE	248.00	376.50	1,000.00	623.50	37.7
	TOTAL CHLORINE	248.00	376.50	1,000.00	623.50	37.7
<u>PHOSPHORUS</u>						
600-62824-000-00	PHOSPHORUS REMOVAL CHEMICALS E	5,430.43	34,040.67	30,000.00	(4,040.67)	113.5
600-62824-100-00	PHOSPHORUS PAYMENT	.00	368.77	60,000.00	59,631.23	.6
	TOTAL PHOSPHORUS	5,430.43	34,409.44	90,000.00	55,590.56	38.2

CITY OF PLATTEVILLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

FUND 600 - WATER & SEWER FUND

	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT
<u>SLUDGE CHEMICALS</u>					
600-62825-000-00	.00	14,786.18	14,000.00	(786.18)	105.6
	.00	14,786.18	14,000.00	(786.18)	105.6
<u>OTHER CHEMICALS</u>					
600-62826-000-00	.00	2.00	1,500.00	1,498.00	.1
	.00	2.00	1,500.00	1,498.00	.1
<u>SUPPLIES</u>					
600-62827-400-00	1,378.91	8,881.31	10,000.00	1,118.69	88.8
600-62827-600-00	.00	244.32	1,500.00	1,255.68	16.3
	1,378.91	9,125.63	11,500.00	2,374.37	79.4
<u>TRANSPORTATION</u>					
600-62828-200-00	2,336.16	21,102.34	24,000.00	2,897.66	87.9
600-62828-300-00	277.65	277.65	.00	(277.65)	.0
	2,613.81	21,379.99	24,000.00	2,620.01	89.1
<u>MAINT OF SEWER COLLECTION</u>					
600-62831-100-00	1,536.01	16,868.46	9,135.00	(7,733.46)	184.7
600-62831-200-00	636.45	11,097.49	6,200.00	(4,897.49)	179.0
600-62831-300-00	.00	17,606.69	1,000.00	(16,606.69)	1760.7
	2,172.46	45,572.64	16,335.00	(29,237.64)	279.0
<u>MAINTENANCE OF LIFT STATION</u>					
600-62832-100-00	670.84	2,715.33	4,060.00	1,344.67	66.9
600-62832-200-00	98.94	1,867.27	4,000.00	2,132.73	46.7
	769.78	4,582.60	8,060.00	3,477.40	56.9
<u>MAINTENANCE OF TREATMENT PLANT</u>					
600-62833-100-00	550.56	6,737.11	16,240.00	9,502.89	41.5
600-62833-200-00	7,930.22	37,515.75	30,000.00	(7,515.75)	125.1
	8,480.78	44,252.86	46,240.00	1,987.14	95.7

CITY OF PLATTEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

FUND 600 - WATER & SEWER FUND

	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT	
<u>MAINTENANCE OF BLDGS & GROUNDS</u>						
600-62834-100-00	MAINT BLDG & GROUNDS-LABOR	.00	1,651.68	10,150.00	8,498.32	16.3
600-62834-200-00	METER REPAIR-LABOR	243.35	7,362.36	20,300.00	12,937.64	36.3
600-62834-300-00	MAINT BLDG & GROUNDS-SUPPLIES	7,141.34	22,448.13	26,000.00	3,551.87	86.3
	TOTAL MAINTENANCE OF BLDGS & GROUN	7,384.69	31,462.17	56,450.00	24,987.83	55.7
<u>BILLING, COLLECTING & ACCTG</u>						
600-62840-200-00	BILLING, COLLECTING-SUPPLIES &	3,378.60	20,292.15	25,000.00	4,707.85	81.2
600-62840-600-00	ACCOUNT CLERK	503.61	6,051.32	8,185.00	2,133.68	73.9
600-62840-700-00	FINANCE OPER MGR	571.80	5,146.19	8,140.50	2,994.31	63.2
	TOTAL BILLING, COLLECTING & ACCTG	4,454.01	31,489.66	41,325.50	9,835.84	76.2
<u>METER READING - LABOR/EXPENSE</u>						
600-62842-000-00	METER READING-LABOR & EXPENSES	409.70	2,843.80	2,030.00	(813.80)	140.1
	TOTAL METER READING - LABOR/EXPENSE	409.70	2,843.80	2,030.00	(813.80)	140.1
<u>UNCOLLECTIBLE ACCOUNTS</u>						
600-62843-000-00	UNCOLLECTIBLE ACCOUNTS	.00	.00	100.00	100.00	.0
	TOTAL UNCOLLECTIBLE ACCOUNTS	.00	.00	100.00	100.00	.0
<u>ADMINISTRATION & OFFICE WAGES</u>						
600-62850-100-00	ADMIN & GEN-CITY MANAGER	983.96	8,691.59	13,324.00	4,632.41	65.2
600-62850-200-00	ADMIN & GEN-PUB WRK DIRECTOR	1,632.80	14,986.89	21,418.00	6,431.11	70.0
600-62850-400-00	ADMIN & GEN-GIS SPECIALIST	196.64	1,523.65	2,802.00	1,278.35	54.4
600-62850-500-00	ADMIN & GEN-SECRETARY	381.80	3,530.90	5,003.00	1,472.10	70.6
600-62850-600-00	ADMIN & GEN-ACCOUNT CLERK	503.61	6,051.32	8,185.00	2,133.68	73.9
600-62850-700-00	ADMIN & GEN-FINANCE OPER MGR	571.80	5,146.19	8,140.50	2,994.31	63.2
600-62850-800-00	ADMIN & GEN-ADMIN DIRECTOR	1,384.91	11,799.71	18,026.00	6,226.29	65.5
	TOTAL ADMINISTRATION & OFFICE WAGES	5,655.52	51,730.25	76,898.50	25,168.25	67.3
<u>OPERATNG EXPENSES</u>						
600-62851-500-00	OP EXPENSES-TELEPHONE	962.92	6,519.50	7,000.00	480.50	93.1
600-62851-600-00	OP EXPENSES-POSTAGE	.00	756.03	1,000.00	243.97	75.6
600-62851-700-00	OP EXPENSES-OFFICE SUPPLIES	569.95	894.61	1,500.00	605.39	59.6
600-62851-800-00	OP EXPENSES-ENGINEERING SUPPLI	.00	.00	1,000.00	1,000.00	.0
	TOTAL OPERATNG EXPENSES	1,532.87	8,170.14	10,500.00	2,329.86	77.8

CITY OF PLATTEVILLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

FUND 600 - WATER & SEWER FUND

	PERIOD ACT	YTD ACTUAL	BUDGET	UNEXPENDE	PCNT
<u>OUTSIDE SERVICES</u>					
600-62852-100-00	AUDIT EXPENSES	1,265.16	6,251.43	3,925.00 (2,326.43)	159.3
600-62852-200-00	CONSULTANTS EXPENSES	.00	1,730.84	12,494.00	10,763.16 13.9
600-62852-300-00	CONSULTANTS EXPENSES-WWTP	.00	11,997.50	.00 (11,997.50)	.0
600-62852-400-00	CITY ATTORNEY EXPENSES	.00	.00	4,000.00	4,000.00 .0
	TOTAL OUTSIDE SERVICES	1,265.16	19,979.77	20,419.00	439.23 97.9
<u>INSURANCE</u>					
600-62853-100-00	PROPERTY INSURANCE EXPENSE	.00	34,501.00	35,000.00	499.00 98.6
600-62853-200-00	WORKER'S COMPENSATION EXPENSE	.00	10,694.68	11,000.00	305.32 97.2
	TOTAL INSURANCE	.00	45,195.68	46,000.00	804.32 98.3
<u>EMPLOYEE BENEFITS</u>					
600-62854-200-00	EMPLOYEE BENEFIT - HEALTH/LIFE	22,929.88	111,625.66	163,005.00	51,379.34 68.5
600-62854-400-00	EMPLOYEE BENEFIT - RETIREMENT	2,222.39	18,538.22	30,871.00	12,332.78 60.1
600-62854-500-00	EMPLOYEE BENEFIT - VACATION	.00	.00	800.00	800.00 .0
600-62854-600-00	EMPLOYEE BENEFIT - SICK LEAVE	.00	.00	3,000.00	3,000.00 .0
600-62854-700-00	EMPLOYEE BENEFIT - HRA & FSA	90.95	654.80	2,200.00	1,545.20 29.8
600-62854-800-00	EMPLOYEE BENEFIT - UNIFORM	44.99	1,111.92	2,000.00	888.08 55.6
	TOTAL EMPLOYEE BENEFITS	25,288.21	131,930.60	201,876.00	69,945.40 65.4
<u>MISCELLANEOUS EXPENSE</u>					
600-62856-100-00	MISC (SHOP/LOCATES)-LABOR	1,561.58	12,957.26	23,521.00	10,563.74 55.1
600-62856-200-00	MISC (SHOP/LOCATES)-SUPPL& EXP	2,741.80	20,743.71	25,000.00	4,256.29 83.0
	TOTAL MISCELLANEOUS EXPENSE	4,303.38	33,700.97	48,521.00	14,820.03 69.5
<u>RENT EXPENSE</u>					
600-62857-000-00	RENT EXPENSE	90.00	810.00	5,600.00	4,790.00 14.5
	TOTAL RENT EXPENSE	90.00	810.00	5,600.00	4,790.00 14.5
600-62926-400-00	EMPLOYEE BENEFIT - RETIREMENT	.00	1,271.19	.00 (1,271.19)	.0
	TOTAL DEPARTMENT 926	.00	1,271.19	.00 (1,271.19)	.0
	TOTAL FUND EXPENDITURES	269,905.74	1,750,072.59	3,707,357.04	1,957,284.45 47.2

CITY OF PLATTEVILLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2021

FUND 600 - WATER & SEWER FUND

	<u>PERIOD ACT</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDE</u>	<u>PCNT</u>
NET REVENUE OVER EXPENDITURES	<u>151,401.29</u>	<u>1,517,927.23</u>	<u>1,234,287.96</u>	<u>(283,639.27)</u>	<u>123.0</u>

BANK RECONCILIATION AND STATEMENT OF INVESTMENTS
September 30, 2021

<u>ACCOUNT</u>	<u>TREASURERS</u>			<u>TREASURERS</u>			<u>BANK BALANCE</u>
	<u>BALANCE</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>BALANCE</u>	<u>OUTSTANDING</u>	<u>OUTSTANDING</u>	
	<u>AUGUST</u>			<u>AUGUST</u>	<u>CHECKS</u>	<u>DEPOSITS</u>	<u>SEPTEMBER</u>
<i>MOUND CITY BANK - General Checking Accounts-Annual percentage yield earned 1.02%:</i>							
CITY CASH	\$ 883,267.03	\$ 2,485,799.40	\$ 2,829,850.87	\$ 539,215.56	\$ 529,881.28	\$ 2,510.55	\$ 1,066,586.29
W/S CASH	\$ (422,492.48)	\$ 415,728.97	\$ 612,179.56	\$ (618,943.07)	\$ 164,545.32	\$ 4,519.73	\$ (458,917.48)
TOTAL	<u>\$ 460,774.55</u>	<u>\$ 2,901,528.37</u>	<u>\$ 3,442,030.43</u>	<u>\$ (79,727.51)</u>	<u>\$ 694,426.60</u>	<u>\$ 7,030.28</u>	<u>\$ 607,668.81</u>

WATER AND SEWER INVESTMENTS AT LGIP:

State Investment Pool #3	\$ 2,237,774.79	(Replacement-Sewer)
State Investment Pool #6	\$ 1,487,162.92	(Holding-Water & Sewer)
State Investment Pool #11	\$ 1,934,978.70	(W/S Borrowing)
State Investment Pool #12	\$ 511,350.84	(W/S Borrowing)
State Investment Pool #13	\$ 854,357.27	(Depreciation-Sewer CIP)
State Investment Pool #14	\$ 831,447.10	(Debt Service Reserve)
CD-Heartland Credit Union	\$ 251,114.60	(Holding-W&S) CD Due 10/4/21
CD-Heartland Credit Union	\$ 25.00	(Savings Acct - Membership)
CD-Livingston State Bank	\$ 250,000.00	(Repl.-Sewer) CD due 8/24/21

WATER AND SEWER INVESTMENTS AT EHLERS INVESTMENT:

	\$ 260,103.49
	\$ -
	\$ 251,312.30

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount	
6287									
09/21	09/17/2021	6287	HEISER HARDWARE	WATER DEPT CHARGES	08.30.2021	18	11.48	11.48	
09/21	09/17/2021	6287	HEISER HARDWARE	WATER DEPT CHARGES	08.30.2021	19	25.58	25.58	
09/21	09/17/2021	6287	HEISER HARDWARE	SEWER DEPT CHARGES	08.30.2021	20	36.15	36.15	
09/21	09/17/2021	6287	HEISER HARDWARE	SEWER DEPT CHARGES	08.30.2021	21	69.97	69.97	
09/21	09/17/2021	6287	HEISER HARDWARE	SEWER DEPT CHARGES	08.30.2021	22	47.95	47.95	
Total 6287:								191.13	
6288									
09/21	09/16/2021	6288	MOUND CITY BANK	DEBT RESERVE FUND	09.14.2021	1	66,026.98	66,026.98	M
09/21	09/16/2021	6288	MOUND CITY BANK	INTEREST L.T. NOTES	09.14.2021	2	45,296.87	45,296.87	M
09/21	09/16/2021	6288	MOUND CITY BANK	INTEREST L.T. NOTES	09.14.2021	3	45,296.88	45,296.88	M
Total 6288:								156,620.73	
6289									
09/21	09/22/2021	6289	CARDMEMBER SERVICE	WATER DEPT CHARGES	07.28-8.26.2	1	20.87-	20.87-	M
09/21	09/22/2021	6289	CARDMEMBER SERVICE	WATER DEPT CHARGES	07.28-8.26.2	2	19.78	19.78	M
09/21	09/22/2021	6289	CARDMEMBER SERVICE	SEWER DEPT CHARGES	07.28-8.26.2	3	57.16	57.16	M
09/21	09/22/2021	6289	CARDMEMBER SERVICE	SEWER DEPT CHARGES	07.28-8.26.2	4	24.99	24.99	M
Total 6289:								81.06	
6292									
09/21	09/22/2021	6292	BILLS PLUMBING & HEAT	WATER MAIN PROJECT	39303	1	190.55	190.55	
Total 6292:								190.55	
6298									
09/21	09/22/2021	6298	HAWKINS INC	WWTP SUPPLIES	6017556	1	63.80	63.80	
Total 6298:								63.80	
6300									
09/21	09/22/2021	6300	J & R SUPPLY INC	WATER MAIN	2108785-IN	1	450.00	450.00	
09/21	09/22/2021	6300	J & R SUPPLY INC	PAINT	2108873-IN	1	96.00	96.00	
Total 6300:								546.00	
6301									
09/21	09/22/2021	6301	JOHNSON BLOCK & CO I	AUDIT CHARGES-WATER	488727	2	1,100.00	1,100.00	
09/21	09/22/2021	6301	JOHNSON BLOCK & CO I	AUDIT CHARGES-SEWER	488727	3	1,100.00	1,100.00	
09/21	09/22/2021	6301	JOHNSON BLOCK & CO I	GASB #75 WATER	488727	7	100.00	100.00	
09/21	09/22/2021	6301	JOHNSON BLOCK & CO I	GASB #75 SEWER	488727	8	100.00	100.00	
Total 6301:								2,400.00	
6303									
09/21	09/22/2021	6303	MILESTONE MATERIALS	WATER MAIN	3500240852	1	479.79	479.79	
Total 6303:								479.79	
6306									
09/21	09/22/2021	6306	PUBLIC SERVICE COMMI	WATER RATE CASE	2108-I-04700	1	388.27	388.27	

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
6341								
10/21	10/06/2021	6341	KRAEMERS WATER STO	LAB	210516	1	58.27	58.27
10/21	10/06/2021	6341	KRAEMERS WATER STO	LAB	210907	1	33.00	33.00
10/21	10/06/2021	6341	KRAEMERS WATER STO	LAB	8706 09.30.2	1	28.15	28.15
Total 6341:								119.42
6342								
10/21	10/06/2021	6342	LOEFFELHOLZ, KEVIN G	WATER DEPT	09.13.2021	1	38.76	38.76
10/21	10/06/2021	6342	LOEFFELHOLZ, KEVIN G	SEWER DEPT	09.13.2021	2	38.76	38.76
Total 6342:								77.52
6344								
10/21	10/06/2021	6344	MILESTONE MATERIALS	WATER MAIN	3500244924	1	123.11	123.11
10/21	10/06/2021	6344	MILESTONE MATERIALS	SEWAGE COLLECTION	3500246820	1	81.35	81.35
Total 6344:								204.46
6346								
10/21	10/06/2021	6346	NCL OF WISCONSIN INC	LAB SUPPLIES	459725	1	78.49	78.49
10/21	10/06/2021	6346	NCL OF WISCONSIN INC	LAB SUPPLIES	460297	1	303.58	303.58
10/21	10/06/2021	6346	NCL OF WISCONSIN INC	LAB SUPPLIES	460490	1	646.31	646.31
Total 6346:								1,028.38
6347								
10/21	10/06/2021	6347	NEW HORIZONS SUPPLY	WWTP	142422	1	58.93	58.93
10/21	10/06/2021	6347	NEW HORIZONS SUPPLY	WWTP	142425	1	314.00	314.00
Total 6347:								372.93
6348								
10/21	10/06/2021	6348	OREILLY AUTO PARTS	VEHICLE PARTS	2324-484176	1	6.31	6.31
Total 6348:								6.31
6352								
10/21	10/06/2021	6352	PUBLIC SERVICE COMMI	ADVANCE ASSESSMENT	RA22-I-0470	1	3,751.83	3,751.83
Total 6352:								3,751.83
6353								
10/21	10/06/2021	6353	RICOH USA INC	COPIES-SEWER DEPT	5062886324	2	129.07	129.07
10/21	10/06/2021	6353	RICOH USA INC	COPIES-WATER DEPT	5062886324	3	129.07	129.07
Total 6353:								258.14
6355								
10/21	10/06/2021	6355	RURAL EXCAVATING LLC	WATER MAIN REPAIR	14688	1	510.00	510.00
Total 6355:								510.00
6359								
10/21	10/06/2021	6359	SPRING GREEN	GROUNDS	757249	1	69.95	69.95

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
Total 6359:								69.95
6366								
10/21	10/06/2021	6366	BAKER IRON WORKS LL	RESERVOIR REPAIRS	82955	1	7,867.67	7,867.67
Total 6366:								7,867.67
70611								
09/21	09/30/2021	70611	BIERMAN, WILL	FINAL BILL OVER PAYME	FINAL BILL	1	40.02-	40.02- V
Total 70611:								40.02-
72775								
09/21	09/17/2021	72775	ALLIANT ENERGY/WP&L	ELECTRIC-WATER	09.17.2021	7	136.34	136.34
09/21	09/17/2021	72775	ALLIANT ENERGY/WP&L	GAS/HEATING-WATER	09.17.2021	8	16.14	16.14
09/21	09/17/2021	72775	ALLIANT ENERGY/WP&L	ELECTRIC-SEWER	09.17.2021	9	46.88	46.88
Total 72775:								199.36
72779								
09/21	09/22/2021	72779	BARD MATERIALS	WATER MAIN REPAIRS	480993	1	562.00	562.00
09/21	09/22/2021	72779	BARD MATERIALS	WATER MAIN BREAK REP	481813	1	309.38	309.38
Total 72779:								871.38
72782								
09/21	09/22/2021	72782	CENTURYLINK	WATER DEPT PHONE CH	09.03.2021	6	275.79	275.79
09/21	09/22/2021	72782	CENTURYLINK	SEWER DEPT PHONE CH	09.03.2021	7	207.36	207.36
Total 72782:								483.15
72783								
09/21	09/22/2021	72783	CIVIC SYSTEMS LLC	JULY - DEC 2021 SUPPO	CVC21121	2	2,553.50	2,553.50
09/21	09/22/2021	72783	CIVIC SYSTEMS LLC	JULY - DEC 2021 SUPPO	CVC21121	3	2,553.50	2,553.50
Total 72783:								5,107.00
72784								
09/21	09/22/2021	72784	CORE & MAIN LP	METER SUPOPLY	P521010	1	23.79	23.79
09/21	09/22/2021	72784	CORE & MAIN LP	WATER MAIN	P552640	1	260.00	260.00
09/21	09/22/2021	72784	CORE & MAIN LP	HYDRANTS	P557900	1	649.72	649.72
Total 72784:								933.51
72786								
09/21	09/22/2021	72786	DELTA DENTAL OF WISC	DENTAL INSURANCE-WA	1662110	22	524.55	524.55
09/21	09/22/2021	72786	DELTA DENTAL OF WISC	DENTAL INSURANCE-SE	1662110	23	685.63	685.63
Total 72786:								1,210.18
72788								
09/21	09/22/2021	72788	ENTERPRISE FLEET MA	WATER-SEWER VEHICLE	FBN4290000	1	277.66	277.66
09/21	09/22/2021	72788	ENTERPRISE FLEET MA	WATER-SEWER VEHICLE	FBN4290000	2	277.65	277.65

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
Total 72788:								555.31
72789								
09/21	09/22/2021	72789	FIRST SUPPLY LLC-PLAT	BUILDING	3200296-00	1	100.00	100.00
Total 72789:								100.00
72796								
09/21	09/22/2021	72796	LV LABORATORIES LLC	TESTING	17878 2021	1	1,757.00	1,757.00
Total 72796:								1,757.00
72797								
09/21	09/22/2021	72797	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 OCT	23	247.33	247.33
09/21	09/22/2021	72797	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 OCT	24	310.39	310.39
09/21	09/22/2021	72797	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 SEP	23	247.33	247.33
09/21	09/22/2021	72797	MADISON NATIONAL LIF	DISABILITY INSURANCE-	019686 SEP	24	310.39	310.39
Total 72797:								1,115.44
72801								
09/21	09/22/2021	72801	NAPA AUTO PARTS-PLAT	AUTO SUPPLY	862582	1	54.10	54.10
09/21	09/22/2021	72801	NAPA AUTO PARTS-PLAT	BLUE DEF	862693	1	9.99	9.99
09/21	09/22/2021	72801	NAPA AUTO PARTS-PLAT	EQUIPMENT	862977	1	35.99	35.99
Total 72801:								100.08
72804								
09/21	09/22/2021	72804	PETTY CASH/TREASURE	DISCREPANCY IN W/S C	09.16.2021	1	10.00	10.00
Total 72804:								10.00
72809								
09/21	09/22/2021	72809	SCHMIDT ELECTRICAL C	LIFT STATION	3464	1	98.94	98.94
Total 72809:								98.94
72810								
09/21	09/22/2021	72810	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 OCT	24	102.13	102.13
09/21	09/22/2021	72810	SECURIAN FINANCIAL G	LIFE INSURANCE PREMI	047102 OCT	25	107.95	107.95
Total 72810:								210.08
72813								
09/21	09/22/2021	72813	SPEE-DEE	SHIPPING	4312390	1	21.06	21.06
09/21	09/22/2021	72813	SPEE-DEE	SHIPPING	4315740	1	26.75	26.75
Total 72813:								47.81
72819								
09/21	09/22/2021	72819	US CELLULAR	CELL PHONE CHARGES-	0461863167	1	14.76	14.76
09/21	09/22/2021	72819	US CELLULAR	CELL PHONE CHARGES-	0461863167	2	14.76	14.76
09/21	09/22/2021	72819	US CELLULAR	CELL PHONE CHARGES-	461151690	1	240.97	240.97
09/21	09/22/2021	72819	US CELLULAR	CELL PHONE CHARGES-	461151690	2	240.97	240.97

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
Total 72819:								511.46
72820								
09/21	09/22/2021	72820	WI STATE LAB OF HYGIE	TESTING	686326	1	26.00	26.00
Total 72820:								26.00
72821								
09/21	09/22/2021	72821	ALLIANT ENERGY/WP&L	ELECTRIC-WATER	09.22.2021	8	39.80	39.80
09/21	09/22/2021	72821	ALLIANT ENERGY/WP&L	GAS/HEATING-WATER	09.22.2021	9	65.79	65.79
09/21	09/22/2021	72821	ALLIANT ENERGY/WP&L	ELECTRIC-SEWER	09.22.2021	10	18.19	18.19
Total 72821:								123.78
72824								
09/21	09/22/2021	72824	QUARTZ HEALTH BENEFIT	HEALTH INSURANCE-WA	9001069061	22	8,866.78	8,866.78
09/21	09/22/2021	72824	QUARTZ HEALTH BENEFIT	HEALTH INSURANCE-SE	9001069061	23	9,872.36	9,872.36
Total 72824:								18,739.14
72827								
09/21	09/29/2021	72827	PLATTEVILLE POSTMAST	POSTAGE TO MAIL BILLS	09.29.2021	1	730.25	730.25
09/21	09/29/2021	72827	PLATTEVILLE POSTMAST	POSTAGE TO MAIL BILLS	09.29.2021	2	730.25	730.25
Total 72827:								1,460.50
72828								
09/21	09/29/2021	72828	PLATTEVILLE POSTMAST	POSTAGE TO MAIL BILLS	09.29.2021 A	1	150.81	150.81
09/21	09/29/2021	72828	PLATTEVILLE POSTMAST	POSTAGE TO MAIL BILLS	09.29.2021 A	1	150.81-	150.81- V
09/21	09/29/2021	72828	PLATTEVILLE POSTMAST	POSTAGE TO MAIL BILLS	09.29.2021 A	2	150.82	150.82
09/21	09/29/2021	72828	PLATTEVILLE POSTMAST	POSTAGE TO MAIL BILLS	09.29.2021 A	2	150.82-	150.82- V
Total 72828:								.00
72829								
09/21	09/29/2021	72829	PLATTEVILLE POSTMAST	POSTAGE TO MAIL BILLS	09.29.2021 B	1	3.98	3.98
09/21	09/29/2021	72829	PLATTEVILLE POSTMAST	POSTAGE TO MAIL BILLS	09.29.2021 B	2	3.98	3.98
Total 72829:								7.96
72831								
10/21	10/01/2021	72831	ALLIANT ENERGY/WP&L	ELECTRIC-WATER	10.01.2021	8	3,579.55	3,579.55
10/21	10/01/2021	72831	ALLIANT ENERGY/WP&L	ELECTRIC-WATER	10.01.2021	9	4,284.64	4,284.64
10/21	10/01/2021	72831	ALLIANT ENERGY/WP&L	GAS/HEATING-WATER	10.01.2021	10	44.37	44.37
10/21	10/01/2021	72831	ALLIANT ENERGY/WP&L	ELECTRIC-SEWER	10.01.2021	11	3,216.30	3,216.30
10/21	10/01/2021	72831	ALLIANT ENERGY/WP&L	GAS/HEATING-SEWER	10.01.2021	12	1,665.23	1,665.23
Total 72831:								12,790.09
72832								
10/21	10/01/2021	72832	CENTURYLINK	PHONE BILLS-SEWER D	437994120 9	1	229.64	229.64
Total 72832:								229.64

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
72839								
10/21	10/06/2021	72839	ALLIANT ENERGY/WP&L	ELECTRIC-SEWER	10.06.2021	8	51.29	51.29
10/21	10/06/2021	72839	ALLIANT ENERGY/WP&L	GAS/HEATING-SEWER	10.06.2021	9	16.13	16.13
10/21	10/06/2021	72839	ALLIANT ENERGY/WP&L	GAS/HEATING-SEWER	10.06.2021	10	145.15	145.15
Total 72839:								212.57
72840								
10/21	10/06/2021	72840	APPLIED MICRO INC	WATER PLANT	112484	1	85.99	85.99
Total 72840:								85.99
72845								
10/21	10/06/2021	72845	CENTURYLINK	CPE RENT-WATER DEPT	09.20.2021	11	14.24	14.24
10/21	10/06/2021	72845	CENTURYLINK	CPE RENT-SEWER DEPT	09.20.2021	12	14.24	14.24
Total 72845:								28.48
72850								
10/21	10/06/2021	72850	CORE & MAIN LP	HYDRANTS	P566247	1	84.02	84.02
Total 72850:								84.02
72852								
10/21	10/06/2021	72852	CUMMINS SALES AND S	SERVICE EMERGENCY E	F6-91309	1	984.11	984.11
Total 72852:								984.11
72856								
10/21	10/06/2021	72856	DNR	LICENSE RENEWAL	ALLEN 11.01	1	45.00	45.00
Total 72856:								45.00
72857								
10/21	10/06/2021	72857	DNR	LICENSE RENEWAL	GLASSON 1	1	45.00	45.00
Total 72857:								45.00
72858								
10/21	10/06/2021	72858	DUBUQUE HOSE & HYDR	WATER MAIN	677545	1	8.00	8.00
10/21	10/06/2021	72858	DUBUQUE HOSE & HYDR	WATER MAIN	679827	1	169.00	169.00
10/21	10/06/2021	72858	DUBUQUE HOSE & HYDR	WWTP	680081	1	460.28	460.28
10/21	10/06/2021	72858	DUBUQUE HOSE & HYDR	WWTP	680258	1	301.77	301.77
Total 72858:								939.05
72859								
10/21	10/06/2021	72859	EHLERS INVESTMENT P	MANAGEMENT FEES-WA	09.30.2021	2	20.65	20.65
10/21	10/06/2021	72859	EHLERS INVESTMENT P	MANAGEMENT FEES-SE	09.30.2021	3	62.95	62.95
Total 72859:								83.60
72864								
10/21	10/06/2021	72864	GOODNEY, MATTHEW	210 W CEDAR ST WATER	15-0510-09	1	44.84	44.84

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
Total 72864:								44.84
72868								
10/21	10/06/2021	72868	HACH COMPANY	WATER TREATMENT EQ	12658955	1	770.00	770.00
Total 72868:								770.00
72872								
10/21	10/06/2021	72872	LAI LLC	WWTP	21-18652	1	57.61	57.61
Total 72872:								57.61
72873								
10/21	10/06/2021	72873	LAMBERT, THOMAS	WATER SEWER OVR PAY	38-1383-10	1	52.63	52.63
Total 72873:								52.63
72874								
10/21	10/06/2021	72874	LEIBFRIED FEED SERVIC	WWTP	9277	1	10.40	10.40
Total 72874:								10.40
72877								
10/21	10/06/2021	72877	MARTIN EQUIPMENT-DU	410L BACKHOE LOADER,	570624	1	21,725.00	21,725.00
10/21	10/06/2021	72877	MARTIN EQUIPMENT-DU	410L BACKHOE LOADER,	570624	2	21,725.00	21,725.00
Total 72877:								43,450.00
72878								
10/21	10/06/2021	72878	MENARDS	WWTP	89718	1	53.16	53.16
10/21	10/06/2021	72878	MENARDS	WWTP	90170	1	68.15	68.15
Total 72878:								121.31
72879								
10/21	10/06/2021	72879	MENNE, CODY	WATER SEWER OVR PM	4-0090-01	1	54.93	54.93
Total 72879:								54.93
72881								
10/21	10/06/2021	72881	MIDWEST TESTING LLC	METER TESTING	5472	1	995.00	995.00
Total 72881:								995.00
72883								
10/21	10/06/2021	72883	NAPA AUTO PARTS-PLAT	VEHICLE SUPPLIES	864313	1	19.98	19.98
Total 72883:								19.98
72884								
10/21	10/06/2021	72884	OWENS EXCAVATING & T	COMMERCE STREET - S	27-21 #3	1	14,720.03	14,720.03
10/21	10/06/2021	72884	OWENS EXCAVATING & T	COMMERCE STREET - W	27-21 #3	2	15,921.79	15,921.79
10/21	10/06/2021	72884	OWENS EXCAVATING & T	DEWEY STREET RECON	3-21 #6	1	10,465.92	10,465.92
10/21	10/06/2021	72884	OWENS EXCAVATING & T	DEWEY STREET RECON	3-21 #6	2	14,491.86	14,491.86

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
Total 72884:								55,599.60
72886								
10/21	10/06/2021	72886	PATIENT, GRANT	WATER SEWER OVR PAY	38-1363-10	1	42.17	42.17
Total 72886:								42.17
72887								
10/21	10/06/2021	72887	PERGER, NATHANIEL	WATER SEWER OVR PAY	38-1362-06	1	52.96	52.96
Total 72887:								52.96
72894								
10/21	10/06/2021	72894	QUILL LLC	OFFICE SUPPLIES	19749757	1	43.99	43.99
Total 72894:								43.99
72898								
10/21	10/06/2021	72898	SCHMIDT ELECTRICAL C	WWTP	3476	1	3,405.61	3,405.61
10/21	10/06/2021	72898	SCHMIDT ELECTRICAL C	WWTP	3477	1	3,193.61	3,193.61
Total 72898:								6,599.22
72900								
10/21	10/06/2021	72900	SCOTT IMPLEMENT	WWTP	68045	1	51.98	51.98
Total 72900:								51.98
72901								
10/21	10/06/2021	72901	SHERWIN WILLIAMS	WWTP	6846-4	1	1,082.49	1,082.49
10/21	10/06/2021	72901	SHERWIN WILLIAMS	WWTP	6847-2	1	88.29	88.29
10/21	10/06/2021	72901	SHERWIN WILLIAMS	WATER DEPT. PAINT	7187-2	1	36.07	36.07
Total 72901:								1,206.85
72903								
10/21	10/06/2021	72903	SLAVENS, SCOTT	WATER SEWER OVR PAY	8-0694-22	1	22.19	22.19
Total 72903:								22.19
72907								
10/21	10/06/2021	72907	SPEE-DEE	SHIPPING	4318148	1	14.81	14.81
10/21	10/06/2021	72907	SPEE-DEE	SHIPPING	4321572	1	14.81	14.81
Total 72907:								29.62
72909								
10/21	10/06/2021	72909	STEEL MART	WATER MAIN	613888	1	233.50	233.50
Total 72909:								233.50
72918								
10/21	10/06/2021	72918	WI STATE LAB OF HYGIE	WWTP TESTING	689941	1	26.00	26.00

GL Period	Check Issue Date	Check Number	Payee	Description	Invoice Number	Invoice Seq	Invoice Amount	Check Amount
Total 72918:								26.00
72919								
10/21	10/06/2021	72919	WINONA MECHANICAL IN	WRRF BLOWER UPGRAD	23-21 #5	1	40,833.67	40,833.67
Total 72919:								40,833.67
110012								
09/21	09/17/2021	110012	HEISER HARDWARE	WATER DEPT CHARGES	08.30.2021	18	11.48	11.48
09/21	09/17/2021	110012	HEISER HARDWARE	WATER DEPT CHARGES	08.30.2021	18	11.48-	11.48- V
09/21	09/17/2021	110012	HEISER HARDWARE	WATER DEPT CHARGES	08.30.2021	19	25.58	25.58
09/21	09/17/2021	110012	HEISER HARDWARE	WATER DEPT CHARGES	08.30.2021	19	25.58-	25.58- V
09/21	09/17/2021	110012	HEISER HARDWARE	SEWER DEPT CHARGES	08.30.2021	20	36.15	36.15
09/21	09/17/2021	110012	HEISER HARDWARE	SEWER DEPT CHARGES	08.30.2021	20	36.15-	36.15- V
09/21	09/17/2021	110012	HEISER HARDWARE	SEWER DEPT CHARGES	08.30.2021	21	69.97	69.97
09/21	09/17/2021	110012	HEISER HARDWARE	SEWER DEPT CHARGES	08.30.2021	21	69.97-	69.97- V
09/21	09/17/2021	110012	HEISER HARDWARE	SEWER DEPT CHARGES	08.30.2021	22	47.95	47.95
09/21	09/17/2021	110012	HEISER HARDWARE	SEWER DEPT CHARGES	08.30.2021	22	47.95-	47.95- V
Total 110012:								.00
Grand Totals:								396,846.64

The above listed bills are recommended for payment by the Water/Sewer Commission.

Date: _____

_____ Director of Public Works

_____ W/S Commission President

_____ W/S Commission Secretary

Submitted by:

_____ Financial Operations Manager

Report Criteria:

Report type: GL detail

Bank.Bank Number = 6,1

[Report].Invoice GL Account = "60010001000000"- "60063251000000"

September 2021

Water Quality Complaints

Date	Address	Complaint	Action
None			

Water Loss Report

Date	Location	Type	Condition	Chlorine Start	End	Estimated gallons
9/22	Water St/Alden		yellow	.53	.56	7,500
	Alden		yellow	.46	.36	2,500
	Sunset/college Dr.		clear	.25	.76	2000
	Greenwood West		clear	.25	.76	1500
	Greenwood		clear	.47	.64	3000
	Greenwood East		clear	.50	.65	1500
	SW Road/ Pioneer		clear	.44	.55	1500
	Fox Ridge		yellow	.30	.63	3000
	Edgewood		yellow	.55	.53	3000
	Fox Ridge South		yellow	.51	.58	4500
	Fox Ridge end		yellow	.10	.64	1500
			Total			31,,500

Main Breaks

7/3 2nd at Madison
7/19 7th at Monroe
8/17 Iowa Ct.
9/6 Sunset Dr.



Water and Sewer Utility
2022
Proposed Budget

October 12, 2021

2022 Water & Sewer Utility Budget

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Water and Sewer 2022 Budget

Executive Summary

The Water and Sewer 2022 Budget has been drafted using a combination of trend analysis over recent years, anticipation of any known fluctuations in revenues or expenses and consideration of potential impacts of the COVID-19 pandemic.

Budget updates since September

- Increase in sewer rates to 5%. Impact \$40,000
- Addition of vehicle lease program. Impact \$24,920 split between water & sewer
- Delta dental increase of 6%. Step increase for eligible employees. Net impact \$1,940 allocated between water & sewer.

Revenues

Water Revenues

The impact of the pandemic on 2020 water revenues are most evident in the public authority meter sales which decreased \$74,000 from 2019 reflecting closures at the University. Sales in most categories have also been soft during the first half of 2021. Although we anticipate sales in all categories to rebound in 2022, we have budgeted conservatively based on actual sales year-to-date through June 2021. The public authority category includes an additional margin comprised of 25% of the difference between 2019 and 2020 sales in this category in recognition of the likely occupation of residence halls at UWP, but recognizing some decrease in enrollment.

Staff are currently working with the Public Service Commission (PSC) on a conventional rate case. The rate case was submitted by the due date of August 1, 2021. The PSC has since responded with questions and staff have worked with city auditors to resubmit the case. Once the case is accepted by the PSC, their determination may take several months. It is unknown what increase in rates may be approved, so the 2022 budgeted revenues do not reflect new rates.

Verizon has communicated its intention to stop renting space on the water tower but is required to provide 180 days notice. Water property rent revenue includes six months of rent from Verizon.

Budgeted interest income reflects year-to-date 2021 results and very low market rates.

Sewer Revenues

Sewer revenues in 2020 and 2021 have also been impacted by the pandemic. Revenues for 2022 are derived from 2020 sales with the new rates applied. With adoption of the updated sewer ordinance and approval of the new sewer rates, the 5% increase in rates is being implemented and is reflected in 2022 budgeted revenues. 2022 revenues also include the new industrial waste charges for applicable customers, which were implemented in 2021.

Budgeted interest income reflects year-to-date 2021 results and very low market rates.

Expenses

Water Expenses

Labor expenses reflect a 1% increase in the compensation plan, a step increase for eligible employees, an 8% increase in health insurance premiums and a 6% increase in dental premiums.

The Tower Maintenance expense includes the amortization of the painting which was completed in 2020. Maintenance of Mains is expanded to reflect the increased costs involved with water main break repairs and road resurfacing.

Water consulting services includes an estimate for Strand Associates services for an EPA required water study.

The regulatory commission expense is eliminated for 2022 as expenses related to the water rate case are expected to be incurred in 2021.

Sewer Expenses

Labor expenses reflect a 1% increase in the compensation plan, a step increase for eligible employees, an 8% increase in health insurance premiums and a 6% increase in dental premiums.

Phosphorus removal chemicals are budgeted based on historical cost and an anticipated 20% price increase due to supply chain issues.

The principal and interest budget incorporates debt service on the 2021B issue for capital projects and the refunding of the 2012 issue with adjusted debt service for 2021C.

2022 WATER/SEWER PROPOSED BUDGET SUMMARY

REVENUES

	2019 ACTUAL*	2020 ACTUAL*	2021 BUDGET	2021 PROJECTED	2022 DRAFT BUDGET	CHANGES
WATER REVENUES	2,477,957	2,385,292	2,479,401	2,434,926	2,442,548	\$ -
SEWER REVENUES	2,369,647	2,290,383	2,435,244	2,341,276	2,583,300	\$ 40,000
NON-OPERATING REV - INTEREST INCOME	151,782	45,344	27,000	8,800	8,800	\$ -
TOTAL REVENUES	\$4,999,386	\$4,721,019	\$4,941,645	\$4,785,002	\$5,034,648	\$ 40,000

EXPENSES

	2019 ACTUAL*	2020 ACTUAL*	2021 BUDGET	2021 PROJECTED	2022 DRAFT BUDGET	CHANGES
WATER						
DEPRECIATION & TAXES	547,344	531,093	446,676	520,624	608,329	\$ -
PUMPING EXPENSES	178,701	185,185	170,824	180,300	182,900	\$ -
WATER TREATMENT EXPENSES	106,758	117,840	111,826	90,800	101,760	\$ -
TRANSMISSION & DISTRIBUTION EXPENSES	172,331	226,061	164,968	252,044	225,464	\$ -
TRANSPORTATION EXPENSES	-	-	-	1,338	12,460	\$ 12,460
CUSTOMER ACCOUNTS EXPENSE	44,311	51,083	53,809	47,475	52,099	\$ -
ADMINISTRATIVE & GENERAL EXPENSES	332,510	319,609	308,904	276,200	360,109	\$ 1,820
TOTAL WATER EXPENSES	\$1,381,955	\$1,430,871	\$1,257,007	\$1,368,781	\$1,543,121	\$ 14,280
SEWER						
DEPRECIATION & TAXES	660,152	681,999	437,251	677,000	651,605	\$ -
SEWER REPLACEMENT FUND CONTRIB.			250,000	250,000	250,000	\$ -
OPERATION EXPENSES	479,629	486,593	507,705	500,738	548,060	\$ 12,460
MAINTENANCE EXPENSES	186,617	187,337	127,085	136,700	134,800	\$ (2,000)
CUSTOMER ACCOUNTS EXPENSE	13,018	9,429	43,456	39,675	43,499	\$ -
ADMINISTRATIVE & GENERAL EXPENSES	427,624	504,554	409,815	372,000	420,828	\$ 2,120
TOTAL SEWER EXPENSES	\$1,767,040	\$1,869,912	\$1,775,311	\$1,976,113	\$2,048,792	\$ 12,580
W&S NON-OPERATING EXPENSES						
INTEREST EXPENSE	457,373	475,753	495,039	486,568	376,456	\$ -
TAX EQUIVALENT PAYMENT	421,440	428,674	430,000	430,000	435,000	\$ -
OTHER	47,189	4,159				
TOTAL WATER & SEWER NON-OP. EXPENSES	\$926,002	\$908,586	\$925,039	\$916,568	\$811,456	\$ -
TOTAL EXPENSES	\$4,074,997	\$4,209,369	\$3,957,357	\$4,261,462	\$4,403,369	\$ 26,860

*From audited financial statements

2022 WATER / SEWER PROPOSED BUDGET

Account Number		12/31/2019	12/31/2020	1/1/2021	6/30/2021	12/31/2021	12/31/2022
		2019 Actual	2020 Actual	2021 Budget	June 2021 YTD Actual	2021 Projected	2022 Draft Budget
WATER REVENUES							
600-61419-000-000	WATER INTEREST	38,690	13,598	8,000	1,819	3,000	3,000
600-61421-010-000	MISC NON OP INCOME-EARNINGS	-	-	-	-	-	-
600-61421-020-000	MISC NON OP INCOME-CONTRIBUTED	-	9,935	-	(9,935)	-	-
600-61425-000-000	MISC AMORT-REG LIABILITY CONTR	27,826	27,826	-	-	27,826	27,826
600-61435-000-000	MISC AMORT-REG LIABILITY CONTR	-	-	-	-	-	-
600-61461-100-000	RESIDENTIAL-METER WATER SALES	796,613	823,022	819,953	350,199	836,000	836,000
600-61461-200-000	COMMERCIAL-METER WATER SALES	256,924	236,550	250,042	106,696	252,000	252,000
600-61461-300-000	INDUSTRIAL-METER WATER SALES	129,762	112,447	148,460	44,058	105,000	105,000
600-61461-400-000	PUBLIC AUTH-METER WATER SALES	258,652	185,273	253,688	87,070	193,000	211,000
600-61461-500-000	MULTIFAMILY RES-METER WATER SALES	157,562	162,859	157,752	70,317	167,000	167,000
600-61462-000-000	PRIVATE FIRE PROTECTION	88,521	89,001	88,620	37,092	89,000	89,000
600-61463-000-000	PUBLIC FIRE PROTECTION	623,811	625,252	623,600	312,830	625,000	625,000
600-61467-000-000	INTERDEPARTMENTAL WATER SALES	1,480	1,848	2,000	-	2,000	2,000
600-61470-000-000	MISC REVENUE/ FORFEITED DISCOUNTS	7,032	1,118	5,634	631	3,500	7,000
600-61472-000-000	RENTS FROM WATER PROPERTIES	85,229	83,563	80,000	40,903	81,000	67,122
600-61473-000-000	INTERDEPARTMENTAL RENTS	3,600	3,600	3,000	-	3,600	3,600
600-61474-000-000	OTHER WATER REVENUES	68,770	60,759	46,652	17,678	50,000	50,000
	SUBTOTAL - WATER REVENUES	\$2,544,471	\$2,436,651	\$2,487,401	\$1,059,358	\$2,437,926	\$2,445,548
WATER EXPENSES							
DEBT & TAX EXPENSES							
600-61403-010-000	DEPRECIATION EXPENSE	463,772	447,705	-	-	448,000	-
600-61408-000-000	TAX EXPENSE/ PAYROLL TAXES	430,363	437,045	474,413	11,211	438,000	440,000
600-61426-000-000	INC DED BONDS/LOANS PRINCIPAL	-	-	402,263	-	-	538,705
600-61426-020-000	INCOME DEDUCT OTR-CONTRIBUTED	73,388	73,937	-	-	74,000	74,000
600-61427-000-000	LONG TERM DEBT INTEREST	228,119	230,614	247,520	80,197	236,702	171,788
600-61428-000-000	AMORTIZATION: DEBT DISCOUNTS	21,813	11,564	-	-	-	-
600-61429-000-000	AMORTIZATION: PREMIUM ON DEBT	(9,376)	(9,376)	-	-	(9,376)	(9,376)
600-61430-000-000	INTEREST ON DEBT MUNICIPALITY	-	-	-	-	-	-
	TOTAL DEBT & TAX EXPENSES	\$1,208,078	\$1,191,489	\$1,124,196	\$91,408	\$1,187,326	\$1,215,117
WATER PUMPING EXPENSES							
600-61620-000-000	PUMPING SUPERVISION/ENG LABOR	8,632	8,990	9,338	4,010	8,100	9,100
600-61623-200-000	ELECTRICITY-MAIN PLANT (WELL 3)	21,545	4,998	10,000	1,843	5,000	15,000
600-61623-300-000	ELECTRICITY-WELL #6	19,832	35,823	30,000	15,329	37,700	27,700
600-61623-400-000	ELECTRICITY-WELL #5	53,165	52,128	47,000	21,855	53,700	53,700
600-61624-100-000	PUMPING-LABOR	39,236	39,417	38,570	19,236	38,500	39,000
600-61624-200-000	PUMPING-SUPPLIES & EXPENSE	-	-	500	-	-	-
600-61626-100-000	MISC PUMPING-LABOR	-	34	609	-	-	100
600-61626-600-000	MISC PUMPING-INDUSTRIAL TOWELS	-	69	200	200	400	400
600-61626-700-000	MISC PUMPING-MISCELLANEOUS	12,550	10,103	10,000	5,719	11,500	11,500
600-61630-000-000	MAINT SUPERVISION/ENG LABOR	8,632	8,989	9,338	4,009	8,100	9,100
600-61631-100-000	MAINT OF STRUCTURES-LABOR	-	23	609	57	200	100
600-61631-200-000	MAINT OF STRUCTURES-SUPPLIES & EXP	9,005	5,184	6,000	53,055	5,200	5,200
600-61632-100-000	MAINT OF POWER EQUIP-LABOR	-	-	-	-	-	-
600-61632-200-000	MAINT OF POWER EQUIP-SUPPLIES	4,009	9,535	5,000	937	1,900	1,900
600-61633-100-000	MAINT OF PUMP EQUIP-LABOR	650	341	660	163	400	500
600-61633-200-000	MAINT OF PUMP EQUIP-SUPPLIES & EXP	1,445	9,552	3,000	939	9,600	9,600
	TOTAL PUMPING EXPENSES	\$178,701	\$185,185	\$170,824	\$127,351	\$180,300	\$182,900

2022 WATER / SEWER PROPOSED BUDGET

Account Number		12/31/2019	12/31/2020	1/1/2021	6/30/2021	12/31/2021	12/31/2022
		2019 Actual	2020 Actual	2021 Budget	June 2021 YTD Actual	2021 Projected	2022 Draft Budget
WATER EXPENSES (CONT.)							
WATER TREATMENT EXPENSES:							
600-61640-000-000	WATER TREAT SUPERVISION/ENG LABOR	8,632	8,989	9,338	4,008	8,100	9,100
600-61641-700-000	CHEMICALS-CHLORINE	3,454	3,323	3,000	1,280	2,600	2,600
600-61641-800-000	CHEMICALS-FLOURIDE	1,871	1,501	2,000	638	1,300	1,300
600-61641-900-000	CHEMICALS-ALL OTHER CHEMICALS	7,310	9,921	10,000	4,876	9,800	11,760
600-61642-100-000	TREATMENT-LABOR	41,358	42,582	40,600	22,238	44,500	41,900
600-61642-200-000	TREATMENT-SUPPLIES & EXPENSE	6,619	13,230	8,000	2,731	5,500	5,500
600-61643-100-000	MISC TREATMENT-LABOR	8,114	3,922	6,090	218	500	6,800
600-61643-600-000	MISC TREATMENT-INDUSTRIAL TOWER	537	200	400	200	400	400
600-61643-700-000	MISC TREATMENT-MISCELLANEOUS EXP	243	40	500	-	-	-
600-61650-000-000	WATER TREAT SUPERVISION/ENG LABOR	8,633	8,989	9,338	4,009	8,100	9,100
600-61651-100-000	MAINT OF STRUCTURE IMPR-LABOR	2,382	2,812	4,500	175	400	2,100
600-61651-200-000	MAINT OF STRUCTURE IMP-SUPPLIES	7,656	11,065	12,000	2,534	5,100	5,100
600-61652-100-000	MAINT OF WATER TREATMENT EQUIP-LABOR	2,299	2,759	4,060	92	200	1,800
600-61652-200-000	MAINT OF WATER TREATMENT EQUIP-SUPPLIES	7,650	8,509	2,000	2,149	4,300	4,300
	TOTAL WATER TREATMENT EXPENSES	106,758	\$117,840	\$111,826	\$45,148	\$90,800	\$101,760
WATER TRANSMISSION & DISTRIBUTION EXP							
600-61660-000-000	OPERATIONS-SUPERVISION/ENG LABOR	8,637	8,998	9,338	4,016	8,100	9,100
600-61661-100-000	STORAGE FACILITIES-LABOR	-	279	609	115	300	300
600-61661-200-000	STORAGE FACILITIES-SUPPLIES & EXP	1,127	279	1,000	560	1,200	1,200
600-61662-100-000	TRANS & DISTRIBUTION-LABOR	1,751	1,438	1,523	1,583	3,200	1,800
600-61662-200-000	TRANS & DISTRIBUTION-SUPPLIES	-	-	100	-	-	-
600-61663-100-000	METERS-LABOR	11,010	14,486	17,255	6,776	13,600	12,600
600-61663-200-000	METERS-SUPPLIES & EXPENSE	-	-	500	-	-	-
CUSTOMER INSPECTIONS (CROSS CONNECTION)							
600-61664-100-000	CUSTOMER INSTALLATION-LABOR	20,373	12,777	10,962	6,402	20,400	17,800
600-61664-200-000	CUSTOMER INSTALL-SUPPLIES & EXP	-	19	200	-	-	-
600-61665-100-000	MISCELLANEOUS-LABOR	20,309	24,674	25,175	9,135	18,300	21,100
600-61665-102-000	MISCELLANEOUS-LABOR OT	-	16	-	-	-	100
600-61665-200-000	MISCELLANEOUS-SUPPLIES & EXP	1,354	1,642	1,000	1,862	3,800	3,800
600-61670-000-000	MAINTENANCE-SUPERVISION/ENG LABOR	8,644	9,001	9,338	4,015	8,100	8,100
600-61672-100-000	MAINT RESERVOIR/TOWER-LABOR	497	321	637	42	100	5,600
600-61672-200-000	MAINT RESERVOIR/TOWER-SUPPLIES	1,381	712	250	9,620	19,300	1,000
600-61672-300-000	MAINT RESERVOIR/TOWER-PAINT	6,526	32,264	1,000	9,380	41,644	33,264
600-61673-100-000	MAINT OF MAINS-LABOR	18,276	20,097	23,345	11,368	22,800	19,200
600-61673-200-000	MAINT OF MAINS-SUPPLIES & EXP	30,528	57,475	22,000	20,142	40,300	50,000
600-61673-202-000	MAINT OF MAINS-LEAD SERVICE	1,491	420	-	-	-	-
600-61675-100-000	MAINT OF SERVICES-LABOR	11,626	7,164	8,628	2,146	7,200	10,800
600-61675-101-000	MAINT OF SERVICES-LEAD SERVICE	-	-	2,000	44	100	100
600-61675-200-000	MAINT OF SERVICES-SUPPLIES & EXP	7,940	6,338	3,000	16,941	23,600	9,000
600-61675-202-000	MAINT OF SERVICES-LEAD SERVICE S&E	-	-	-	-	-	-
600-61676-100-000	MAINT OF METERS-LABOR	256	212	609	-	-	1,000
600-61676-200-000	MAINT OF METERS-SUPPLIES & EXP	599	6,593	4,000	331	700	3,600
600-61677-100-000	MAINT OF HYDRANTS-LABOR	10,667	13,184	20,300	9,221	13,200	10,200
600-61677-200-000	MAINT OF HYDRANTS-SUPPLIES & EXP	9,237	7,578	2,000	2,843	5,700	5,700
600-61678-100-000	MAINT OF OTHER PLANT-LABOR	-	91	-	172	400	100
600-61678-200-000	MAINT OF OTHER PLANT-SUPPLIES & EXP	101	-	200	-	-	-
	TOTAL TRANS & DISTRIB EXPENSES	\$172,331	\$226,061	\$164,968	\$116,715	\$252,044	\$225,464
WATER TRANSPORTATION EXPENSE							
600-61828-300-000	TRANSPORTATION: VEHICLE LEASE	-	-	-	-	1,338	12,460
	TOTAL TRANS & DISTRIB EXPENSES	\$0	\$0	\$0	\$0	\$1,338	\$12,460

2022 WATER / SEWER PROPOSED BUDGET

Account Number	12/31/2019	12/31/2020	1/1/2021	6/30/2021	12/31/2021	12/31/2022	
Account Number	2019 Actual	2020 Actual	2021 Budget	June 2021 YTD Actual	2021 Projected	2022 Draft Budget	
WATER EXPENSES (CONT.)							
WATER CUSTOMER ACCOUNTS EXPENSES							
600-61901-000-000	CUSTOMER ACCTS-SUPERVISION LABOR	8,645	9,002	9,338	4,015	8,100	9,100
600-61902-000-000	METER READING-LABOR	1,757	2,207	3,045	1,289	2,600	1,600
CUSTOMER COLLECTION EXPENSES							
600-61903-100-000	CUSTOMER COLLECT-SUPPLIES	22,649	23,635	25,000	14,870	22,675	22,675
600-61903-600-000	CUSTOMER COLLECT-ACCT CLERK	11,261	7,211	8,186	3,875	7,800	11,008
600-61903-602-000	CUSTOMER COLLECT-ACCT CLERK OT	-	11	-	-	-	-
600-61903-700-000	CUSTOMER COLLECT-COMPTROLLER	7,852	9,017	8,141	3,145	6,300	7,716
600-61904-000-000	UNCOLLECTIBLE ACCOUNTS	-	-	100	-	-	-
600-61906-000-000	WATER CONSERVATION EXPENSE	-	-	-	-	-	-
TOTAL CUSTOMER ACCOUNT EXPENSES		\$52,164	\$51,083	\$53,809	\$27,194	\$47,475	\$52,099
WATER ADMIN & GENERAL EXPENSES							
ADMINISTRATIVE & GENERAL SALARIES							
600-61920-100-000	ADMIN & GEN-CITY MANAGER	10,810	9,267	13,324	5,198	10,400	13,724
600-61920-200-000	ADMIN & GEN-PUB WRK DIRECTOR	20,687	20,194	21,417	9,287	19,300	21,450
600-61920-400-000	ADMIN & GEN-GIS SPECIALIST	1,979	2,589	2,802	835	1,700	2,627
600-61920-500-000	ADMIN & GEN-SECRETARY	4,701	4,310	5,003	2,194	4,400	5,149
600-61920-600-000	ADMIN & GEN-ACCOUNT CLERK	11,261	7,211	8,186	3,874	7,800	11,008
600-61920-602-000	ADMIN & GEN-ACCOUNT CLERK OT	-	11	-	-	-	-
600-61920-700-000	ADMIN & GEN-COMPTROLLER	7,852	9,016	8,141	3,145	6,300	7,716
600-61920-800-000	ADMIN & GEN-ADMIN DIRECTOR	13,008	10,671	18,025	6,954	14,000	18,435
600-61921-500-000	OFFICE SUPPLIES & EXP-TELEPHONE	5,944	5,866	5,500	2,799	5,600	5,600
600-61921-600-000	OFFICE SUPPLIES & EXP-POSTAGE	926	958	600	383	800	800
600-61921-700-000	OFFICE SUPPLIES & EXP-OFFICE S	1,444	1,886	1,300	1,162	2,400	2,400
600-61921-800-000	OFFICE SUPPLIES & EXP-GIS SPECIALIST	1,314	509	100	-	-	-
600-61923-100-000	OUTSIDE SERVICES-AUDIT	8,451	5,618	3,925	4,313	8,700	8,700
600-61923-200-000	OUTSIDE SERVICES-CONSULTANTS	11,278	27,598	12,494	502	11,300	11,300
600-61923-300-000	OUTSIDE SERVICES-WATER CONSULT	-	27,533	-	6,869	6,900	46,900
600-61923-400-000	OUTSIDE SERVICES-CITY ATTORNEY	-	-	4,000	-	-	-
600-61924-000-000	PROPERTY INSURANCE	11,821	12,774	14,700	12,862	12,900	12,900
600-61925-000-000	INJURIES & DAMAGES	9,429	6,739	9,000	9,180	9,200	9,200
600-61926-200-000	EMPLOYEE BENEFIT - HEALTH/DENTAL/LIFE	132,462	124,977	133,852	62,914	125,900	147,300
600-61926-400-000	EMPLOYEE BENEFIT - RETIREMENT	22,547	22,269	24,093	10,541	21,100	23,700
600-61926-500-000	EMPLOYEE BENEFIT - VACATION	695	7,084	800	-	-	800
600-61926-600-000	EMPLOYEE BENEFIT - SICK LEAVE	1,104	1,071	3,000	-	-	3,000
600-61926-700-000	EMPLOYEE BENEFIT - HRA & FSA	753	571	2,200	369	800	600
600-61926-800-000	EMPLOYEE BENEFIT - UNIFORMS	1,818	1,047	2,598	800	1,700	2,100
600-61926-000-000	LOSS ON SALE OF FIXED ASSET	-	-	-	-	-	-
600-61928-000-000	REGULATORY COMMISSION EXPENSE	193	-	8,000	245	500	-
600-61930-100-000	MISC GENERAL-LABOR	386	404	1,015	142	300	500
600-61930-200-000	MISC GENERAL-SUPPLIES & EXPENS	231	161	750	-	-	-
600-61930-300-000	MISC GENERAL-CONFERENCES	4,100	1,357	3,000	1,529	3,100	3,100
600-61931-000-000	RENT EXPENSE	1,080	1,080	1,080	540	1,100	1,100
600-61932-100-000	MAINT OF GENERAL PLANT-LABOR	-	-	-	-	-	-
600-61932-200-000	MAINT OF GENERAL PLANT-SUPPLIE	-	-	-	-	-	-
600-61933-100-000	TRANSPORTATION CLEARING-LABOR	-	-	-	-	-	-
600-61933-200-000	TRANSPORTATION CLEARING-SUPPLI	181	-	-	13,182	-	-
TOTAL ADMIN & GENERAL EXPENSES		\$286,454	\$312,770	\$308,904	\$159,822	\$276,200	\$360,109
TOTAL WATER EXPENSES		\$2,004,487	\$2,084,428	\$1,934,527	\$567,637	\$2,035,483	\$2,149,909

2022 WATER / SEWER PROPOSED BUDGET

Account Number		12/31/2019	12/31/2020	1/1/2021	6/30/2021	12/31/2021	12/31/2022
		2019 Actual	2020 Actual	2021 Budget	June 2021 YTD Actual	2021 Projected	2022 Draft Budget
SEWER REVENUES							
600-62419-000-000	SEWER INTEREST	113,092	31,746	19,000	2,852	5,800	5,800
600-62421-010-000	MISC NON OP INCOME-EARNINGS	-	-	500	-	-	500
600-62421-020-000	MISC NON OP INCOME-CONTRIB	-	43,515	-	-	-	-
600-62425-000-000	MISCELLANEOUS AMORTIZATION	116,121	464,485	-	-	-	-
600-62428-000-000	AMORTIZATION DEBT DISCOUNTS	(37,460)	(11,348)	-	-	-	-
600-62429-000-000	AMORTIZATION PREMIUM ON DEBT-C	9,376	9,376	-	-	9,376	-
600-62622-000-000	GEN CUST SEWAGE REVENUE	2,342,419	2,272,868	2,409,431	982,582	2,324,000	2,558,000
600-62625-000-000	OTR SEWERAGE SERVICES REVENUE	16,855	12,473	15,000	2,147	4,300	14,400
600-62626-000-000	INTERDEPARTMENTAL SALES	1,569	2,001	1,800	-	-	1,700
600-62631-000-000	CUSTOMER FORFEITED DISCT REVEN	7,057	1,181	7,750	626	3,500	7,000
600-62634-000-000	SEWER PROPERTY RENT REVENUE	-	-	-	-	-	-
600-62635-000-000	MISC OP SEWER REVENUE	1,747	1,860	763	20	100	1,700
	TOTAL SEWER REVENUES	\$2,570,777	\$2,828,157	\$2,454,244	\$988,228	\$2,347,076	\$2,589,100
SEWER EXPENSES							
SEWER DEBT & TAX EXPENSES							
600-62403-010-000	DEPRECIATION EXPENSE	496,716	535,849	-	-	536,000	-
600-62408-000-000	PAYROLL TAX EXPENSE	51,738	54,600	34,988	14,629	55,000	52,900
600-62426-000-000	INC DED BONDS/LOANS PRINCIPAL	-	-	402,263	-	-	598,705
600-62426-020-000	DEPRECIATION EXPENSE-CONTRIB	105,539	85,022	-	-	86,000	-
600-62427-000-000	LONG TERM DEBT INTEREST	229,254	245,139	247,520	94,057	249,866	204,668
600-62430-000-000	INTEREST ON DEBT MUNICIPALITY	-	-	-	-	-	-
600-62128-100-000	SEWER REPLACEMENT FUND	149,227	250,000	250,000	-	250,000	250,000
	TOTAL DEBT & TAX EXPENSES	\$1,032,474	\$1,170,610	\$934,770	\$108,686	\$1,176,866	\$1,106,273

2022 WATER / SEWER PROPOSED BUDGET

Account Number	12/31/2019	12/31/2020	1/1/2021	6/30/2021	12/31/2021	12/31/2022	
	2019 Actual	2020 Actual	2021 Budget	June 2021 YTD Actual	2021 Projected	2022 Draft Budget	
SEWER EXPENSES (CONT.)							
SEWER OPERATION EXPENSES							
600-62820-000-000	SUPERVISION PLANT-LABOR	259,551	285,199	278,705	130,960	262,000	269,200
600-62821-000-000	PUMPING EXPENSE	54,410	51,316	55,000	22,775	45,600	52,200
600-62821-100-000	POWER & FUEL EXP FOR PUMPING	7,445	5,490	8,000	4,358	8,800	8,800
600-62822-000-000	POWER & FUEL EXP FOR AERIATION	27,039	23,665	24,000	11,845	23,700	23,700
600-62823-000-000	CHLORINE CHEMICALS EXPENSE	907	393	1,000	(268)	(600)	400
600-62824-000-000	PHOSPHORUS REMOVAL CHEMICALS E	68,109	56,894	30,000	16,927	57,000	68,400
600-62824-100-000	PHOSPHORUS PAYMENT	-	18,373	60,000	369	45,000	55,000
600-62825-000-000	SLUDGE COND CHEMICALS EXP	17,758	10,492	14,000	10,738	21,500	21,500
600-62826-000-000	OTR CHEMICALS FOR SEWAGE TREAT	1,760	240	1,500	2	100	100
600-62827-400-000	OTHER OPERATING SUPPLIES & EXPENSES	7,625	10,754	10,000	5,116	10,300	10,300
600-62827-600-000	INDUSTRIAL TOWELS EXPENSE	620	900	1,500	244	500	500
600-62828-100-000	TRANSPORTATION-LABOR	-	-	-	-	-	-
600-62828-200-000	TRANSPORTATION-SUPPLIES & EXPE	34,403	22,877	24,000	17,611	25,500	25,500
600-62828-300-000	TRANSPORTATION: VEHICLE LEASE	-	-	-	-	1,338	12,460
	TOTAL OPERATION EXPENSES	\$479,628	\$486,592	\$507,705	\$220,677	\$500,738	\$548,060
SEWER MAINTENANCE EXPENSES							
600-62831-100-000	MAINT OF COLLECTION-LABOR	20,303	22,059	9,135	8,422	16,900	17,600
600-62831-200-000	MAINT OF COLLECTION-SUPPLIES &	29,196	16,654	6,200	7,249	14,500	20,000
600-62831-300-000	MAINT OF COLLECTION-TELEVISIONS	197	1,878	1,000	17,008	17,100	2,000
600-62832-100-000	MAINT OF LIFT STATION-LABOR	9,167	3,866	4,060	1,481	3,000	4,000
600-62832-102-000	MAINT OF LIFT STATION-LABOR OT	-	63	-	-	-	100
600-62832-200-000	MAINT OF LIFT STATION-SUPPLIES	11,451	2,923	4,000	8,168	8,200	4,000
600-62833-100-000	MAINT OF TREATMENT PLANT-LABOR	19,757	14,450	16,240	4,478	9,000	14,000
600-62833-200-000	MAINT OF TREATMENT PLANT-SUPPLIES &	42,888	42,182	30,000	14,905	29,900	30,000
600-62833-300-000	MAINT OF TREATMEN PLANT-MAINTENANCE	-	-	-	-	-	-
600-62834-100-000	MAINT BLDG & GROUNDS-LABOR	3,633	10,583	10,150	1,147	2,300	7,300
600-62834-200-000	METER REPAIR-LABOR	10,756	13,416	20,300	6,498	13,000	13,000
600-62834-300-000	MAINT BLDG & GROUNDS-SUPPLIES	20,836	39,227	26,000	11,382	22,800	22,800
	TOTAL MAINTENANCE EXPENSES	\$168,186	\$167,301	\$127,085	\$80,737	\$136,700	\$134,800
SEWER CUST ACCT AND COLLECTION EXPENSES							
600-62840-200-000	BILLING, COLLECTING-SUPPLIES &	18,432	20,036	25,000	15,012	22,975	22,975
600-62840-600-000	ACCOUNT CLERK	11,260	7,211	8,185	3,874	7,800	11,008
600-62840-602-000	ACCOUNT CLERK OT	-	11	-	-	-	-
600-62840-700-000	COMPTROLLER	7,853	9,016	8,141	3,145	6,300	7,716
600-62842-000-000	METER READING-LABOR & EXPENSES	1,757	2,207	2,030	1,289	2,600	1,700
600-62843-000-000	UNCOLLECTIBLE ACCOUNTS	-	-	100	-	-	100
	TOTAL CUST ACCT & COLLECTION EXPENSES	\$39,302	\$38,481	\$43,456	\$23,321	\$39,675	\$43,499

2022 WATER / SEWER PROPOSED BUDGET

Account Number	12/31/2019 2019 Actual	12/31/2020 2020 Actual	1/1/2021 2021 Budget	6/30/2021 June 2021 YTD Actual	12/31/2021 2021 Projected	12/31/2022 2022 Draft Budget	
SEWER EXPENSES (CONT.)							
SEWER ADMINISTRATIVE & GENERAL EXPENSES							
ADMINISTRATIVE & OFFICE SALARIES							
600-62850-100-000	ADMIN & GEN-CITY MANAGER	10,810	9,266	13,324	5,197	10,400	13,724
600-62850-200-000	ADMIN & GEN-PUB WRK DIRECTOR	20,687	20,196	21,418	9,287	18,600	21,451
600-62850-400-000	ADMIN & GEN-GIS SPECIALIST	1,979	2,589	2,802	835	1,700	2,627
600-62850-500-000	ADMIN & GEN-SECRETARY	4,701	4,310	5,003	2,195	4,400	5,149
600-62850-600-000	ADMIN & GEN-ACCOUNT CLERK	11,260	7,211	8,185	3,874	7,800	11,008
600-62850-602-000	ADMIN & GEN-ACCOUNT CLERK OT	-	11	-	-	-	-
600-62850-700-000	ADMIN & GEN-COMPTROLLER	7,853	9,016	8,141	3,145	6,300	7,716
600-62850-800-000	ADMIN & GEN-ADMIN DIRECTOR	13,008	10,670	18,026	6,954	14,000	18,436
600-62851-500-000	OP EXPENSES-TELEPHONE	7,147	7,437	7,000	3,383	6,800	6,800
600-62851-600-000	OP EXPENSES-POSTAGE	953	976	1,000	383	800	800
600-62851-700-000	OP EXPENSES-OFFICE SUPPLIES	1,419	1,856	1,500	242	750	750
600-62851-800-000	OP EXPENSES-GIS SPECIALIST SUPPLIES	1,314	509	1,000	-	-	-
600-62852-100-000	AUDIT EXPENSES	8,296	6,234	3,925	4,483	9,000	9,000
600-62852-200-000	CONSULTANTS EXPENSES	11,503	32,977	12,494	1,731	12,700	12,700
600-62852-300-000	CONSULTANTS EXPENSES-WWTP	-	115,520	-	11,998	24,250	10,000
600-62852-400-000	CITY ATTORNEY EXPENSES	-	-	4,000	-	-	-
600-62853-100-000	PROPERTY INSURANCE EXPENSE	31,394	34,528	35,000	34,501	34,600	34,600
600-62853-200-000	WORKER'S COMPENSATION EXPENSE	7,249	8,593	11,000	10,695	10,700	10,700
600-62854-200-000	EMPLOYEE BENEFIT - HEALTH/DENTAL/LIFE	174,995	142,428	163,005	63,866	127,800	159,700
600-62854-400-000	EMPLOYEE BENEFIT - RETIREMENT	28,393	28,490	30,871	12,008	24,100	29,700
600-62854-500-000	EMPLOYEE BENEFIT - VACATION	3,895	6,056	800	-	6,100	800
600-62854-600-000	EMPLOYEE BENEFIT - SICK LEAVE	167	(26,979)	3,000	-	-	3,000
600-62854-700-000	EMPLOYEE BENEFIT - HRA & FSA	946	709	2,200	464	1,000	600
600-62854-800-000	EMPLOYEE BENEFIT - UNIFORM	2,511	2,173	2,000	464	1,000	2,000
600-62854-000-000	LOSS ON SALE OF FIXED ASSET	6,668	-	-	-	-	-
600-62855-000-000	REGULATORY COMMISSION EXPENSES	-	2,234	-	-	-	-
600-62856-100-000	MISC (SHOP/LOCATES)-LABOR	20,146	25,775	23,521	9,135	18,300	22,867
600-62856-102-000	MISC (SHOP/LOCATES)-LABOR OT	-	16	-	-	-	-
600-62856-200-000	MISC (SHOP/LOCATES)-SUPPL & EXP	29,811	33,776	25,000	14,899	29,800	29,800
600-62857-000-000	RENT EXPENSE	6,160	6,528	5,600	540	1,100	6,900
	TOTAL ADMIN & GENERAL EXPENSES	\$413,262	\$493,106	\$409,815	\$200,277	\$372,000	\$420,828
	TOTAL SEWER EXPENSES	\$2,132,852	\$2,356,090	\$2,022,830	\$633,698	\$2,225,979	\$2,253,460

2022 Debt Repayment Schedule

	WATER		SEWER		TOTAL	Final
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Payment</u>
<u>DEBT</u>						
2008 Clean Water Fund Loan \$2,528,893	66,950	10,979	66,950	10,979	\$155,857	5/1/2028
2010 Clean Water Fund Loan \$4,029,841	101,755	23,287	101,755	23,287	\$250,083	5/1/2030
2012 Revenue Bonds Refunded \$6,750,000						
2015 Revenue Bonds \$5,425,000	115,000	73,394	115,000	73,394	\$376,788	11/1/2035
2019B Revenue Bonds \$1,625,000	25,000	11,850	50,000	24,593	\$111,443	5/1/2038
2020C Revenue Bonds \$1,420,000	30,000	11,928	30,000	11,265	\$83,193	5/1/2038
2021B Revenue Bonds \$1,890,000	25,000	10,438	60,000	31,238	\$126,676	2034
2021C Taxable Rev Refunding Bonds \$4,965,000	175,000	29,914	175,000	29,914	\$409,827	2032
2022 Total Debt Service	\$538,705	\$171,788	\$598,705	\$204,668	\$1,513,866	

2022 WAGE ALLOCATION

NAME	WATER					SEWER			
	SALARY	BENEFITS	TAXES	RETIREMENT	SALARY	BENEFITS	TAXES	RETIREMENT	
DAVE BRADLEY	50,627	25,313	11,916	1,937	1,646	25,314	11,916	1,936	1,646
CHERYL CUSHMAN	53,689					53,689	8,295	4,107	3,490
ROBERTA GLASSON	48,725	48,725	21,525	3,727	3,167				
NATHAN FOSBINDER	44,615	22,308	12,917	1,707	1,450				
JACOB MILLIARD	44,192					22,307	12,918	1,707	1,450
JUSTIN MILLIARD	44,210					44,192	1,822	3,381	2,872
JENNIFER OYEN	44,032	22,016	13,532	1,684	1,431	44,210	27,171	3,382	2,874
KEVIN LOEFFELHOLZ	56,383	28,191	13,449	2,157	1,833	22,016	13,532	1,684	1,431
IRV LUPEE	72,008	36,004	9,085	2,755	2,341	28,192	13,448	2,157	1,832
BRIAN OKEY	48,263	24,132	13,054	1,846	1,569	36,004	9,086	2,755	2,341
TIM PEACOCK	49,141					24,132	13,054	1,846	1,568
DAN ALLEN	50,627	50,627	21,406	3,873	3,291	49,141	18,110	3,759	3,194
BRIAR SHILLIAM	44,945	22,473	4,138	1,719	1,461				
RETIREE HRA			2,375			22,472	4,139	1,719	1,461
INTERN	10,480	10,480		802			2,375		
OVERTIME	15,000	7,500		574	487	7,500		574	488
	676,937	297,769	123,397	22,781	18,676	379,169	135,866	29,007	24,647
CHRISTOPHER COLNEY (10%)	5,254	2,627	558	201	171	2,627	558	200	171
HOWARD CROFOOT (50%)	42,902	21,450	4,965	1,640	1,395	21,451	4,964	1,641	1,394
NICOLA MAURER(1/1) (33.3%)	27,299	13,649	4,428	1,044	887	13,650	4,428	1,044	887
SHEILA HORNER (50%)	30,863	15,432	6,803	1,181	1,003	15,432	6,803	1,181	1,003
ADAM RUECHEL (25%)	27,447	13,724	3,096	1,050	891	13,724	3,095	1,049	892
DEBI SIGWARTH (25%)	10,297	5,149	1,257	394	335	5,149	1,257	393	334
CHAD WILSON (20%)	9,571	4,786	2,707	366	311	4,786	2,707	366	311
	153,633	76,817	23,814	5,876	4,993	76,819	23,812	5,874	4,992
	830,570	374,586	147,211	28,657	23,669	455,988	159,678	34,881	29,639
Operating Labor	607,425	257,773				349,653			
			TOTAL WATER:	574,123		TOTAL SEWER:	680,186		
GRAND TOTAL:	1,254,309.00								

October 8, 2021

2021 Financial Management Plan - Utilities Portion:

City of Platteville, WI



Prepared by:

Ehlers
N21W23350 Ridgeview
Parkway West, Suite 100
Waukesha, WI 53188

Advisors:

Brian Roemer
Municipal Advisor
David Ferris
Senior Municipal Advisor

BUILDING COMMUNITIES. IT'S WHAT WE DO.

INTRODUCTION

As part of the Financial Management Plan (“FMP”), Ehlers has analyzed the enterprise fund for the City. The enterprise fund consists of the water utility and the sewer utility. It is important to note that both utilities are reported as one enterprise fund in the financial audits. Additionally, as of 7/16/2020 the sewer utility is unregulated under the Wisconsin Public Service Commission (“PSC”). Therefore, it now can control its own rates through its Sewer Use Ordinance. On the other hand, the water utility is regulated by the PSC and therefore has limitations in its ability to control user rates. These limitations include:

1. Timing
 - a. The water utility is beholden to the PSC approval and rate case process
 - b. Rates can be raised through several different mechanisms including a conventional and simplified rate case.
2. Methodology
 - a. The PSC under a conventional rate case will adjust rates based on a revenue requirement under the utility-based method and benchmark to a Rate of Return on Net Investment Rate Base (“ROR”). Historically the ROR is around 5.00%.

Utility financial management planning requires projections of future revenue needs which are derived from historical performance and any known future events. Therefore, Ehlers first analyzed the historical performance of the water and sewer rates against the revenue requirements under the utility-based method. Under the utility-based method, a revenue requirement is established using several components. These components include: the Utility’s 2022 budgeted operation and maintenance expenses, transfers, depreciation, and a fair return on rate base. The components added together net of other revenues not generated through user rates serve as the requirement that should be recovered through user rates.

HISTORICAL PERFORMANCE — WATER

The utility last increased water rates through a Conventional Rate Case. Rates were implemented January 15, 2013 as part of a two-step rate increase with an average residential user realizing a 36% increase in their monthly bill including fire protection. Since that time (2013 to 2018), operating expenses have increased 10.5% and utility plant in service has increased 15.7%. Table 1 below depicts the historical performance of the water rates. Table 2 depicts Table 1 graphically. Table 3 depicts a Benchmarking Analysis for historical performance of the water utility.

Table 1 Water Rate Performance

City of Platteville, WI

Revenue Requirement		Shown with no increase					Est.
Component	Description	2016	2017	2018	2019	2020	2021
Utility Basis							
1	Operating and Maintenance	\$1,212,260	\$1,224,548	\$1,238,025	\$1,239,157	\$1,311,160	\$1,195,567
2	Depreciation	\$497,434	\$508,462	\$517,969	\$537,160	\$521,642	\$577,837
	NIRB	\$13,937,768	\$14,220,886	\$14,440,120	\$15,260,869	\$16,159,695	\$16,326,105
3	Typical PSC ROR (5%)	\$696,888	\$711,044	\$722,006	\$763,043	\$807,985	\$816,305
Less:							
	Other Revenue	\$173,641	\$161,030	\$161,047	\$166,112	\$150,888	\$137,286
	Interest Income	\$9,052	\$15,076	\$18,422	\$38,690	\$18,196	\$8,000
	Revenue Requirement (Costs less Other Income)	\$2,223,890	\$2,267,949	\$2,298,531	\$2,334,559	\$2,471,703	\$2,444,423
	User Rates Revenue	\$2,238,728	\$2,262,733	\$2,282,051	\$2,311,845	\$2,234,404	\$2,342,115
	Rate Adequacy	\$14,838	(\$5,216)	(\$16,480)	(\$22,714)	(\$237,299)	(\$102,308)

Table 2 Water Utility Rate Performance Charts

City of Platteville, WI

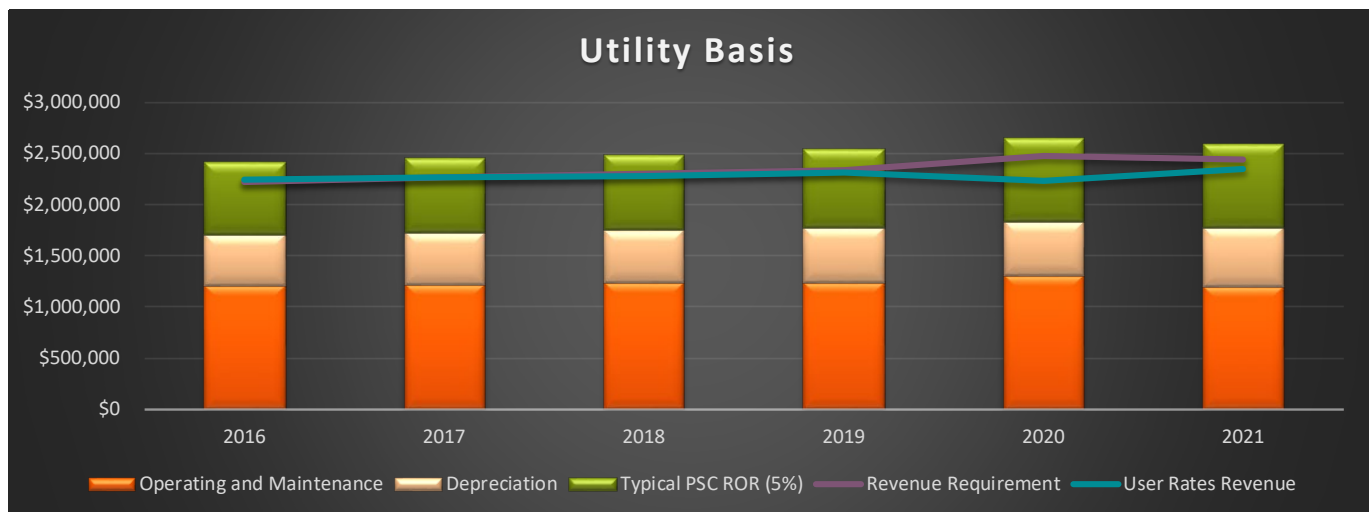


Table 3 Water Utility Financial Benchmarking Analysis

City of Platteville, WI

	Actual					Estimate	Budget
	2016	2017	2018	2019	2020	2021	2022
Rate of Return							
Average Utility Plant in Service	18,362,840	18,993,388	19,580,778	20,597,169	21,643,580	22,360,001	23,147,951
Plus: Materials and Supplies	22,593	22,825	22,352	24,809	24,737	24,737	24,737
Less: Utility Plant Accumulated Depreciation	4,238,963	4,614,451	5,009,960	5,235,885	5,411,224	5,989,061	6,593,841
Less: Regulatory Liability	208,702	180,876	153,050	125,224	97,398	69,572	41,746
Average Net Investment Rate Base (NIRB)	13,937,768	14,220,886	14,440,120	15,260,869	16,159,695	16,326,105	16,537,101
Net Operating Income	758,093	794,077	747,457	787,752	608,048	768,795	806,100
ROR	5.44%	5.58%	5.18%	5.16%	3.76%	4.71%	4.87%
Current Benchmark	4.90%						
Cost Recovery							
Operating Revenues	2,412,369	2,423,763	2,443,098	2,477,957	2,385,292	2,479,401	2,574,458
Operating Expenses incl. Depr & Amortization	1,350,366	1,359,615	1,377,362	1,381,955	1,430,871	1,366,947	1,417,562
Operating Expenses w/o Depr & Amortization	852,932	851,153	859,393	844,795	909,229	789,110	812,783
Cost Recovery incl. Depr	1.79	1.78	1.77	1.79	1.67	1.81	1.82
Cost Recovery w/o Depr	1.58	1.60	1.60	1.64	1.57	1.73	1.74
Notes:							
This operating ratio indicates whether operating revenues (mostly charges to customers) were sufficient to cover operations and capital (in the form of depreciation) for the water and/or wastewater utility in the fiscal year. A ratio of less than 1 could be a sign of financial concern. In general, this ratio should be higher than 1 to accommodate future capital investments.							
Condition of Assets:							
Accumulated Depreciation Total	5,932,551	6,395,493	6,872,485	6,995,440	7,517,082	8,094,919	6,593,841
Total Net Assets	23,514,122	24,149,999	24,688,903	26,182,781	26,791,659	27,625,559	28,367,559
Asset Depreciation	25.23%	26.48%	27.84%	26.72%	28.06%	29.30%	23.24%
Notes:							
This indicator of infrastructure condition estimates the portion of the average expected life of the utility's physical assets that has already passed. As this ratio approaches 100%, the capital assets become fully depreciated, and infrastructure needs replacement or rehabilitation. The accuracy of this indicator relies heavily on the accuracy of the depreciation schedule, and historic pricing likely distorts this indicator (newer utilities may be slightly disadvantaged as a result).							
Asset Efficiency							
Total Assets	23,514,122	24,149,999	24,688,903	26,182,781	26,791,659	27,625,559	28,367,559
Revenue	2,238,728	2,262,733	2,282,051	2,311,845	2,234,404	2,342,115	2,435,800
Investment to produce \$1 Revenue	\$ 10.50	\$ 10.67	\$ 10.82	\$ 11.33	\$ 11.99	\$ 11.80	\$ 11.65
Notes:							
This indicator is a measure of how much investment (in \$) is necessary to produce \$1 of Sales Revenue. Wisconsin Class AB 2018 Average = \$ 10.46							

The utility applied for a Simplified Rate Case ("SRC") in 2020 but has been told that it has been too long since its last Conventional Rate Case ("CRC"). To qualify, the requested effective date of the SRC for class AB utilities must be within 5 years of the effective date of the last CRC. The utility is in the middle of completing an application for a CRC.

HISTORICAL PERFORMANCE — SEWER

The utility last increased sewer rates through a Simplified Rate Case with an effective rate implementation 8/15/16. Since that time (2016 to 2019), operating expenses have increased 6.1%. Table 4 below depicts the historical performance of sewer rates. Table 5 depicts Table 4 graphically. Table 6 depicts a Benchmarking Analysis for historical performance of the sewer utility.

Table 4
Sewer Rate Performance

City of Platteville, WI

Revenue Requirement		Shown with no increase					Est
Component	Description	2016	2017	2018	2019	2020	2021
Utility Basis							
1	Operating and Maintenance	\$1,098,129	\$1,116,100	\$1,091,012	\$1,164,786	\$1,249,041	\$1,107,380
2	Depreciation	\$614,933	\$626,788	\$603,076	\$602,254	\$620,871	\$662,598
	NIRB	\$11,259,574	\$11,464,824	\$11,799,658	\$12,234,023	\$12,338,259	\$13,242,382
3	Recommended ROI (2.5%)	\$281,489	\$286,621	\$294,991	\$305,851	\$308,456	\$331,060
Less:							
	Other Revenue	\$17,348	\$19,343	\$24,496	\$27,228	\$17,515	\$24,631
	Interest Income	\$0	\$0	\$67,278	\$113,092	\$40,615	\$19,000
	Revenue Requirement (Costs less Other Income)	\$1,977,203	\$2,010,166	\$1,897,305	\$1,932,570	\$2,120,238	\$2,057,406
	User Rates Revenue	\$2,236,740	\$2,448,598	\$2,296,662	\$2,342,419	\$2,272,868	\$2,336,210
	Rate Adequacy	\$259,537	\$438,432	\$399,357	\$409,849	\$152,630	\$278,804

Table 5 Sewer Utility Rate Performance Charts

City of Platteville, WI

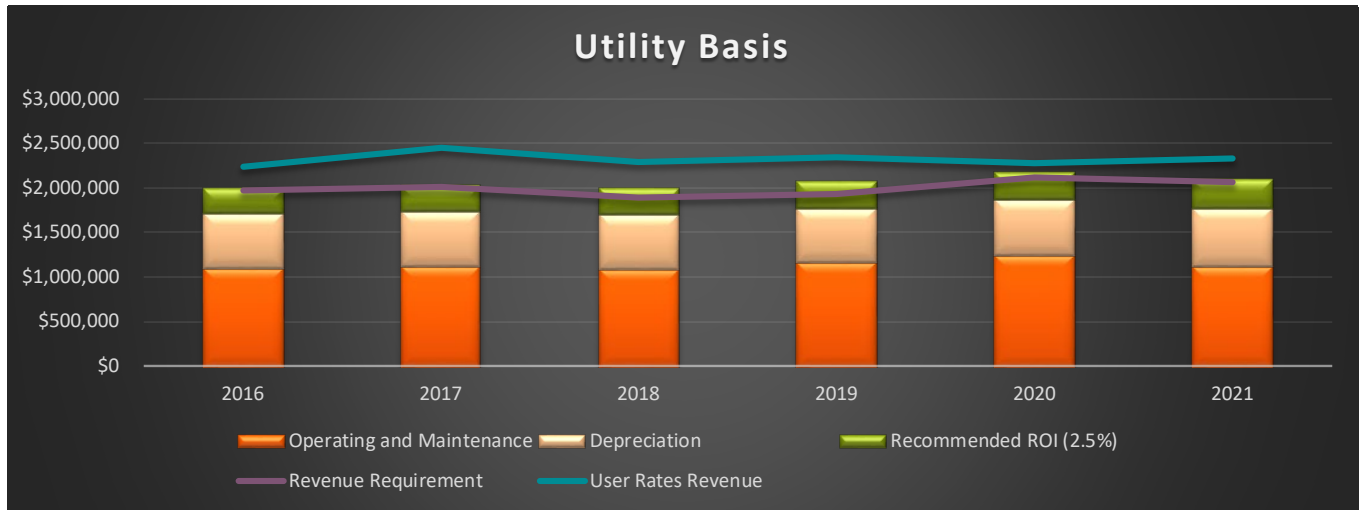


Table 6 Sewer Utility Financial Benchmarking Analysis

City of Platteville, WI

	Actual					Estimate	Budget
	2016	2017	2018	2019	2020	2021	2022
Rate of Return							
Average Utility Plant in Service	18,351,108	18,833,438	19,205,085	19,636,545	20,246,477	21,697,077	16,443,074
Plus: Materials and Supplies	4,825	6,427	8,576	7,871	6,925	6,925	6,925
Less: Utility Plant Accumulated Depreciation	6,225,450	6,620,253	6,775,336	6,887,847	7,508,718	8,171,316	8,929,357
Less: Regulatory Liability	870,909	754,788	638,667	522,546	406,425	290,304	
Average Net Investment Rate Base (NIRB)	11,259,574	11,464,824	11,799,658	12,234,023	12,338,259	13,242,382	7,520,642
Net Operating Income	666,053	896,340	738,847	727,482	420,471	546,462	513,088
ROR	5.92%	7.82%	6.26%	5.95%	3.41%	4.13%	6.82%

Cost Recovery							
Operating Revenues	2,254,088	2,467,941	2,321,158	2,369,647	2,290,383	2,316,440	2,411,389
Operating Expenses incl. Depr & Amortization	1,713,062	1,742,888	1,694,088	1,767,040	1,869,912	1,769,978	1,898,301
Cost Recovery	1.32	1.42	1.37	1.34	1.22	1.31	1.27
Cost Recovery w/o Depr.	2.05	2.21	2.13	2.03	1.83	2.09	2.11

Notes:

This operating ratio indicates whether operating revenues (mostly charges to customers) were sufficient to cover operations and capital (in the form of depreciation) for the water and/or wastewater utility in the fiscal year. A ratio of less than 1 could be a sign of financial concern. In general, this ratio should be higher than 1 to accommodate future capital investments.

Condition of Assets:							
Accumulated Depreciation Expense	6,225,450	6,620,253	6,775,336	6,887,847	7,508,718	8,171,316	8,929,357
Average Total Plant in Service	18,351,108	18,833,438	19,205,085	19,636,545	20,246,477	21,697,077	24,733,977
Asset Depreciation	25.33%	26.01%	26.08%	25.97%	27.05%	27.36%	26.53%

Notes:

This indicator of infrastructure condition estimates the portion of the average expected life of the utility's physical assets that has already passed. As this ratio approaches 100%, the capital assets become fully depreciated, and infrastructure needs replacement or rehabilitation. The accuracy of this indicator relies heavily on the accuracy of the depreciation schedule, and historic pricing likely distorts this indicator (newer utilities may be slightly disadvantaged as a result).

Asset Efficiency:							
Total Assets	26,929,971	27,318,711	27,673,265	28,181,630	28,893,130	31,082,830	34,966,930
Revenue	2,236,740	2,448,598	2,296,662	2,342,419	2,272,868	2,291,809	2,386,511
Investment to produce \$1 Revenue	\$ 12.04	\$ 11.16	\$ 12.05	\$ 12.03	\$ 12.71	\$ 13.56	\$ 14.65

Notes:

This indicator can vary from utility to utility based on several factors. These factors include but are not limited to Utility assets (WWTF, connection to existing system, etc.), types of customers (high strength, dairy, etc.), and size of system.

FINANCIAL PLANNING – WATER & SEWER

Using the City's Capital Improvement Plan ("CIP") Ehlers has developed a financial plan for a 10-year period beyond the budget year 2022. Table 7 and 8 below show the CIP as currently constructed.

Table 7
Water Utility Capital Improvement Plan

City of Platteville, WI

Projects	Funding	2021	2022	2023	2024	2025	2026	Totals
Water 2021 Borrowing (Multiple Projects)	Revenue Debt	508,095						508,095
Cedar St. (Chestnut to Hickory) (Water Portion)	Revenue Debt		285,000					285,000
Jefferson St. (Cedar to Cul-du-Sac) (Water Portion)	Revenue Debt			670,000				670,000
Sowden St. (Water Portion)	Revenue Debt				210,000			210,000
B151 Safety HSIP (Water Portion)	Revenue Debt	20,000						20,000
Safety Equipment (Water portion)	Cash	7,500	7,500	7,500	7,500	7,500	7,500	45,000
Project Design (Water Portion)	Revenue Debt	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Contingency/Overbuilds (Water Portion)	Revenue Debt	11,400	9,500	13,400	11,300	19,412	20,000	85,012
Water Meter Replacement Program	Cash	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Water Comprehensive Plan	Cash	50,000						50,000
Water Risk & Resilience	Cash	55,000						55,000
Backhoe Trade-in WWTP/WW (Water Portion)	Cash	20,000		17,500				37,500
2011 F250 3/4 Ton Truck #50	Cash							0
Additional 1/2 Ton Truck for W/S Maint Crew (Water Portion)	Cash							0
Street Projects from unfunded list (Water Portion)	Revenue Debt							0
W&S Copier	Cash		5,000					5,000
2013 F350 Truck #48 (Water Portion)	Cash							0
2010 Vacuum (Water Portion)	Revenue Debt			88,750				88,750
Grace St (all) (Water Portion)	Revenue Debt				170,000			170,000
Henry St (all) (Water Portion)	Revenue Debt				185,000			185,000
Ann St (all) (Water Portion)	Revenue Debt					128,250		128,250
Division St (all) (Water Portion)	Revenue Debt					242,460		242,460
Union St. (Hickory to Washington) (Water Portion)	Revenue Debt					99,900		99,900
Water St (B151 to Pine) (Water Portion)	Revenue Debt					500,000		500,000
Gridley Avenue Reconstruction (Water Portion)	Revenue Debt		85,000					85,000
Hickory Street Reconstruction (Water Portion)	Revenue Debt		180,000					180,000
Main Street Culvert	Revenue Debt		100,000					100,000
Jewett Street Reconstruction (Water Portion)	Revenue Debt						170,000	170,000
Camp Street Reconstruction (Water Portion)	Revenue Debt						310,000	310,000
Seventh Avenue Reconstruction (Water Portion)	Revenue Debt						310,000	310,000
Actual CIP Costs		741,995	742,000	867,150	653,800	1,067,522	887,500	4,959,967
Sources of Funding								
G.O. Debt		0	0	0	0	0	0	0
Revenue Debt		471,532	279,500	592,150	446,300	760,022	830,000	3,379,504
Grants/Aids		0	0	0	0	0	0	0
Special Assessment		0	0	0	0	0	0	0
User Fees		0	0	0	0	0	0	0
Tax Levy		0	0	0	0	0	0	0
Equipment Replacement Fund		0	0	0	0	0	0	0
Cash		270,463	462,500	275,000	207,500	307,500	57,500	1,580,463
Total		741,995	742,000	867,150	653,800	1,067,522	887,500	4,959,967

Notes:

Additional Cash will be used to downsize "Revenue Debt" identified projects

Table 8
Sewer Utility Capital Improvement Plan
City of Platteville, WI

Projects	Funding ¹	2021	2022	2023	2024	2025	2026	Totals
Dewey St. (Water to Elm) (Sewer Portion)	Revenue Debt	418,492						418,492
Cedar St. (Chestnut to Hickory) (Sewer Portion)	Revenue Debt		250,000					250,000
Jefferson St. (Cedar to Cul-du-Sac) (Sewer Portion)	Revenue Debt			630,000				630,000
Sowden St. (Sewer Portion)	Revenue Debt				195,000			195,000
B151 Safety HSIP (Sewer Portion)	Revenue Debt	10,000						10,000
Safety Equipment (Sewer portion)	Cash	7,500	7,500	7,500	7,500	7,500	7,500	45,000
Project Design (Sewer Portion)	Revenue Debt	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Contingency/Overbuilds (Sewer Portion)	Revenue Debt	10,200	6,600	12,600	10,600	18,890	20,000	78,890
Aeration System - Blowers & MCC - Construction	Revenue Debt	688,991						688,991
Standby Generator - Design	Revenue Debt	287,000						287,000
Standby Generator - Construction	Revenue Debt		1,350,000					1,350,000
Influent Pumping - Design	Revenue Debt		160,000					160,000
Influent Pumping - Construction	Revenue Debt			1,356,000				1,356,000
Water St. Lift Station & Generator	Revenue Debt	150,000						150,000
Phosphorus Chemical Pump Upgrades	Revenue Debt							0
Backhoe Trade-in WWTP/WW (Sewer Portion)	Cash	20,000		17,500				37,500
Building Heat at WWTP (Engineering)	Revenue Debt	20,000						20,000
W&S Copier (Sewer Portion)	Cash		5,000					5,000
2010 Vacuum (Sewer Portion)	Revenue Debt			88,750				88,750
Grace St (all) (Sewer Portion)	Revenue Debt				160,000			160,000
Henry St (all) (Sewer Portion)	Revenue Debt				175,000			175,000
Ann St (all) (Sewer Portion)	Revenue Debt					121,125		121,125
Division St (all) (Sewer Portion)	Revenue Debt					228,990		228,990
Union St. (Hickory to Washington) (Sewer Portion)	Revenue Debt					94,350		94,350
Water St (B151 to Pine) (Sewer Portion)	Revenue Debt					500,000		500,000
Trickling Filter - Design	Revenue Debt			150,000				150,000
Trickling Filter - Construction	Revenue Debt				1,270,000			1,270,000
Digester Cleaning and Inspection	Revenue Debt			100,000				100,000
RAS/WAS Building - Design	Revenue Debt				142,000			142,000
RAS/WAS Building - Construction	Revenue Debt					1,200,000		1,200,000
Jewett Street Reconstruction (Sewer Portion)	Revenue Debt						160,000	160,000
Gridley Avenue Reconstruction (Sewer Portion)	Revenue Debt		75,000					75,000
McGregor Plaza Sewer	Revenue Debt		500,000					500,000
Boiler-Construction	Revenue Debt		150,000					150,000
Primary/Intermediate Sludge Pumps	Revenue Debt		150,000		175,000			325,000
Chlorine Mixer	Revenue Debt		25,000					25,000
Digester Sledge Pump	Revenue Debt			50,000				50,000
Remaining Pumps Design	Revenue Debt					133,000		133,000
Remaining Pumps Construction	Revenue Debt						1,126,000	1,126,000
Camp Street Reconstruction (Sewer Portion)	Revenue Debt						300,000	300,000
Seventh Avenue Reconstruction (Sewer Portion)	Revenue Debt						300,000	300,000
Anaerobic Digester Design	Revenue Debt						373,000	373,000
Step Screen Bldg AHU	Revenue Debt		30,000					30,000
Sand Filter Bldg AHU	Revenue Debt		90,000					90,000
Primary Clarifier Skimmers	Revenue Debt		85,000					85,000
UW-P Sewer	Revenue Debt		820,000					820,000
Hickory Street Reconstruction (Sewer Portion)	Revenue Debt		160,000					160,000
Actual CIP Costs		1,632,183	3,884,100	2,432,350	2,155,100	2,323,855	2,306,500	14,734,088

Sources of Funding	2021	2022	2023	2024	2025	2026	Totals
G.O. Debt	0	0	0	0	0	0	0
Revenue Debt	1,342,646	2,676,600	1,457,350	957,600	1,126,355	924,000	8,484,551
Grants/Aids	0	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0	0
User Fees	0	0	0	0	0	0	0
Tax Levy	0	0	0	0	0	0	0
Equipment Replacement Fund	0	110,000	150,000	140,000	140,000	125,000	665,000
Cash	289,537	1,097,500	825,000	1,057,500	1,057,500	1,257,500	5,584,537
Total	1,632,183	3,884,100	2,432,350	2,155,100	2,323,855	2,306,500	14,734,088

Notes:

1) Some projects are ERF Eligible and therefore a mix of Debt and ERF Fund Balance will be used. Additional cash applied to downsize debt.

Based on the City's CIP for the utilities, Ehlers constructed a financing plan built on several constraints. The fundamental goal of a utility is to provide safe and reliable service to its customers. Within the fundamental goal of providing reliable service lies the need for

maintaining adequate reserves to cover the operating, maintenance and capital needs of a utility that provides around the clock service. Reserves for utilities generally fall within two categories: restricted and unrestricted. Restricted reserves are most commonly created in conjunction with a revenue debt obligation where the issuer is required to establish a Debt Service Reserve Fund. Additionally, in the case of the Clean Water Fund Loan Program through the WI Department of Natural Resources (“DNR”), the issuer is required to maintain an Equipment Replacement Fund. The sewer utility has two outstanding Clean Water Fund Loans with the DNR. In all instances, restricted reserve amounts will be established and known within the issuing documents. Meanwhile, unrestricted reserves are determined by the utility and therefore are often monitored by external entities to measure the fiscal sustainability of the utility.

When contemplating unrestricted reserves what are some financial metrics to utilize? Generally, it depends on several factors. First, since the utilities are rated it will be best practice to monitor the metric(s) determined by your rating agency Standard & Poor’s (“S&P”). S&P uses days cash on hand to determine unrestricted reserves adequacy. This is depicting the number of days the utility could cover its operating expenses. The rating agencies consider this one of the most important rating factors when assigning a rating to a utility. Typically, unrestricted reserves greater than 150 days is viewed as good financial standing. Second, the water utility is regulated by the PSC and is annually monitored for Days Cash on Hand. As seen in the PSC Financial Outreach letters to Wisconsin utilities, if a utility falls below 90 days cash on hand and has two consecutive years of negative operating income, the PSC can request action be taken to ensure financial integrity in the system. Therefore, when formulating the financing plan for the utilities Ehlers worked within these constraints. For planning purposes we used Revenue Bonds for the debt portions used to fund the CIP. Certain financing options may be more attractive at the time of issuance and should be explored as monies are needed for specific projects.

It’s important to understand how future capital planning affects the utilities’ ratepayers. Near future rate adjustments depicted are shown based on current events (water application to PSC and Utilities Commission recommendation for 2021 sewer rate adjustments). Beyond, additional rate adjustments are shown to keep pace with O&M inflation and debt coverage. The rate adjustments shown are minimums required to maintain the fiscal sustainability of the enterprise fund.

Table 9 depicts the proposed financing plan to fund the City’s utility portion of the CIP. Some cash and Equipment Replacement Fund monies have been applied to reduce the bond sizing.

Table 9
Capital Improvements Financing Plan
City of Platteville, WI

	2022			2023			2024			2025			2026		
	Revenue Bonds	Sewer Portion	Water Portion	Revenue Bonds	Sewer Portion	Water Portion	Revenue Bonds	Sewer Portion	Water Portion	Revenue Bonds	Sewer Portion	Water Portion	Revenue Bonds	Sewer Portion	Water Portion
CIP Projects¹	2022 Sewer and Water Projects			2023 Sewer and Water Projects			2024 Sewer and Water Projects			2025 Sewer and Water Projects			2026 Sewer and Water Projects		
Sewer	3,871,600	3,871,600		2,407,350	2,407,350		2,147,600	2,147,600		2,316,355	2,316,355		2,299,000	2,299,000	
Water	679,500		679,500	792,150		792,150	596,300		596,300	1,010,022	1,010,022		830,000		830,000
Storm	-			-			-			-			-		
Subtotal Project Costs	4,551,100	3,871,600	679,500	3,199,500	2,407,350	792,150	2,743,900	2,147,600	596,300	3,326,377	2,316,355	1,010,022	3,129,000	2,299,000	830,000
CIP Projects¹	4,551,100	3,871,600	679,500	3,199,500	2,407,350	792,150	2,743,900	2,147,600	596,300	3,326,377	2,316,355	1,010,022	3,129,000	2,299,000	830,000
Less Other Available Revenues															
Cash Available	(1,485,000)	(1,085,000)	(400,000)	(1,000,000)	(800,000)	(200,000)	(1,200,000)	(1,050,000)	(150,000)	(1,300,000)	(1,050,000)	(250,000)	(1,500,000)	(1,250,000)	(250,000)
ERF	(110,000)	(110,000)		(150,000)	(150,000)		(140,000)	(140,000)		(140,000)	(140,000)		0	0	
Net Borrowing Requirement	2,956,100	2,676,600	279,500	2,049,500	1,457,350	592,150	1,403,900	957,600	446,300	1,886,377	1,126,355	760,022	1,629,000	1,049,000	580,000
Debt Service Reserve															
Debt Service Reserve Funds On Hand	(1,140,226)	(863,578)	(276,648)	(1,215,678)	(905,212)	(310,465)	(1,368,183)	(963,663)	(404,520)	(1,456,987)	(1,034,380)	(422,607)	(1,633,679)	(1,040,170)	(593,509)
New Debt Service Reserve Requirement	1,215,678	905,212	310,465	1,368,183	963,663	404,520	1,456,987	1,034,380	422,607	1,633,679	1,040,170	593,509	2,421,020	1,204,858	1,216,163
Subtotal Reserve Fund Requirement	75,452	41,634	33,818	152,505	58,451	94,054	88,804	70,717	18,087	176,692	5,790	170,902	787,341	164,687	622,654
Estimated Issuance Expenses	126,650	113,624	13,026	100,963	69,425	31,537	89,863	62,082	27,781	100,913	66,019	34,893	104,450	66,398	38,052
Municipal Advisor (Ehlers)	41,300	37,052	4,248	35,800	24,617	11,183	33,700	23,282	10,418	36,500	25,216	11,284	35,600	24,594	11,006
Bond Counsel (Quarles & Brady)	30,000	26,915	3,085	20,000	13,753	6,247	20,000	13,817	6,183	20,000	13,817	6,183	20,000	13,817	6,183
Rating Fee - S&P	15,000	13,457	1,543	15,500	10,658	4,842	15,500	10,708	4,792	16,500	11,399	5,101	16,500	11,399	5,101
Maximum Underwriter's Discount	12.50 39,500	35,438	4,063	12.50 28,813	19,813	9,000	12.50 19,813	13,688	6,125	12.50 27,063	15,000	12,063	12.50 31,500	16,000	15,500
Paying Agent	850	763	87	850	584	266	850	587	263	850	587	263	850	587	263
Subtotal Issuance Expenses	126,650	113,624	13,026	100,963	69,425	31,537	89,863	62,082	27,781	100,913	66,019	34,893	104,450	66,398	38,052
TOTAL TO BE FINANCED	3,158,202	2,831,858	326,343	2,302,968	1,585,226	717,742	1,582,567	1,090,399	492,168	2,163,982	1,198,164	965,817	2,520,791	1,280,085	1,240,706
Estimated Interest Earnings	0.25% (1,848)	(1,673)	(175)	0.50% (2,562)	(1,822)	(740)	0.50% (1,755)	(1,197)	(558)	0.50% (2,358)	(1,408)	(950)	0.50% (2,036)	(1,311)	(725)
Assumed spend down (months)	3			3			3			3			3		
Rounding	3,646	4,815	(1,169)	4,594	1,596	2,999	4,188	5,798	(1,610)	3,376	3,243	133	1,246	1,226	19
NET BOND SIZE	3,160,000	2,835,000	325,000	2,305,000	1,585,000	720,000	1,585,000	1,095,000	490,000	2,165,000	1,200,000	965,000	2,520,000	1,280,000	1,240,000

Cash flow forecasting is the simplest tool enterprise funds can use to understand if they can fulfill all of their financial obligations. Table 10 depicts the Combined Utility Cash Flow Forecast for the years 2021 through 2030 based on furnished information and several assumptions as stated in the notes. Beyond the CIP, which ends in 2026, Ehlers has planned for future cash funded capital at an annual amount of \$850,000 which allows for no need for additional rate adjustments and to remain at recommended cash benchmarks.

Table 10
Combined Utility Cash Flow Analysis - Projected 2021-2030

City of Platteville, WI

	Actual	Estimate	Budget	Projected							
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Revenues¹											
Total Revenues from Water Rates	\$2,234,404	\$2,267,000	\$2,285,000	\$2,435,800	\$2,435,800	\$2,435,800	\$2,435,800	\$2,435,800	\$2,508,874	\$2,508,874	\$2,508,874
Percent Increase to Water Rates Required	0.00%	0.00%	4.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%	0.00%	0.00%
Cumulative Percent Water Rate Increase	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	7.12%	7.12%	7.12%
Total Revenues from Sewer Rates	\$2,272,868	\$2,324,000	\$2,558,000	\$2,555,954	\$2,737,426	\$2,931,784	\$3,139,940	\$3,362,876	\$3,463,762	\$3,567,675	\$3,674,706
Percent Increase to Sewer Rates Required	0.00%	5.00%	0.00%	7.10%	7.10%	7.10%	7.10%	7.10%	3.00%	3.00%	3.00%
Cumulative Percent Sewer Rate Increase	0.00%	5.00%	5.00%	12.46%	20.44%	28.99%	38.15%	47.96%	52.40%	56.97%	61.68%
Dollar Amount Increase to Revenues to prior year	\$0	\$83,728	\$252,000	\$148,753	\$181,473	\$194,357	\$208,157	\$222,936	\$173,960	\$103,913	\$107,030
Other Revenues											
Interest Income	\$45,344	\$27,000	\$27,068	\$27,155	\$27,243	\$27,332	\$27,420	\$27,509	\$27,599	\$27,730	\$27,862
Other Income	\$187,156	\$148,000	\$154,522	\$165,172	\$166,823	\$168,491	\$170,176	\$171,878	\$173,597	\$176,805	\$180,074
Total Other Revenues	\$232,500	\$175,000	\$181,590	\$192,327	\$194,067	\$195,823	\$197,597	\$199,387	\$201,196	\$204,534	\$207,936
Total Revenues	\$4,739,772	\$4,766,000	\$5,024,590	\$5,184,080	\$5,367,293	\$5,563,406	\$5,773,337	\$5,998,063	\$6,173,832	\$6,281,083	\$6,391,515
Expenses											
Operating and Maintenance ²	\$2,158,270	\$1,962,270	\$2,145,939	\$2,011,286	\$2,071,269	\$2,133,045	\$2,196,667	\$2,262,190	\$2,329,671	\$2,399,169	\$2,470,744
PILOT Payment	\$428,674	\$435,104	\$441,631	\$448,255	\$454,979	\$461,804	\$468,731	\$475,762	\$482,898	\$490,142	\$497,494
Net Before Debt Service and Capital Expenditures	\$2,152,828	\$2,368,626	\$2,437,020	\$2,724,539	\$2,841,044	\$2,968,558	\$3,107,939	\$3,260,112	\$3,361,262	\$3,391,773	\$3,423,277
Debt Service											
Existing Debt P&I ³	\$1,332,578	\$1,323,827	\$894,171	\$894,024	\$888,650	\$893,430	\$897,857	\$896,526	\$894,843	\$742,089	\$743,643
New (2020-2029) Debt Service P&I ⁴	\$0	\$81,199	\$619,694	\$687,007	\$772,346	\$843,013	\$944,721	\$1,129,916	\$1,188,468	\$1,340,268	\$1,335,335
Total Debt Service	\$1,332,578	\$1,405,026	\$1,513,865	\$1,581,031	\$1,660,996	\$1,736,443	\$1,842,578	\$2,026,443	\$2,083,310	\$2,082,356	\$2,078,978
Transfer In (Out)/Misc.	\$754,929	\$0	\$42,236	\$56,090	\$43,634	\$61,225	\$53,268	\$69,139	\$78,775	\$90,875	\$124,895
Capital Improvements & COI	\$1,638,749	\$2,931,325	\$4,709,338	\$3,402,788	\$2,908,813	\$3,391,377	\$3,194,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
Bond Proceeds	\$1,420,000	\$1,890,000	\$3,160,000	\$2,305,000	\$1,585,000	\$2,165,000	\$2,520,000	\$0	\$0	\$0	\$0
Reconcile to Audit	(\$23,019)										
Net Annual Cash Flow	\$1,333,411	(\$77,726)	(\$583,946)	\$101,811	(\$100,131)	\$66,962	\$644,628	\$102,808	\$156,727	\$200,292	\$269,194
Restricted and Unrestricted Cash Balance:											
Balance at first of year	\$4,721,180	\$6,054,591	\$5,976,865	\$5,392,919	\$5,494,730	\$5,394,599	\$5,461,561	\$6,106,189	\$6,208,997	\$6,365,724	\$6,566,016
Net Annual Cash Flow Addition/(Subtraction)	\$1,333,411	(\$77,726)	(\$583,946)	\$101,811	(\$100,131)	\$66,962	\$644,628	\$102,808	\$156,727	\$200,292	\$269,194
Balance at end of year	\$6,054,591	\$5,976,865	\$5,392,919	\$5,494,730	\$5,394,599	\$5,461,561	\$6,106,189	\$6,208,997	\$6,365,724	\$6,566,016	\$6,835,210

Notes:

- 1) Assumes no changes in customer counts or usage beyond 2021.
- 2) Assumes 3% inflation beyond 2021.
- 3) Existing Debt Consists of CWFLs and 2 Open Market W&S Rev Bonds.
- 4) New Debt Service Assumes all open market Rev Bonds.

Legend:

- W: Simplified Rate Case; S: Inflationary (3.0%) Increase
- W: Conventional Rate Case; S: Larger than O&M inflationary adjustment

Table 11 Combined Utility Financial Benchmarking Analysis

City of Platteville, WI

	Actual	Estimate	Budget	Projected							
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Target minimum cash balance											
Target minimum working capital - Ehlers ¹	2,985,549	3,256,993	3,328,878	3,492,731	3,650,665	3,847,120	4,102,852	4,193,046	4,226,432	4,258,437	4,293,158
Actual Days Cash Available - PSC ²	550	712	572	592	552	530	521	503	514	534	559
Actual Days Cash Available - S&P ³	629	810	589	612	569	538	505	505	512	524	652
Actual working capital-cash balance											
Over (Under) Ehlers target	3,069,042	2,719,872	2,064,041	2,001,998	1,743,934	1,614,441	2,003,337	2,015,951	2,139,292	2,307,579	2,542,053
Over (Under) PSC target (90 days)	460	622	482	502	462	440	431	413	424	444	469
Over (Under) S&P target (150 days)	479	660	439	462	419	388	355	355	362	374	502
Over (Under) S&P target (5M)	1,054,591	976,865	392,919	494,730	394,599	461,561	1,106,189	1,208,997	1,365,724	1,566,016	1,835,210

Notes:

1) Target capital equals 6 mos of next year's operating expenses, including depreciation, plus 100% of debt.

2) PSC formula = O&M expense + taxes + interest on long term debt ÷ 365 to get expense per day. Then Unrestricted Cash ÷ expense per day.

3) S&P Formula = [(Unrestricted Cash + Liquid Investments) * 365 days] ÷ Total O&M Expenses less Depreciation; include designated reserve funds: ERFs, RSFs, etc.

Cost Recovery											
Operating Revenues	4,675,675	4,739,000	4,997,522	5,156,925	5,340,049	5,536,075	5,745,916	5,970,554	6,146,233	6,253,354	6,363,653
Operating Expenses incl. Depr & Amortization	3,300,783	3,161,046	3,486,257	3,495,696	3,663,470	3,828,443	4,009,083	4,152,819	4,219,472	4,288,152	4,358,919
Cost Recovery incl. Depr.	1.42	1.50	1.43	1.48	1.46	1.45	1.43	1.44	1.46	1.46	1.46
Cost Recovery w/o Depr.	2.17	2.42	2.33	2.56	2.58	2.60	2.62	2.64	2.64	2.61	2.58

Notes:

This operating ratio indicates whether operating revenues (mostly charges to customers) were sufficient to cover operations and capital (in the form of depreciation) for the water and/or wastewater utility in the fiscal year. A ratio of less than 1 could be a sign of financial concern. In general, this ratio should be higher than 1 to accommodate future capital investments.

Leverage											
Total Long-Term Debt	10,400,149	19,170,623	20,328,213	20,727,730	21,673,980	22,926,766	21,605,886	20,221,131	18,652,289	17,206,567	15,470,000
Total Net Assets	28,191,681	28,796,055	29,433,065	30,154,360	30,841,044	31,619,974	32,363,800	33,046,595	33,848,588	34,714,744	35,647,435
Debt-to Equity Ratio	0.37	0.67	0.69	0.69	0.70	0.73	0.67	0.61	0.55	0.50	0.43

Notes:

This indicator measures the existing level of leveraging of assets, and is used by funders and bond rating agencies to evaluate the risk of providing additional loans to the utility. The ratio indicates the amount of long-term debt that exists for every \$1 of assets (fund equity). A utility with a ratio greater than 1.0 has more long-term debt than equity in the system's assets.

There are no natural benchmarks for this indicator, and funders and bond rating agencies will assess this ratio in various ways. In general, the higher this ratio, the more likely the utility will be considered to be over-leveraged and the more difficult it will be for the utility to obtain additional loans. For this ratio, Net Assets are equal to the Net Investment Rate Base of the utility.

Condition of Assets:											
Accumulated Depreciation Expense	19,311,582	20,510,358	21,850,676	23,335,085	24,927,286	26,622,684	28,435,099	30,325,728	32,215,529	34,104,512	35,992,688
Average Total Plant in Service	56,416,478	59,257,828	63,883,928	67,183,428	69,992,328	73,383,705	76,577,705	77,777,705	78,977,705	80,177,705	81,377,705
Asset Depreciation	34.23%	34.61%	34.20%	34.73%	35.61%	36.28%	37.13%	38.99%	40.79%	42.54%	44.23%

Notes:

This indicator of infrastructure condition estimates the portion of the average expected life of the utility's physical assets that has already passed.

As this ratio approaches 100%, the capital assets become fully depreciated, and infrastructure needs replacement or rehabilitation. The accuracy of this indicator relies heavily on the accuracy of the depreciation schedule, and historic pricing likely distorts this indicator (newer utilities may be slightly disadvantaged as a result).

Revenues Available for Debt Service (“RADS”) are revenues remaining after Operating and Maintenance expenses. With the proposed issuance of open market revenue bonds comes rate covenants which promise bondholders the utilities will maintain revenues such that net of operating expenses they will maintain RADS 1.25 times the annual debt service. The difference between Table 12 below and the All-in Debt coverage chart above is the inclusion of the Payment in Lieu of Taxes (PILOT) payment. The rating agencies will look at a utility’s revenue bond coverage including the PILOT where the current outstanding bond covenants do not include the PILOT payment. We recommend utility rates be set to a level to have 1.6 RADS from the rating agencies’ eyes and therefore the coverage seen in Table 12 will be above 1.25.

Table 12
Combined Utility Statement of Projected Revenue Bond Coverage

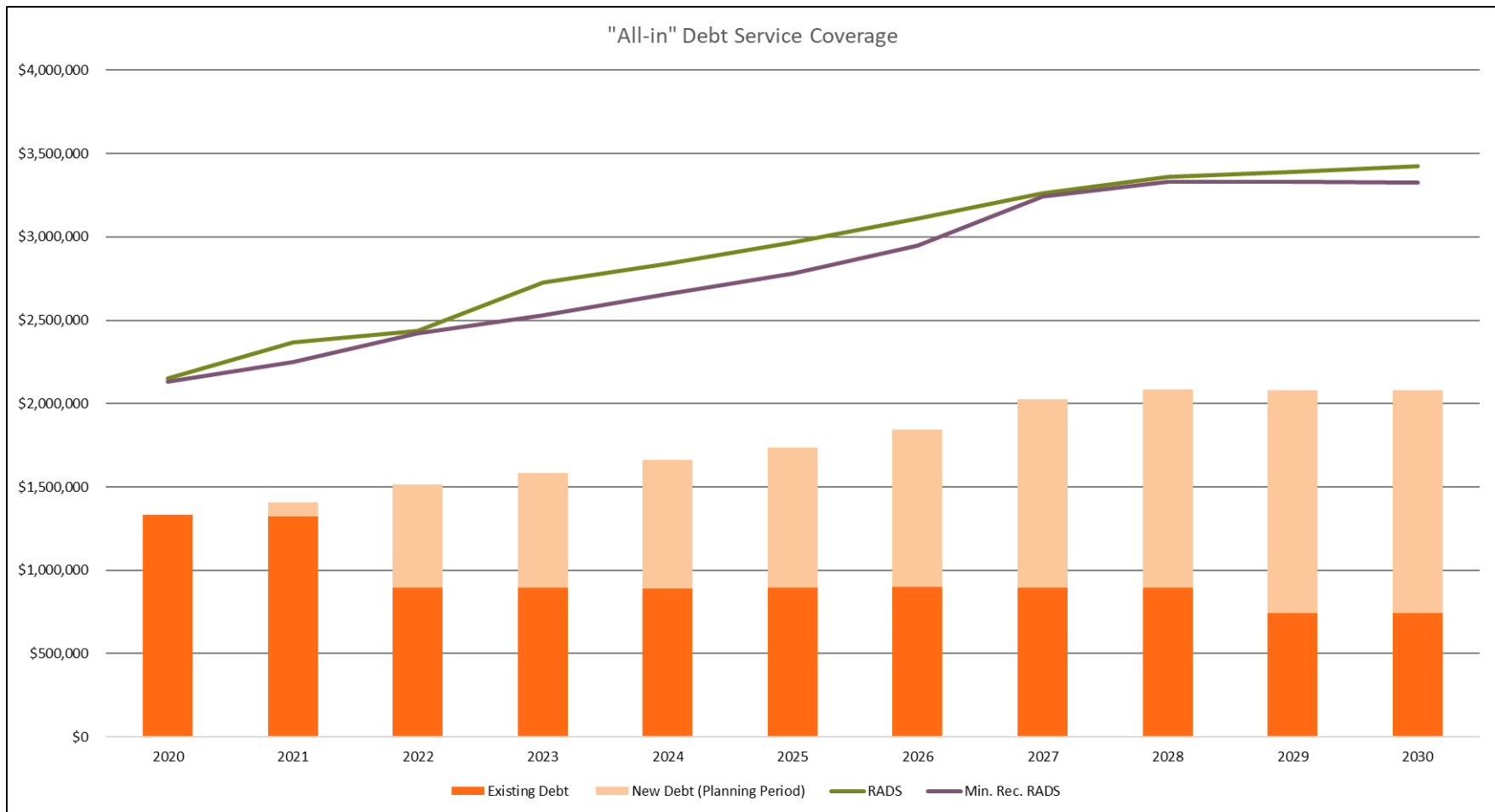
City of Platteville, WI

Year	Total Operating Revenues	Less:		Existing Rev Debt	Future Rev Debt (2021-2029)		Total Utility Debt Service	Coverage	Debt Service Capacity @ 1.6x
		Total O&M Expense	Amount Available for Debt Service	Total	Total				
2021	4,766,000	(1,962,270)	2,803,730	1,323,827	81,199	619,694	1,405,026	2.00	347,305
2022	5,024,590	(2,145,939)	2,878,651	894,171	894,171	687,007	1,513,865	1.90	285,292
2023	5,184,080	(2,011,286)	3,172,794	894,024	894,024	772,346	1,581,031	2.01	401,966
2024	5,367,293	(2,071,269)	3,296,023	888,650	888,650	843,013	1,660,996	1.98	399,018
2025	5,563,406	(2,133,045)	3,430,361	893,430	893,430	944,721	1,736,443	1.98	407,532
2026	5,773,337	(2,196,667)	3,576,670	897,857	897,857	1,129,916	1,842,578	1.94	392,840
2027	5,998,063	(2,262,190)	3,735,873	896,526	896,526	1,188,468	2,026,443	1.84	308,478
2028	6,173,832	(2,329,671)	3,844,161	894,843	894,843	1,340,268	2,083,310	1.85	319,290
2029	6,281,083	(2,399,169)	3,881,914	742,089	742,089	1,335,335	2,082,356	1.86	343,840
2030	6,281,083	(2,471,144)	3,809,939	743,643	743,643	1,587,738	2,078,978	1.83	302,234
2031	6,281,083	(2,545,278)	3,735,805	489,503	489,503	1,592,090	2,077,240	1.80	257,638
2032	6,281,083	(2,621,637)	3,659,447	484,455	484,455	1,570,070	2,076,545	1.76	210,609
2033	6,281,083	(2,700,286)	3,580,798	488,781	488,781	1,698,424	2,058,851	1.74	179,147
2034	6,281,083	(2,781,294)	3,499,789	482,549	482,549	1,698,424	2,000,013	1.75	187,356
2035	6,281,083	(2,864,733)	3,416,350	103,969	103,969	1,628,286	1,802,393	1.90	332,826
2036	6,281,083	(2,950,675)	3,330,408	106,580	106,580	1,602,975	1,734,866	1.92	346,639
2037	6,281,083	(3,039,195)	3,241,888	109,016	109,016	1,576,850	1,711,991	1.89	314,189
2038	6,281,083	(3,130,371)	3,241,888	106,339	106,339	1,530,688	1,683,189	1.93	342,991
2039	6,281,083	(3,224,282)	3,241,888	-	-	1,376,088	1,530,688	2.12	495,492
2040	6,281,083	(3,321,011)	3,241,888	-	-	1,244,763	1,376,088	2.36	650,092
2041	6,281,083	(3,420,641)	3,241,888	-	-	1,205,400	1,244,763	2.60	781,417
2042	6,281,083	(3,523,260)	3,241,888	-	-	1,205,400	1,205,400	2.69	820,780

Notes:

1) Revenue Coverage required from 2012 Revenue Bonds on a combined pledge is 1.5. Target minimum is 1.6 for bond rating.

Rating agencies' methodologies for Revenue Bonds indicate they look at a utility's debt profile from an "All-in" perspective. Wherein both debt supported by the utility pledged by revenues of the system and General Obligation debt planned to be repaid by the utility are included. In addition, "All-in" coverage includes PILOT payments in the RADS calculation which are normally excluded for bond covenant purposes. The Chart below is intended to show how User Rates (with proposed increases seen in the Cash Flow Analysis Tables) will perform in order to fulfill all financial obligations. It is recommended to maintain RADS at 1.6 times all debt obligations on an annual basis.



Due to outstanding Clean Water Fund Loans through the State the City has to maintain an Equipment Replacement Fund (“ERF”) within its Enterprise Fund. This is a requirement of the funding program and established in the signed Financial Assistance Agreements upon loan closing. The City currently establishes the ERF through an Itemized Schedule in which the City establishes a list of equipment items and determines an amount to be deposited annually into the ERF for each item. In addition, the City is required to hold a minimum balance within the fund determined by multiplying the required annual deposit for each piece of equipment by the number of years the equipment has been in service, and then summing the results for all equipment on the schedule. Should the City be out of compliance by holding less than the minimum balance it has 3 years to return to the required minimum balance. Please see Table 13 below for the ERF Analysis.

Table 13
Sewer Utility - Equipment Replacement Fund Analysis

City of Platteville, WI

Fund Activity	Actual		Estimated 2021	Budget 2022	Projected							
	2019	2020			2023	2024	2025	2026	2027	2028	2029	2030
Fund Balance BOY ¹	2,282,301	2,483,113	2,751,194	3,061,677	3,263,713	3,426,759	3,600,620	3,775,351	3,965,955	4,167,512	4,375,077	4,592,429
Deposit to ERF ²	264,139	250,000	296,727	296,727	296,727	296,727	296,727	296,727	296,727	296,727	296,727	296,727
Expenditures ³	(114,912)	0	0	(110,000)	(150,000)	(140,000)	(140,000)	(125,000)	(115,000)	(110,000)	(110,000)	(100,000)
Interest Earnings ⁴	51,585	18,081	13,756	15,308	16,319	17,134	18,003	18,877	19,830	20,838	30,626	32,147
End of Year Balance¹	2,483,113	2,751,194	3,061,677	3,263,713	3,426,759	3,600,620	3,775,351	3,965,955	4,167,512	4,375,077	4,592,429	4,821,304
Fund Requirements⁵	2,817,133	2,957,990	3,105,889	3,261,184	3,424,243	3,595,455	3,775,228	3,963,989	4,162,189	4,370,298	4,588,813	4,818,254
In Compliance	NO	NO	NO	YES	YES	YES	YES	YES	YES	YES	YES	YES
Over/(Under) Requirement	(334,020)	(206,796)	(44,212)	2,529	2,516	5,165	122	1,965	5,323	4,778	3,616	3,050

Notes:

- 1 Source of Actuals: Platteville Financial Report
- 2 2017-2020 Source: Furnished by City Staff. 2021 and beyond solved to equal annual deposit requirement.
- 3 2020-2024: Fund CIP to remain compliant. 2025 and beyond: estimated based on historical furnished by City staff.
- 4 Pre-2019 included in Deposit. 2021 and beyond = estimated interest earnings at 0.5% interest
- 5 Calculated based on DNR requirements. <https://dnr.wi.gov/Aid/documents/EIF/Guide/replace.html>

AFFORDABILITY ANALYSIS

The following tables depict how an average residential bill will be affected as a result of this plan will be affected. In addition, the tables depict how households at varying income levels will be impacted. There are no regulations or standards for the percentage of cost utilities should represent against income levels. These tables are depicted for informational purposes.

Table 14
Projected Impact of CIP on Typical Residential Utility Bill

City of Platteville, WI

Year	Water					Sewer					Utility Bill (Annual)	Change Over Prior Year	MHI (43,495)	Year
	Increase	Water Vol. Charge ¹	Water User Charge ²	Utility Bill (Monthly)	Change Over Prior Year	Increase	Sewer Vol. Charge ³	Sewer User Charge ³	Utility Bill (Monthly)	Change Over Prior Year				
2020		Flat	Serv. + PFP	\$ 37.94			100CF	Gen Service	\$ 41.58		\$ 954.18		2.19%	2020
2021	0.00%	3.48	18.80	\$ 37.94	\$ -	5.00%	4.91	15.85	\$ 42.86	\$ 1.28	\$ 969.54	\$ 15.36	2.23%	2021
2022	4.00%	3.62	19.55	\$ 39.46	\$ 1.52	0.00%	5.39	16.70	\$ 46.35	\$ 3.49	\$ 1,029.63	\$ 60.09	2.37%	2022
2023	0.00%	3.62	19.55	\$ 39.46	\$ -	7.10%	5.87	17.55	\$ 49.84	\$ 3.49	\$ 1,071.51	\$ 41.88	2.46%	2023
2024	0.00%	3.62	19.55	\$ 39.46	\$ -	7.10%	6.34	18.40	\$ 53.27	\$ 3.43	\$ 1,112.73	\$ 41.22	2.56%	2024
2025	0.00%	3.62	19.55	\$ 39.46	\$ -	7.10%	6.79	19.71	\$ 57.05	\$ 3.78	\$ 1,158.12	\$ 45.39	2.66%	2025
2026	0.00%	3.62	19.55	\$ 39.46	\$ -	7.10%	7.27	21.11	\$ 61.10	\$ 4.05	\$ 1,206.73	\$ 48.61	2.77%	2026
2027	0.00%	3.62	19.55	\$ 39.46	\$ -	7.10%	7.79	22.60	\$ 65.44	\$ 4.34	\$ 1,258.79	\$ 52.06	2.89%	2027
2028	3.00%	3.73	20.14	\$ 40.64	\$ 1.18	3.00%	8.02	23.28	\$ 67.40	\$ 1.96	\$ 1,296.55	\$ 37.76	2.98%	2028
2029	0.00%	3.73	20.14	\$ 40.64	\$ -	3.00%	8.26	23.98	\$ 69.43	\$ 2.02	\$ 1,320.81	\$ 24.27	3.04%	2029
2030	0.00%	3.73	20.14	\$ 40.64	\$ -	3.00%	8.51	24.70	\$ 71.51	\$ 2.08	\$ 1,345.81	\$ 24.99	3.09%	2030
2031	0.00%	3.73	20.14	\$ 40.64	\$ -	0.00%	8.51	24.70	\$ 71.51	\$ -	\$ 1,345.81	\$ -	3.09%	2031

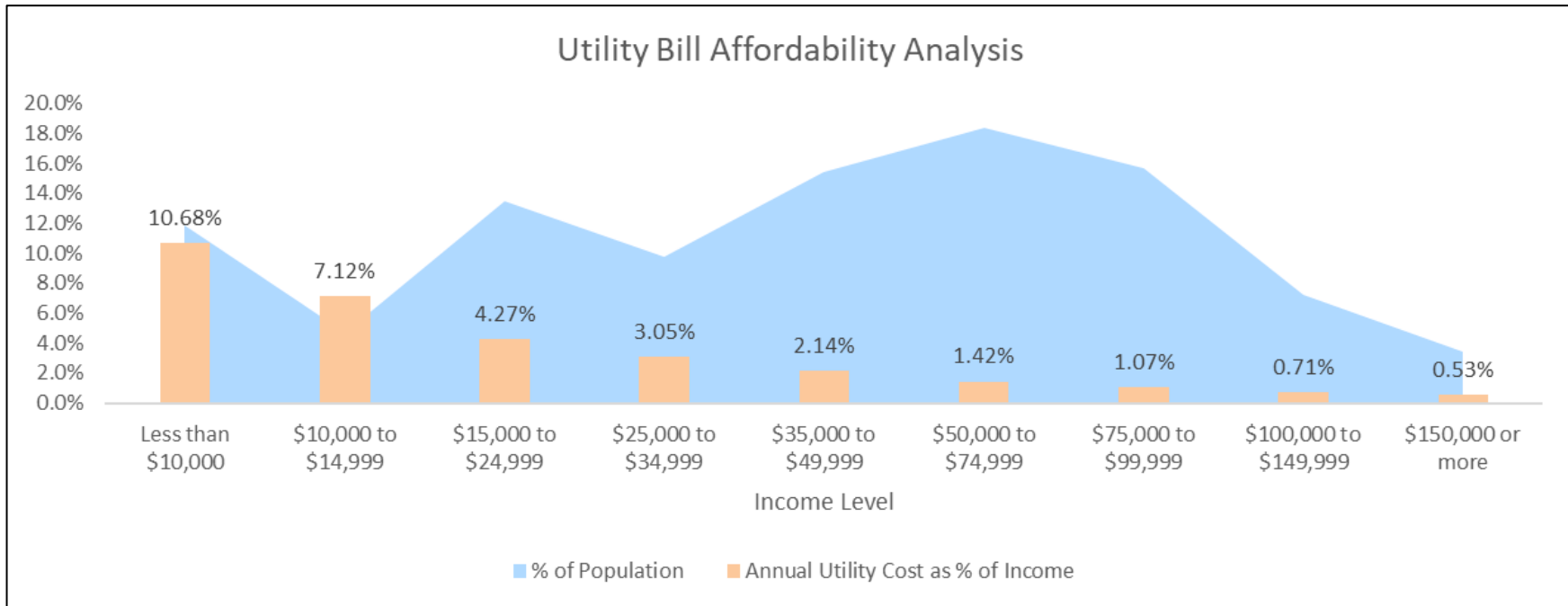
Notes:

1. Current water volumetric rate is 3.48/CCF
2. The water user charges include a monthly service charge of \$8.50 plus a public fire protection charge of \$10.30 for a 5/8 inch meter.
3. The current Sewer volumetric rate is \$4.75. This will be changed as on 11/2021.
4. The usage is assumed to be 550 CF per month.
5. MHI according to DNR which uses US Census Bureau data.

Legend:

2026 is the final year of the Capital Improvement Plan.

Generally, water and sewer utility bills nationally have outpaced CPI (*Journal AWWA, June 2020*). Therefore, Ehlers has taken the approach to identify how utility future capital planning affects ratepayers on different income levels. If utilities find themselves with high levels of dispersion between income levels a change in rate structure may alleviate the impact on low-income users as typically, they use less water than higher income households.



Notes:

- 1) Utility Cost taken as a 5-year average of water and wastewater bills for an average (5/8"; 500CF/mo.) Residential User.
- 2) City Income Level from U.S. Census Bureau's American Community Survey
- 3) 30.1% of residential customers are estimated to have less than \$25,000 of income. These households will have spent more than 4.00-10.00% of their income under the 5-year average for this plan.

CONCLUSIONS

Utility financial management planning should deliver a dynamic, “living document” – based on sound policy and best practices – to reveal where the utilities are today and the most effective path to where the utilities want to be. The forecasts depicted are representative of the furnished information provided by the City and assumptions based on historical performance and industry standards. The forecasts are meant to provide the foundation for future decisions. Therefore, while there are no steadfast recommendations, I endorse a review of the following considerations:

1. The water utility is contemplating a Conventional Rate Case (“CRC”) for an estimated 4% adjustment to overall rate revenues (ultimately determined by PSC application). The City has been told it is not eligible for a Simplified Rate Case due to the length of time since its last CRC. Ehlers recommends completing the CRC process as soon as practical to implement rates as early as possible in 2022.
2. Beyond 2021 the sewer rate adjustments depicted in Table 10 are representative of minimum adjustments to keep pace with debt coverage based on this financing plan. As capital projects are moved, or sewer system changes occur year to year the City should reevaluate adjustments needed to make coverage.
3. If the two considerations above are unchanged and based on the results depicted in Table 11 the City will have the option to apply more cash to the projects depicted and reduce the borrowing needs or add projects. The evaluation for use of cash to downsize debt should also be weighed at the time of each financing to consider market conditions and future capital needs of the utilities.

THE CITY OF PLATTEVILLE, WISCONSIN
Water & Sewer Commission SUMMARY SHEET

COMMISSION SECTION: INFO & DISCUSSION ITEM NUMBER:	TITLE: Sanitary Sewer across UW-Platteville athletic fields	DATE: October 13, 2021 VOTE REQUIRED:
PREPARED BY: Howard B. Crofoot, P.E., Public Works Director		

Description:

In September 2021 there was a sewage backup in multiple buildings on campus including the Fieldhouse, Russell Hall and the Student Center. Crews quickly responded to remove the sewage from the lines, then investigated to determine the cause. The area is shown on the enclosed map. The dark green lines are the current sanitary sewer lines. Crews determined that the sewer main pipe had collapsed at the location shown in a black circle between the southeast corner of the Fieldhouse and the southwest corner of the parking lot. Televising shows that chunks from the collapsed pipe are lodged in the pipe at approximately the red X – under the track. For now, the sewer line is flowing. Crews will be watching to maintain the flow. The worst-case scenario is that the line is plugged and the crews will have to dig down to open the line, remove the obstruction and repair the line.

The sewer easement was granted in 1908 and Staff assumes the line was installed roughly the same time. Normally, sewer lines last 80 years, so this line has performed well. Staff assumes it was buried about 6 – 8 feet below ground at that time. The 1952 topographic map shows these lines to be placed in a ravine. Over the years the ravine was filled in for UW-Platteville purposes. The manholes were extended upward each time. Now the line is anywhere from 25 to 35 feet deep. It is not possible to get to it with city equipment. We hired a contractor with excavator to get to the break described above.

Staff requested options from Delta 3 with cost estimates to replace the line either in place, or in a new location at a shallower depth.

Option 1: Replace the line in the current location, but at a shallower depth (6 – 8 feet). It would include trenchless options under the track and practice field as well as traditional open trench outside these areas. Cost estimate: **\$735,000.**

Pro: No new easements. If successful, the trenchless methods will save the track and practice field from disruption and expensive restorations.

Con: If the trenchless methods are not successful, it could require digging up the track and/or practice field.

Option 2: Relocate the line around the track at a shallower depth and use trenchless options to bore under the practice field. Cost Estimate: **\$775,000.**

Pro: It relocates the line out from under the track forever. The cost is not much more than Option 1.

Con: It does not relocate from under the practice field. The same concern about an unsuccessful trenchless method in Option 1 applies. It will require a new easement from UW-Platteville.

Option 2A: Relocate the line around both the track and the practice field at a shallower depth under the track/field and open trench in other areas. Cost estimate: **\$820,000.**

Pro: It relocates the line around both facilities and keeps them shallower underground to make it easier to work on in the future. It does not require trenchless methods and any risk from these methods goes away.

Con: It is the most expensive of the options. It requires easements from UW-Platteville. It would mean that the manhole and line near the intersection of Jay and Championship will be very deep 20 – 25 feet deep and harder to maintain or repair.

Option 3: Replace the line with pipe bursting at the same location and depth. Cost estimate: **\$620,000.**

Pro: It is the cheapest of the options. It will not require new easements.

Con: It relies on trenchless methods to put a new pipe where the current pipe is – with all the same concerns regarding trenchless methods. It keeps the pipe at the same 25+ feet deep. It is harder to clean and maintain, plus any future problems with the line will require digging.

We also looked at an Option to go around the south along Southwest Road, but discounted it as more expensive than Option 2A, plus it would require a manhole and pipe depth of 25 feet or more at Southwest and Jay. It would effectively close Southwest Road during construction.

If funding was not an object, the best way would be Option 2A to relocate around all critical facilities and keep the new sewer line at a normal working depth. The second-best option would be Option 1 to replace the line in place at a shallower depth – if the trenchless methods work.

Budget/Fiscal Impact:

This project has multiple options. The cheapest option is \$620,000. The most expensive option is \$820,000. The two principal options are Option 2A at \$820,000 or Option 1 at \$735,000 – a difference of \$85,000. Staff has had preliminary contact with UW-Platteville staff and broached the idea of requesting UW-Platteville for financial support.

Recommendation:

Staff recommends including Option 2A in the Water and Sewer Capital Improvement Plan Budget for 2022 for \$820,000 with the request for funding of \$85,000 from UW-Platteville. If UW-Platteville cannot provide the additional funding, the City would do Option 1 at \$735,000.

Sample Affirmative Motion:

“I move to include Option 2A in the Water & Sewer Capital Improvement Plan Budget for 2022 for \$820,000 with the request for funding of \$85,000 from UW-Platteville. If UW-Platteville cannot provide the additional funding, the City would do Option 1 at \$735,000.”

Attachments:

- UW-P Sewer map
- Delta 3 Cost Estimates

UW-Platteville Track Sanitary Sewer Replacement Platteville, Wisconsin

Opinion of Probable Construction Cost

September 28, 2021

Option #1: Replace sanitary sewer in same location and a shallower depth

1.	Replace 10" sanitary sewer from MH 2074 (use existing) to MH 2074A (new) by open trench method	= \$	40,000
2.	Replace 10" sanitary sewer from MH 2074A (new) to MH 203 (replace) by open trench method except jack and bore under the west end of the running track.	= \$	130,000
3.	Replace 10" sanitary sewer from MH 203 (replace) to MH 2033 (replace) by open trench method except to jack and bore under the north side of the running track.	= \$	115,000
4.	Replace 10" sanitary sewer from MH 2033 (replace) to MH 2038 (replace) by open trench method.	= \$	75,000
5.	Replace 8" sanitary sewer from MH 203 (replace) to MH 203A (new) by open trench method except jack and bore under the east end of the running track.	= \$	95,000
6.	Replace 8" sanitary sewer from MH 203A (new) to MH 2030 (replace) by horizontal directional drilling under the new practice field.	= \$	100,000
	Total	= \$	555,000
	Engineering	= \$	80,000
	Geotechnical Report	= \$	10,000
	Contingency	= \$	90,000
	Total with Engineering and Contingency	= \$	735,000

Option #2: Relocate sanitary sewer around running track at a shallower depth

1.	Replace 10" sanitary sewer from MH 2074 (use existing) to MH 2074A (new) by open trench method	= \$	20,000
2.	Replace 10" sanitary sewer from MH 2074A (new) to MH 2074B (new) by open trench method around west side of running track.	= \$	75,000
3.	Replace 10" sanitary sewer from MH 2074B (new) to MH 2074C (new) by open trench method around north side of running track.	= \$	70,000
4.	Replace 10" sanitary sewer from MH 2074C (new) to MH 2074D (new) by open trench method around north side of running track.	= \$	125,000
5.	Replace 10" sanitary sewer from MH 2074D (new) to MH 20116 (new) by open trench method between parking lot and practice field.	= \$	50,000
6.	Replace 10" sanitary sewer from MH 20116 (new) to MH 2038 (replace) by open trench method between parking lots.	= \$	110,000
7.	Replace 8" sanitary sewer from MH 2074D (new) to MH 2030 (replace) by horizontal directional drilling under the new practice field.	= \$	130,000
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	Total	= \$	580,000
	Engineering	= \$	85,000
	Geotechnical Report	= \$	10,000
	Contingency	= \$	100,000
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	Total with Engineering and Contingency	= \$	775,000

Option #2A: Relocate sanitary sewer around running track and around practice field at a shallower depth

1.	Replace 10" sanitary sewer from MH 2074 (use existing) to MH 2074A (new) by open trench method	= \$	20,000
2.	Replace 10" sanitary sewer from MH 2074A (new) to MH 2074B (new) by open trench method around west side of running track.	= \$	75,000
3.	Replace 10" sanitary sewer from MH 2074B (new) to MH 2074C (new) by open trench method around north side of running track.	= \$	70,000
4.	Replace 10" sanitary sewer from MH 2074C (new) to MH 2074D (new) by open trench method around north side of running track.	= \$	125,000
5.	Replace 10" sanitary sewer from MH 2074D (new) to MH 20116 (new) by open trench method between parking lot and practice field.	= \$	50,000
6.	Replace 10" sanitary sewer from MH 20116 (new) to MH 2038 (replace) by open trench method between parking lots.	= \$	110,000
7.	Replace 8" sanitary sewer from MH 20116 (new) to MH 2032 (replace) by open trench method around north side of practice field.	= \$	80,000
8.	Replace 8" sanitary sewer from MH 2032 (replace) to MH 2030 (replace) by open trench method around east side of practice field in Jay Street	= \$	90,000
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	Total	= \$	620,000
	Engineering	= \$	90,000
	Contingency	= \$	110,000
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	Total with Engineering and Contingency	= \$	820,000

Option #3: Replace existing sanitary sewer by pipe bursting in same location and depth

1.	Replace 10" sanitary sewer from MH 2074 (replace drop) to MH 203 (replace) by pipe bursting method	= \$	150,000
2.	Replace 10" sanitary sewer from MH 203 (replace) to MH 2033 (replace) by pipe bursting method	= \$	95,000
3.	Replace 10" sanitary sewer from MH 2033 (replace) to MH 2038 (replace) by pipe bursting method	= \$	75,000
4.	Replace 10" sanitary sewer from MH 203 (replace) to MH 2030 (replace) by pipe bursting method	= \$	135,000
	Total	= \$	455,000
	Engineering	= \$	65,000
	Geotechnical Report	= \$	10,000
	Contingency	= \$	90,000
	Total with Engineering and Contingency	= \$	620,000

