



CITY OF WEST BEND
BOARD OF PUBLIC WORKS AGENDA
MEETING: MAY 6, 2024 AT 6:25 PM

Council Chambers

1115 S. Main Street, West Bend, WI 53095

The following matters may be discussed and possible action taken:

Call to Order

Approval of Minutes

1. Board of Public Works - Regular Meeting - Apr 15, 2024 6:25 PM

Agenda Items for Consideration

2. Approval of Storm Water Management Practices Maintenance Agreement - W24-01 - N Dulge
3. Award C24-09 Crack and joint filling of pavements
4. Ridge Run Jim and Anne White Family Cabin Renovations - Permission to Bid
5. Water Utility Rate Review
6. Sewer Utility Rate Review
7. Relocation Order (Revised Plat) - Safety Improvement at 3 signalized intersections along STH "33"

Adjourn

Persons with disabilities requiring special accommodations for attendance at the meeting should contact the City Clerk at least (1) business day prior to the meeting.

NOTICE OF COMMON COUNCIL MEETING

Members of the Common Council may attend the above meeting. Pursuant to State ex rel. Badke v. Greendale Village Board, 173 Wis.2d 553, 494 N. W. 2d 408 (1993) such attendance may be considered a meeting of the Common Council. This notice is given so that members of the Common Council may attend the meeting without violating the open meeting law.



CITY OF WEST BEND
BOARD OF PUBLIC WORKS MINUTES
MEETING: APRIL 15, 2024 AT 6:25 PM

Council Chambers

1115 S. Main Street, West Bend, WI 53095

Call to Order

The Board of Public Works was called to order. Alderman Jed Dolnick presiding.

Attendee Name	Title	Status	Arrived
John Butschlick	Chariman/Alderman	Excused	
Mark Allen	Alderman	Present	
Brett Bergquist	Alderman	Present	
Matt Sternig	Alderman	Present	
Jed Dolnick	Alderman	Present	
John Spartz	Alderman	Present	
Justice Madl	Alderman	Present	
Aaron Zingsheim	Alderman	Present	

Approval of Minutes

- Board of Public Works - Regular Meeting - Apr 1, 2024 6:25 PM

RESULT:	ACCEPTED [UNANIMOUS]
MOVER:	Mark Allen, Alderman
SECONDER:	Justice Madl, Alderman
AYES:	Allen, Bergquist, Sternig, Dolnick, Spartz, Madl, Zingsheim
EXCUSED:	Butschlick

Agenda Items for Consideration

- Award Contract 24-03 Butternut Street (Main to Eder) and Maplewynde Street (Eder to Sylvan) Reconstruction

City Engineer Max Marechal summarized the details of the bids received for the reconstruction of Butternut Street and Maplewynde St. He noted that Engineering's cost estimate was around \$1.5 million. The low bidder, Advance Construction, came in at \$1,130,062.65. He also requested a contingency amount of \$61,937.35, for a total allocation not to exceed \$1,192,000.00.

Minutes Acceptance: Minutes of Apr 15, 2024 6:25 PM (Approval of Minutes)

RESULT: APPROVED [UNANIMOUS]
MOVER: Justice Madl, Alderman
SECONDER: Matt Sternig, Alderman
AYES: Allen, Bergquist, Sternig, Dolnick, Spartz, Madl, Zingsheim
EXCUSED: Butschlick

3. Award Contract 24-02 Hawthorn Drive Reconstruction (7th Avenue to 5th Avenue)

City Engineer Max Marechal summarized the details of the bids received for the reconstruction of Hawthorn Drive. He noted that Engineering's cost estimate was around \$996,935. The low bidder, Advance Construction, came in at \$798,938.70. He also requested a contingency amount of \$43,861.30, for a total allocation not to exceed \$842,800.00.

RESULT: APPROVED [UNANIMOUS]
MOVER: Justice Madl, Alderman
SECONDER: Matt Sternig, Alderman
AYES: Allen, Bergquist, Sternig, Dolnick, Spartz, Madl, Zingsheim
EXCUSED: Butschlick

4. Approval of Storm Water Management Practices Maintenance Agreement–W7-16 Amendment 3

City Engineer Max Marechal summarized the Storm Water Maintenance Agreement. He requested approval of this agreement.

RESULT: APPROVED [UNANIMOUS]
MOVER: Mark Allen, Alderman
SECONDER: Matt Sternig, Alderman
AYES: Allen, Bergquist, Sternig, Dolnick, Spartz, Madl, Zingsheim
EXCUSED: Butschlick

Adjourn

The Board of Public Works was adjourned at 6:37pm

Minutes Acceptance: Minutes of Apr 15, 2024 6:25 PM (Approval of Minutes)



DATE: April 29, 2024
TO: Board of Public Works
FROM: Max Marechal, City Engineer
SUBJECT: Approval of Storm Water Management Practices Maintenance Agreement - W24-01 - N Dulge

Could you place an item on the agenda of the meetings of the Board of Public Works and Common Council to consider a recommendation to approve the Storm Water Management Practices Maintenance Agreement for a proposed development at 305 Jefferson Street (parcel 1119-111-0111)? A copy of the agreement is attached for your information.

The proposed project consists of constructing a salon and spa on a currently empty parcel located at 305 Jefferson Street. The stormwater runoff will be directed to a bio-filter to comply with code requirement.

The agreement specifies responsibilities for inspection and maintenance of the storm water facilities. All facilities will be private and will be maintained by the property owner. The owner of the property must annually submit their inspection reports and maintenance logs to the city engineer, who will retain them for 10 years. The agreement gives the city authority to correct maintenance problems with the facilities if the property owner fails to do so, and to charge back any costs to the property.

The agreement is a safeguard to assure that the storm water management facilities continue to operate as designed. The agreement will be recorded at Washington County. City Attorney, Ian Prust, reviewed the agreement and found it satisfactory as to form.

The agreement also meets requirements of the City-wide storm water permit from the DNR. In order for the city to claim credit toward water quality improvement, an agreement is required for storm water facilities on private properties.

We recommend that the Board and Council approve the agreement. We have provided the Clerk with the original document for signatures in the event that our recommendation is followed. The Clerk will record the document if approved, and Engineering will invoice the owner for the recording fee.

If you have any questions or comments, please call me at (262) 335-5130.

STORM WATER MANAGEMENT PRACTICES MAINTENANCE AGREEMENT

THIS AGREEMENT, made and entered into this 6th day of May, 2024, by and between Immel Properties, LLC, hereinafter called the "Owner," and the City of West Bend, a municipal corporation located in Washington County, Wisconsin, hereinafter called the "City."

WITNESSETH:

WHEREAS, the Owner is the owner of the following described lands situated in the City of West Bend, Washington County, State of Wisconsin:

Lot 5 in Block 2 in the Village of Barton, now City of West Bend, in the County of Washington and State of Wisconsin.

hereinafter called the "Property."

WHEREAS, the Owner is developing the Property; and

WHEREAS, the Site Plan/Subdivision Plan known as N'Dulge Salon & Spa identified by City Engineer Storm Water Management Permit Number W24-01 and dated April 10, 2024, attached hereto as Exhibit A and hereinafter called the "Plan," which is expressly made a part hereof, as approved or to be approved by the City, and including any amendments thereto, provides for on-site storm water management practices within the confines of the Property; and

WHEREAS, the City and the Owner agree that the health, safety and welfare of the residents of the City of West Bend, require that on-site storm water management practices as required by Chapter 23, Storm Water Management, of the Municipal Code be constructed and maintained on the Property; and

WHEREAS, the City requires that on-site storm water management facilities as shown on the Plan be constructed and adequately maintained by the Owner.

NOW, THEREFORE, in consideration of the foregoing recitals, the mutual covenants contained herein, and the following terms and conditions, the parties hereto agree as follows:

1. The on-site storm water management facilities shall be constructed by the Owner in accordance with the plans and specifications indicated in the Plan and applicable statutes, ordinances and rules. The storm water management practices shall serve the drainage area designated in the Plan.
2. The Owner shall regularly inspect the storm water management facilities and specifically the function of the approved storm water management system as often as conditions require, but in any event at least once each year. The Operations and Maintenance Manual attached to this agreement as Exhibit B and the Maintenance Inspection Checklist attached to this agreement as Exhibit C, and each by this reference made a part hereof, shall be followed for the regular inspections of the storm water management facilities. The Owner shall keep the operation and maintenance reports from past inspections as well as a log of maintenance activities indicating

Return to:
City of West Bend – Clerk's Office
1115 South Main Street
West Bend, WI 53095

Parcel No.: 11191110111

Attachment: W24-01 - SW Maintenance Agreement - Signed by Owner (Storm Water Maintenance Agreement - W24-01 - N Dulge)

the date and type of maintenance completed. The reports and maintenance log shall be submitted to the City Engineer and retained by the City for a period of 10 years. The purpose of the inspections is to assure safe and proper functioning of the facilities. The inspections shall cover all facilities including, but not limited to, berms, outlet structures, pond areas and access roads. Deficiencies shall be noted in the operation and maintenance reports.

3. The Owner shall adequately maintain the storm water management facilities including, but not limited to, all pipes and channels built to convey storm water to the facility, as well as all structures, improvements and vegetation provided to control the quantity and quality of the storm water. Adequate maintenance, in accordance with Exhibit B, is herein defined as keeping the storm water management facilities in good working condition so that these facilities are performing their design functions and are maintained in accordance with the Plan.
4. The Owner hereby grants permission to the City, its authorized agents and employees, to enter upon the Property and to inspect the storm water management facilities whenever the City deems necessary. The purpose of the City's inspection is to investigate reported deficiencies and/or to respond to citizen complaints. The City shall provide the Owner with copies of the inspection findings and a directive to commence with repairs if necessary. Corrective actions shall be taken within a reasonable timeframe as established by the City Engineer.
5. If the Owner fails to maintain the storm water management facilities in good working condition, consistent with the terms of the Plan and does not perform the required corrective actions and inspections in the specified time, the City may perform the corrective actions identified in the inspection report and charge the Owner for the cost of such work. If the Owner fails pay to such costs to the City within 30 days as required by Section 7, below, the cost of such work may be specially assessed against the Property pursuant to Wisconsin Statutes Section 66.0703. The Owner hereby acknowledges that the Property benefits from the corrective actions taken by the City and hereby waives any right to notice or hearing of said special assessment pursuant to Section 66.0703(7)(b), Stats.
6. The Owner shall perform the work necessary to keep the storm water management facilities in good working order as appropriate. In the event a maintenance schedule for the storm water management facilities (including sediment removal) is outlined on the approved plans, the schedule shall be followed. The minimal amount of maintenance on the storm water management facilities shall be in accordance with Exhibits B and C.
7. In the event the City, pursuant to this Agreement, performs work of any nature or expends any funds in performance of said work for labor, use of equipment, supplies, materials, and the like, the Owner shall reimburse the City within 30 days of receipt of an invoice for all actual costs incurred by the City hereunder.
8. This Agreement imposes no liability of any kind whatsoever on the City, its officers, agents and employees, and the Owner agrees to indemnify and hold the City harmless as and against any and all claims, actions, causes of action, demands, including attorney fees and court costs which the City may incur as a result of the failure of the storm water management system and/or actions taken or not taken by the City to enforce the terms of this Agreement including, but not limited to, the performance of maintenance activities.
9. This Agreement shall be recorded at the Washington County Register of Deeds Office and shall constitute a covenant running with the land and shall be binding on the Owner, its administrators, executors, assigns, heirs and any other successors in interests or future owners of the Property, including any homeowners or condominium association.

10. The Owner shall provide the City with a copy of any document which creates a homeowners or condominium association that is responsible for the storm water management facilities. This Agreement shall be attached as an exhibit to any document which creates a homeowners or condominium association that is responsible for maintenance of the storm water management facilities and such document shall be recorded at the Washington County Register of Deeds Office and shall constitute a covenant running with the land.
11. Notwithstanding anything in this Agreement to the contrary, in the event the Owner, or the Owner's successors and assigns, sell or otherwise transfer ownership in the Property, the Owner or the successor or assigns making said transfer, is hereby released from any and all liabilities and obligations under the terms of this Agreement. The liabilities and obligations under this Agreement shall transfer with the ownership of the Property to the new owner of the Property.
12. Pursuant to the terms of the Plan, as described in Exhibit A, all storm water measures depicted or described in the Storm Water Management Plan shall be completed by December 31, 2025, or the approval shall be null and void. In the event that Owner fails to complete all storm water measures by the specified deadline, this Agreement, in the sole discretion of City, may be declared null and void. Upon such a declaration, the City shall be responsible for recording a termination of this Agreement at the Washington County Register of Deeds Office.

[SIGNATURE BLOCKS ON FOLLOWING PAGES]

CITY OF WEST BEND

By: _____ Dated: _____
Joel Ongert, Mayor

By: _____ Dated: _____
Jilline Dobratz, City Clerk

ACKNOWLEDGMENT

STATE OF WISCONSIN)
)ss.
WASHINGTON COUNTY)

Personally came before me the ____ day of _____, 2____ the above named Joel Ongert, to me known to be the Mayor of the City of West Bend and to me known to be the person who executed the foregoing document and acknowledged the same.

Notary Public, State of Wisconsin
Washington County.
My Commission is permanent. (If NOT, expiration date is: _____)

ACKNOWLEDGMENT

STATE OF WISCONSIN)
)ss.
WASHINGTON COUNTY)


Personally came before me the ____ day of _____, 2____ the above named Jilline Dobratz, to me known to be the Clerk of the City of West Bend and to me known to be the person who executed the foregoing document and acknowledged the same.

Notary Public, State of Wisconsin
Washington County.
My Commission is permanent. (If NOT, expiration date is: _____)

Attachment: W24-01 - SW Maintenance Agreement - Signed by Owner (Storm Water Maintenance Agreement - W24-01 - N Dulge)

7. The applicant shall provide and install, at his expense, all storm water management improvements required by Chapter 23 of the Municipal Code of West Bend, Wisconsin and the approved Storm Water Management Plan.
8. The applicant authorizes the City Engineer acting pursuant to §66.60(16), Wis. Stats., to perform any work or operations necessary to bring the condition of the lands into conformity with the approved Storm Water Management Plan as modified by the City Engineer and further consents to the City placing the total of the costs and expense of such work and operations upon the tax roll as a special charge against the property.
9. The applicant shall pay an application fee of \$50.00 at the time the Storm Water Management Plan is submitted for initial review.
10. The applicant shall pay a Storm Water Management Plan review fee equal to the actual costs to the City to review the plan, minus the \$50 application fee, at the time the plan is approved or denied. The applicant shall pay the actual cost of review for subsequently modified plans.
11. The applicant shall pay an inspection fee equal to the actual costs to the City to inspect the storm water management measures upon completion of construction of the storm water management measures.
12. All conditions and requirements of Chapter 23 of the Municipal Code of West Bend, Wisconsin shall apply to the Storm Water Management Plan.
13. Approval of this Storm Water Management Plan does not relieve the owner/developer of any obligation he may have to obtain state and federal permits, including a Wisconsin Pollutant Discharge Elimination System (WPDES) permit from the Wisconsin DNR.
14. The property owner shall be responsible for the maintenance of all on-site storm water management facilities.

SIGNATURES

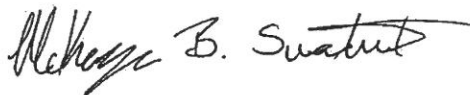


Signature of OWNER (Required)

Kym Timmel
Printed name of OWNER (Required)

1/29/2024

Date



Signature of AGENT

McKenzie Swartwout

Printed Name of AGENT

1/29/2024

Date

STORM WATER MANAGEMENT PERMIT APPROVAL

(For City Use Only)

Approval of Storm Water Management Permit is hereby granted under the following special conditions:

- Calculation and plan sheets received in the office of the City Engineer on the dates listed form a part of this permit: 03/26/2024 04/03/2024
- All storm water measures depicted or described in the Storm Water Management Plan shall be completed by December 31, 2025 or this approval shall be null and void.
- Approval subject to Storm Water Management Practices Maintenance Agreement approved by the City's Common Council and recorded at the Washington County Register of Deeds.
- See attached special conditions.


Signature of City Engineer

April 10, 2024
Date

Exhibit B Operation and Maintenance Manual

This exhibit explains the basic function of each of the storm water facilities and prescribes the minimum maintenance requirements to remain compliant with conditions of development approval, storm water management plan approval, and City ordinances and policies. The maintenance activities listed below are aimed to ensure these practices continue serving their intended functions in perpetuity. Inspections shall be completed as stated per each BMP in the checklists provided in Exhibit C.

System Description:

The proposed bio-filter is designed to hold back storm water during rain events. The facilities receive runoff from an approximately 0.164-acre drainage area. During high rainfall or snow melt, the water level will temporarily rise and slowly drain down. The water levels are controlled by the outlet structures located in the facilities. Unusually high flow rates may overtop the outlet structures.

Minimum Maintenance Requirements:

To ensure the proper function of the storm water management facilities described above, the following activities must be completed:

Concrete Flume and Riprap:

Inspect annually

1. The flume shall be preserved to allow free flowing of surface runoff in accordance with approved grading plans.
2. Repair inlet/outlet areas that are damaged or show signs of erosion at discharge point of flume or within riprap.

Bio-Filter:

Inspect engineered soil bed monthly

Inspect plant growth three times per growing season

1. Owner shall install bio-filter basin in accordance with plans approved by the City. Owner shall maintain records of installation, inspections, cleaning and any other maintenance all in accordance with the applicable Ordinances.
2. Visual Inspection of the bio-filter basin shall be performed a minimum of three times per growing season to identify and repair eroded areas and remove liter and debris, if applicable.
3. The Owner shall maintain plants by watering, weeding, hand pulling and/or herbicide applications, restoring plant saucers around planting holes, tightening and repairing any guy supports, replacing flagging of guy wires, pruning and resetting plants to proper grades or vertical positions, as required to establish healthy, viable plantings. Herbicide treatments shall be performed by licensed applicators who are experienced with native and non-native plant identification. Herbicides will be used in full conformance with label requirements and application techniques will limit overspray and damage to off-target species.
4. The Owner is responsible for mowing native plantings at a frequency to prevent significant flowering and seed set of annual weed species and cover crops. Mowing should be timed to maximize the annual weeds and cover crop cut down in one mowing. Mowing should not be so frequent as to train non-native weeds or cover crops to spread laterally and become shading ground covers. Vegetation should be mowed at a height of approximately 6 inches allowing ample sunlight to still reach the ground after the mowing. Care should be taken during the mowing operation to prevent the creation of any ruts, sources of erosion, or other damage to the basin landscape. Expect two to three mowing applications in the initial growing season after seeding.
5. The Owner is responsible for a spot selective invasive weed control treatment on the entire basin area once in the initial growing season, two times in the first full growing season after seeding, two times in the second full growing season after seeding, and three times in the third full growing season after

seeding. This can include combinations of hand weed control and selective herbicide treatment.

Herbicide treatment can be conducted with tools such as hand held or backpack sprayers. Examples of common invasive species to be controlled from spread are Narrow-leaved cattail and reed canary grass in wetland areas; Canada thistle, Flowering spurge, Common teasel, Sweet clover, Red clover, Wild parsnip are examples of more upland type species to be controlled. Applications to perennial weeds need to occur prior to seed formation of such species. If such species do go to seed, contractor is responsible for cutting the seed heads, bagging them, and removing them from the project site. Herbicide applications that are necessary must be performed by qualified personnel trained in the identification of native species and also licensed appropriately for herbicide applications in the state or region in which they are applying.

6. Burning is an excellent management tool for native plantings once established with the methods documented above. Typically after the third full growing season after seeding, a prescribed burn can be conducted at the project site. The Owner shall perform all necessary actions including preparing the burn plans, acquiring necessary permits, and preparing the fire breaks. Adjacent property owners must be notified and appropriate signage shall be placed along roadways.
7. Watering shall be provided every day for the first 10 days after installation, if rainfall is not sufficient. If plantings are planted in spring, water for 3 to 6 weeks after seed placement. If plantings are planted in the fall, water for 3 to 6 weeks in the spring if dry conditions exist until established. Apply water in a manner to preclude puddling, washing and erosion. The equivalent of one-half inch of rainfall per week shall be considered the minimum until germination.
8. All areas of the bio-filter basin where the mulch has been displaced shall be re-mulched as needed. Additional mulch shall be applied annually.
9. Snow shall not be dumped directly onto engineered soil portion of the bio-filter basin. The bio-filter basin and connecting flume shall remain open. Snow can be stored on the south side of the building or any other available green space that does not impeded the bio-filter.
10. Maintenance of the bio-filter basin will conform to Wisconsin Department of Natural Resources Technical Standard 1004. Inspection of the soil shall be done monthly to identify areas of erosion to be repaired or trash and litter to be removed.
11. The engineered soil portion of the basin and outlet structure shall be inspected for sediment buildup. An accumulation of greater than 1 inch within the outlet structure, or over the engineered soil shall trigger a cleaning of the basin.
12. Repair shall be required when surface ponding exists for more than 24 hours after the end of a rainfall event.
13. Cleaning shall consist of removal of sediment, two (2) foot undercut, undercut replacement with material consisting of 30% compost and 70% sand and restoration in-kind. Restoration of plant material shall be by plugging, not seeding alone.

END OF SECTION

Exhibit C – BMP’s Checklists

Flume and Riprap Checklist

Name(s) of Person Inspecting: _____

Date of Inspection: _____

Overall Observations	No	Yes	*Notes / Follow-up Items
Concrete Flume:			
1) Signs of erosion, scour or gullies; “fresh” soil; damage to flume?			
2) Excess debris or sediment accumulation in flume?			
3) Erosion or damage to flume?			
Riprap:			
1) Signs of erosion, scour or gullies; “fresh” soil; damage to riprap? If erosion or damage to riprap is evident, repairs should be made as soon as possible.			
2) Has trash, sediment, or pollutants collected within the riprap?			
3) Is there undesirable vegetation or volunteer tree growth within riprap. Remove all undesirable vegetation and tree growth.			
4) Damage or scouring around riprap.			
5) Erosion around riprap inlet and outlet.			

***Items to which inspector responded “yes” require follow-up prior to next inspection.**

Bio-filter Basin Maintenance Inspection Checklist
Shall be filled out three times during annual growing season (DNR TS-1004)

Name(s) of Person Inspecting: _____

Date of Inspection: _____

Overall Observations	No	Yes	*Notes / Follow-up Items
Inspect new bio-filter basin after the first two rain storms of 1.0 inch or more.			
Any ponding for more than 24 hours after the end of a rain event?			If yes, date:
For first 3 years bio-filter basin must receive 1 inch of water per week including rainfall and new plantings must be watered weekly so that soil to depth of roots is moist.			
Remove weedy and invasive plants.			
Do not use fertilizers or pesticides on plants in bio-filter basin.			
Remove trash, organic debris, and pet waste from within and around basin, including from flow channels if any are present.			
If mowing nearby turf direct cuttings away from gardens. Weed-whack around inlet and outlet structures.			
Check for standing water lasting over 48 hours after a storm event, indicating clogged surface layer. Remove top few inches of surface material and replace with engineered soil mixture and shredded non-dyed hardwood mulch.			
Remove sediment build-up in bio-filter basin and at inlets & outlets when it exceeds 1.0 inch.			
Depth of sediment measured within outlet structure: Depth of sediment measured within engineered soil bed:			
Prune or replace woody shrubs and trees when vegetation is dead or dying.			
Remove and replace perennials as needed with approved native plants to maintain ground cover. Annuals may be used if desired. In the early spring cut back dead plant material to 1/3 of its height.			
Repair soil erosion gullies throughout bio-filter basin, around inflow & outflow areas.			
Replenish mulch as needed. Date completed:			
Repair erosion on all areas contributing stormwater to bio-filter basin.			
Fill in animal burrows within or near bio-filter basin.			

***Items to which inspector responded "yes" require follow-up prior to next inspection.**



DATE: April 29, 2024
 TO: Board of Public Works
 FROM: Max Marechal, City Engineer
 SUBJECT: Award C24-09 Crack and joint filling of pavements

Could you place an item on the agenda for the May 06, 2024, meeting of the Board of Public Works and Common Council to consider a recommendation to award Contract 24-09, Crack and Joint Sealing of Pavements at Various Locations?

The project was bid with four groups of streets based on a priority system. We have been using this grouping method in bidding this contract for several years because of some fluctuations of material prices, which made it harder to predict how much work we can afford with each year’s budget. The alternates allow us to get some work done each year, even if prices are higher than expected, instead of bidding all quantities together and potentially having to reject the bids if they all come in over budget.

Three (3) bids for Contract 24-09 were received and opened at 10:00 A.M. on Friday, April 26, 2024, and are summarized below.

Contractor	Asphalt Seal and Repair, Inc.	Thunder Road LLC	Fahrner Asphalt Sealers, LLC
Base Bid	\$ 50,069.00	\$ 59,660.00	\$ 47,031.00
Alternate 1	\$ 17,710.00	\$ 32,615.00	\$ 26,896.00
Alternate 2	\$ 16,490.00	\$ 22,450.00	\$ 22,327.00
Alternate 3	\$ 18,430.00	\$ 32,250.00	\$ 78,355.00
TOTAL	\$ 102,699.00	\$ 146,975.00	\$ 174,609.00

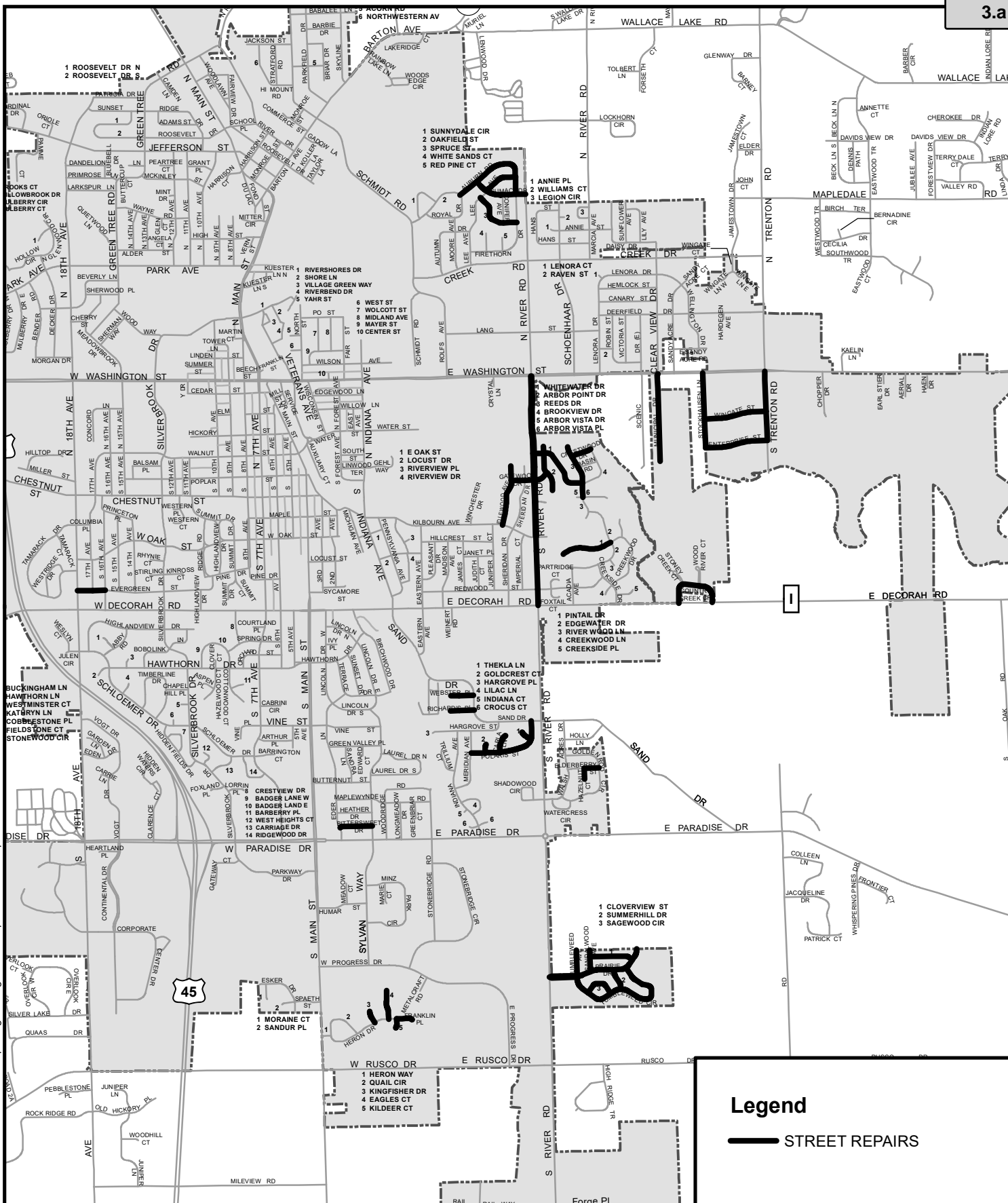
Asphalt Seal and Repair, Inc. is the apparent low bidder. Since they have not done work under contract for the City in the past, we requested the provide references with other communities where they performed similar work in the past three years, and we are awaiting their list at the time this memo is being written. We will present the results of reference check at the meetings, and finalize our recommendation for award.

If references confirm Asphalt Seal and Repair Inc. as our recommendation for award, we would

then recommend awarding them contract 24-09, in the amount of \$102,699.00 specified in their bid proposal for work actually performed. We would also recommend that a contingency fund of \$5,301.00 (5.16 % of total bid) be established for a total allocation not to exceed \$108,000.00 for this project.

An "Award of Contract" form is attached for use by the Board of Public Works and Common Council in the event that they act favorably on this recommendation.

If you have any questions or comments, please call me at (262) 335-5130.



Attachment: C24-09 - MAP (Award C24-09 Crack and joint filling of pavements)

Legend
 — STREET REPAIRS



**CRACK SEAL
 VARIOUS LOCATIONS**
 CONTRACT 24-09

DRAWN BY:	
DESIGNED BY:	
DATE:	4/9/2
SCALE:	1" = 3'
SHEET:	

M1

AWARD OF CONTRACT

The Board of Public Works of the City of West Bend, Washington County, Wisconsin, does hereby:

1. Award Contract 24-09, Crack Sealing of Pavements at Various Locations, to Asphalt Seal and Repair Inc., at the unit prices specified in their bid proposal for work actually performed.
2. Authorize the Mayor and Clerk to execute the contract and such other documents as may be necessary to proceed with the project described in the contract.
3. Authorize the City Engineer to approve such change orders as he deems appropriate if the change orders do not substantially change the nature or scope of or increase the cost of the project (contract price plus contingency).

Passed the ____ day of _____, 2024, by the Board of Public Works.

Chairman

Secretary

Attachment: C24-09 - Award - FORM - Crack and joint filling of pavements



*Parks, Recreation &
Forestry*

DATE: April 29, 2024
TO: Board of Public Works
FROM: Rick Fox, Parks Project Manager
SUBJECT: Ridge Run Jim and Anne White Family Cabin Renovations - Permission to Bid

The Parks, Recreation & Forestry Department is requesting permission to advertise for Contract 24-11. This contract will include costs for materials and labor for interior and exterior renovation of the Jim and Anne White Family Cabin, located in Ridge Run Park.

The contract will be written as a lump sum base bid for interior improvements including door and window replacement, interior finishes, lighting, and electrical upgrades; exterior improvements include a new entry portico, wood deck, siding repairs, and painting. An add-alternate lump sum bid for the addition of a sink with cabinetry and counter space for food preparation and serving is also included. Parks staff will assist with demolition of the existing interior space, site prep and restoration.

Final plans for the renovation were presented to the Parks & Recreation Commission on April 25, 2024, and approved unanimously.

The preliminary estimate for the project is:

Base Bid: \$84,950.00

Alternate Bid: \$10,580.00

Funding for the renovation has been pledged from an anonymous donor.

Construction is scheduled to begin in late September 2024 and conclude March 1, 2024.



Water Utility

DATE: May 1, 2024
 TO: Board of Public Works
 FROM: Ruth Mueller, Utility Director
 SUBJECT: Water Utility Rate Review

Baker Tilly recently completed a financial forecast for the Water Utility to determine the adequacy of the current rates. The forecast has determined that a rate increase of 21.85% is necessary to meet both operational and capital needs. This memo outlines the key factors contributing to the need for this increase:

- Construction of a Water Treatment Facility: A critical project to address PFAS contamination requires an investment of \$7.2 million in the construction of a Water Treatment Facility. This project is the primary driving force behind the proposed rate increase.
- Construction of Well #5 Well House.
- Infrastructure Maintenance: Costs associated with maintaining and upgrading aging infrastructure, such as watermain replacement projects, which include watermains, services and hydrants, are essential to ensure system reliability. Recent projects include Laurel Drive South, Pennsylvania Avenue and Main Street Reconstruction (Downtown). Upcoming projects include Maplewynde Road, Butternut Street and Hawthorn Drive.
- Operating Costs: Anticipated increases in operating costs, driven by factors such as inflation, increased regulatory requirements, well rehabilitation, and labor/benefits.
- City Hall Administrative and General Costs: City Hall administrative and general costs due to operational and health care costs have increased dramatically over the past few years.

The Water Utility received a grant in the form of principal forgiveness in the amount of \$3.5 million to aid in the funding of the Water Treatment Facility. Of this amount, \$2.73 million is allocated to test year 2024, as indicated in the financial forecast. Without this grant amount, the proposed rate increase would have been 26.89%.

The last rate increase occurred on April 1, 2021, with an increase of 9.5%. Prior to that increase, rates were increased by 9% in April, 2011. We expect that this proposed rate increase will be

implemented in the next 4 - 6 months, pending review and approval of the Public Service Commission. At this time, we are requesting authorization to file the Rate Increase Application with the Public Service Commission.

West Bend Water Utility Test Year 2024 Water Rate Application Summary

Background

- Forecast/rate study based on historical trends.
- 2024 and 2025 based on management's capital and operating budgets and best estimates.
- Rates last changed in 2021, based on the 2020 test year.

Key Factors

- Several large upcoming projects, including the construction of Well #5, construction of the PFAS facility, routine watermain projects.
- The PFAS facility will be funded with Safe Drinking Water Loans from the Wisconsin Department of Natural Resources, a portion of which will be principal forgiveness.
- Increase in on-going operating and maintenance costs.
- Without the \$2,730,000 in principal forgiveness from the Wisconsin DNR Safe Drinking Water Loan Program, the increase would jump from 21.85% to 26.89%.

Summary of Revenue Requirement Increase

	<u>TY2020</u>	<u>TY2024</u>	<u>Change</u>
Plant in service	\$ 32,310,295	\$ 42,831,486	33%
Materials & supplies	102,311	149,271	
Accumulated depreciation	(13,156,003)	(16,499,343)	
Regulatory liability	(262,321)	(37,500)	
Net rate base	<u>\$ 18,994,282</u>	<u>\$ 26,443,914</u>	39%
Operating revenues	\$ 5,095,385	\$ 5,532,319	9%
Operating expenses			
O&M	2,625,048	3,156,412	20%
Depreciation	796,795	977,621	23%
Taxes	742,822	813,798	10%
Total	<u>4,164,665</u>	<u>4,947,831</u>	
Operating income	<u>\$ 930,720</u>	<u>\$ 584,488</u>	
Rate of return	4.90%	2.21%	
<i>Benchmark rate of return</i>		6.2%	
<i>Increase needed (\$)</i>		1,055,035	
<i>Increase needed (%)</i>		21.85%	

Average Residential Customer Impact per Quarter

<u>Quarterly Volume CCF</u>	<u>Meter Size</u>	<u>Amount</u>	<u>Change</u>
2,250	5/8'	87.82	\$ 15.75 21.85%

West Bend Water Utility

Forecasted Revenue Requirement

Test Year 2024

Prepared as of

May 6, 2024

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility Rate Review)

West Bend Water Utility

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West Bend Water Utility

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Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility Rate Review)

Accountants' Compilation Report

To the Common Council
West Bend, Wisconsin

Management is responsible for the accompanying forecasted Attachments 1 through 19 (Attachments) as identified in the table of contents of West Bend Water Utility, an enterprise fund of the City of West Bend for the years ending December 31, 2023 and 2024, including the related summaries of significant assumptions and accounting policies in accordance with guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the forecasted Attachments nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this forecasted Attachments.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The accompanying supplementary information, identified as historical financial information for the years ended December 31, 2019 through 2022 and non-financial information, contained in the Attachments is presented for purposes of additional analysis and is not a required part of the forecast. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not examined or reviewed the supplementary information and do not express an opinion, a conclusion nor provide any assurance on such information.

Madison, Wisconsin
May 6, 2024

West Bend Water Utility

Summary of Significant Accounting Policies and Significant Assumptions

Nature of Forecast

This financial forecast presents, to the best of management's knowledge and belief, West Bend Water Utility's (Utility's) expected results of operations for the forecast period. Accordingly, the forecast reflects its judgment as of May 6, 2024, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Nature of Operations

The Utility is a separate enterprise fund of the City of West Bend. The Utility is managed by the City Council. The Utility is subject to regulation by the Public Service Commission of Wisconsin (PSCW) in matters of rates, financial reporting, and other procedures.

Revenue Recognition

Water revenues are recorded for service rendered based on water meter readings, with billings made to customers quarterly.

Expenses

Historical operation and maintenance expenses are reported on the accrual basis. Forecasted 2023 and 2024 expenses are also generally reported on the accrual basis with the exception of certain non-recurring major expenses which are normalized for rate-making purposes. This accounting for non-recurring expenses differs from generally accepted accounting principles.

Plant

Additions to and replacements of Utility plant are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility Rate Review)

West Bend Water Utility

Summary of Significant Accounting Policies and Significant Assumptions

Depreciation

Depreciation is computed using straight line rates authorized by the PSCW applied to the average plant investment balances for the calendar year.

Accumulated Depreciation

Salvage and cost of removal are projected based on historical trends and estimates from Utility management. A summary of forecasted salvage and cost of removal is shown on Attachment 13.

Depreciation expense charged to sewer is determined based on 1/2 of meters depreciation computed on Attachment 12.

Materials and Supplies

Materials and supplies are generally used for construction and for operation and maintenance work – not for resale. They are valued at lower of cost or market based on average prices and charged to construction or operation and maintenance expense when used.

Contributions in Aid of Construction

Contributions in aid of construction represent contributions received from customers for construction of plant. These amounts are not subject to repayment. Contributions are based on historical trends and estimates provided by Utility management on Attachment 11a.

Increased depreciation expense resulting from contributed plant cannot be recovered through user fees due to changes in the accounting and ratemaking treatment of contributions in aid of construction approved by the PSCW as of January 1, 2003.

Taxes

Taxes included in the forecast include the Utility tax equivalent, PSCW remainder assessment and social security taxes. Municipal utilities are exempt from income taxes and therefore no income tax liability is recorded by the Utility.

Property tax equivalent is based on the 2022 taxes, increased by the annual 2 percent allowed by state statute for taxing jurisdictions (mill rate) and the assessment ratio was kept consistent. Social security expenses in 2024 are increased by inflation. The PSCW remainder assessment tax is based on the percent change of total operating revenues.

West Bend Water Utility

Summary of Significant Accounting Policies and Significant Assumptions

Financing

Forecasted debt issues were determined by management and management’s registered municipal advisor.

Operating Revenues

The following assumptions are based on discussions with Utility management, analysis of historical data for 2019 through year to date 2023, and expected changes for 2024.

Metered Sales

Forecasted metered sales are based on average consumption per customer times the number of customers. The number of customers is forecasted based on current levels and analysis of prior years. Total consumption is distributed to the rate blocks based on percentages determined from the most recent historical consumer analysis. Please refer to Attachments 3A and 3B for a summary of forecasted volume and customer changes.

Public Fire Protection

Public fire protection is forecasted based on the number of customers forecasted on Attachment 3. The public fire protection computation is shown on Attachment 5.

Private Fire Protection

Private fire protection was forecasted based on actual 2022 connections. The calculation is shown on Attachment 6.

Other Water Revenues

Refer to Attachment 7 for expected changes in other water revenues.

Operating Expenses

Operation and maintenance expenses are forecasted based on the following:

1. Actual costs incurred from December 1, 2022 through November 31, 2023.
2. Historical trends from 2020 – 2022.
3. Specific knowledge of expenses the Utility will incur as outlined on Attachment 19.
4. Significant non-routine maintenance and other costs are normalized for rate making purposes.

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility Rate Review)

ATTACHMENTS



Application to Increase Rates
Public Service Commission of Wisconsin
 Division of Water Utility Regulation and Analysis
 Hill Farms State Office Building - 6th Floor
 4822 Madison Yards Way

3024 (1-1-2014)

(Filling this form out is in accordance with Wis. Stat. § 196.2)

The Public Service Commission of Wisconsin does not discriminate on the basis of disability in the provision of programs, services, or employment. If you are speech, hearing, or visually impaired and need assistance, call (608) 266-5481 or TTY (608)267-1479. We will try to find another way to get the information to you in a usable form.

Name of Utility:
 City of West Bend Water Utility

Type of rate increase requested:
 Water Sewer Both

Contact Personnel Information		
	Utility	Consultant
Name	City of West Bend Water Utility	Baker Tilly US, LLP
Contact Person (1)	Ruth Mueller	Ryan O'Donnell
Contact Person (2)	Travis Thull	
Street or P.O. Box	251 Municipal Drive	4807 Innovate Ln, Madison, WI 53718
City and Zip Code	West Bend WI, 53095	Madison WI, 53718
County or Counties	Washington	
Telephone Number (1)	262-335-5040	608-240-2606
Telephone Number (2)		608-240-2429
E-Mail Address	muellerr@ci.west-bend.wi.us	ryan.o'donnell@bakertilly.com
Fax Number	n/a	n/a
Best Hours between 7:30 am & 5:00 pm	8 am - 4 pm	8 am - 4 pm
Days Available	M - F	M - F

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility Rate Review)

Reason for Rate increase:

- Recent Construction
- Debt Service Coverage
- Increasing O&M Costs
- Other

Please select the reasons for requesting a rate increase from the drop down and provide additional information such as project information, debt service schedules, and other relevant information supporting the request for a rate increase:

Several large projects are being completed in 2023 and 2024 that are driving the proposed increase. They are as follows: Construction of Well #5 - This is a replacement well house (\$1.66 million); Construction of a PFAS Treatment Facility (\$6.2 million) and associated on-going O&M costs; Main Street (Downtown) Road Reconstruction Project -Watermain Replacement (\$1.2 million).

Goals for rate proceeding:

- Affordability
- Conservation
- Particular Customer Class (provide detail)
- Change to block rate structure
- Change to PFP
- Other

Please describe any goals the utility would like to see addressed as part of this rate proceeding.

The Utility wants to insure that we have the rates in place that allow us to cover costs of operating and maintaining the Utility as well as addressing infrastructure issues.

Required approvals:

Please describe what governing body the utility must receive approval from in order to request this rate proceeding. Has the utility received such approval? Please provide documentation to demonstrate the approvals and any specific changes approved (amount of increase, PFP change, specific ROR, etc.)

The Utility gets approval from the City Council to request filing the rate application with the PSC. Currently we are in the early stages of completing a rate study with the assistance of Baker Tilly and do not expect the results of this study for several months. Upon receiving the final draft of the study, we will be presenting it to the Board and asking for approval to file the application.

Public Involvement:

Please describe the measures taken to date to inform customers of the rate increase you are applying for. Please detail how the utility informed them, if the utility provided an estimated rate increase and any other information the utility has provided to the customer regarding the need for a rate increase.

To date, no public notification has taken place. This again relates to the fact that we do not have final results from the rate study that is being completed, therefore we have no information to disseminate.

Affordability:

Does the utility anticipate there will be customers with affordability concerns as a result of the rate increase? If yes, please describe any conversations the utility may have had with customers and/or local decision makers about this issue.

No.

Has the utility considered requesting reductions to its PILOT payment, shifting a portion of PFP to municipal charge, or altering its rate structure to try to address affordability.

No.

2024 Test Year

City of West Bend Water Utility
Telephonic Hearing Information

Requests to increase rates require Commission approval. Pursuant to state statutes, a rate increase can only be authorized after public hearing. Municipal utilities are encouraged to hold telephonic hearings. A telephonic hearing is much like a hearing held in Madison except that the utility, Commission staff, the utility's consultant (if applicable), and customers participate via speaker phone from their respective locations. Telephonic hearings are advantageous for both the utility and its customers. Customers have an opportunity to participate with greater ease than afforded by a hearing held at the Commission's offices in Madison. Additionally, the time utility personnel are away from the office is significantly reduced.

In order to participate in a telephonic hearing, the utility must have a location which is handicapped accessible with a capacity of at least 10-15 persons. The utility also needs a speaker phone workable in the room in which the hearing is to be held. FAX and copy machines are also required. The FAX and copiers do not need to be located in the hearing room or even the building in which the hearing is to be held; however, the utility must have ready access. More details will be provided concerning scheduling and administering the telephonic hearing when Commission staff has completed processing your application to increase rates.

Please check one of the following:

- Yes**, the utility can arrange a site for a telephonic hearing, either at the utility or at an alternate site. *(Please specify the site including building name, address, room number, and telephone number for the room in the space below.)*

Building Name:
West Bend Water Utility Office

Room Number or Name:
Conference Room #1215

Address:
251 Municipal Drive

Phone Number:
262-306-2026

- No**, it is not feasible for our utility to host a telephonic hearing. We request that the hearing be scheduled in Madison. *(Please provide your specific reasons in the space below.)*

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility Rate Review)

City of West Bend Water Utility

PART 1:

ATTACHMENT 1

Provide consumption data for the four largest customers in each customer class.

1. List the billing units consistent with Schedule Mg-1 in your tariff sheets.

100 Cubic Feet (CCF)

2. During the last 12-month period, list the highest consumption billed for each of the four largest customers in each class. Please select four different customers in each class and not multiple bills from the same customer. A customer may be listed more than once only if they are served by more than one meter and the meter sizes are different.

3. List the meter size, billing date, and the billed consumption.

* For privacy reasons, do not list any customer names.

LISTING OF LARGEST CUSTOMERS BILLED

Customer Name	Class	Meter Size	Billing Date	Billed Consumption	Specify Units	No. of Month(s) of Consumption
Residential 1	Res.	1 1/2"	9/1/2023	352	CCF	3 months
Residential 2	Res.	5/8"	9/1/2023	284	CCF	3 months
Residential 3	Res.	5/8"	9/1/2023	255	CCF	3 months
Residential 4	Res.	5/8"	4/6/2023	133	CCF	3 months

Multifamily Residential 1	MF	6"	9/1/2023	3,306	CCF	3 months
Multifamily Residential 2	MF	2"	9/1/2023	1,658	CCF	3 months
Multifamily Residential 3	MF	1 1/2"	10/5/2023	1,400	CCF	3 months
Multifamily Residential 4	MF	3"	9/1/2023	1,199	CCF	3 months

Commercial 1	Com.	1 1/2"	9/1/2023	4,639	CCF	3 months
Commercial 2	Com.	4"	10/5/2023	3,636	CCF	3 months
Commercial 3	Com.	3"	9/1/2023	3,228	CCF	3 months
Commercial 4	Com.	3"	6/1/2023	2,144	CCF	3 months

Industrial 1	Ind.	4"	1/5/2023	11,677	CCF	3 months
Industrial 2	Ind.	4"	7/6/2023	5,864	CCF	3 months
Industrial 3	Ind.	2"	7/6/2023	2,813	CCF	3 months
Industrial 4	Ind.	1 1/2"	4/6/2023	1,145	CCF	3 months

Public Authority 1	P.A.	4"	3/3/2023	3,496	CCF	3 months
Public Authority 2	P.A.	4"	12/1/2023	3,480	CCF	3 months
Public Authority 3	P.A.	6"	6/1/2023	3,382	CCF	3 months
Public Authority 4	P.A.	4"	8/3/2023	2,773	CCF	3 months

Irrigation 1	Irr.					
Irrigation 2	Irr.					
Irrigation 3	Irr.					
Irrigation 4	Irr.					

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility Rate Review)

PART 2:

Please answer each question about billing procedures.

1. How do you send your water bills?

Envelopes

2. What is your current billing frequency for residential customers?

Quarterly

2a. Would you prefer to change the current billing frequency?

2b. If so, which billing frequency would be preferred?

No Change

3. How frequently do you read residential customer meters?

Quarterly

4. Which of the following best describes the manner in which you read meters each billing period?

Meters are read in cycle (one-third of customers are read each month).

Please explain if meters read in cycles:

One-third of customer meters are read the first 10 working days of the each month.

5. What is the estimated start date for reading meters for your next billing period?

1-Aug-23

Notes

**City of West Bend Water Utility
VOLUME SALES**

1. Provide the authorized rates for volume consistent with Schedule Mg-1.
2. Complete Attachment 2A using actual data from the latest 12 months for each customer class.
3. Provide the actual total volume for the most recent 12 months for each class.

Billing Periods per Year: 4 Actual Latest 12 Months Ending: November 30, 2023

Does the utility have class-based volume rates? No

Class-based rates are separate rate schedules for residential, multifamily, nonresidential (commercial, industrial, public authority) or irrigation classes. If the Utility had a rate change within the past year, be sure to use prorated rates. See instructions for more detail.

No

	Volume Block	Rate
First	25,000	\$2.27
Next	275,000	\$2.19
Next	-	\$0.00
Next	-	\$0.00
Over	300,000	\$2.00

	Residential Units	Multifamily Residential Units	Commercial Units	Industrial Units	Public Authority Units	Irrigation Units	Total
First 25,000	649,355	41,119	73,978	7,836	8,685	0	780,973
Next 275,000	2,284	68,954	107,157	18,781	21,652	0	218,828
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Over 300,000	0	0	19,733	67,028	46,302	0	133,063
Total Units	651,639	110,073	200,868	93,645	76,639	0	1,132,864
Unit Revenues	\$ 1,479,038	\$ 244,349	\$ 442,070	\$ 192,974	\$ 159,737	\$ -	\$ 2,518,168

Notes

City of West Bend Water Utility

SERVICE CHARGES

ATTACHMENT 2B

2024 Test Year

1. Provide the authorized meter charges consistent with Schedule Mg-1.
2. Complete Attachment 2B using actual data from the latest 12 months for each customer class.
3. Provide actual total billed revenues for the same 12 months. If variance between total revenues and actual billed revenue is greater than 3 percent for any customer class, the variance must be explained with a reason and any corrective plan to address the variance in the Notes.
4. Include Am-1 revenue(s) from additional rates on Attachment 7 - Account 474 (Other Water Revenues), not on Attachment 2B.

Billing Periods per Year: 4 Actual Latest 12 Months Ending: November 30, 2023

Meter Size	Charge	Residential	Multifamily Residential	Commercial	Industrial	Public Authority	Irrigation	Totals
		Average No. of Meters	Average No. of Meters	Average No. of Meters	Average No. of Meters	Average No. of Meters	Average No. of Meters	
5/8"	\$21.00	10,261	3	401	31	13	0	10,709
3/4"	\$21.00	630	8	90	11	1	0	740
1"	\$36.00	151	52	168	18	6	0	395
1 1/4"	\$48.00	0	0	0	0	0	0	0
1 1/2"	\$66.00	1	64	83	10	10	0	168
2"	\$90.00	0	46	61	3	23	0	133
2 1/2"	\$0.00	0	0	0	0	0	0	0
3"	\$159.00	0	14	16	3	5	0	38
4"	\$231.00	0	3	2	2	6	0	13
6"	\$375.00	0	1	0	0	1	0	2
8"	\$540.00	0	0	0	0	0	0	0
10"	\$750.00	0	0	0	0	0	0	0
12"	\$999.00	0	0	0	0	0	0	0
Total Meters		11,043	191	821	78	65	0	12,198
Fixed Revenues		\$ 936,852	\$ 55,044	\$ 121,332	\$ 13,596	\$ 23,184	\$ -	1,150,008
Total Volume Revenue		\$ 1,479,037.81	\$ 244,349.39	\$ 442,069.89	\$ 192,974.11	\$ 159,736.83	\$ -	\$ 2,518,168
Surcharges, etc.		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues Per Analysis		\$2,415,890	\$299,393	\$563,402	\$206,570	\$182,921	\$0	\$3,668,176
Total Actual Billed Revenues		\$2,406,387	\$333,807	\$574,402	\$212,259	\$153,531	\$0	\$3,680,386
Dollar Variance		\$9,503	(\$34,414)	(\$11,000)	(\$5,689)	\$29,390	\$0	(\$12,210)
Percent Variance		0.39%	-11.49%	-1.95%	-2.75%	16.07%	0.00%	-0.33%

(A) The annual revenues from meter charges are based upon the number of bills issued annually.

Notes

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility Rate Review)

City of West Bend Water Utility

2024 Test Year

Sales Forecast Historical

Attachment 2C

Residential				
Year	Avg. # Customers	Usage (Ccf's)	Avg/Cust/Qtr (Ccf's)	Change in Customer Ct
2019	10,904	615,626	14.11	0
2020	10,959	649,934	14.83	55
2021	11,033	653,497	14.81	74
2022	11,051	629,424	14.24	18
2023	11,043	651,639	14.75	-8
2024	11,085	654,117	14.75	42
Averages:				
5-year avg	10,998	640,024	14.55	0.00
4-year avg	11,022	646,124	14.66	34.75
3-year avg	11,042	644,853	14.60	28.00
2-year avg	11,047	640,531	14.50	5.00
2023	11,043	651,639	14.75	-8.00

Commercial				
Year	Avg. # Customers	Usage (Ccf's)	Avg/Cust/Qtr (Ccf's)	Change in Customer Ct
2019	800	193,198	60.37	0
2020	802	176,870	55.13	2
2021	807	194,234	60.17	5
2022	808	196,365	60.76	1
2023	821	200,868	61.17	13
2024	831	203,315	61.17	10
Averages:				
5-year avg	808	192,307	59.53	0.00
4-year avg	810	192,084	59.32	5.25
3-year avg	812	197,156	60.70	6.33
2-year avg	815	198,616	60.96	7.00
2023	821	200,868	61.17	13.00

Multifamily Residential				
Year	Avg. # Customers	Usage (Ccf's)	Avg/Cust/Qtr (Ccf's)	Change in Customer Ct
2019	186	117,266	157.62	0
2020	186	117,632	158.11	0
2021	186	120,587	162.08	0
2022	186	122,557	164.73	0
2023	191	110,073	144.07	5
2024	194	111,801	144.07	3
Averages:				
5-year avg	187	117,623	157.25	0.00
4-year avg	187	117,712	157.16	1.25
3-year avg	188	117,739	156.85	1.67
2-year avg	189	116,315	154.26	2.50
2023	191	110,073	144.07	5.00

Public Authority				
Year	Avg. # Customers	Usage (Ccf's)	Avg/Cust/Qtr (Ccf's)	Change in Customer Ct
2019	70	55,469	198.10	0
2020	68	48,527	178.41	-2
2021	63	52,814	209.58	-5
2022	65	61,021	234.70	2
2023	65	76,639	294.77	0
2024	65	76,639	294.77	0
Averages:				
5-year avg	66	58,894	222.41	0.00
4-year avg	65	59,750	228.93	-1.25
3-year avg	64	63,492	246.73	-1.00
2-year avg	65	68,830	264.73	1.00
2023	65	76,639	294.77	0.00

Irrigation				
Year	Avg. # Customers	Usage (Ccf's)	Avg/Cust/Qtr (Ccf's)	Change in Customer Ct
2019	0	0	#DIV/0!	0
2020	0	0	#DIV/0!	0
2021	0	0	#DIV/0!	0
2022	0	0	#DIV/0!	0
2023	0	0	#DIV/0!	0
2024	0	0	0.00	0
Averages:				
5-year avg	0	0	#DIV/0!	0.00
4-year avg	0	0	#DIV/0!	0.00
3-year avg	0	0	#DIV/0!	0.00
2-year avg	0	0	#DIV/0!	0.00
2023	0	0	#DIV/0!	0.00

Industrial				
Year	Avg. # Customers	Usage (Ccf's)	Avg/Cust/Qtr (Ccf's)	Change in Customer Ct
2019	80	93,670	292.72	0
2020	81	91,488	282.37	1
2021	80	107,811	336.91	-1
2022	80	102,631	320.72	0
2023	78	93,645	300.14	-2
2024	79	94,846	300.14	1
Averages:				
5-year avg	80	97,849	306.54	0.00
4-year avg	80	98,894	310.01	-0.50
3-year avg	79	101,363	319.42	-1.00
2-year avg	79	98,138	310.56	-1.00
2023	78	93,645	300.14	-2.00

**City of West Bend Water Utility
VOLUME SALES**

2024 Test Year

Estimates for Test Year

ATTACHMENT 3A

1. Provide the meter charges for the estimated test year.
2. Use the Utility's most current rates.
3. Provide complete details in Notes section concerning the gain or loss of any large customer, 20 percent change in usage from a customer class, or customers being reclassified to a different customer class.
4. If necessary, please describe any unusual situations in the Notes section.

Billing Periods per Year: 4

Does the utility have class-based volume rates? No

Note: Only change these rates if there has been an SRC or adjustment for purchased water in the last 12 months

	Volume Block	Rate
First	25,000	\$2.27
Next	275,000	\$2.19
Next	-	\$0.00
Next	-	\$0.00
Over	300,000	\$2.00

	Residential Units	Multifamily Residential Units	Commercial Units	Industrial Units	Public Authority Units	Irrigation Units	Total
First 25,000	651,833	42,847	76,425	9,037	8,685	0	788,826
Next 275,000	2,284	68,954	107,157	18,781	21,652	0	218,828
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Over 300,000	0	0	19,733	67,028	46,302	0	133,063
Total Units	654,117	111,801	203,315	94,846	76,639	0	1,140,717
Unit Revenues	\$ 1,484,663	\$ 248,272	\$ 447,624	\$ 195,699	\$ 159,737	\$ -	\$ 2,535,995

Notes

City of West Bend Water Utility
WATER UTILITY CONSUMER ANALYSIS

2024 Test Year

Estimates for Test Year

ATTACHMENT 3B

1. Provide the meter charges for the estimated test year.
2. Use the Utility's most current rates.
3. Provide complete details in Notes section concerning the gain or loss of any large customer, 10 percent change in customer count for a customer class, or customers being reclassified to a different customer class

Billing Periods per Year: 4

Meter Size	Charge	Residential	Multifamily Residential	Commercial	Industrial	Public Authority	Irrigation	Totals
		Average No. of Meters	Average No. of Meters	Average No. of Meters	Average No. of Meters	Average No. of Meters	Average No. of Meters	
5/8"	\$21.00	10,303	3	411	32	13	0	10,762
3/4"	\$21.00	630	8	90	11	1	0	740
1"	\$36.00	151	52	168	18	6	0	395
1 1/4"	\$48.00	0	0	0	0	0	0	0
1 1/2"	\$66.00	1	67	83	10	10	0	171
2"	\$90.00	0	46	61	3	23	0	133
2 1/2"	\$0.00	0	0	0	0	0	0	0
3"	\$159.00	0	14	16	3	5	0	38
4"	\$231.00	0	3	2	2	6	0	13
6"	\$375.00	0	1	0	0	1	0	2
8"	\$540.00	0	0	0	0	0	0	0
10"	\$750.00	0	0	0	0	0	0	0
12"	\$999.00	0	0	0	0	0	0	0
Total Meters		11,085	194	831	79	65	0	12,254
Fixed Revenues		\$ 940,380	\$ 55,836	\$ 122,172	\$ 13,680	\$ 23,184	\$ -	\$ 1,155,252.00
Total Volume Revenue		\$ 1,484,663	\$ 248,272	\$ 447,624	\$ 195,699	\$ 159,737	\$ -	\$ 2,535,995
Surcharges, etc.		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Estimated Revenues		\$2,425,043	\$304,108	\$569,796	\$209,379	\$182,921	\$0	\$3,691,247

Estimated Customer Growth for the Test Year:

Customer Class	Number of Meter	
	Customers	Sizes
Residential	42	5/8"
Multifamily	3	1 1/2"
Commercial	10	5/8"
Industrial	1	5/8"
Public Auth.	0	
Irrigation	0	
Total	56	

Notes

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility Rate Review)

**City of West Bend Water Utility
Wholesale Revenues**

Historical data (CCF)

NOTE: Only applies to utilities selling water at wholesale to another utility.

ATTACHMENT 3W

2024 Test Year

1. List rates and billing frequency consistent with Schedule W-1 in your tariff sheet.
2. List test year consumption estimates for each wholesale customer.
3. Provide explanation in Notes section concerning any large changes in usage and/or gain or loss of a large wholesale customer.

Year	Wholesale Community -->	0	0	0	0	0	0	Total
2010		0	0	0	0	0	0	0
2011		0	0	0	0	0	0	0
2012		0	0	0	0	0	0	0
2013		0	0	0	0	0	0	0
2014		0	0	0	0	0	0	0
5-Year Average		0	0	0	0	0	0	0
4-Year Average		0	0	0	0	0	0	0
3-Year Average		0	0	0	0	0	0	0
2-Year Average		0	0	0	0	0	0	0

Enter Test Year Estimates on this Line 0 | 0 | 0 | 0 | 0

General Service	Wholesale Community -->	0	0	0	0	0	0	Total
Service Charge	Billing periods -->	0	0	0	0	0	0	0
	Rate	0.00	0.00	0.00	0.00	0.00	0.00	
Volume Charge	CCFs (derived from above)	0	0	0	0	0	0	0
	Rate	0.00	0.00	0.00	0.00	0.00	0.00	

Public Fire Protection Service	Wholesale Community -->	0	0	0	0	0	0	Total
Service Charge	Semiannual/qtrly/monthly -->	0	0	0	0	0	0	0
	Rate	0.00	0.00	0.00	0.00	0.00	0.00	

Notes

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility Rate Review)

City of West Bend Water Utility
PUBLIC FIRE PROTECTION REVENUE (SUMMARY)
 Estimated for Test Year 2024

2024 Test Year

ATTACHMENT 4

1. This schedule is a summary of various methods of charging for Public Fire Protection and must be consistent with the Utility's current F-1 or Fd-1 tariff.
2. For a Municipal Charge based upon mains and/or hydrants or Direct Charges to Customers based upon equivalent meters or services, test year estimate is derived from Attachment 5
3. For all other charges, insert the test year estimate in the amount column.
4. For Direct Charges to Customers based upon a method other than equivalent meters or services, detail must be submitted to the PSC supporting this method.

MUNICIPAL CHARGE

Based upon Mains and Hydrants:

Estimated Test Year Revenue	(Per Attachment 5)	\$0
-----------------------------	--------------------	-----

MUNICIPAL CHARGE

Based upon a Flat Charge to Municipality:

Estimated Test Year Revenue		\$0
-----------------------------	--	-----

DIRECT CHARGE TO CUSTOMERS

Based upon Equivalent Meters or Equivalent Services:

Estimated Test Year Revenue	(Per Attachment 5)	\$1,137,934
-----------------------------	--------------------	-------------

DIRECT CHARGE TO CUSTOMERS

Based upon a Direct Charge Method other than in number 3 above

Estimated Test Year Revenue		\$0
-----------------------------	--	-----

Note: Detail Must be Submitted to PSC Supporting this Method

CHARGES TO WHOLESALE CUSTOMERS

Estimated Test Year Revenue	(Per attachment 3A)	\$0
-----------------------------	---------------------	-----

OTHER PUBLIC FIRE PROTECTION CHARGES TO CUSTOMERS FOR FIRE PROTECTION

Based upon Charges for Water Used for Fire Protection (i.e., using Tariff Schedules F-2 or BW-1)

Estimated Test Year Revenue		\$0
-----------------------------	--	-----

TOTAL ESTIMATED TEST YEAR PUBLIC FIRE PROTECTION REVENUE		\$1,137,934
---	--	-------------

TOTAL ESTIMATED TEST YEAR WHOLESALE FIRE PROTECTION REVENUE		\$0
--	--	-----

Notes

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility Rate Review)

**City of West Bend Water Utility
PUBLIC FIRE PROTECTION REVENUE (SUPPORTING DETAIL)
Estimated for Test Year 2024**

2024 Test Year

ATTACHMENT 5

- 1. For a Municipal Charge based upon mains and/or hydrants, complete the Municipal Charge section.**
 i. Base units and charges are obtained from the current tariff sheet, typically Schedule F-1.
 ii. Net additions for mains and hydrants units are derived from Attachment 17, Part One.

Municipal Charge

If Public Fire Protection Revenue is a Municipal Charge based upon mains and/or hydrants, complete the following.

Base annual charge (dollars)	\$0
Base estimated transmission and distribution main (number of feet)	
Main size larger than (typically 4 or 6 inches)	
Charge per foot of main over base (dollars)	
Base number of hydrants	
Charge per hydrant over base (dollars)	

Based upon Mains and/or Hydrants:	Mains Inches & Larger	Number of Hydrants	Dollar Amount
Base Units and Charge (Per tariff schedule)	0 feet	0 hyd	\$0
Balance - 12/31/2022	<input style="width: 50px;" type="text" value="0"/>	<input style="width: 50px;" type="text" value="0"/>	
2023 NET additions	0	0	
1/2 of test year 2024 NET Routine units added	0	0	
All of Test Year 2024 Major Units Added	0	0	
Test Year Average Units	<u>0</u>	<u>0</u>	
Test Year Units Over Base Units times Authorized Rates per Unit (per tariff schedule)	<u>\$0.00</u>	<u>\$0.00</u>	
Increase in Revenue Over Base Amount	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Estimated Total Test Year Revenue			\$0

- 2. For Direct Charges to Customers based upon equivalent meters or equivalent services, complete Direct Charge to Customers section.**
 i. The Authorized Rates are obtained from the current tariff sheet, typically Schedule F-1 or Fd-1

Direct Charge to Customers

Based upon Equivalent Meters or Equivalent Services:

Insert Billings per Year if Different	<input style="width: 50px;" type="text" value="4"/>
---------------------------------------	---

Meter Size	Authorized Rate	Average No. of Meters (per Attachment 3)	Annual Revenue
5/8"	\$18.45	10,762	\$794,236
3/4"	\$18.45	740	\$54,612
1"	\$46.50	395	\$73,470
1 1/4"	\$69.00	0	\$0
1 1/2"	\$93.00	171	\$63,612
2"	\$147.00	133	\$78,204
2 1/2"	\$0.00	0	\$0
3"	\$279.00	38	\$42,408
4"	\$462.00	13	\$24,024
6"	\$921.00	2	\$7,368
8"	\$1,479.00	0	\$0
10"	\$2,217.00	0	\$0
12"	\$2,946.00	0	\$0

SUBTOTALS	<u>12,254</u>	<u>\$1,137,934</u>
Surcharges or Rounding		<input style="width: 50px;" type="text" value="\$0"/>
CALCULATED ANNUAL REVENUE		<u>\$1,137,934</u>

Notes

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility Rate Review)

City of West Bend Water Utility

PRIVATE FIRE PROTECTION REVENUE
Estimated for Test Year 2024

1. To compute the test year Private Fire Protection Revenue, complete the applicable sections.
2. The Authorized Rates are obtained from the current tariff sheet, typically Schedule Upf-1.
3. Enter the test year Average Number of Connections based on size of the connection.

Insert Billings per Year if Different 4

Fire Connections:	Connection Size	Average Number of Connections Each Billing	Annually	Authorized Rates	Annual Revenue
	2" or smaller	26	104	\$18.00	\$1,872
	3"	0	0	\$0.00	\$0
	4"	55	220	\$60.00	\$13,200
	6"	184	736	\$117.00	\$86,112
	8"	83	332	\$186.00	\$61,752
	10"	6	24	\$279.00	\$6,696
	12"	4	16	\$372.00	\$5,952
	14"	0	0	\$0.00	\$0
	16"	0	0	\$0.00	\$0
		358	1432		
Total Connection Revenue					\$175,584

General Service Branches Off The Private Fire Connections	Meter Sizes	Average Number of Meters Each Billing	Annually	Authorized Rates	Annual Amount
	5/8"	0	0	\$21.00	\$0
	3/4"	0	0	\$21.00	\$0
	1"	0	0	\$36.00	\$0
	1 1/4"	0	0	\$48.00	\$0
	1 1/2"	0	0	\$66.00	\$0
	2"	0	0	\$90.00	\$0
	2 1/2"	0	0	\$0.00	\$0
	3"	0	0	\$159.00	\$0
	4"	0	0	\$231.00	\$0
	6"	0	0	\$375.00	\$0
	8"	0	0	\$540.00	\$0
		0	0		
Total General Branch Connection Revenues					\$0

If Applicable, the Authorized Credit is Usually 30% of Total General Branch Revenues.
(However, the credit may be at a different percentage or if N/A, enter zero)

Insert Authorized Credit Percentage in this box (if applicable): 0% \$0

Total Estimated Test Year Revenue (Connection Revenue less Credit Amount) \$175,584

Notes

City of West Bend Water Utility

OPERATING REVENUES
Estimated for Test Year 2024

1. Test year revenue estimated amounts are derived for the following:
 Metered Sales to General Customers; Private Fire Protection; and Public Fire Protection.
2. "Interim year" and other test year estimates should be based upon historical trends and other relevant information.
3. Test year revenue from additional rates or Am-1 meters should be included in Account 474 (Other Water Revenues) on this attachment, not Attachment 2B.
4. Any unusual situations that cause a variance in an account must be explained in the Notes.

Account Number	Description	2020	2021	2022	Estimated 2023	Test Year 2024
460	Unmetered Sales to General Customers					
	Residential	\$0	\$0	\$0	\$0	\$0
	Multifamily Residential	0	0	0	0	0
	Commercial	0	0	0	0	0
	Industrial	0	0	0	0	0
	Public Authority	0	0	0	0	0
	Irrigation	0	0	0	0	0
	Total unmetered sales	\$0	\$0	\$0	\$0	\$0
461	Metered Sales to General Customers					
	Residential	\$2,269,036	\$2,362,029	\$2,352,480	\$2,406,387	\$2,425,043 (A)
	Multifamily Residential	291,038	318,069	328,310	333,807	304,108 (A)
	Commercial	473,286	555,297	571,320	574,402	569,796 (A)
	Industrial	174,244	229,143	231,277	206,570	209,379 (A)
	Public Authority	113,743	138,494	142,684	159,737	182,921 (A)
	Irrigation	0	0	0	-	0 (A)
	Total metered sales	\$3,321,347	\$3,603,032	\$3,626,071	\$3,680,903	\$3,691,247
462	Private fire protection service	\$157,273	\$168,255	\$174,713	\$174,885	\$175,584 (B)
463	Public fire protection service	1,051,184	1,088,960	1,110,177	1,112,679	1,137,934 (C)
465	Other water sales	0	0	0	-	0
466	Sales for resale	0	0	0	-	0
467	Interdepartmental sales	0	0	0	-	0
	Total sales of water	\$4,529,804	\$4,860,247	\$4,910,961	\$4,968,467	\$5,004,765
	Other Operating Revenues:					
470	Forfeited discounts	\$27,036	\$50,756	\$56,994	\$59,388	\$60,932
472	Rents from water property	216,769	369,035	389,697	406,064	416,622
473	Interdepartmental rents	0	0	0	-	0
474	Other water revenues	122,717	49,639	45,343	47,500	50,000
	Total other operating revenues	\$366,522	\$469,430	\$492,034	\$512,952	\$527,554
	Total Operating Revenues	\$4,896,326	\$5,329,677	\$5,402,995	\$5,481,419	\$5,532,319

- NOTE:**
- (A) 2024 test year General Service Revenue estimates must come from ATTACHMENT 3.
 - (B) 2024 test year Private Fire Protection Revenue estimates must come from ATTACHMENT 6.
 - (C) 2024 test year Public Fire Protection Revenue estimates must come from ATTACHMENT 4.

Notes

The increase in account 474 in 2020 was due to a large connection fee charged to a commercial customer that year. 2021 and 2022 balances reflect a normal year.

City of West Bend Water Utility

Taxes (Account 408)
Estimated for Test Year 2024

1. The test year and interim year amounts are derived for the Property Tax Equivalent Payable for the Year, and the Local and School Tax Equivalent on Meters Charged to the Sewer Department (sewer meter allocation).
 2. The test year and interim year meter allocations to the sewer department are based upon 50 percent of the beginning of year meter balance (Attachment 11, Account 346), the assessment ratio (Attachment 9) and the current year net local and school mill rate (Attachment 9).
 i. If the meter allocation is other than 50 percent, insert the appropriate percentage in the cell formula.
 3. If necessary, please describe unusual situations in the Notes.

Instructions for Taxes (Account 408)
 The summary should be completed as follows:
 1) For the years 2021 and 2022 the information is from the PSC Annual Reports, page W-6.
 2) For Estimated 2023 and Test Year 2024, the Property Tax Equivalent must agree with the Property Tax Equivalent Computation on Attachment 9.
 3) If the sewer department DOES NOT USE the meter reading of the water utility for determining the sewer bill, then the Meter Balance allocation should not be deducted. **Insert if other than 50%. ==>**

Description	Instructions Reference	Actual 2021	Actual 2022	Estimated 2023	Test Year 2024
Property Tax Equivalent Payable for the Year (from Attachment 9)	1) & 2)	\$646,952	\$572,159	\$604,636	\$746,676
Less: Local and school tax equivalent on meters charged to sewer dept.	1) & 3)	\$17,715	\$15,338	\$16,111	\$17,378
Net Property Tax Equivalent-Water Utility		\$629,237	\$556,821	\$588,525	\$729,298
Social Security Taxes	1)	\$71,499	\$74,997	<input type="text" value="\$78,000"/>	<input type="text" value="\$80,000"/>
PSC Remainder Assessment Tax	1)	\$10,046	\$4,394	<input type="text" value="\$4,500"/>	<input type="text" value="\$4,500"/>
Other (specify):	1)	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Total Taxes		\$710,782	\$636,212	\$671,025	\$813,798

Notes

City of West Bend Water Utility
Property Tax Equivalent Computation
 Estimated for Test Year 2024

DRAFT 4.24.24

5.b

1. For the years 2021-2022, use actual information reported in the PSC Annual Reports.
2. For estimated 2023 and test year 2024:
 - a) Plant - January 1 must come from Attachment 11 (Utility/Municipal Financed Plant) and Attachment 11a (Contributed Plant).
 - b) Major Plant Additions (Both Utility Financed and Contributed) are included for the Test Year for rate case purposes.
 - c) Construction Work In Progress (CWIP) and Plant Held for Future Use - January 1;
 - excluding any amounts included as Major Plant Additions in Test Year.
 - d) Materials and Supplies - January 1 must come from Attachment 13.
 - e) Plant Outside Limits-January 1 - State the basis for any change from prior year.
 - f) The utility must state what assumptions it made with regard to projecting the tax rates and assessment ratio.
3. If the municipality has authorized an amount as allowed by Wis. Stat. § 66.0811(2) [formerly § 66.069 (1)(c)], then place that amount on this line. If no authorization, leave blank. Fully explain the circumstances in Notes.
4. If the municipality has authorized an amount as allowed by Wis. Stat. § 66.0811(2), then that amount is the tax equivalent payable for the current year. If not, then the tax equivalent payable for the current year is the larger of either the tax equivalent computed for the current year or the 1994 tax equivalent payable in 1995.
5. The property tax equivalent is not applicable to Water Sanitary Districts.
6. If the local government adopted a resolution to set the PILOT lower, the Utility must provide a copy of the resolution along with Notes.
7. Describe unusual situations in the Notes.

Description	Instr.	Actual 2021	Actual 2022	Estimated 2023	Test Year 2024
Add:					
Utility Plant - January 1	1	\$45,936,772	\$47,203,739		
Utility/Municipal Financed Plant - January 1	2a)			\$34,907,182	\$38,211,282
Contributed Plant - January 1	2a)			\$13,267,509	\$13,246,509
Major Plant Additions in Test Year	2b)				\$6,740,000
CWIP & Held for Future Use - January 1	2c)			\$693,252	\$908,871
Materials & Supplies - January 1	1,2d)	\$103,218	\$115,043	\$142,154	\$147,355
Less: Plant Outside Limits - January 1	1,2e)	\$392,475	\$392,475	\$392,475	\$392,475
Net Taxable Plant		\$45,647,515	\$46,926,307	\$48,617,622	\$58,861,542
Assessment Ratio (show as a decimal)	1,2f)	0.8429	0.7503	0.7503	0.7503
Assessed Plant Value		\$38,478,299	\$35,207,682	\$36,476,635	\$44,162,402
Current Year Net Local & Schools (L&S)					
Mill Rate (Line R below)	1,2f)	16.813435	16.250967	16.575986	16.907506
Tax Equivalent Computed for the Current Year (Plant Value times L&S Rate/1000)	1,3	\$646,952	\$572,159	\$604,636	\$746,676
1994 Tax Equivalent Payable in 1995	1	\$346,040	\$346,040	\$346,040	\$346,040
Tax Equivalent Authorized by Municipality	1,3	\$0			
Tax Equivalent Payable for the Current Year	1,4	\$646,952	\$572,159	\$604,636	\$746,676
Mill Rate Detail					
	Line Ref.	Actual 2021 Total	Actual 2022 Total	Estimated 2023 Total	Test Year 2024 Total
State tax rate	(A)	0.000000	0.000000	0.000000	0.000000
County tax rate	(B)	2.442552	2.388419	2.436187	2.484911
Local tax rate	(C)	7.898031	8.343695	8.510569	8.680780
School tax rate	(D)	9.457096	8.488162	8.657925	8.831084
Voc. school tax rate	(E)	0.637281	0.635234	0.647939	0.660897
Other tax rates-Local	(F1)	0.000000	0.000000	0.000000	0.000000
Other tax rates-Non-Local	(F2)	0.000000	0.000000	0.000000	0.000000
Total Tax Rate	(G)	20.434960	19.855510	20.252620	20.657673
Less: State Credit	(H)	1.339024	1.382415	1.410063	1.438265
Net Tax Rate	(I)	19.095936	18.473095	18.842557	19.219408
		<u>Utility</u>	<u>Utility</u>	<u>Utility</u>	<u>Utility</u>
Local tax rate (Line C above)	(J)	7.898031	8.343695	8.510569	8.680780
School tax rate (Line D above)	(K)	9.457096	8.488162	8.657925	8.831084
Voc. school tax rate (Line E above)	(L)	0.637281	0.635234	0.647939	0.660897
Other tax rates-Local (Line F1 above)	(M)	0.000000	0.000000	0.000000	0.000000
Total local & schools tax rates	(N)	17.992408	17.467091	17.816433	18.172761
Total tax rate (Line G above)	(O)	20.434960	19.855510	20.252620	20.657673
Ratio of local & school tax rate to total tax rate (Line N divided by O)	(P)	88.047190%	87.971002%	87.971002%	87.971002%
Net Tax Rate (Line I above)	(Q)	19.095936	18.473095	18.842557	19.219408
Net local and school rate: (Line P times Q)	(R)	16.813435	16.250967	16.575986	16.907506

Notes

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility Rate Review)

OPERATING EXPENSES
Estimated for Test Year 2024

1. A historical three-year average is provided. If expenses fluctuate from year to year, the average can be helpful determining the interim and test year estimates.
2. If either the interim or test year estimate varies from the three-year average by more than plus or minus 15 percent, the cause(s) must be explained in the Notes.
3. The Utility must describe unusual situations in the Notes.

Acct. No.	Description				2020, 2021, 2022			Estimated 2023	Test Year 2024	3 Year Average	Estimated 2023	Test Year 2024
		2020	2021	2022	Estimated 2023	Test Year 2024	3 Year Average					
600	Operation labor	\$0	\$0	\$0	\$0	\$0			\$0			
601	Operation labor and expenses	0	0	0	250	250			0			
602	Purchased water	0	0	0	0	0			0			
603	Miscellaneous expenses	0	0	0	0	0			0			
604	Rents	0	0	0	0	0			0			
610	Maintenance supervision and engineering	0	0	3,691	9,651	10,000			1,230	Explain	Explain	
611	Maintenance of structures and improvements	0	0	0	0	0			0			
612	Maint. of collecting and impounding reservoirs	0	0	0	0	0			0			
613	Maintenance of lake, river, and other intakes	0	0	0	0	0			0			
614	Maintenance of wells and springs	87,266	34,618	27,270	56,500	58,000			49,718		Explain	
616	Maintenance of supply mains	0	0	0	0	0			0			
617	Maintenance of misc. water source plant	0	0	0	0	0			0			
Total Source of Supply Expenses		\$87,266	\$34,618	\$30,961	\$66,401	\$68,250			\$50,948			
620	Operation supervision and engineering	\$70	\$0	\$3,692	\$11,500	\$12,000			\$1,254	Explain	Explain	
621	Fuel for power production	0	0	0	0	0			0			
622	Power production labor and expenses	0	0	0	0	0			0			
623	Fuel or power purchased for production	176,014	170,608	198,173	220,000	225,500			181,598	Explain	Explain	
624	Pumping labor and expenses	24,366	23,635	22,969	33,000	34,000			23,657	Explain	Explain	
625	Expenses transferred--credit	0	0	0	0	0			0			
626	Miscellaneous expenses	44,446	35,192	47,970	47,000	48,000			42,536			
627	Rents	0	0	0	0	0			0			
630	Maintenance supervision and engineering	0	133	3,691	12,000	12,500			1,275	Explain	Explain	
631	Maintenance of structures and improvements	29,943	16,134	20,920	44,000	45,000			22,332	Explain	Explain	
632	Maintenance of power production equipment	0	0	0	0	0			0			
633	Maintenance of pumping equipment	49,484	43,671	48,400	85,500	66,000			47,185	Explain	Explain	
Total Pumping Expenses		\$324,323	\$289,373	\$345,815	\$453,000	\$443,000			\$319,837			
640	Operation supervision and engineering	\$0	\$0	\$0	\$9,500	\$9,500			\$0			
641	Chemicals	93,981	98,021	110,578	119,500	122,500			100,860	Explain	Explain	
642	Operation labor and expenses	26,726	26,795	26,356	35,500	36,500			26,626	Explain	Explain	
643	Miscellaneous expenses	0	305	0	1,000	1,000			102	Explain	Explain	
644	Rents	0	0	0	0	0			0			
650	Maintenance supervision and engineering	0	0	3,636	9,500	9,500			1,212	Explain	Explain	
651	Maintenance of structures and improvements	0	0	0	0	0			0			
652	Maintenance of water treatment equipment	23,367	21,207	15,018	25,500	17,500			19,864	Explain		
Total Water Treatment Expenses		\$144,074	\$146,328	\$155,588	\$200,500	\$196,500			\$148,663			

NOTE: All 2023 and test year 2024 estimates that vary from the three year average by more than (plus or minus) 15 percent **must** be explained in detail in the Notes.

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility

City of West Bend Water Utility
OPERATING EXPENSES
 Estimated for Test Year 2024

Acct. No.	Description	2020	2021	2022	0			Estimated 2023	Test Year 2024	3 Year Average	Estimated 2023	Test Year 2024
					Estimated 2023	Test Year 2024	3 Year Average					
660	Operation supervision and engineering	\$18,449	\$18,321	\$15,271	\$9,500	\$9,500	\$17,347	Explain	Explain			
661	Storage facilities expenses	16,971	14,796	19,698	19,000	19,500	17,155	#DIV/0!				
662	Transmission and distribution expenses	0	0	0	0	0	0					
663	Meter expenses	2,970	3,831	6,155	18,000	18,500	4,319	Explain	Explain			
664	Customer installations expenses	0	0	0	0	0	0					
665	Miscellaneous expenses	28,492	29,557	27,511	37,000	31,356	28,520	Explain				
666	Rents	5	0	0	0	0	2	Explain	Explain			
670	Maintenance supervision and engineering	18,129	18,525	15,453	12,000	12,500	17,369	Explain	Explain			
671	Maintenance of structures and improvements	0	0	0	0	0	0					
672	Maintenance of distr.reservoirs and standpipes	129,232	41,286	41,802	89,547	89,547	70,773	Explain	Explain			
673	Maintenance of transmission and distr. mains	530,079	715,775	597,307	475,000	487,500	614,387	Explain	Explain			
675	Maintenance of services	135,731	175,739	152,716	272,500	279,500	154,729	Explain	Explain			
676	Maintenance of meters	21,785	8,539	30,037	29,500	30,500	20,120	Explain	Explain			
677	Maintenance of hydrants	26,222	35,582	12,246	71,500	73,500	24,683	Explain	Explain			
678	Maintenance of miscellaneous plant	0	0	0	0	0	0					
Total Transmission and Distribution Expenses		\$928,065	\$1,061,951	\$918,196	\$1,033,547	\$1,051,903	\$969,404					
901	Supervision	\$0	\$133	\$165	\$2,000	\$2,000	\$99	Explain	Explain			
902	Meter reading labor	19,657	20,175	19,681	23,500	24,000	19,838	Explain	Explain			
903	Customer records and collection expenses	80,223	79,592	86,794	91,000	93,500	82,203					
904	Uncollectible accounts	0	527	(585)	(20)	(20)	(19)					
905	Miscellaneous customer accounts expenses	0	0	0	0	0	0					
906	Customer service and Information Expenses	0	0	0	0	0	0					
Total Customer Accounts Expenses		\$99,880	\$100,427	\$106,055	\$116,480	\$119,480	\$102,121					
910	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0					
920	Administrative and general salaries	\$285,213	\$296,323	\$296,572	\$402,000	\$412,500	\$292,703	Explain	Explain			
921	Office supplies and expenses	41,865	42,862	40,284	68,500	70,500	41,670	Explain	Explain			
922	Administrative expenses transferred -- credit	0	0	0	0	0	0					
923	Outside services employed	33,305	69,449	15,326	35,000	36,000	39,360					
924	Property insurance	0	18,226	18,162	19,000	19,500	12,129	Explain	Explain			
925	Injuries and damages	65,035	38,138	48,012	53,500	55,000	50,395					
926	Employee pensions and benefits	503,194	336,852	350,984	468,108	480,279	397,010	Explain	Explain			
928	Regulatory commission expenses	0	2,894	5,179	25,000	10,000	2,691	Explain	Explain			
929	Duplicate charges -- credit	0	0	0	0	0	0					
930	Miscellaneous general expenses	59,579	67,160	80,439	99,500	102,000	69,059	Explain	Explain			
931	Rents	0	0	0	0	0	0					
932	Maintenance of general plant	193,551	74,361	60,450	89,000	91,500	109,454	Explain	Explain			
Total Admin. And General Expenses		\$1,181,742	\$946,265	\$915,408	\$1,259,608	\$1,277,279	\$1,014,472					
Total Oper. And Maint. Expenses		\$2,765,350	\$2,578,962	\$2,472,023	\$3,129,536	\$3,156,412	\$2,605,445					

NOTE: All 2023 and test year 2024 estimates that vary from the three year average by more than (plus or minus) 15 percent **must** be explained in detail in the Notes.

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility

City of West Bend Water Utility
UTILITY PLANT IN SERVICE
Estimated for Test Year 2024
Utility or Municipal Financed Transactions Only

1. If any Plant Additions require Construction Approval by the PSC, a request for approval must be submitted to the Commission for this rate increase application to be processed. Please list the construction docket number(s):
2. Do not include Plant financed by Contributions. Contributed Plant is shown in Attachment 11a.

Acct. No.	Plant account	Actual Balance 12/31/2022	2023		Adjustments	Estimated Balance 12/31/2023	Estimate 2024		Estimate 2024		Estimated Balance 12/31/2024	Test Year Average Balance
			Additions Notes (A,B)	Retirements Note (B)			Major Construction Additions Notes (A,B)	Major Construction Retirements Note (B)	Routine Construction Additions Notes (A,B)	Routine Construction Retirements Note (B)		
<u>Intangible Plant</u>												
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302	Franchises and consents	0	0	\$0	0	0	0	0	0	0	0	0
303	Miscellaneous intangible plant	0	0	\$0	0	0	0	0	0	0	0	0
	Total Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Source of Supply</u>												
310	Land and land rights	\$142,270	\$0	\$0	\$0	\$142,270	\$0	\$0	\$0	\$0	\$142,270	\$142,270
311	Structures and improvements	0	0	0	0	0	930,000	0	0	0	930,000	930,000
312	Collecting and impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0
313	Lake, river, and other intakes	0	0	0	0	0	0	0	0	0	0	0
314	Wells and springs	811,519	1,855,000	56,500	0	2,610,019	3,080,000	0	160,000	53,090	5,796,929	5,743,474
316	Supply mains	0	0	0	0	0	0	0	0	0	0	0
317	Other water source plant	0	0	0	0	0	0	0	0	0	0	0
	Total Source of Supply Plant	\$953,789	\$1,855,000	\$56,500	\$0	\$2,752,289	\$4,010,000	\$0	\$160,000	\$53,090	\$6,869,199	\$6,815,744
<u>Pumping Plant</u>												
320	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321	Structures and improvements	1,386,388	100,000	0	0	1,486,388	0	0	0	43,735	1,442,653	1,464,521
323	Other power production equipment	0	0	0	0	0	0	0	0	0	0	0
325	Electric pumping equipment	1,291,601	0	2,500	0	1,289,101	0	0	0	9,479	1,279,622	1,284,362
326	Diesel pumping equipment	569,794	0	0	0	569,794	0	0	0	0	569,794	569,794
328	Other pumping equipment	0	0	0	0	0	0	0	0	0	0	0
	Total Pumping Plant	\$3,247,783	\$100,000	\$2,500	\$0	\$3,345,283	\$0	\$0	\$0	\$53,214	\$3,292,069	\$3,318,677
<u>Water Treatment Plant</u>												
330	Land and land rights	\$76,102	\$0	\$0	\$0	\$76,102	\$0	\$0	\$0	\$0	\$76,102	\$76,102
331	Structures and improvements	373,164	100,000	0	0	473,164	0	0	0	0	473,164	\$473,164
332	Sand or Other Media Filtration Equip	544,566	0	2,000	0	542,566	0	0	0	13,609	528,957	\$535,762
333	Membrane Filtration Equipment	0	0	0	0	0	0	0	0	0	0	\$0
334	Other Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	\$0
	Total Water Treatment Plant	\$993,832	\$100,000	\$2,000	\$0	\$1,091,832	\$0	\$0	\$0	\$13,609	\$1,078,223	\$1,085,028

City of West Bend Water Utility
UTILITY PLANT IN SERVICE
Estimated for Test Year 2024
Utility or Municipal Financed Transactions Only

Acct. No.	Plant account	Actual Balance 12/31/2022	2023		Adjustments	Estimated Balance 12/31/2023	Estimate 2024		Estimate 2024		Estimated Balance 12/31/2024	Test Year Average Balance
			Additions Notes (A,B)	Retirements Note (B)			Major Construction Additions Notes (A,B)	Major Construction Retirements Note (B)	Routine Construction Additions Notes (A,B)	Routine Construction Retirements Note (B)		
<u>Transmission and Distribution Plant</u>												
340	Land and land rights	\$52,719	\$0	\$0	\$0	\$52,719	\$0	\$0	\$0	\$0	\$52,719	\$52,719
341	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0
342	Distribution reservoirs and standpipes	2,450,455	0	2,500	0	2,447,955	0	0	0	0	2,447,955	2,447,955
343	Transmission and distribution mains	15,032,806	1,184,000	1,200	0	16,215,606	0	0	612,014	4,010	16,823,610	16,519,608
345	Services	1,621,406	0	8,700	0	1,612,706	0	0	252,215	15	1,864,906	1,738,806
346	Meters	2,590,931	149,000	0	0	2,739,931	0	0	124,000	0	2,863,931	2,801,931
348	Hydrants	3,083,692	0	10,000	0	3,073,692	0	0	35,771	16,260	3,093,203	3,083,448
349	Other transmission and distr. plant	0	0	0	0	0	0	0	0	0	0	0
	Total Transmission and Distr. Plant	\$24,832,009	\$1,333,000	\$22,400	\$0	\$26,142,609	\$0	\$0	\$1,024,000	\$20,285	\$27,146,324	\$26,644,467

<u>General Plant</u>												
389	Land and land rights	\$245,950	\$0	\$0	\$0	\$245,950	\$0	\$0	\$0	\$0	\$245,950	\$245,950
390	Structures and improvements	974,109	35,000	0	0	1,009,109	0	0	200,000	113,298	1,095,811	1,052,460
391	Office furniture and equipment	35,933	0	0	0	35,933	0	0	0	0	35,933	35,933
391.1	Office furniture & equip - Computers	371,692	5,000	22,000	0	354,692	0	0	5,000	0	359,692	357,192
392	Transportation equipment	1,535,449	80,000	98,500	0	1,516,949	0	0	85,000	75,101	1,526,848	1,521,899
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0
394	Tools, shop and garage equipment	211,755	0	0	0	211,755	0	0	0	0	211,755	211,755
395	Laboratory equipment	7,106	0	0	0	7,106	0	0	0	0	7,106	7,106
396	Power operated equipment	80,000	0	0	0	80,000	0	0	0	0	80,000	80,000
397	Communication equipment	168,278	0	0	0	168,278	0	0	0	0	168,278	168,278
397.1	SCADA equipment	1,055,247	0	0	0	1,055,247	0	0	75,000	0	1,130,247	1,092,747
398	Miscellaneous equipment	194,250	0	0	0	194,250	0	0	0	0	194,250	194,250
Total General Plant		\$4,879,769	\$120,000	\$120,500	\$0	\$4,879,269	\$0	\$0	\$365,000	\$188,399	\$5,055,870	\$4,967,570
Total Plant In Service		\$34,907,182	\$3,508,000	\$203,900	\$0	\$38,211,282	\$4,010,000	\$0	\$1,549,000	\$328,597	\$43,441,685	\$42,831,486

Please enter the construction docket(s) below:

6380-CW-110
 6380-CW-109

Notes

Major construction additions to account 311 in 2023 are for the replacement of the building at Well No. 5 as authorized by 6380-CW-109.

Major construction additions to account 314 in 2024 are for the installation of a new PFAS treatment system and related improvements as authorized by 6380-CW-110.

**Contributed Plant
Estimated for Test Year 2024
Contributed Plant Transactions Only**

1. If any Plant Additions require Construction Approval by the PSC, a request for approval must be submitted to the Commission for this rate increase application to be processed. Please list the construction docket number(s):

Acct. No.	Plant account	Actual Contributed Plant 12/31/2022	Estimated 2023			Estimated Balance 12/31/2023	Estimate 2024				Estimated Balance 12/31/2024
			Additions Note (A)	Retirements	Adjustments		Major Construction Note (A)		Routine Construction Note (A)		
<u>Intangible Plant</u>											
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
302	Franchises and consents	0	0	0	0	0	0	0	0	0	0
303	Miscellaneous intangible plant	0	0	0	0	0	0	0	0	0	0
	Total Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Source of Supply</u>											
310	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
311	Structures and improvements	0	0	0	0	0	0	0	0	0	0
312	Collecting and impounding reservoirs	0	0	0	0	0	0	0	0	0	0
313	Lake, river, and other intakes	0	0	0	0	0	0	0	0	0	0
314	Wells and springs	0	0	0	0	0	2,730,000	0	0	0	2,730,000
316	Supply mains	0	0	0	0	0	0	0	0	0	0
317	Other water source plant	0	0	0	0	0	0	0	0	0	0
	Total Source of Supply Plant	\$0	\$0	\$0	\$0	\$0	\$2,730,000	\$0	\$0	\$0	\$2,730,000
<u>Pumping Plant</u>											
320	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321	Structures and improvements	95,170	0	0	0	95,170	0	0	0	0	95,170
323	Other power production equipment	0	0	0	0	0	0	0	0	0	0
325	Electric pumping equipment	31,157	0	0	0	31,157	0	0	0	0	31,157
326	Diesel pumping equipment	0	0	0	0	0	0	0	0	0	0
328	Other pumping equipment	0	0	0	0	0	0	0	0	0	0
	Total Pumping Plant	\$126,327	\$0	\$0	\$0	\$126,327	\$0	\$0	\$0	\$0	\$126,327
<u>Water Treatment Plant</u>											
330	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331	Structures and improvements	409,650	0	0	0	409,650	0	0	0	0	409,650
332	Sand and other media filtration Equip	345,350	0	0	0	345,350	0	0	0	0	345,350
333	Membrane Filtration Equipment	0	0	0	0	0	0	0	0	0	0
334	Other Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0
	Total Water Treatment Plant	\$755,000	\$0	\$0	\$0	\$755,000	\$0	\$0	\$0	\$0	\$755,000

**Contributed Plant
Estimated for Test Year 2024
Contributed Plant Transactions Only**

Acct. No.	Plant account	Actual Contributed Plant 12/31/2022	Estimated 2023			Estimated Balance 12/31/2023	Estimate 2024				Estimated Balance 12/31/2024
			Additions Note (A)	Retirements	Adjustments		Major Construction Note (A)		Routine Construction Note (A)		

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility

Transmission and Distribution Plant

340	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
341	Structures and improvements	0	0	0	0	0	0	0	0	0	
342	Distribution reservoirs and standpipes	32,658	0	0	0	32,658	0	0	0	32,658	
343	Transmission and distribution mains	8,619,124	0	21,000	0	8,598,124	0	0	2,000	8,596,124	
345	Services	2,697,425	0	0	0	2,697,425	0	0	0	2,697,425	
346	Meters	0	0	0	0	0	0	0	0	0	
348	Hydrants	1,036,975	0	0	0	1,036,975	0	0	0	1,036,975	
349	Other transmission and distr. plant	0	0	0	0	0	0	0	0	0	
Total Transmission and Distr. Plant		\$12,386,182	\$0	\$21,000	\$0	\$12,365,182	\$0	\$0	\$0	\$2,000	\$12,363,182

General Plant

389	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
390	Structures and improvements	0	0	0	0	0	0	0	0	0	
391	Office furniture and equipment	0	0	0	0	0	0	0	0	0	
391.1	Office furniture & equip - Computers	0	0	0	0	0	0	0	0	0	
392	Transportation equipment	0	0	0	0	0	0	0	0	0	
393	Stores equipment	0	0	0	0	0	0	0	0	0	
394	Tools, shop and garage equipment	0	0	0	0	0	0	0	0	0	
395	Laboratory equipment	0	0	0	0	0	0	0	0	0	
396	Power operated equipment	0	0	0	0	0	0	0	0	0	
397	Communication equipment	0	0	0	0	0	0	0	0	0	
397.1	SCADA equipment	0	0	0	0	0	0	0	0	0	
398	Miscellaneous equipment	0	0	0	0	0	0	0	0	0	
Total General Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total		\$13,267,509	\$0	\$21,000	\$0	\$13,246,509	\$2,730,000	\$0	\$0	\$2,000	\$15,974,509

Please list the construction docket(s) below:

City of West Bend Water Utility
DEPRECIATION ACCRUAL AND EXPENSE
 Estimated for Test Year 2024

1. The Estimated 2023 Depreciation Accrual in Column (A) is to be calculated based upon the current depreciation rates.
2. The Test Year 2024 Depreciation Accrual in Column (B) is to be based upon the PSC Recommended Depreciation Benchmark Rates (revised March 2, 2000) or upon the Utility Proposed Rates for the test year.
 - i. If any rate other than the benchmark will be used for the test year, the rate should be entered. If an account is fully depreciated, a depreciation rate of 0% must be inserted.
3. Enter the appropriate adjustment information at the bottom of the schedule to reconcile the depreciation accrual to the estimated depreciation expense.
4. In the Notes, the Utility must describe unusual situations such as Miscellaneous Credits or adjustments

Acct. No.	Plant account	Depr. Rate (A)	Estimated 2023 (per Attach. 11)		Depr. Rate (B)	Average Depreciable Balance		Test Year 2024 (per Attachment 11)		Test Year Total
			Avg. Depreciable Balance	Depreciation Accrual		Major	Routine	Depreciation Accrual		
								Major	Routine	
301-303	Total Intangible Plant	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	<u>Source of Supply</u>									
310	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
311	Structures and improvements	0.00%	\$0	\$0	3.20%	\$930,000	\$0	\$29,760	\$0	\$29,760
312	Collecting and impounding reservoirs	0.00%	\$0	0	1.70%	0	0	0	0	0
313	Lake, river, and other intakes	0.00%	\$0	0	1.70%	0	0	0	0	0
314	Wells and springs	2.90%	\$1,710,769	49,612	2.90%	3,080,000	2,663,474	89,320	77,241	166,561
316	Supply mains	0.00%	\$0	0	1.80%	0	0	0	0	0
317	Other water source plant	0.00%	\$0	0	4.50%	0	0	0	0	0
	Total Source of Supply Plant			\$49,612						\$196,321
	<u>Pumping Plant</u>									
320	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
321	Structures and improvements	3.20%	\$1,436,388	\$45,964	3.20%	\$0	\$1,464,521	\$0	\$46,865	\$46,865
323	Other power production equipment	0.00%	\$0	0	4.40%	0	0	0	0	0
325	Electric pumping equipment	4.40%	\$1,290,351	56,775	4.40%	0	1,284,362	0	56,512	56,512
326	Diesel pumping equipment	4.40%	\$569,794	25,071	4.40%	0	569,794	0	25,071	25,071
328	Other pumping equipment	0.00%	\$0	0	4.40%	0	0	0	0	0
	Total Pumping Plant			\$127,810						\$128,448
	<u>Water Treatment Plant</u>									
330	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
331	Structures and improvements	3.20%	\$423,164	\$13,541	3.20%	\$0	\$473,164	\$0	\$15,141	\$15,141
332	Sand or Other Media Filtration Equip	3.20%	\$543,566	17,394	3.30%	0	535,762	0	17,680	17,680
333	Membrane Filtration Equipment	0.00%	\$0	0	6.00%	0	0	0	0	0
334	Other Water Treatment Equipment	0.00%	\$0	0	6.00%	0	0	0	0	0
	Total Water Treatment Plant			\$30,935						\$32,821

City of West Bend Water Utility
DEPRECIATION ACCRUAL AND EXPENSE
 Estimated for Test Year 2024

Acct. No.	Plant account	Depr. Rate (A)	Estimated 2023 (per Attach. 11)		Depr. Rate (B)	Average Depreciable Balance		Test Year 2024 (per Attachment 11)		Test Year Total
			Avg. Depreciable Balance	Depreciation Accrual		Major	Routine	Depreciation Accrual		
								Major	Routine	
	<u>Transmission and Distribution Plant</u>									
340	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
341	Structures and improvements	0.00%	\$0	\$0	3.20%	\$0	\$0	\$0	\$0	\$0
342	Distribution reservoirs and standpipes	1.90%	\$2,449,205	46,535	1.90%	0	2,447,955	0	46,511	46,511
343	Transmission and distribution mains	1.30%	\$15,624,206	203,115	1.30%	0	16,519,608	0	214,755	214,755

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility)

345	Services	2.90%	\$1,617,056	46,895	2.90%	0	1,738,806	0	50,425	50,425	
346	Meters	5.50%	\$2,665,431	146,599	5.50%	0	2,801,931	0	154,106	154,106	
348	Hydrants	2.20%	\$3,078,692	67,731	2.20%	0	3,083,448	0	67,836	67,836	
349	Other transmission and distr. plant	0.00%	\$0	0	5.00%	0	0	0	0	0	
Total Transmission and Distr. Plant				\$510,875							\$533,633
<u>General Plant</u>											
389	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
390	Structures and improvements	2.90%	\$991,609	\$28,757	2.90%	\$0	\$1,052,460	\$0	\$30,521	\$30,521	
391	Office furniture and equipment	5.80%	\$35,933	2,084	5.80%	0	35,933	0	2,084	2,084	
391.1	Office furniture & equip - Computers	26.70%	\$363,192	96,972	26.70%	0	357,192	0	95,370	95,370	
392	Transportation equipment	13.30%	\$1,526,199	202,984	13.30%	0	1,521,899	0	202,413	202,413	
393	Stores equipment	0.00%	\$0	0	5.80%	0	0	0	0	0	
394	Tools, shop and garage equipment	5.80%	\$211,755	12,282	5.80%	0	211,755	0	12,282	12,282	
395	Laboratory equipment	5.80%	\$7,106	412	5.80%	0	7,106	0	412	412	
396	Power operated equipment	7.50%	\$80,000	6,000	7.50%	0	80,000	0	6,000	6,000	
397	Communication equipment	15.00%	\$168,278	25,242	15.00%	0	168,278	0	25,242	25,242	
397.1	SCADA equipment	9.20%	\$1,055,247	97,083	9.20%	0	1,092,747	0	100,533	100,533	
398	Miscellaneous equipment	5.80%	\$194,250	11,267	5.80%	0	194,250	0	11,267	11,267	
Total General Plant				\$483,083							\$486,124
Total			\$36,042,191	\$1,202,315	\$4,010,000			\$38,304,445	\$119,080	\$1,258,267	\$1,377,347
Miscellaneous Credits (Charges) to Accrual				\$0							\$0
Estimated Depreciation Accrual (To Attachment 13)==>				\$1,202,315							\$1,377,347
Meter depr. allocated to sewer (deduction) 50 % <=Change if different				(73,300)							(77,053)
Adjustments & Depreciation charged clearing accounts, etc: add (deduct):				0							0
(Specify) 2023/2024- Fully Depreciated Assets				(54,791)							(48,791)
(Specify) 2023/2024 Fully Depreciated Assets w/2023 & 2024 Additions				(267,881)							(273,882)
Estimated Depreciation Expense				\$806,343							\$977,621
				Test Year Depreciation Expense (To Attachment 14)==>							

Please enter any full depreciated assets below:

2023 - Fully Depreciated: 394, 396, 397, 398
 2023 -Fully Depreciated w/2023 additions: 391.1, 392

2024 - Fully Depreciated: 394, 397, 398
 2024 - Fully Depreciated w/2024 Additions: 391.1, 392, 396

Notes

City of West Bend Water Utility
Estimated for Test Year 2024

2024 Test Year

ATTACHMENT 13

1. The depreciation accrual totals for 2023 and 2024 must agree with Attachment 12. For rate case purposes, major construction additions are factored into the calculated accrual as if in service the entire year.
2. The plant retirements totals for 2023 and 2024 must agree with Attachment 11. If test year retirements are being retired as a result of major construction project, indicate that portion in the major projects column.
3. If there is a variance to the prior year balance of more or less than 15%, please state the basis used for developing the M & S estimates for 2023 & 2024.
4. Explain adjustments in Notes section.

<u>Accumulated Depreciation (Account 111.1)</u>				<u>Major Projects</u>	<u>Routine</u>	<u>Total</u>	<u>Test Year Average Balance</u>
January 1, 2023 Balance	(Estimated)					\$14,917,013	
Add: Annual Accrual	(per Attachment 12)	(A)				1,202,315	
Salvage	(Estimated)			\$0		0	
Less: Retirements	(per Attachment 11)	(B)				203,900	
Cost of Removal	(Estimated)			\$0		0	
Adjustments	increase (decrease)	(C)		0		0	
December 31, 2023 Balance	(Estimated)					\$15,915,428	\$15,915,428
Add: Annual Accrual	(per Attachment 12)	(A)	\$119,080	\$1,258,267		1,377,347	748,214
Salvage	(Estimated)		0	0		0	0
Less: Retirements	(per Attachment 11)	(B)	0	328,597		328,597	164,299
Cost of Removal	(Estimated)		0	0		0	0
December 31, 2024 Balance	(Estimated)					\$16,964,178	
Test Year Average Balance						\$16,499,343	

<u>Materials and Supplies Inventory</u>				<u>Test Year Average Balance</u>
Account Balances:				
December 31, 2020	(Actual)		\$103,218	
December 31, 2021	(Actual)		115,043	
December 31, 2022	(Actual)		142,154	
December 31, 2023	(Estimated)	(D)	147,355	\$73,678
December 31, 2024	(Estimated)	(D)	151,186	75,593
Test Year Average Balance				\$149,271

<u>Regulatory Liability and Other Adjustments</u>				<u>Test Year Average Balance</u>
Account Balances:				
			<u>Regulatory Liab (Acct 253)</u>	<u>Total</u>
December 31, 2022	(Actual)	(E)	\$74,955	\$74,955
December 31, 2023	(Estimated)	(E)	\$75,000	75,000
December 31, 2024	(Estimated)	(E)	0	0
Test Year Average Balance				\$37,500

Notes

Inventory has increased significantly from December 31, 2020 due to an increase in cost per unit and more inventory being held on hand as a result of production shortages.

City of West Bend Water Utility

Estimated for Test Year 2024

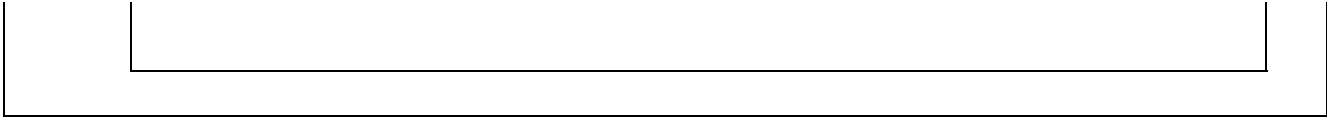
1. Part One calculates the Net Operating Income (loss) for the test year. All amounts are derived from other attachments except Amortization Expense, Account 404, which, if applicable, must be entered and the purpose specified.
 2. Part Two is a calculation of Average Net Investment Rate Base for the test year. All amounts are derived from other attachments
 3. Part Three calculates the estimated requested increase.
 i. Enter a requested rate of return (ROR) in the highlighted box and the estimated increase is calculated.
 ii. Generally, the current benchmark rate is used for most situations. If the Utility requests a different ROR, please describe the reasons in the Notes. An example of supporting detail would be a Cash Flows statement.

Part One:	Total Operating Revenues	(per Attachment 7)	\$5,532,319
	Total Operation and Maintenance Expenses	(per Attachment 10)	\$3,156,412
	Depreciation Expense	(per Attachment 12)	977,621
	Amortization Expense--Account # 404 (specify):		0
	Taxes	(per Attachment 8)	813,798
	Total Operating Expenses		\$4,947,831
	Net Operating Income (Loss)-Test Year 2024		\$584,488

Part Two:	Utility Plant In Service--Financed by Utility or Municipality:		
	Test Year Average Balance	(per Attachment 11)	\$42,831,486
	Materials and Supplies:		
	Test Year Average Balance	(per Attachment 13)	149,271
	Less: Accumulated Depreciation:		
	Test Year Average Balance	(per Attachment 13)	16,499,343
	Regulatory Liability and Other:		
	Test Year Average Balance	(per Attachment 13)	37,500
	Average Net Investment Rate Base (NIRB)		\$26,443,914

Part Three:	Average Net Investment Rate Base	(per Part Two above)	\$26,443,914
	TIMES Rate of Return Requested		
	(Enter requested rate in this box.)	6.20%	6.20%
	Return on Average Net Investment Rate Base (NIRB)		\$1,639,523
	Total Operation and Maintenance Expenses	(per Part One above)	\$3,156,412
	TIMES allowance on O&M expenses		6.00%
	Operating Allowance		\$189,385
	Enter the larger of either:		
	The Return on NIRB (A) or the Operating Allowance (B)		\$1,639,523
	Less: Estimated Net Operating Income (Loss)	(per Part One above)	584,488
	Increase Requested-Test Year 2024		\$1,055,035
	Overall Percentage Increase in		
	Total Sales of Water at Current Rates:	21.85%	

Notes



City of West Bend Water Utility

IMPACT FEES

A. This attachment requests information about impact fees. If the utility has impact fees, please complete the schedule and supply the impact fee study and impact fee ordinance as a separate file on ERF.

Is the utility currently collecting impact fees, capacity assessments, or other such fees?

No

If yes, answer the following:

1) Describe the facilities to be constructed using the impact fees.

[Empty text box for describing facilities]

2) Provide the year the impact fees were adopted.

[Empty input box for year]

3) Provide the year the facilities were or will be constructed.

[Empty input box for year]

4) Provide a copy of the most recent impact fee study and impact fee ordinance.

Note: If more than one water utility impact fee exists, answer the above questions for each project. If more space is needed please include an explanation in the footnotes on Attachment 19.

Notes

[Empty text box for notes]

City of West Bend Water Utility

MISCELLANEOUS
Test Year 2024

2024 Test Year

ATTACHMENT 17

Part One: If plant accounts in **Attachment 11 and/or Attachment 11a** (Utility Plant in Service) have transactions for the interim or test year for **Account 343 (Mains)** or **Account 348 (Hydrants)** specify the units added and/or retired for each account .

	Year	Attachment 11		Attachment 11a		Net Units	Indicate diameter(s) and length(s) of main added and retired
		Units Added	Units Retired	Units Added	Units Retired		
Feet of Main	2023	4,138	960	0	3,178	0	6"-2,085'; 8"-262; 12"-1,791"
Feet of Main-Routine	2024	1,900	1,460	0	440	0	-
Feet of Main-Major Projects	2024	0	0	0	0	0	6" - 1,460'; 8" - 440'
Hydrants	2023	10	10	0	0	0	
Hydrants-Routine	2024	5	5	0	0	0	
Hydrants-Major Projects	2024	1	1	0	0	0	

Water Service Installation

Does the utility wish to revise Schedule Cz-1, the charge for installing a water service?

Late Fees

The Wisconsin Administrative Code provides alternatives for late payment charges on delinquent bills for service. If the utility is also regulated by the PSC for electric and/or sewer rates, it is recommended that the charge be consistent for all. Please indicate which late payment charge the utility wants to be included in its tariff.

Other Charges (Schedule OC-1)

Non-Sufficient Funds Amount:
 Is the Utility also regulated for electric and/or sewer rates?
 Amount charged by your financial institution:

Special Billing Charge
 Special Meter Reading Charge
 Missed Appointment Charge
 Real Estate Closing Charge

Reconnection Charges (Schedule R-1)

Normal Business Hours:	<input type="text" value="\$ 50.00"/>		# of Hours	Field Staff	Admin Staff	Vehicle
After Hours:	<input type="text" value="\$ 75.00"/>		Hourly Rate	\$ 31.34	\$ 22.00	\$ 16.52
			R-1 Total	\$ 31.34	\$ 5.50	\$ 16.52

Public Fire Protection Charges (Schedule F-1)

How **will** the utility collect the PFP charge?
 Method for calculating direct charges:

Will direct charges also be applied to non-customers who own property in the municipality?

If your utility collects PFP through a **municipal** charge, please answer the following question.

1. Does the utility have water customers that reside outside the municipal limits?
 2. **If yes**, does the utility wish to provide an outside utility rate to recover public fire protection costs through a Schedule Mg-2?

Schedule X-4: Deferred Payment Agreements (DPA)

Do you request to amend the utility's tariff related to DPA's for residential customers?

Schedule X-4: Continued

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility Rate Review)

1. Do you currently offer leak credits to water customers? If so, please provide your policy on Attach19. Select the rate option for billing excess usage due to leak: Option 1) the lowest volumetric rate provided in the utility's Schedule Mg-1. Option 2) \$X.YZ per [1,000 gallons/100 cubic feet]. See your records or most recent cost study.	<input type="checkbox"/> Yes <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Do you currently offer budget billing to water customers? If so, please provide your policy on Attach19.	<input type="checkbox"/> No

General Service Rate Design (Schedule Mg-1)

Please indicate the preferred rate design for each customer class:

General/Residential	Declining Block Rate
Multifamily Residential	Declining Block Rate
Non-Residential	Declining Block Rate

Please indicate if you would like an irrigation rate or an additional meter charge (choose one or none).

Irrigation Rate	No
Additional Meter Charge (Am-1)	No

Are you interested in rate design to promote conservation goals? No

If you decide to pursue an irrigation rate, then please provide the following information:

The Public Service Commission of Wisconsin defines the irrigation customer class as “customers who have water service provided primarily for landscape irrigation. For the purpose of this schedule, landscape irrigation includes the use of water to sustain crops, lawns, or landscapes on any residential, commercial, industrial, or public authority property, including water used for irrigating athletic fields, parks, and golf courses. Irrigation customers include those customers that have multiple meters installed on a single lateral for the purpose of measuring water that is not discharged to the sanitary sewer system. The utility shall classify each additional meter as an irrigation meter and treat each meter as a separate general service customer.”

- 1) We will eliminate Schedule Am-1 from your tariff. All existing Am-1 deduct meters will become irrigation meters
- 2) Please identify all of your irrigation customers. This will become your new irrigation customer class that will receive its own unique uniform water rate. Water for irrigation will have higher volume rates than general service volume rates
- 3) Update the meter count, fixed revenues, volume revenues, and total actual billed revenues for the irrigation customer class as shown in Attachment 2B. Remember that as you add a meter to the irrigation class, you must subtract it from one of the other customer classes.
- 4) Please identify the annual combined consumption of the irrigation meters by rate block. Update Attachment 2A accordingly. Remember that as you add consumption to the irrigation customer class, you must subtract it from some of the other customer classes. The irrigation usage must be based on your customers that will be reclassified as irrigation customers.

Describe any proposed modifications to the general service rates or list any other proposed tariff or schedule changes below: Also, please indicate any tariff language the Utility currently has that is considered non-standard. (e.g. X-1, Mg-1, F-1, etc.)

N/A

NOTE: Utilities proposing a modified rate structure should submit detailed customer billing information for the most recent 12 months. For each billing period, include an analysis by customer class of the number of customer bills ending in each 1,000 gallon or 100 cubic foot increment, the total number of bills in the billing period, and the total volume of sales in the billing period. For residential customers, it is suggested that the increments be in 1,000's of gallons, up to 25,000 gallons per month (75,000 gallons per quarter), and then by 5,000 gallon increments.

Rebate Programs Does the Utility wish to establish a new rebate or incentive program for water saving fixtures and/or water efficiency process changes? No

If yes, the Utility must obtain PSC approval before spending additional ratepayer-generated funds on these efforts. In general, the PSC allows utilities to spend one to two percent of total operating revenues on water conservation programs. Please provide the PSC with an implementation plan that is consistent with “Implementing Toilet Rebates and Other Incentive Programs” found on our website:
<http://psc.wi.gov/conservation/documents/wc-RebateProgram.pdf>

Attachment: West Bend Water Rate Study Report - Test Year 2024 - FINAL DRAFT 04242024 (Water Utility Rate Review)

Once a conservation program is approved, the Utility will be required to report annually on the costs, gallon savings, and other supporting information about its program by completing page W-27 in the WEGS Annual Reporting System.

Are there any specific timing constraints that this case is depending on? Are there any external deadlines related to funding or other issues (DNR or safe drinking water) that Commission staff should be aware of?

No.

Footnotes

**City of West Bend Water Utility
WATER CONSERVATION SPENDING
Test Year 2024**

1. This attachment requests information about the utility's water conservation spending. The utility only needs to complete this schedule if it has a PSC approved water conservation program.

2. If the utility has a conservation program that was authorized by the PSC, please complete the deferred expense schedule below.

Deferred Expense Schedule:

Program Year Ending (a)	Beginning Balance (b)	Account 186 Expenditures (c)	Account 253 Collections (d)	End of Year Expenses (e)
December 31,				
December 31,				
December 31,				
December 31,				
Net Balance of Acct. 186 (debit) and Acct. 253 (credit) Last Actual Year				\$0
Amortization Expense (Net Balance Divided by 3)				\$0
Estimated Future Annual Expenditures				\$0
Total Expenses (To be Recorded in Account 906)				\$0

What are the estimated effects of the utility's planned water conservation and efficiency program on water sales for the test year? Estimate the reduction in volumetric sales, by customer class, for the test year. Test year sales in Attachment 3 should reflect adjustments for conservation.

Customer Class	Test Year Sales Without Conservation	Conservation Adjusted Test Year Sales
Residential		
Multifamily		
Commercial		
Industrial		
Public Authority		
Other		

Additional Comments:

No water conservation programs are used by the utility.

Explanation for expense calculations - Estimated 2023

- 610-2023: Increase due to implementation of compensation plan/position reclassification.
- 620-2023: Increase due to implementation of compensation plan/position reclassification.
- 623-2023: Electricity consumed for all pumping operations, the utility industry has seen energy costs becoming volatile in FY2022 compared to prior years.
- 624-2023: Increase due to implementation of compensation plan.
- 630-2023: Increase due to implementation of compensation plan.
- 631-2023: Increase due to implementation of compensation plan.
- 633-2023: Increase due to Well #10, #11 maintenance.
- 641-2023: The utility industry has undergone volatile chemical costs during FY2022 and looks to be continuing in the future.
- 642-2023: Increase due to implementation of compensation plan/position reclassification.
- 643-2023: Safety equipment costs.
- 650-2023: Increase due to implementation of compensation plan.
- 652-2023: Increase due to chemical system supplies/parts and airstripper generator maintenance.
- 660-2023: Decrease in hours estimate for expense account
- 663-2023: Increase in compensation plan and hours estimate.
- 665-2023: Increase due to printing of system maps and cross connection control program.
- 670-2023: Increase due to implementation of compensation plan.
- 672-2023: Increase due to annual amortization of water tower painting.
- 673-2023: Decrease due to less main breaks in the current year, compared to the prior years.
- 675-2023: Increase in compensation plan and concrete replacement for service repairs
- 676-2023: Increase due to increase cost of materials and 2021 costs weighing down the 3 year average.
- 677-2023: Increase in compensation plan, hours, and cost of private contractor painting/lowering fire hydrants.
- 901-2023: Increase in compensation plan & expected hours.
- 902-2023: Increase in compensation plan & expected hours.
- 920-2023: Increase in compensation plan and increased costs for annual software.
- 921-2023: Increase due to general city allocations.
- 924-2023: 2023 amounts consistent with 2022 and 2021 - Average lower due to 2020 having zero costs.
- 925-2023: Increase in insurance costs
- 926-2023: Increase in life insurance premium and implementation of compensation plan.
- 928-2023: PSC & rate case costs.
- 930-2023: Increase in allocated costs from the city.
- 932-2023: Increase in city allocations and fuel/energy costs

2024 Explanations for expense fluctuations - Test Year 2024

- 610-2024: Increase due to implementation of compensation plan/position reclassification.
- 614-2024: Corporate Center Association Dues, Sampling Costs, Lead & Copper Testing Costs
- 620-2024: Increase due to implementation of compensation plan/position reclassification.
- 623-2024: Electricity consumed for all pumping operations, the utility industry has seen energy costs becoming volatile in FY2022 compared to prior years.
- 624-2024: Increase due to implementation of compensation plan.
- 630-2024: Increase due to implementation of compensation plan.
- 631-2024: Increase due to implementation of compensation plan.
- 633-2024: Increase due to Well #10, #11 maintenance.
- 641-2024: The utility industry has undergone volatile chemical costs during FY2022 and looks to be continuing in the future.
- 642-2024: Increase due to implementation of compensation plan/position reclassification.
- 643-2024: Safety equipment costs.
- 650-2024: Increase due to implementation of compensation plan.
- 660-2024: Decrease in hours estimate for expense account
- 663-2024: Increase in compensation plan and hours estimate.
- 670-2024: Increase due to implementation of compensation plan.
- 672-2024: Increase due to annual amortization of water tower painting.
- 673-2024: Decrease due to less main breaks in the current year, compared to the prior years.
- 675-2024: Increase in compensation plan and concrete replacement for service repairs
- 676-2024: Increase due to increase cost of materials and 2021 costs weighing down the 3 year average.
- 677-2024: Increase in compensation plan, hours, and cost of private contractor painting/lowering fire hydrants.
- 901-2024: Increase in compensation plan & expected hours.
- 902-2024: Increase in compensation plan & expected hours.
- 920-2024: Increase in compensation plan and increased costs for annual software.
- 921-2024: Increase due to general city allocations.
- 924-2024: 2024 amounts consistent with 2023, 2022, 2021, and 2020 - Average lower due to 2020 having zero costs.
- 925-2024: Increase in insurance costs
- 926-2024: Increase in life insurance premium and implementation of compensation plan.
- 928-2024: PSC & rate case costs.
- 930-2024: Increase in allocated costs from the city.
- 932-2024: Increase in city allocations and fuel/energy costs

City of West Bend Water Utility
2024

2024 Test Year

Required Supplemental Information

ATTACHMENT 19a

Pensions and Benefits Expense

a. Pension and Benefits Expense should include Pensions, Health Insurance, Life Insurance, and other employee benefits. It should not include employee payroll taxes and employee reimbursement expenses such as phone and transportation. The totals on this schedule should equal the total Pensions and Benefits Expense listed on Attachment 10.

b. Expense details should be provided for the test year and three prior years for Account 686 (Class D) or Account 926 (Classes AB and C).

	2021	2022	2023	2024
Pensions	64674	66880	97320	99850
Health Insurance	281157	279430	364908	374396
Life Insurance	4229	4674	5880	6033
Vacation/Holiday/Sick Leave	0	0	0	0
	0	0	0	0
Total for Account 686 or 926	350,060	350,984	468,108	480,279

These totals should agree with Attach10

Membership Dues

a. Membership Dues should include each organization the Utility belongs to as well as the account number that Membership Dues are recorded in.

b. For each organization the utility belongs to, identify the amount of the dues for the years noted below and indicate what expense account is charged.

	Account	2023	2024
AWWA	930	1500	1539
WRWA	930	555	569
MEG - water	N/A	0	0
Alliance for Water Efficiency	N/A	0	0
APWA	930	175	180
Other Departments	930	2526	2592

Water Tower Painting

a. Water Tower Painting should include each water tower painting. Please provide an explanation on the Current Cost in the Notes.

b. The normalized cost of water tower painting should be included in the forecast for Account 650 (Class C&D utilities) or Account 672 (Class AB utilities). Also, see Instructions - Attachment 10.

Description	Year Last Painted	Next Date To Be Painted	Prior Cost	Current Cost	Number of Years Between Paintings	Annual Normalization
10th Avenue Tower	2009	2034	482414.86	500000	25	20000
Barton Tower	2002	2023	203408.45	586000	23	25478.2609
University Standpipe	2011	2036	155235.21	400000	25	16000
Hospital Tower	2015	2040	389861.16	400000	25	16000
Northwest Standpipe	1997	2024	34500	350000	29	12068.9655

Other Normalizations

See Instructions for Attachment 10.

Explain on Attachment 19.

Second Meters

a. Does the utility have any customers with second meters to measure water not discharged to the sanitary sewer system?

Yes

b. Does the utility have rate schedule Am-1, Additional Meter Rental Charge?

No

For more information about second meters, please visit the "What are the allowable configurations and applicable charges for additional meters?" on the Commission's website using the following link.

[FAQs: Meters](#)

If yes, fill out the summary below.

Revenues from additional meters should be reported in Account 474, Other Water Revenue on Attachment 7.

Last Actual Year End Count	Residential	Multifamily	Commercial	Industrial	Public Authority
----------------------------	-------------	-------------	------------	------------	------------------

General Service Meters	11,043	191	821	78	65
------------------------	--------	-----	-----	----	----

Columns H to L on W-23

Additional Meters

Total	11043	191	821	78	65

Columns I or Q on W-23

The totals should agree with the meter counts reported on page W-23 of Annual Report.

If the utility does not have Schedule Am-1 but has customers with seconds meters, how are these customers billed for the second meter?

Second meters that are "water only" are billed in accordance with the rates in schedule Mg-1.
Second meters that are "sewer deduct" meters are billed in accordance with the Sewer Utility rate structure.

Payroll Allocations

If employees perform work for more than one function, please explain how costs are assigned to the water utility. For example, when an employee performs work for municipal parks, sewer, water, and private lead service lines, describe how the salary and wages dollars are assigned to the regulated water utility.

If a Utility employee performs services for another department (General City or Sewer Utility), those hours are charged to that department either by direct payroll allocation or by journal entry.

Notes

City of West Bend Water Utility
2024

2024 Test Year

CREDIT CARD FEES

ATTACHMENT 19b

Required Supplemental Information

On January 25, 2019, the PSC sent communication to all municipal utilities outlining recent decisions to allow utilities to recover credit card processing fees through rates. As stated in that letter, municipal utilities may now request recovery of credit cards fees in a conventional rate case. If the Utility currently allows customers to pay utility bills using a credit card, please answer Question #1. If the Utility currently wants to include the cost to process credit cards payments in the estimated test year O&M expenses, please answer Question #2

1. Does the Utility currently offer credit card billing? If yes, provide the following: Yes

A. Does the Utility or customer currently pay the transaction fee?

The customer currently pays the convenience fee of 2.75% for credit card transactions.

B. What expense account(s) does the Utility use to record credit card fees?

Does not apply - customer pays the credit card fee.

C. Provide the most recent three years of credit card fee expense.

Year	\$
2020	0
2021	0
2022	0

D. Identify either the vendor or the third party company used by the utility.

Payment Service Network (PSN)

E. Provide a breakdown of the cost per transaction and any other fees that are incurred by the Utility.

No credit card transaction fees are paid by the Utility.

2. Did the Utility include any expenses related to accepting credit cards in the test year O&M forecast? If not, does the Utility want to include such expenses in the current application? If yes to either question, please provide further information on the No

A. Provide the test year estimate and methodology used to determine the forecast?

B. Provide the allocation percentage(s) and methodology used to allocate credit card fees across utilities or shared services.

[Empty text box for allocation percentage and methodology]

C. What O&M account did the Utility use for the test year estimate?

[Empty text box for O&M account]

D. Identify the vendor the Utility will be using.

[Empty text box for vendor name]

E. Provide a breakdown of the cost per transaction and any other fees that will be incurred by the Utility.

[Empty text box for cost breakdown]

F. What percentage of customers currently pay by credit card?

[Empty text box for percentage of credit card payments]

G. Does the Utility expect more customers to use credit cards if this payment option is offered at no charge to the customer? If so, what percentage of customers do you estimate will pay by credit card?

[Empty text box for credit card usage expectations]

H. Has the utility worked with vendor(s) to negotiate lower fees?

- H1: Identify utility efforts to minimize fees.
- H2: Provide name of vendor(s) contacted.
- H3: Provide quoted amount(s) from each vendor contacted.

[Empty text box for vendor negotiation details]



Sewer Utility

DATE: May 1, 2024
 TO: Board of Public Works
 FROM: Ruth Mueller, Utility Director
 SUBJECT: Sewer Utility Rate Review

In accordance with the City of West Bend Sewer Use Ordinance, Baker Tilly recently completed a comprehensive rate study for the Sewer Utility to determine the adequacy of the current rates. The study concluded that a rate increase is necessary to meet both operational and capital needs. The key factors contributing to the need for this increase are outlined below:

- **Sand Filter Rehabilitation Project:** Compliance with Wisconsin Department of Natural Resources (DNR) regulations requires a substantial investment of \$6.43 million in the Sand Filter Rehabilitation Project for Phosphorus Removal. The Sewer Utility has followed the DNR established nine-year compliance schedule which includes investigating options for phosphorus removal, economic impact, and pilot studies. This project serves as the primary driving force behind the proposed rate increase and has been discussed and on the horizon for over 15 years.
- **Maintain and Upgrade Aging Plant:** The Wastewater Treatment Plant was constructed in 1980, designed with a 25-year life. Major repairs and replacements have taken place in recent years to maintain operational efficiency and compliance standards.
- **Infrastructure Maintenance:** Ongoing maintenance and upgrades to aging infrastructure include recent sewer main replacement projects on Laurel Drive South and Pennsylvania Avenue. Upcoming projects include Maplewynde Road, Butternut Street and Hawthorn Drive sewer main replacements.
- **Operating Costs:** Anticipated increases in operating costs, attributed to inflation, health insurance expenses and labor/benefits, further contribute to the need for a rate adjustment.
- **City Hall Administrative and General Costs:** City Hall costs due to additional operational and health care costs have increased dramatically over the past few years.

The information provided by Baker Tilly gives options for the following rates of return (ROR) - 0%, 2% and 4%.

Assuming the rate change occurs in 2024, the two-step projected rate increases are as follows:

	<u>2024</u>	<u>2025</u>
0% ROR	11.50% increase in rates	5.71% increase in rates
2% ROR	20.99% increase in rates	6.85% increase in rates
4% ROR	30.48% increase in rates	7.83% increase in rates

If the rate increase does not occur until 2025, the proposed rate increase is as follows:

0% ROR	17.85% increase in rates
2% ROR	29.24% increase in rates
4% ROR	40.62% increase in rates

The last rate increase occurred on January 1, 2020, with an 11.91% increase with a 2% ROR. Prior to that increase, rates were increased by 4% in December, 2006. We propose that any approved rate increase be effective immediately.

**West Bend Sewer Utility
Test Year 2024 and 2025 Rate Study Summary**

Background

- Forecast/rate study based on historical trends.
- 2024 and 2025 based on management's capital and operating budgets and best estimates.
- Rates last changed in 2020, based on the 2018 test year.

Key Factors

- Several large upcoming projects, including the sand filter rehabilitation project, routine main replacement projects.
- Increase in on-going operating and maintenance costs.

Summary of Revenue Requirement Increase

	TY2018		TY2024		TY2025 - w/ rate change in 2024			TY2025 - w/out rate change in 2024		
	2% ROR	0% ROR	2% ROR	4% ROR	0% ROR	2% ROR	4% ROR	0% ROR	2% ROR	4% ROR
Plant in service	\$ 32,310,295	\$ 59,730,537	\$ 59,730,537	\$ 59,730,537	\$ 64,398,179	\$ 64,398,179	\$ 64,398,179	\$ 64,398,179	\$ 64,398,179	\$ 64,398,179
Accumulated depreciation	(13,156,003)	(32,909,202)	(32,909,202)	(32,909,202)	(34,139,604)	(34,139,604)	(34,139,604)	(34,139,604)	(34,139,604)	(34,139,604)
Contributions in aid of construction	-	(9,864,205)	(9,864,205)	(9,864,205)	(9,864,205)	(9,864,205)	(9,864,205)	(9,864,205)	(9,864,205)	(9,864,205)
Net rate base	<u>\$ 19,154,292</u>	<u>\$ 16,957,130</u>	<u>\$ 16,957,130</u>	<u>\$ 16,957,130</u>	<u>\$ 20,394,370</u>	<u>\$ 20,394,370</u>	<u>\$ 20,394,370</u>	<u>\$ 20,394,370</u>	<u>\$ 20,394,370</u>	<u>\$ 20,394,370</u>
Operating revenues	\$ 3,740,900	\$ 4,470,900	\$ 4,470,900	\$ 4,470,900	\$ 4,913,515	\$ 5,252,615	\$ 5,591,815	\$ 4,502,215	\$ 4,502,215	\$ 4,502,215
Operating expenses										
Operating & Maintenance	2,523,000	3,338,100	3,338,100	3,338,100	3,422,200	3,422,200	3,422,200	3,422,200	3,422,200	3,422,200
Depreciation	1,246,400	1,544,100	1,544,100	1,544,100	1,719,523	1,719,523	1,719,523	1,719,523	1,719,523	1,719,523
Total	<u>3,769,400</u>	<u>4,882,200</u>	<u>4,882,200</u>	<u>4,882,200</u>	<u>5,141,723</u>	<u>5,141,723</u>	<u>5,141,723</u>	<u>5,141,723</u>	<u>5,141,723</u>	<u>5,141,723</u>
Operating income	<u>\$ (28,500)</u>	<u>\$ (411,300)</u>	<u>\$ (411,300)</u>	<u>\$ (411,300)</u>	<u>\$ (228,208)</u>	<u>\$ 110,892</u>	<u>\$ 450,092</u>	<u>\$ (639,508)</u>	<u>\$ (639,508)</u>	<u>\$ (639,508)</u>
Rate of return (ROR)	-0.15%	-2.43%	-2.43%	-2.43%	-1.12%	0.54%	2.21%	-3.14%	-3.14%	-3.14%
Benchmark rate of return	2.00%	0.0%	2.0%	4.0%	0.0%	2.0%	4.0%	0.0%	2.0%	4.0%
Increase needed (\$)		411,300	750,400	1,089,600	228,200	297,000	365,700	639,500	1,047,400	1,455,300
Increase needed (%)		11.50%	20.99%	30.48%	5.71%	6.85%	7.83%	17.85%	29.24%	40.62%

Average Residential Customer Impact per Quarter (Assuming Rate Change in 2024)

	TY2024				TY2025			
		\$				\$		
Current Rates		70.28	per quarter	\$ Change		70.28	per quarter	% Change
0% Rate of Return		79.80	per quarter	9.52		84.48	per quarter	5.86%
2% Rate of Return		86.40	per quarter	16.12		92.48	per quarter	7.04%
4% Rate of Return		93.00	per quarter	22.72		100.38	per quarter	7.94%

Attachment: West Bend Sewer Rate Study Handout 4.24.24 (Sewer Utility Rate Review)

WEST BEND SEWER UTILITY

West Bend, Wisconsin

FORECASTED SEWER RATE STUDY

Prepared as of

May 6, 2024

WEST BEND SEWER UTILITY

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WEST BEND SEWER UTILITY

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Accountants' Compilation Report

To Management of the West Bend Sewer Utility
West Bend, Wisconsin

Management is responsible for the accompanying forecasted Schedules 1 through 38 (Schedules) as identified in the table of contents of the West Bend Sewer Utility, an enterprise fund of the City of West Bend, Wisconsin for the years ending December 31, 2024 and 2025, including the related summaries of significant assumptions and accounting policies in accordance with guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the forecasted Schedules nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this forecasted Schedules.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The accompanying supplementary information, identified as historical financial information for the years ended December 31, 2020 through April 30, 2023, Attachment 1 and non-financial information, contained in the Schedules is presented for purposes of additional analysis and is not a required part of the forecast. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not examined or reviewed the supplementary information and do not express an opinion, a conclusion nor provide any assurance on such information.

Madison, Wisconsin
May 6, 2024

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

WEST BEND SEWER UTILITY

MANAGEMENT INFORMATION

PURPOSE AND SCOPE

BI-ANNUAL RATE REVIEW

In order for the West Bend Sewer Utility (“the Utility”) to operate financially on a self-sustaining basis, the Utility must develop rates sufficient to meet operating and capital needs. The City Council has established an ordinance requiring a bi-annual review of sewer rates in order to assure rates reflect current cost of service. This report presents a study of the revenue needs of the sewer utility for the bi-annual period ending December 31, 2025.

RATE REVIEW PROCESS

The process of developing rates in this report includes three steps:

1. Analyzing prior costs and forecasting the expected financial results for future test years (ending December 31, 2024 and 2025) to determine the amount of revenue needed from rates.
2. Preparing a cost of service study to determine the cost of each parameter of service and the related cost to serve each customer class.
3. Designing rates based on the cost of service study and/or other management objectives.

UTILITY BASIS

The revenue requirement is based on forecasted expenses for the test years ended December 31, 2024 and 2025. The test year expenses are based on 2020 through 2022 actual and forecasted 2023 expenses adjusted for inflation and changes as requested by Utility management. The Utility is not regulated by the Public Service Commission of Wisconsin (PSCW); however, this study has been completed using the "utility basis" of rate making which is the standard followed by the PSCW.

The Utility basis of rate making includes the following revenue requirement components:

1. Annual operation and maintenance expenses.
2. Annual depreciation.
3. Annual return on investment.

ASSUMPTIONS AND ACCOUNTING POLICIES

The assumptions used in the forecast represent management’s estimate of the cost of operations, capital improvements and customer use statistics. This report includes a summary of significant accounting policies. Except as noted, this forecast applies the same accounting policies as the historical financial statements of the Utility.

RATE OF RETURN

Based on the Utility's capital structure, cost of debt and past preferences of the board, a 2% rate of return has been used in this study. This rate of return is forecasted to result in an interest coverage adequate to enable the utility to meet the conditions of its loan covenants and provide a reasonable return on municipal equity. A 2.0% - 4.0% rate of return should provide adequate capital for the sewer utility to remain a self-sufficient enterprise fund of the city. Schedules 3-3C present the cash flow impact of alternative rates of return for analysis.

WEST BEND SEWER UTILITY

MANAGEMENT INFORMATION

PURPOSE AND SCOPE (cont.)

COST OF SERVICE ALLOCATION

A cost of service study is an apportionment of the cost of providing sewer service to those parameters which cause the expense to be incurred. The study proceeds through the identification of cost by parameters, the calculation of unit costs for each parameter, and the development of rates which, when applied to the sewer utility volume and loadings, will produce the required revenues.

Elements of the revenue requirement are assigned to components related to volume and strength of wastewater. The total revenue requirement has been allocated to seven parameters. These are:

- Flow (Volume)
- Strength or Loadings (BOD, Suspended Solids, Phosphorus and Nitrogen)
- Fixed (Demand and Customer Charge)

Volume costs are defined as those costs which vary directly with the rate of flow reaching the plant and consist of the capital and operating costs related to systems facilities sized on the basis of wastewater flow.

Wastewater strength costs represent capital and operating costs related to system facilities required for removal or reduction of BOD, suspended solids, phosphorus and nitrogen.

Demand and customer costs are related to the average and maximum flows and are allocated to meter sizes to develop the quarterly fixed charge.

ALLOCATION OF PLANT AND DEPRECIATION ACCRUAL

The estimated plant investment in the collecting and pumping system, treatment and disposal and general plant, and the related depreciation is shown on Schedules 15 through 19.

The allocation of plant and related depreciation is the basic step in estimating customer responsibility for capital related costs and is shown on Schedules 32 and 33.

ALLOCATION OF OPERATING EXPENSES

The allocation of operating expenses is shown on Schedule 31. Each operating expense was analyzed by major element such as payroll costs which include salaries, wages and direct fringe benefits, power supplies and materials, heating, transportation equipment and other expenses.

RATE DESIGN

The objective of the rate design is to generate sufficient revenue to equal the revenue requirement. Domestic strengths used in the calculation of the volume charge are defined as less than or equal to 250 Mg/l of BOD, 330 Mg/l of SS, 20 Mg/l of Phosphorus, and 15 Mg/l of Nitrogen. Meter charges are based on actual and equivalent meters.

WEST BEND SEWER UTILITY

MANAGEMENT INFORMATION

REVENUE REQUIREMENT SUMMARY

A summary of the forecasted revenue requirement follows:

	Forecasted 2024 Cost of Service Step I	Forecasted 2025 Cost of Service Step II w/ 2024 rate change	Forecasted 2025 Cost of Service Step II w/o 2024 rate change
Operation and maintenance expenses and taxes	\$ 3,338,100	\$ 3,422,200	\$ 3,422,200
Depreciation	1,544,100	1,719,500	1,719,500
Return – 2%	339,100	407,900	407,900
Total Revenue Requirement	5,221,300	5,549,600	5,549,600
Less: Other revenues	(895,600)	(919,715)	(919,715)
Amount Needed From Rates	\$ 4,325,700	\$ 4,629,885	\$ 4,629,885
Revenue from current rates	\$ 3,575,300	\$ 4,332,900	\$ 3,582,500
Annual Change			
Amount	\$ 750,400	\$ 296,985	\$ 1,047,385
Percent	20.99%	6.85%	29.24%

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

WEST BEND SEWER UTILITY

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF OPERATIONS

West Bend Sewer Utility is a separate enterprise fund of the City of West Bend, Wisconsin. The Utility is managed by the City Council and provides sewer service to properties within the City of West Bend, Wisconsin. The City Council has authority to set rates for the Utility.

REVENUE RECOGNITION

Sewer revenues are recorded for service rendered based on water meter readings, with billings made to customers quarterly. The utility does not record unbilled revenues. The Utility also records contractual service revenues from outside haulers based on gallons or loads hauled in. Billings are made to the outside haulers on a monthly basis.

EXPENSES

Historical operation and maintenance expenses are reported on the accrual basis. Forecasted 2024 - 2025 expenses also generally are reported on the accrual basis.

PLANT

Additions to and replacements of utility plant are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from the plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

DEPRECIATION

The provision for depreciation shown in the financial statements results from the application of straight-line rates to original costs. Depreciation expense was derived from the utility's Continuing Property Records updated through December 31, 2022. For a summary of depreciation expense, see Schedule 19.

CONTRIBUTIONS IN AID OF CONSTRUCTION

Contributions in aid of construction represent contributions received from developers and customers for construction of plant. The utility received DNR and EPA grants for the construction of the wastewater treatment plant. Grants are being amortized over 40 years, for ratemaking purposes. These amounts are not subject to repayment. The utility also received insurance proceeds related to flood damage at the wastewater treatment plant. This is included in contributions for rate study purposes.

TAXES

Taxes included in the forecast include social security taxes and a portion of the property tax equivalent on water meters. Municipal utilities are exempt from income taxes and therefore no income tax liability is recorded by West Bend Sewer Utility.

WEST BEND SEWER UTILITY

SUMMARY OF SIGNIFICANT ASSUMPTIONS

NATURE OF THE FORECAST

This financial forecast presents, to the best of management's knowledge and belief, the utility's expected results of operations for the forecast period. Accordingly, the forecast reflects its judgment as May 6, 2024, the date of this forecast, of expected conditions and courses of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will be differences between the forecasted and actual results, because events and circumstances do not occur as expected, and those differences may be material.

The following assumptions are based on discussions with utility management, analysis of historical data for 2019 through 2022, and expected changes for 2023 through 2025.

TREATMENT CHARGES

Forecasted treatment charges are based on average volume of flow per customer times the number of customers. The number of customers is forecasted based on known additions and analysis of prior years.

The sales forecast included on Schedule 9 details the basis for the forecast of customers and volume of flow.

OTHER REVENUES

Other revenues are forecasted based on management's estimates.

PLANT

Forecasted plant balances are based on the assumption that the utility will complete several collecting system and interceptor main projects as well as structure and other equipment upgrades at the wastewater treatment plant in 2024 and 2025. The Utility completed multiple projects in 2021 and 2022, with most of the additions resulting from street projects. projected plant additions and retirements are shown in detail on Schedules 15 through 18.

DEBT

Forecasted debt issues were determined by management and managements' registered municipal advisor.

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

WEST BEND SEWER UTILITY
SUMMARY OF SIGNIFICANT ASSUMPTIONS

OPERATING AND MAINTENANCE EXPENSES

The 2024 and 2025 operation and maintenance expenses are forecasted based on the following:

- 1. Historical trends from 2019 – 2022.
- 2. Labor expenses are forecasted to increase 2.0% each year in 2024 and 2025.
- 3. The 2023 utility budget approved by the city council.
- 4. Management’s estimate of known expenses to be incurred from 2023 – 2025.
- 5. A standard inflationary increase in non-labor costs.

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

REVENUE REQUIREMENT

WEST BEND SEWER UTILITY
 Revenue Requirement
 Test Year 2024 and 2025

Schedule 1

	4% Rate of Return	2% Rate of Return	0% Rate of Return
STEP I - Test Year 2024			
	Cost of Service	Cost of Service	Cost of Service
Operation, Maintenance & Taxes	\$ 3,338,100	\$ 3,338,100	\$ 3,338,100
Depreciation: Replacement	302,500	302,500	302,500
Other	1,241,600	1,241,600	1,241,600
Rate of Return	678,300	339,100	-
Less: Other Revenues	(895,600)	(895,600)	(895,600)
Total	\$ 4,664,900	\$ 4,325,700	\$ 3,986,600
Revenues from current rates	\$ 3,575,300	\$ 3,575,300	\$ 3,575,300
Increase (Decrease)	\$ 1,089,600	\$ 750,400	\$ 411,300
Percentage Change	30.48%	20.99%	11.50%

STEP II - Test Year 2025 w/ 2024 rate change			
	Cost of Service	Cost of Service	Cost of Service
Operation, Maintenance & Taxes	\$ 3,422,200	\$ 3,422,200	\$ 3,422,200
Depreciation: Replacement	304,000	304,000	304,000
Other	1,415,500	1,415,500	1,415,500
Rate of Return	815,800	407,900	-
Less Other Revenues	(919,715)	(919,715)	(919,715)
Total	\$ 5,037,785	\$ 4,629,885	\$ 4,221,985
Revenues from current rates	\$ 4,672,100	\$ 4,332,900	\$ 3,993,800
Increase (Decrease)	\$ 365,685	\$ 296,985	\$ 228,185
Percentage Change	7.83%	6.85%	5.71%

STEP II - Test Year 2025 w/o 2024 rate change			
	Cost of Service	Cost of Service	Cost of Service
Operation, Maintenance & Taxes	\$ 3,422,200	\$ 3,422,200	\$ 3,422,200
Depreciation: Replacement	304,000	304,000	304,000
Other	1,415,500	1,415,500	1,415,500
Rate of Return	815,800	407,900	-
Less Other Revenues	(919,715)	(919,715)	(919,715)
Total	\$ 5,037,785	\$ 4,629,885	\$ 4,221,985
Revenues from current rates	\$ 3,582,500	\$ 3,582,500	\$ 3,582,500
Increase (Decrease)	\$ 1,455,285	\$ 1,047,385	\$ 639,485
Percentage Change	40.62%	29.24%	17.85%

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

WEST BEND SEWER UTILITY
 Summary of Rates
 Test Year 2024 and 2025

Schedule 2

Customers Within City Limits	Present Rates	2024 Step I	2025 Step II
Volume	\$ 2.44	\$ 3.35	\$ 3.59
BOD (Over 250 Mg/L)	0.30	0.47	0.50
Suspended Solids (Over 330 Mg/L)	0.16	0.29	0.31
Nitrogen (Over 15Mg/L)	1.46	3.10	3.35
Phosphorus (Over 20 Mg/L)	1.89	3.78	3.95
Fixed Charges			
Unmetered	8.30	6.35	6.75
5/8"	16.60	12.70	13.50
3/4"	20.70	16.20	17.30
1"	28.70	23.10	24.80
1-1/4"	38.40	31.40	34.00
1-1/2"	48.90	40.50	43.80
2"	73.00	61.00	66.60
3"	130.00	110.00	119.70
4"	210.00	179.00	195.60
6"	412.00	353.00	385.30
Customer Charge	7.89	5.75	5.88
Demand Charge	6.80	6.94	7.59
Deduct Meter Charges			
5/8"	6.46	3.90	4.40
3/4"	8.94	5.34	5.85
1"	13.89	8.23	8.74
1-1/4"	19.84	11.70	12.20
1-1/2"	26.28	15.45	15.95
2"	41.14	24.11	24.62
3"	75.82	44.33	44.83
4"	125.36	73.21	73.71
6"	249.21	145.40	145.91

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY

Cash Flow w/o Rate Increase
Actual 2021 - Forecasted 2025

Source of Cash	Actual 2021	Actual 2022	Forecasted 2023	Forecasted 2024	Forecasted 2025
Metered sales	\$ 3,849,913	\$ 3,639,655	\$ 3,570,100	\$ 3,575,300	\$ 3,582,500
Other revenues excluding amortization	635,266	746,778	872,880	895,600	919,715
Salvage	(17,833)	-	5,000	5,000	5,000
Proceeds from debt issue	-	-	-	-	-
Investments sold and matured (purchased)	(2,780,640)	10,918	-	-	-
Interest Income - unrestricted cash	3,192	83,530	77,422	66,853	16,954
Interest Income - restricted & designated	39,058	36,236	52,300	45,800	35,100
Transfers and advances from (to) other funds	(623,233)	759,436	-	-	-
Repayment of advances	116,349	141,692	129,021	129,021	129,021
Total Sources of Cash	1,222,072	5,418,245	4,706,723	4,717,573	4,688,290
Uses of Cash					
Operation and maintenance expenses	3,185,571	3,120,888	3,261,800	3,338,100	3,422,200
Debt service	58,601	32,838	32,213	31,613	30,994
Capital additions	628,344	1,531,484	1,267,000	9,305,750	842,350
Total Uses of Cash	3,872,516	4,685,210	4,561,013	12,675,463	4,295,544
Cash Flow	\$ (2,650,444)	\$ 733,035	\$ 145,710	\$ (7,957,890)	\$ 392,746
Cash & Investment Balances					
Unrestricted Cash and Investments					
Beginning Balance	\$ 6,502,250	\$ 6,649,613	\$ 7,742,246	\$ 6,685,294	\$ 1,695,423
Cash Flow (from above)	(2,650,444)	733,035	1,027,710	(2,877,140)	1,210,096
Transfers	3,473,060	1,209,678	(1,271,862)	(1,304,930)	(1,340,164)
Required Deposits & Interest	(675,253)	(850,080)	(812,800)	(807,800)	(798,600)
Ending Balance	6,649,613	7,742,246	6,685,294	1,695,423	766,755
Replacement Account					
Beginning balance	311,728	448,386	215,696	1,021,709	(1,878,238)
Annual Deposit	339,732	354,312	301,000	302,500	304,000
Interest - 1%	2,821	5,045	3,100	(7,400)	(17,500)
Transfers	205,895	592,047	616,913	632,953	650,042
Capital Projects, Gains/Loss, Misc.	(411,790)	(1,184,094)	(115,000)	(3,828,000)	(50,000)
Ending Balance	448,386	215,696	1,021,709	(1,878,238)	(991,696)
Designated Projects and Investments					
Beginning balance	4,650,939	4,497,114	4,359,288	4,755,937	4,687,865
Annual Deposit	296,463	459,532	459,500	459,500	459,500
Interest - 1%	36,237	31,191	49,200	53,200	52,600
Transfers	486,254	628,550	654,949	671,978	690,121
Capital Projects, Gains/Loss, Misc.	(972,779)	(1,257,099)	(767,000)	(1,252,750)	(767,350)
Ending Balance	4,497,114	4,359,288	4,755,937	4,687,865	5,122,736
Total Ending Cash & Investment Balances	\$ 11,595,113	\$ 12,317,230	\$ 12,462,940	\$ 4,505,050	\$ 4,897,795

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

WEST BEND SEWER UTILITY
Cash Flow w/ 0% Rate of Return
Actual 2021 - Forecasted 2025

	Actual 2021	Actual 2022	Forecasted 2023	Forecasted 2024	Forecasted 2025
Source of Cash					
Metered sales	\$ 3,849,913	\$ 3,639,655	\$ 3,570,100	\$ 3,986,600	\$ 4,626,085
Other revenues excluding amortization	635,266	746,778	872,880	895,600	913,512
Salvage	(17,833)	-	5,000	5,000	5,000
Proceeds from debt issue	-	-	-	-	-
Investments sold and matured (purchased)	(2,780,640)	10,918	-	-	-
Interest Income - unrestricted cash	3,192	83,530	77,422	66,853	21,049
Interest Income - restricted & designated	39,058	36,236	52,300	45,800	49,700
Transfers and advances from other funds	(623,233)	759,436	-	-	-
Repayment of advances	116,349	141,692	129,021	129,021	129,021
Total Sources of Cash	1,222,072	5,418,245	4,706,723	5,128,873	5,744,367
Uses of Cash					
Operation and maintenance expenses	3,185,571	3,120,888	3,261,800	3,338,100	3,422,200
Debt service	58,601	32,838	32,213	33,413	32,813
Capital additions	628,344	1,531,484	1,267,000	9,305,750	842,350
Total Uses of Cash	3,872,516	4,685,210	4,561,013	12,677,263	4,297,363
Cash Flow	\$ (2,650,444)	\$ 733,035	\$ 145,710	\$ (7,548,390)	\$ 1,447,004
Cash & Investment Balances					
Unrestricted Cash and Investments					
Beginning Balance	\$ 6,502,250	\$ 6,649,613	\$ 7,742,246	\$ 6,685,294	\$ 2,104,923
Cash Flow (from above)	(2,650,444)	733,035	1,027,710	(2,467,640)	2,264,354
Transfers	3,473,060	1,209,678	(1,271,862)	(1,304,930)	(1,340,164)
Required Deposits & Interest	(675,253)	(850,080)	(812,800)	(807,800)	(3,733,200)
Ending Balance	6,649,613	7,742,246	6,685,294	2,104,923	(704,087)
Replacement Account					
Beginning balance	311,728	448,386	215,696	1,021,709	(1,878,238)
Annual Deposit	339,732	354,312	301,000	302,500	304,000
Interest - 1%	2,821	5,045	3,100	(7,400)	(17,500)
Transfers	205,895.00	592,047	616,913	632,953	650,042
Capital Projects, Gains/Loss, Misc.	(411,790)	(1,184,094)	(115,000)	(3,828,000)	(50,000)
Ending Balance	448,386	215,696	1,021,709	(1,878,238)	(991,696)
Designated Projects and Investments					
Beginning balance	4,650,939	4,497,114	4,359,288	4,755,937	4,687,865
Annual Deposit	296,463	459,532	459,500	459,500	3,379,500
Interest - 1%	36,237	31,191	49,200	53,200	67,200
Transfers	486,254	628,550	654,949	671,978	690,121
Capital Projects, Gains/Loss, Misc.	(972,779)	(1,257,099)	(767,000)	(1,252,750)	(767,350)
Ending Balance	4,497,114	4,359,288	4,755,937	4,687,865	8,057,336
Total Ending Cash & Investment Balances	\$ 11,595,113	\$ 12,317,230	\$ 12,462,940	\$ 4,914,550	\$ 6,361,553

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

WEST BEND SEWER UTILITY
Cash Flow w/ 2% Rate of Return
Actual 2021 - Forecasted 2025

Source of Cash	Actual 2021	Actual 2022	Forecasted 2023	Forecasted 2024	Forecasted 2025
Metered sales	\$ 3,849,913	\$ 3,639,655	\$ 3,570,100	\$ 4,325,700	\$ 5,373,085
Other revenues excluding amortization	635,266	746,778	872,880	895,600	913,512
Salvage	(17,833)	-	5,000	5,000	5,000
Proceeds from debt issue	-	-	-	-	-
Investments sold and matured (purchased)	(2,780,640)	10,918	-	-	-
Interest Income - unrestricted cash	3,192	83,530	77,422	66,853	24,440
Interest Income - restricted & designated	39,058	36,236	52,300	45,800	49,700
Transfers and advances from other funds	(623,233)	759,436	-	-	-
Repayment of advances	116,349	141,692	129,021	129,021	129,021
Total Sources of Cash	1,222,072	5,418,245	4,706,723	5,467,973	6,494,758
Uses of Cash					
Operation and maintenance expenses	3,185,571	3,120,888	3,261,800	3,338,100	3,422,200
Debt service	58,601	32,838	32,213	33,413	32,813
Capital additions	628,344	1,531,484	1,267,000	9,305,750	842,350
Total Uses of Cash	3,872,516	4,685,210	4,561,013	12,677,263	4,297,363
Cash Flow	\$ (2,650,444)	\$ 733,035	\$ 145,710	\$ (7,209,290)	\$ 2,197,395
Cash & Investment Balances					
Unrestricted Cash and Investments					
Beginning Balance	\$ 6,502,250	\$ 6,649,613	\$ 7,742,246	\$ 6,685,294	\$ 2,444,023
Cash Flow (from above)	(2,650,444)	733,035	1,027,710	(2,128,540)	3,014,745
Transfers	3,473,060	1,209,678	(1,271,862)	(1,304,930)	(1,340,164)
Required Deposits & Interest	(675,253)	(850,080)	(812,800)	(807,800)	(3,733,200)
Ending Balance	6,649,613	7,742,246	6,685,294	2,444,023	385,404
Replacement Account					
Beginning balance	311,728	448,386	215,696	1,021,709	(1,878,238)
Annual Deposit	339,732	354,312	301,000	302,500	304,000
Interest - 1%	2,821	5,045	3,100	(7,400)	(17,500)
Transfers	205,895	592,047	616,913	632,953	650,042
Capital Projects, Gains/Loss, Misc.	(411,790)	(1,184,094)	(115,000)	(3,828,000)	(50,000)
Ending Balance	448,386	215,696	1,021,709	(1,878,238)	(991,696)
Designated Projects and Investments					
Beginning balance	4,650,939	4,497,114	4,359,288	4,755,937	4,687,865
Annual Deposit	296,463	459,532	459,500	459,500	3,379,500
Interest - 1%	36,237	31,191	49,200	53,200	67,200
Transfers	486,254	628,550	654,949	671,978	690,121
Capital Projects, Gains/Loss, Misc.	(972,779)	(1,257,099)	(767,000)	(1,252,750)	(767,350)
Ending Balance	4,497,114	4,359,288	4,755,937	4,687,865	8,057,336
Total Ending Cash & Investment Balances	\$ 11,595,113	\$ 12,317,230	\$ 12,462,940	\$ 5,253,650	\$ 7,451,044

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

WEST BEND SEWER UTILITY
Cash Flow w/ 4% Rate of Return
Actual 2021 - Forecasted 2025

Source of Cash	Actual 2021	Actual 2022	Forecasted 2023	Forecasted 2024	Forecasted 2025
Metered sales	\$ 3,849,913	\$ 3,639,655	\$ 3,570,100	\$ 4,664,900	\$ 6,120,185
Other revenues excluding amortization	635,266	746,778	872,880	895,600	913,512
Salvage	(17,833)	-	5,000	5,000	5,000
Proceeds from debt issue	-	-	-	-	-
Investments sold and matured (purchased)	(2,780,640)	10,918	-	-	-
Interest Income - unrestricted cash	3,192	83,530	77,422	77,422	38,507
Interest Income - restricted & designated	39,058	36,236	52,300	41,900	45,700
Transfers and advances from other funds	(623,233)	759,436	-	-	-
Repayment of advances	116,349	141,692	129,021	129,021	129,021
Total Sources of Cash	1,222,072	5,418,245	4,706,723	5,813,843	7,251,925
Uses of Cash					
Operation and maintenance expenses	3,185,571	3,120,888	3,261,800	3,338,100	3,422,200
Debt service	58,601	32,838	32,213	33,413	32,813
Capital additions	628,344	1,531,484	1,267,000	9,305,750	842,350
Total Uses of Cash	3,872,516	4,685,210	4,561,013	12,677,263	4,297,363
Cash Flow	\$ (2,650,444)	\$ 733,035	\$ 145,710	\$ (6,863,420)	\$ 2,954,562
Cash & Investment Balances					
Unrestricted Cash and Investments					
Beginning Balance	\$ 6,502,250	\$ 6,649,613	\$ 7,742,246	\$ 7,742,246	\$ 3,850,746
Cash Flow (from above)	(2,650,444)	733,035	1,027,710	(1,782,670)	3,771,912
Transfers	3,473,060	1,209,678	(1,271,862)	(1,304,930)	(1,340,164)
Required Deposits & Interest	(675,253)	(850,080)	(812,800)	(803,900)	(3,729,200)
Ending Balance	6,649,613	7,742,246	6,685,294	3,850,746	2,553,294
Replacement Account					
Beginning balance	311,728	448,386	215,696	1,021,709	(1,878,238)
Annual Deposit	339,732	354,312	301,000	302,500	304,000
Interest - 1%	2,821	5,045	3,100	(7,400)	(17,500)
Transfers	205,895	592,047	616,913	632,953	650,042
Capital Projects, Gains/Loss, Misc.	(411,790)	(1,184,094)	(115,000)	(3,828,000)	(50,000)
Ending Balance	448,386	215,696	1,021,709	(1,878,238)	(991,696)
Designated Projects and Investments					
Beginning balance	4,650,939	4,497,114	4,359,288	4,359,288	4,287,316
Annual Deposit	296,463	459,532	459,500	459,500	3,379,500
Interest - 1%	36,237	31,191	49,200	49,300	63,200
Transfers	486,254	628,550	654,949	671,978	690,121
Capital Projects, Gains/Loss, Misc.	(972,779)	(1,257,099)	(767,000)	(1,252,750)	(767,350)
Ending Balance	4,497,114	4,359,288	4,755,937	4,287,316	7,652,787
Total Ending Cash & Investment Balances	\$ 11,595,113	\$ 12,317,230	\$ 12,462,940	\$ 6,259,824	\$ 9,214,385

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

WEST BEND SEWER UTILITY

Comparative Revenues and Expenses
Actual 2021 - Forecasted 2025

Schedule 4

	Actual 2021	Actual 2022	Without Rate Change		
			Forecasted 2023	Forecasted 2024	Forecasted 2025
OPERATING REVENUES					
Treatment Charges					
Residential Revenues	\$ 2,362,717	\$ 2,313,067	2,317,900	\$ 2,322,800	\$ 2,329,700
Commercial Revenues	509,116	524,777	530,100	530,100	530,100
Industrial Revenues	278,390	292,977	134,300	134,300	134,300
Wholesale Revenues	66,426	121,178	123,000	123,000	123,000
Multi-Family Residential Revenues	333,351	337,617	338,200	338,200	338,200
Interdepartmental sales	4,355	10,354	10,800	11,100	11,400
Service to Public Authority	196,599	166,581	115,800	115,800	115,800
Total Treatment Charges	3,750,954	3,766,551	3,570,100	3,575,300	3,582,500
Other Revenues					
Contractual Services Revenue	482,895	602,324	726,163	745,000	765,115
Biogas Revenues	113,636	101,756	106,000	108,800	111,700
Late Payment Penalties	38,735	42,698	40,717	41,800	42,900
Total Other Revenues	635,266	746,778	872,880	895,600	919,715
TOTAL OPERATING REVENUES	4,386,220	4,513,329	4,442,980	4,470,900	4,502,215
OPERATING EXPENSES					
Operation and Maintenance Expense					
Operation	1,213,491	1,515,900	1,574,900	1,614,500	1,656,500
Maintenance	512,375	547,300	565,700	575,800	590,000
Customer Accounting and Collection	212,097	241,600	249,700	255,600	261,700
Administrative and General	1,092,602	764,300	789,500	808,100	827,600
Taxes	74,613	78,700	82,000	84,100	86,400
Total Operation and Maintenance	3,105,178	3,132,504	3,261,800	3,338,100	3,422,200
Depreciation: Replacement	298,000	299,500	301,000	302,500	304,000
Other	1,036,971	1,066,174	1,074,043	1,241,596	1,415,523
Total Depreciation Expense	1,334,971	1,365,674	1,375,043	1,544,096	1,719,523
TOTAL OPERATING EXPENSES	4,440,149	4,498,178	4,636,843	4,882,196	5,141,723
OPERATING INCOME	\$ (53,929)	\$ 15,151	\$ (193,863)	\$ (411,296)	\$ (639,508)

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Rate of Return
 Actual 2021 - Forecasted 2025

Schedule 5

	Actual 2021	Actual 2022	Forecasted 2023	Forecasted 2024	Forecasted 2025
Utility Plant in Service					
Balance - Beginning of year	\$ 53,001,748	\$ 53,656,407	\$ 54,800,109	\$ 55,481,470	\$ 63,979,603
Balance - End of year	<u>53,656,407</u>	<u>54,800,109</u>	<u>55,481,470</u>	<u>63,979,603</u>	<u>64,816,755</u>
Average Balance	<u>53,329,078</u>	<u>54,228,258</u>	<u>55,140,790</u>	<u>59,730,537</u>	<u>64,398,179</u>
Accumulated Depreciation					
Balance - Beginning of year	29,391,883	30,531,270	31,744,058	32,538,462	33,279,941
Balance - End of year	<u>30,531,270</u>	<u>31,744,058</u>	<u>32,538,462</u>	<u>33,279,941</u>	<u>34,999,266</u>
Average Balance	<u>29,961,577</u>	<u>31,137,664</u>	<u>32,141,260</u>	<u>32,909,202</u>	<u>34,139,604</u>
Contrib. in Aid of Construction					
Balance - Beginning of year	9,864,205	9,864,205	9,864,205	9,864,205	9,864,205
Balance - End of year	<u>9,864,205</u>	<u>9,864,205</u>	<u>9,864,205</u>	<u>9,864,205</u>	<u>9,864,205</u>
Average Balance	<u>9,864,205</u>	<u>9,864,205</u>	<u>9,864,205</u>	<u>9,864,205</u>	<u>9,864,205</u>
Average Net Investment Rate Base	<u>\$ 13,503,296</u>	<u>\$ 13,226,389</u>	<u>\$ 13,135,325</u>	<u>\$ 16,957,130</u>	<u>\$ 20,394,370</u>
Operating Income	<u>\$ (53,929)</u>	<u>\$ 15,200</u>	<u>\$ (193,900)</u>	<u>\$ (411,300)</u>	<u>\$ (639,500)</u>
Rate of Return	<u>-0.40%</u>	<u>0.11%</u>	<u>-1.48%</u>	<u>-2.43%</u>	<u>-3.14%</u>
Targeted Rate of Return Option 1	4.00%				
	<u>\$ 540,132</u>	<u>\$ 529,100</u>	<u>\$ 525,400</u>	<u>\$ 678,300</u>	<u>\$ 815,800</u>
(Deficiency) / Excess	<u>\$ (594,061)</u>	<u>\$ (513,900)</u>	<u>\$ (719,300)</u>	<u>\$ (1,089,600)</u>	<u>\$ (1,455,300)</u>
Targeted Rate of Return Option 2	2.00%				
	<u>\$ 270,066</u>	<u>\$ 264,500</u>	<u>\$ 262,700</u>	<u>\$ 339,100</u>	<u>\$ 407,900</u>
(Deficiency) / Excess	<u>\$ (323,995)</u>	<u>\$ (249,300)</u>	<u>\$ (456,600)</u>	<u>\$ (750,400)</u>	<u>\$ (1,047,400)</u>
Targeted Rate of Return	0.00%				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
(Deficiency) / Excess	<u>\$ (53,929)</u>	<u>\$ 15,200</u>	<u>\$ (193,900)</u>	<u>\$ (411,300)</u>	<u>\$ (639,500)</u>

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Cost of Capital
 Forecasted 2025

Schedule 6

	Forecasted 12/31/2025	Percent	Cost	Weighted Cost
Municipal Equity	\$ 17,836,794	99.83%	4.00%	3.99%
Long-Term Debt	30,000	0.17%	3.31%	0.01%
Total	<u>\$ 17,866,794</u>	<u>100.00%</u>		<u>4.00%</u>
Interest Coverage				<u>719.17</u>

Forecasted Equity:

Equity 12/31/2022	<u>\$18,793,702</u>
2023 Operating Income (Without Rate Change)	(193,900)
2023 Interest Income	129,722
2023 Interest Expense	<u>(2,813)</u>
Equity 12/31/2023	<u>18,726,712</u>
2024 Operating Income (Without Rate Change)	(411,300)
2024 Interest Income	112,653
2024 Interest Expense	<u>(2,213)</u>
Equity 12/31/2024	<u>18,425,852</u>
2025 Operating Income (Without Rate Change)	(639,500)
2025 Interest Income	52,054
2025 Interest Expense	<u>(1,613)</u>
Equity 12/31/2025	<u>17,836,794</u>

Long-Term Debt	Balance 12/31/2024	2024 Interest	Balance 12/31/2025	2025 Interest	Rate
2012B GO Bonds	\$ 60,000	1,613	\$ 30,000	994	3.31%

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

FORECASTED OPERATING REVENUES

WEST BEND SEWER UTILITY
 Consumer Analysis
 Actual June 2022 - May 2023

Schedule 7

VOLUME CHARGE	Residential		Commercial		Industrial		Public Authority		Multi-Family		Total								
	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue							
Rate per CCF (new)	\$2.44	627,325	\$ 1,530,673	179,232	\$ 437,326	50,709	\$ 123,730	40,547	\$ 98,935	120,672	\$ 294,440	1,018,485	\$ 2,485,103						
Lb's of BOD	0.30	-	-	-	-	-	-	-	-	-	-	-	-						
Lb's of SS	0.16	-	-	-	-	-	-	-	-	-	-	-	-						
Lb's of Nitrogen	1.46	-	-	-	-	-	-	-	-	-	-	-	-						
Lb's of Phosphorus	1.89	-	-	-	-	-	-	-	-	-	-	-	-						
Sub-total		<u>627,325</u>	<u>1,530,673</u>	<u>179,232</u>	<u>437,326</u>	<u>50,709</u>	<u>123,730</u>	<u>40,547</u>	<u>98,935</u>	<u>120,672</u>	<u>294,440</u>	<u>1,018,485</u>	<u>2,485,103</u>						
QUARTERLY FIXED CHARGE	Meters	Billings	Meters	Billings	Meters	Billings	Meters	Billings	Meters	Billings	Meters	Billings	Meters	Billings					
5/8	16.60	10,737	42,948	712,937	428	1,712	28,419	35	140	2,324	13	52	863	2	8	133	11,215	44,860	744,676
3/4	20.70	651	2,604	53,903	88	352	7,286	11	44	911	1	4	83	8	32	662	759	3,036	62,845
1	28.70	153	612	17,564	140	560	16,072	18	72	2,066	5	20	574	49	196	5,625	365	1,460	41,902
1-1/4	38.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1-1/2	48.90	1	4	196	73	292	14,279	9	36	1,760	10	40	1,956	65	260	12,714	158	632	30,905
2	73.00	-	-	-	60	240	17,520	3	12	876	20	80	5,840	46	184	13,432	129	516	37,668
3	130.00	-	-	-	13	52	6,760	3	12	1,560	4	16	2,080	13	52	6,760	33	132	17,160
4	210.00	-	-	-	3	12	2,520	1	4	840	5	20	4,200	3	12	2,520	12	48	10,080
6	412.00	-	-	-	-	-	-	-	-	-	1	4	1,648	1	4	1,648	2	8	3,296
Unmetered charge	8.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Customer charge	7.89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	<u>11,542</u>	<u>46,168</u>	<u>\$ 784,600</u>	<u>805</u>	<u>3,220</u>	<u>\$ 92,856</u>	<u>80</u>	<u>320</u>	<u>\$ 10,338</u>	<u>59</u>	<u>236</u>	<u>\$ 17,244</u>	<u>187</u>	<u>748</u>	<u>\$ 43,494</u>	<u>12,673</u>	<u>50,692</u>	<u>\$ 948,532</u>	
Calculated Revenues			<u>\$ 2,315,273</u>			<u>\$ 530,182</u>			<u>\$ 134,068</u>			<u>\$ 116,179</u>			<u>\$ 337,934</u>			<u>\$ 3,433,635</u>	
Total Actual Revenues			<u>\$ 2,288,797</u>			<u>\$ 527,154</u>			<u>\$ 133,693</u>			<u>\$ 116,471</u>			<u>\$ 337,229</u>			<u>\$ 3,403,344</u>	
Difference			<u>\$ 26,476</u>			<u>\$ 3,028</u>			<u>\$ 375</u>			<u>\$ (292)</u>			<u>\$ 705</u>			<u>\$ 30,291</u>	
Percent Difference			<u>1.16%</u>			<u>0.57%</u>			<u>0.28%</u>			<u>-0.25%</u>			<u>0.21%</u>			<u>0.89%</u>	

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Consumer Analysis - Wholesale
 Actual June 2022 - May 2023

Schedule 7A

VOLUME CHARGE	Wallace Lake Sanitary District		Silver Lake Sanitary District		West Bend Landfill		Total					
	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue				
Rate per CCF	2.44	17,314	42,246	9,596	23,414	21,596	52,694	48,506	118,354			
Lb's of BOD	-	-	-	-	-	-	-	-	-			
Lb's of SS	-	-	-	-	-	-	-	-	-			
Lb's of Nitrogen	-	-	-	-	-	-	-	-	-			
Lb's of Phosphorus	-	-	-	-	-	-	-	-	-			
Sub-total	<u>17,314</u>	<u>42,246</u>	<u>9,596</u>	<u>23,414</u>	<u>21,596</u>	<u>52,694</u>	<u>48,506</u>	<u>118,354</u>				
QUARTERLY FIXED CHARGE	Meters	Billings	Meters	Billings	Meters	Billings	Meters	Billings				
5/8	16.60	-	-	-	-	-	-	-				
3/4	20.70	-	-	-	-	-	-	-				
1	28.70	-	-	-	-	-	-	-				
1-1/4	38.40	-	-	-	-	-	-	-				
1-1/2	48.90	-	-	-	-	-	-	-				
2	73.00	-	-	-	-	-	-	-				
3	130.00	-	-	-	1	2	260	1	2	260		
4	210.00	1	4	840	-	-	-	1	4	840		
6	412.00	-	-	-	1	4	1,648	1	4	1,648		
Unmetered charge	8.30	1	4	33	1	4	33	1	4	33		
Customer charge	7.89	-	-	-	-	-	-	-	-	-		
Sub-total	<u>2</u>	<u>8</u>	<u>873</u>	<u>2</u>	<u>8</u>	<u>1,681</u>	<u>2</u>	<u>4</u>	<u>277</u>	<u>6</u>	<u>20</u>	<u>2,831</u>
Calculated Revenues		<u>\$ 43,119</u>	<u>\$ 25,095</u>	<u>\$ 52,971</u>	<u>\$ 121,185</u>							
Total Actual Revenues		<u>\$ 43,119</u>	<u>\$ 25,095</u>	<u>\$ 52,971</u>	<u>\$ 121,185</u>							
Difference		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>							
Percent Difference		<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>							

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY

Consumer Analysis - Outside Haulers, Holding tank, High Strength
Actual May 2022 - April 2023

CHARGE	Arnolds		United Septic		Charnitz		WI Pump & Sump		East Central Pumping		Schulteis Pumping		Statewide Septic		Advanced Disposal/Veolia		Kons Septic		Total																					
	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue																				
Rate per 1,000 ga	\$1.74																																							
Lb's of BOD (2020)	10,327	3,615	1,989	696	1,079	378	1,401	490	604	211	2,193	767	288	101	18,738	6,558	513	893	14,635	25,466																				
Lb's of SS (2020)	34,689	7,627	645	142	4,461	961	5,788	1,273	139	31	9,062	1,994	1,189	261	-	-	2,516	880	39,135	13,697																				
Lb's of Nitrogen (2020)	2.10	7,590	27	56	490	1,029	636	1,336	3	6	1,474	3,095	134	281	-	-	1,142	2,287	66,349	14,597																				
Lb's of Phosphorus (2020)	2.57	768	18	46	55	142	72	185	3	9	154	396	15	39	101,443	213,030	129	332	112,839	237,173																				
		<u>57,964</u>		<u>37,176</u>		<u>2,724</u>		<u>1,020</u>		<u>6,306</u>		<u>2,914</u>		<u>8,182</u>		<u>3,781</u>		<u>761</u>		<u>277</u>		<u>13,691</u>		<u>7,658</u>		<u>1,686</u>		<u>788</u>		<u>128,937</u>		<u>235,383</u>		<u>14,697</u>		<u>6,791</u>		<u>234,949</u>		<u>295,788</u>
FIXED CHARGE	Days	Revenue	Days	Revenue	Days	Revenue	Days	Revenue	Days	Revenue	Days	Revenue	Days	Revenue	Days	Revenue	Days	Revenue	Days	Revenue	Days	Revenue	Days	Revenue	Days	Revenue	Days	Revenue	Days	Revenue	Days	Revenue	Days	Revenue	Days	Revenue	Days	Revenue		
Administrative (2022)	17.38	184	3,198	8	139	51	866	34	591	1	17	78	1,356	10	174	171	2,972	50	869	587	10,202																			
Administrative (2023)	50.00	87	4,350	5	250	6	300	-	-	1	50	30	1,500	-	-	91	4,550	10	500	230	11,500																			
Laboratory Charges	90.77	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Sub-total		<u>271</u>	<u>7,548</u>	<u>13.00</u>	<u>389</u>	<u>57.00</u>	<u>1,186</u>	<u>34.00</u>	<u>591</u>	<u>2.00</u>	<u>67</u>	<u>108.00</u>	<u>2,856</u>	<u>10.00</u>	<u>174</u>	<u>262.00</u>	<u>7,522</u>	<u>60.00</u>	<u>1,369</u>	<u>817</u>	<u>21,702</u>																			
Total Calculated Revenue:		<u>\$ 44,723</u>		<u>\$ 1,409</u>		<u>\$ 4,100</u>		<u>\$ 4,372</u>		<u>\$ 344</u>		<u>\$ 10,514</u>		<u>\$ 962</u>		<u>\$ 242,905</u>		<u>\$ 8,160</u>		<u>\$ 317,490</u>																				
Total Actual Revenue:		<u>\$ 44,723</u>		<u>\$ 1,409</u>		<u>\$ 4,100</u>		<u>\$ 4,372</u>		<u>\$ 344</u>		<u>\$ 10,514</u>		<u>\$ 962</u>		<u>\$ 242,905</u>		<u>\$ 8,160</u>		<u>\$ 317,489</u>																				
Difference		<u>0</u>		<u>(0.43)</u>		<u>0</u>		<u>(0)</u>		<u>0</u>		<u>(0)</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>1</u>																				
Percent Difference		<u>0.00%</u>		<u>-0.03%</u>		<u>0.00%</u>		<u>0.00%</u>		<u>0.14%</u>		<u>0.00%</u>		<u>0.03%</u>		<u>0.00%</u>		<u>0.00%</u>		<u>0.00%</u>																				

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY

Consumer Analysis - MJM, Quality Removal
Actual May 2022 - April 2023

Schedule 8A

CHARGE 5/1/2022 - 4/30/2023	MJM		Quality Removal		Total					
	Volume	Revenue	Volume	Revenue	Volume	Revenue				
Rate per 1,000 gal	\$1.740	18,778	\$	32,674	-	\$	-	18,778	\$	32,674
Lb's of BOD	\$0.350	424,017		148,406	-	-		424,017		148,406
Lb's of SS	\$0.220	300,518		66,114	-	-		300,518		66,114
Lb's of Nitrogen	\$2.100	15,339		32,212	-	-		15,339		32,212
Lb's of Phosphorus	\$2.570	1,486		3,819	-	-		1,486		3,819
MJM Rate per gallon (Gehls)	\$8.500	1,595		13,558	-	-		1,595		13,558
Power Products HSW Rate per gallon	\$0.015	-		-	-	-		-		-
Quality Removal Rate per gallon	\$0.030				113,400	3,402		113,400		3,402
Sub-total		<u>761,733</u>		<u>296,783</u>	<u>113,400</u>	<u>3,402</u>		<u>875,133</u>		<u>300,185</u>
MONTHLY FIXED CHARGE		Days/Loads		Revenue	Days/Loads		Revenue	Days/Loads		Revenue
Administrative (2022)	17.38	228	\$	3,963	-	\$	-	228	\$	3,963
Administrative (2023)	50.00	111	\$	5,550	-	-	-	111		5,550
MJM Load fee (Kerry Foods)	95.00	154		14,630	-	-	-	154		14,630
MJM Load fee (Schreiber Foods Whey)	103.00	22		2,266	-	-	-	22		2,266
MJM Load fee (Schreiber Foods Biosolids/Sludge)	240.00	342		82,080	-	-	-	342		82,080
Sub-total		<u>857</u>		<u>108,489</u>	<u>-</u>	<u>-</u>		<u>857</u>		<u>108,489</u>
Total Calculated Revenues			\$	<u>405,272</u>		\$	<u>3,402</u>		\$	<u>408,674</u>
Total Actual Revenues				<u>405,176</u>			<u>3,402</u>			<u>408,578</u>
Difference				<u>96</u>			<u>-</u>			<u>96</u>
Percent Difference				<u>0.0%</u>			<u>0.0%</u>			<u>0.0%</u>

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY

Consumer Analysis - MJM, Quality Removal
Forecasted 2024 and 2025

Schedule 8B

CHARGE	MJM		Quality Removal		Total			
	Volume	Revenue	Volume	Revenue	Volume	Revenue		
Rate per 1,000 gal	\$1.740	18,778	32,674	-	\$ -	-	18,778	32,674
Lb's of BOD	\$0.350	424,017	148,406	-	-	-	424,017	148,406
Lb's of SS	\$0.220	300,518	66,114	-	-	-	300,518	66,114
Lb's of Nitrogen	\$2.100	15,339	32,212	-	-	-	15,339	32,212
Lb's of Phosphorus	\$2.570	1,486	3,819	-	-	-	1,486	3,819
MJM Rate per gallon (Gehls)	\$8.500	1,595	13,558	-	-	-	1,595	13,558
Power Products HSW Rate per gallon	\$0.015	-	-	-	-	-	-	-
Quality Removal Rate per gallon	\$0.030	-	-	113,400	3,402	-	113,400	3,402
Sub-total		<u>1,595</u>	<u>296,782</u>	<u>113,400</u>	<u>3,402</u>		<u>875,133</u>	<u>300,184</u>
MONTHLY FIXED CHARGE		Days/Loads	Revenue	Days/Loads	Revenue		Days/Loads	Revenue
Administrative (2022)	\$17.38	228	\$ 3,963	-	\$ -	-	228	\$ 3,963
Administrative (2023)	\$50.00	111	\$ 5,550	-	-	-	111	5,550
MJM Load fee (Kerry Foods)	\$95.00	154	\$ 14,630	-	-	-	154	14,630
MJM Load fee (Schreiber Foods Whey)	\$103.00	22	\$ 2,266	-	-	-	22	2,266
MJM Load fee (Schreiber Foods Biosolids/Sludge)	\$240.00	342	\$ 82,080	-	-	-	342	82,080
Sub-total		<u>857</u>	<u>108,489</u>	<u>-</u>	<u>-</u>		<u>857</u>	<u>108,489</u>
Total Forecasted Revenues			<u>\$ 405,271</u>		<u>\$ 3,402</u>			<u>\$ 408,673</u>

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
Sales Forecast
Actual 2020 - Forecasted 2025

	Actual 2020	Actual 2021	Actual 2022	Actual 2022 - 2023	Comments	Forecasted 2023	Comments	Forecasted 2024	Comments	Forecasted 2025	Comments
Residential											
Volume (00 CF)	609,887	619,273	599,948	627,325		628,000		629,600		631,600	
Number of Customers	10,628	10,695	10,690	11,542	No change	11,557	Forecast 15 total	11,587	Forecast 30 total	11,617	Forecast 30 total
Ave Volume/Cust/Qtr	14.35	14.48	14.03	13.59	Actual last 4 quarters	13.59	Actual last 4 quarters	13.59		13.59	
Commercial											
Volume (00 CF)	159,190	166,479	174,152	179,232		179,200		179,200		179,200	
Number of Meters	711	721	731	805	No change	805	No change	805	No change	805	No change
Ave Volume/Cust/Qtr	55.97	57.73	59.56	55.66	Actual last 4 quarters	55.66	Actual last 4 quarters	55.66		55.66	
Multi-Family											
Volume (00 CF)	115,447	118,262	120,206	120,672		120,800		120,800		120,800	
Number of Meters	182	182	182	187	No change	187	No change	187	No change	187	No change
Ave Volume/Cust/Qtr	158.58	162.45	165.12	161.33	Actual last 4 quarters	161.33	Actual last 4 quarters	161		161	
Industrial											
Volume (00 CF)	94,915	116,725	114,964	50,709		50,800		50,800		50,800	
Number of Meters	74	75	74	80	No change	80	No change	80	No change	80	No change
Ave Volume/Cust/Qtr	320.66	389.08	388.39	158.47	Actual last 4 quarters	158.47	Actual last 4 quarters	158.47		158.47	
Public Authority											
Volume (00 CF)	37,458	41,548	46,222	40,547		40,400		40,400		40,400	
Number of Meters	61	60	59	59	No change	59	No change	59	No change	59	No change
Ave Volume/Cust/Qtr	153.52	173.12	195.86	171.81	Actual last 4 quarters	171.81	Actual last 4 quarters	171.81		171.81	
Wholesale											
Volume (00 CF)	99,879	100,000	48,503	48,506		48,400		48,400		48,400	
Number of Meters	10	10	10	6	No change	6	No change	6	No change	6	No change
Ave Volume/Cust/Qtr	2,496.98	2,500.00	1,212.58	2021.08	Actual last 4 quarters	2021.08	Actual last 4 quarters	2021.08		2021.08	
Total											
Volume (00 CF)	1,116,776	1,162,287	1,103,995	1,066,991		1,067,600		1,069,200		1,071,200	
Number of Meters	11,666	11,749	11,736	12,679		12,694		12,724		12,754	

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04/24/2024 (Sewer Utility

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WEST BEND SEWER UTILITY
 Biogas Revenues
 Actual 2022 - Forecast 2025

Schedule 9A

		Actual 2022		Forecast 2023		Forecast 2024		Forecast 2025	
	Rate/kWh	kWh	Revenues	kWh	Revenues	kWh	Revenues	kWh	Revenues
On-Peak	0.1550	371,640	\$ 57,604	368,160	\$ 57,065	368,160	\$ 58,548	368,160	\$ 60,129
Off-Peak	0.0614	719,080	44,152	663,120	40,716	663,120	41,774	663,120	42,902
Total Calculated Revenues			<u>\$ 101,756</u>		<u>\$ 97,780</u>		<u>\$ 100,323</u>		<u>\$ 103,031</u>
Total Actual Revenues			101,756						
Difference			\$ (0)						
Percent Difference			0%						

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04/24/2024 (Sewer Utility

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Consumer Analysis
 Forecasted 2023

VOLUME CHARGE	Residential		Commercial		Multi-Family		Industrial		Public Authority		Wholesale		Total									
	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue								
Rate per CCF \$ 2.44	628,000	\$ 1,532,320	179,200	\$ 437,248	120,800	\$ 294,752	50,800	\$ 123,952	40,400	\$ 98,576	48,400	\$ 118,096	1,067,600	\$ 2,486,848								
Lb's of BOD 0.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
Lb's of SS 0.16	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
Lb's of Nitrogen 1.89	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
Lb's of Phosphorus 1.46	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
Sub-total	628,000	1,532,320	179,200	437,248	120,800	294,752	50,800	123,952	40,400	98,576	48,400	118,096	1,067,600	2,486,848								
QUARTERLY FIXED CHARGE	Meters	Billings	Meters	Billings	Meters	Billings	Meters	Billings	Meters	Billings	Meters	Billings	Meters	Billings								
5/8	16.60	10,737	42,948	712,937	428	1,712	28,419	2	8	133	35	140	2,324	13	52	863	-	-	-	44,860	744,676	
3/4	20.70	651	2,604	53,903	88	352	7,286	8	32	662	11	44	911	1	4	83	-	-	-	3,036	62,845	
1	28.70	153	612	17,564	140	560	16,072	49	196	5,625	18	72	2,066	5	20	574	-	-	-	1,460	41,902	
1-1/4	38.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1-1/2	48.90	1	4	196	73	292	14,279	65	260	12,714	9	36	1,760	10	40	1,956	-	-	-	632	30,905	
2	73.00	-	-	-	60	240	17,520	46	184	13,432	3	12	876	20	80	5,840	-	-	-	516	37,668	
3	130.00	-	-	-	13	52	6,760	13	52	6,760	3	12	1,560	4	16	2,080	1	4	520	136	17,160	
4	210.00	-	-	-	3	12	2,520	3	12	2,520	1	4	840	5	20	4,200	1	4	840	52	10,080	
6	412.00	-	-	-	-	-	-	1	4	1,648	-	-	-	1	4	1,648	1	4	1,648	12	3,296	
Unmetered Charge	8.30	-	-	-	-	-	-	-	-	-	-	-	-	3	12	100	3	12	100	12	-	
Customer Charge	8.58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-total	11,542	46,168	784,600	805	3,220	92,856	187	748	43,494	80	320	10,338	59	236	17,244	6	24	3,108	50,716	948,532		
Total Revenues Per Analysis		\$ 2,316,920		\$ 530,104		\$ 338,246		\$ 134,290		\$ 115,820		\$ 121,204		\$ 3,435,380								

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Consumer Analysis
 Forecasted 2024

VOLUME CHARGE	Residential		Commercial		Multi-Family		Industrial		Public Authority		Wholesale		Total										
	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue									
Rate per CCF \$ 2.44	629,600	\$ 1,536,224	179,200	\$ 437,248	120,800	\$ 294,752	50,800	\$ 123,952	40,400	\$ 98,576	48,400	\$ 118,096	1,069,200	\$ 2,608,848									
Lb's of BOD 0.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Lb's of SS 0.16	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Lb's of Nitrogen 1.89	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Lb's of Phosphorus 1.46	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Sub-total	629,600	1,536,224	179,200	437,248	120,800	294,752	50,800	123,952	40,400	98,576	16,800	118,096	1,069,200	2,608,848									
QUARTERLY FIXED CHARGE	Meters		Billings		Meters		Billings		Meters		Billings		Meters		Billings								
5/8	16.60	10,767	43,068	714,929	428	1,712	28,419	2	8	133	35	140	2,324	13	52	863	-	-	-	11,245	44,980	746,668	
3/4	20.70	651	2,604	53,903	88	352	7,286	8	32	662	11	44	911	1	4	83	-	-	-	759	3,036	62,845	
1	28.70	153	612	17,564	140	560	16,072	49	196	5,625	18	72	2,066	5	20	574	-	-	-	365	1,460	41,902	
1-1/4	38.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1-1/2	48.90	1	4	196	73	292	14,279	65	260	12,714	9	36	1,760	10	40	1,956	-	-	-	158	632	30,905	
2	73.00	-	-	-	60	240	17,520	46	184	13,432	3	12	876	20	80	5,840	-	-	-	129	516	37,668	
3	130.00	-	-	-	13	52	6,760	13	52	6,760	3	12	1,560	4	16	2,080	1	4	520	34	133	17,680	
4	210.00	-	-	-	3	12	2,520	3	12	2,520	1	4	840	5	20	4,200	1	12	2,520	13	49	12,600	
6	412.00	-	-	-	-	-	-	1	4	1,648	-	-	-	1	4	1,648	1	4	1,648	3	9	4,944	
Unmetered charge	8.30	-	-	-	-	-	-	-	-	-	-	-	-	1	4	1,648	3	12	4,944	9	36	14,592	
Customer Charge	8.58	-	-	-	-	-	-	-	-	-	-	-	-	3	12	4,944	3	12	4,944	9	36	14,592	
Sub-total	11,572	46,288	786,592	805	3,220	92,856	187	748	43,494	80	320	10,338	59	236	17,244	6	40	4,854	12,709	50,818	955,378		
Total Revenues Per Analysis		\$ 2,322,816			\$ 530,104			\$ 338,246		\$ 134,290		\$ 115,820		\$ 122,950		\$ 3,564,226							

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04/24/2024 (Sewer Utility

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY

Consumer Analysis
Forecasted 2025

VOLUME CHARGE	Residential		Commercial		Multi-Family		Industrial		Public Authority		Wholesale		Total										
	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue									
Rate per CCF \$ 2.44	631,600	\$ 1,541,104	179,200	\$ 437,248	120,800	\$ 294,752	50,800	\$ 123,952	40,400	\$ 98,576	48,400	\$ 118,096	1,071,200	\$ 2,495,632									
Lb's of BOD 0.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Lb's of SS 0.16	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Lb's of Nitrogen 1.89	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Lb's of Phosphorus 1.46	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
Sub-total	<u>631,600</u>	<u>1,541,104</u>	<u>179,200</u>	<u>437,248</u>	<u>120,800</u>	<u>294,752</u>	<u>#REF!</u>	<u>123,952</u>	<u>40,400</u>	<u>98,576</u>	<u>16,800</u>	<u>118,096</u>	<u>1,071,200</u>	<u>2,495,632</u>									
QUARTERLY FIXED CHARGE	Meters	Billings	Meters	Billings	Meters	Billings	Meters	Billings	Meters	Billings	Meters	Billings	Meters	Billings									
5/8	16.60	10,797	43,188	716,921	428	1,712	28,419	2	8	133	35	140	2,324	13	52	863	-	-	-	11,275	45,100	748,660	
3/4	20.70	651	2,604	53,903	88	352	7,286	8	32	662	11	44	911	1	4	83	-	-	-	759	3,036	62,845	
1	28.70	153	612	17,564	140	560	16,072	49	196	5,625	18	72	2,066	5	20	574	-	-	-	365	1,460	41,902	
1-1/4	38.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1-1/2	48.90	1	4	196	73	292	14,279	65	260	12,714	9	36	1,760	10	40	1,956	-	-	-	158	632	30,905	
2	73.00	-	-	-	60	240	17,520	46	184	13,432	3	12	876	20	80	5,840	-	-	-	129	516	37,668	
3	130.00	-	-	-	13	52	6,760	13	52	6,760	3	12	1,560	4	16	2,080	1	4	520	34	136	17,680	
4	210.00	-	-	-	3	12	2,520	3	12	2,520	1	4	840	5	20	4,200	1	4	2,520	13	60	12,600	
6	412.00	-	-	-	-	-	-	1	4	1,648	-	-	-	1	4	1,648	1	4	1,648	3	12	4,944	
Fixed Charge	8.30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	20	166	3	20	166	
Customer Charge	8.58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub-total	<u>11,602</u>	<u>46,408</u>	<u>788,584</u>	<u>805</u>	<u>3,220</u>	<u>92,856</u>	<u>187</u>	<u>748</u>	<u>43,494</u>	<u>80</u>	<u>320</u>	<u>10,338</u>	<u>59</u>	<u>236</u>	<u>17,244</u>	<u>6</u>	<u>40</u>	<u>4,854</u>	<u>12,739</u>	<u>50,972</u>	<u>957,370</u>		
Total Revenues Per Analysis		<u>\$ 2,329,688</u>		<u>\$ 530,104</u>		<u>\$ 338,246</u>		<u>\$ 134,290</u>		<u>\$ 115,820</u>		<u>\$ 122,950</u>		<u>\$ 3,453,002</u>									
Customer Additions	Residential	Commercial																					
5/8"	30	-																					
3/4"	-	-																					
1"	-	-																					
Total Additions	<u>30</u>	<u>-</u>																					

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

FORECASTED OPERATING EXPENSES

WEST BEND SEWER UTILITY

Schedule 13

Operation and Maintenance Expense Analysis
Actual 2020 - Actual 2022

Acct No	Account Name	Actual 2020			Actual 2021			Actual 2022		
		Labor	Other	Total	Labor	Other	Total	Labor	Other	Total
Operation Expenses										
820	Supervision and labor	\$ 225,558	\$ -	\$ 225,558	\$ 191,404	\$ -	\$ 191,404	\$ 211,953	\$ -	\$ 211,953
821	Power and fuel for pumping	-	368,862	368,862	-	351,398	351,398	-	374,632	374,632
822	Treatment charges	-	106,908	106,908	-	109,224	109,224	-	340,570	340,570
824	Phosphorous removal chemicals	-	294,642	294,642	-	278,944	278,944	-	311,073	311,073
826	Other chemicals/sewer treatment	-	59,394	59,394	-	65,697	65,697	-	74,488	74,488
827	Laboratory	-	61,025	61,025	-	67,567	67,567	-	48,043	48,043
827.1	Other operating supplies	-	82,714	82,714	-	124,103	124,103	-	124,317	124,317
828	Transportation	697	9,671	10,368	112	25,042	25,154	279	30,560	30,839
	Subtotal	226,255	983,216	1,209,471	191,516	1,021,975	1,213,491	212,232	1,303,683	1,515,915
Maintenance Expenses										
831	Maint. of sewage collection system	44,630	81,630	126,260	39,958	44,728	84,686	37,830	43,472	81,302
832	Maint. collect sys. pump equip.	991	(54,341)	(53,350)	1,011	5,632	6,643	414	6,276	6,690
833	Maint/treat dispos plant equip.	105,684	259,151	364,835	108,894	203,588	312,482	103,791	216,916	320,707
834	General plant structures and equip.	23,598	77,730	101,328	30,773	77,791	108,564	63,353	75,265	138,618
	Subtotal	174,903	364,170	539,073	180,636	331,739	512,375	205,388	341,929	547,317
Customer Accounting & Collection Expense										
840	Billing, collecting & accounting	44,571	22,841	67,412	45,321	23,036	68,357	53,281	24,939	78,220
842	Meter reading	27,351	780	28,131	22,265	-	22,265	19,478	819	20,297
842.2	Joint metering costs - Depreciation	-	68,140	68,140	-	68,977	68,977	-	70,221	70,221
842.3	Maintenance of meters	5,959	5,236	11,195	6,333	6,166	12,499	25,366	7,219	32,585
857	Rents - Joint metering costs	-	42,872	42,872	-	39,859	39,859	-	40,371	40,371
845	Uncollectible accounts	-	-	-	-	140	140	-	(56)	(56)
	Subtotal	77,881	139,869	217,750	73,919	138,178	212,097	98,125	143,513	241,638
Administrative and General Expenses:										
850	Administrative & general salaries	229,665	-	229,665	283,747	-	283,747	313,331	-	313,331
851	Office supplies and expenses	-	46,435	46,435	-	30,720	30,720	-	37,639	37,639
852	Outside services employed	-	76,175	76,175	-	119,260	119,260	-	92,728	92,728
853	Insurance	-	67,512	67,512	-	63,062	63,062	-	62,740	62,740
854	Employers pension and retirement	66,369	784,333	850,702	62,320	515,796	578,116	85,532	154,176	239,708
855	Regulatory commission	-	5,242	5,242	-	5,341	5,341	-	6,011	6,011
856	Miscellaneous general	-	39,271	39,271	-	12,356	12,356	-	12,138	12,138
408	Taxes	-	72,892	72,892	-	74,613	74,613	-	78,679	78,679
	Subtotal	296,034	1,091,860	1,387,894	346,067	821,148	1,167,215	398,863	444,111	842,974
	Total	\$ 775,073	\$ 2,579,115	\$ 3,354,188	\$ 792,138	\$ 2,313,040	\$ 3,105,178	\$ 914,608	\$ 2,233,236	\$ 3,147,844

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04/24/2024 (Sewer Utility

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Operation and Maintenance Expense Analysis
 Forecasted 2023-2025

Acct No	Account Name	Forecasted 2023 (A)			Forecasted 2024 (A)			Forecasted 2025 (A)		
		Labor (B)	Other	Total	Labor (B)	Other	Total	Labor (B)	Other	Total
Operation Expenses:										
820	Supervision and labor	\$ 216,200	\$ -	\$ 216,200	\$ 220,500	\$ -	220,500	\$ 224,900	\$ -	\$ 224,900
821	Power and fuel for pumping	-	390,400	390,400	-	400,600	400,600	-	411,400	411,400
822	Treatment charges	-	354,900	354,900	-	364,100	364,100	-	373,900	373,900
824	Phosphorous removal chemicals	-	324,100	324,100	-	332,500	332,500	-	341,500	341,500
826	Other chemicals/sewer treatment	-	77,600	77,600	-	79,600	79,600	-	81,700	81,700
827	Laboratory	-	50,100	50,100	-	51,400	51,400	-	52,800	52,800
827.1	Other operating supplies	-	129,500	129,500	-	132,900	132,900	-	136,500	136,500
828	Transportation	300	31,800	32,100	300	32,600	32,900	300	33,500	33,800
	Subtotal	216,500	1,358,400	1,574,900	220,800	1,393,700	1,614,500	225,200	1,431,300	1,656,500
Maintenance Expenses										
831	Maint. of sewage collection system	38,600	45,300	83,900	39,400	46,500	85,900	40,200	47,800	88,000
832	Maint. collect sys. pump equip.	400	6,500	6,900	400	6,700	7,100	400	6,900	7,300
833	Maint/treat dispos plant equip	105,900	226,000	331,900	105,900	231,900	337,800	108,000	238,200	346,200
834	General plant structures and equip.	64,600	78,400	143,000	64,600	80,400	145,000	65,900	82,600	148,500
	Subtotal	209,500	356,200	565,700	210,300	365,500	575,800	214,500	375,500	590,000
Customer Accounting & Collection Expense										
840	Billing, collecting & accounting	54,300	26,000	80,300	55,400	26,700	82,100	56,500	27,400	83,900
842	Meter reading	19,900	900	20,800	20,300	900	21,200	20,700	900	21,600
842.2	Joint metering costs - Depreciation	-	73,200	73,200	-	75,100	75,100	-	77,100	77,100
842.3	Maintenance of meters	25,900	7,500	33,400	26,400	7,700	34,100	26,900	7,900	34,800
857	Rents - Joint metering costs	-	42,100	42,100	-	43,200	43,200	-	44,400	44,400
845	Uncollectible accounts	-	(100)	(100)	-	(100)	(100)	-	(100)	(100)
	Subtotal	100,100	149,600	249,700	102,100	153,500	255,600	104,100	157,600	261,700
Administrative and General Expenses:										
850	Administrative & general salaries	319,600	-	319,600	326,000	-	326,000	332,500	-	332,500
851	Office supplies and expenses	-	39,200	39,200	-	40,200	40,200	-	41,300	41,300
852	Outside services employed	-	96,600	96,600	-	99,100	99,100	-	101,800	101,800
853	Insurance	-	65,400	65,400	-	67,100	67,100	-	68,900	68,900
854	Employers pension and retirement	87,200	162,600	249,800	89,500	112,000	256,300	91,300	171,900	263,200
855	Regulatory commission	-	6,300	6,300	-	6,500	6,500	-	6,700	6,700
856	Miscellaneous general	-	12,600	12,600	-	12,900	12,900	-	13,200	13,200
408	Taxes	-	82,000	82,000	-	84,100	84,100	-	86,400	86,400
	Subtotal	406,800	464,700	871,500	415,500	421,900	892,200	423,800	490,200	914,000
	Total	\$ 932,900	\$ 2,328,900	\$ 3,261,800	\$ 948,700	\$ 2,334,600	\$ 3,338,100	\$ 967,600	\$ 2,454,600	\$ 3,422,200

(A) Based on prior year expenses with an inflationary increase.
 (B) Labor is increased over prior year by 2%
 (C) Actual contain GASB 68 activity. Forecasted amounts are budgeted to cover required contributions.

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility)

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

FORECASTED PLANT AND RELATED SCHEDULES

WEST BEND SEWER UTILITY
 Plant in Service
 Actual 2022 - Forecasted 2025

	Actual 12/31/21	Additions	Retirements	Actual 12/31/2022	Additions	Retirements	Forecasted 12/31/2023	Additions	Retirements	Forecasted 12/31/2024	Additions	Retirements	Forecasted 12/31/2025
Intangible													
Lease asset	\$ 13,436	\$ -	\$ -	13,436	\$ -	\$ -	13,436	\$ -	\$ -	13,436	\$ -	\$ -	13,436
Collecting System													
Land and land rights	26,039	-	-	26,039	-	-	26,039	-	-	26,039	-	-	26,039
Collecting mains and accessories	21,109,897	792,024	12,129	21,899,792	767,000	7,401	22,649,391	1,252,750	7,089	23,895,052	767,350	5,198	24,657,204
Interceptor mains and accessories	3,373,873	-	-	3,373,873	-	-	3,373,873	-	-	3,373,873	-	-	3,373,873
Force mains and accessories	225,919	-	-	225,919	-	-	225,919	-	-	225,919	-	-	225,919
Other collecting system equipment	157,566	-	-	157,566	-	2,858	154,708	-	-	154,708	-	-	154,708
Total Collection System	24,893,294	792,024	12,129	25,673,189	767,000	10,259	26,429,930	1,252,750	7,089	27,675,591	767,350	5,198	28,437,743
Collecting System Pumping													
Electric pumping equipment	388,144	-	-	388,144	-	-	388,144	-	-	388,144	-	-	388,144
Total Collection System	388,144	-	-	388,144	-	-	388,144	-	-	388,144	-	-	388,144
Treatment and Disposal Plant													
Land and land rights	9,491	-	-	9,491	-	-	9,491	-	-	9,491	-	-	9,491
Structures and improvements	12,151,922	-	-	12,151,922	-	9,090	12,142,832	700,000	-	12,842,832	50,000	-	12,892,832
Preliminary treatment equipment	637,214	452,921	176,431	913,704	115,000	427,017	601,687	40,000	35,980	605,707	-	-	605,707
Primary treatment equipment	356,725	-	-	356,725	-	-	356,725	-	-	356,725	-	-	356,725
Secondary treatment equipment	1,633,579	-	-	1,633,579	-	-	1,633,579	-	-	1,633,579	-	-	1,633,579
Advanced treatment equipment	3,428,883	-	-	3,428,883	-	-	3,428,883	6,788,000	524,131	9,692,752	-	-	9,692,752
Chlorination equipment	147,572	-	-	147,572	-	-	147,572	-	-	147,572	-	-	147,572
Disinfecting equipment	626,444	-	-	626,444	-	-	626,444	-	-	626,444	-	-	626,444
Sludge treatment and disposal	3,930,549	-	9	3,930,540	-	-	3,930,540	-	-	3,930,540	-	-	3,930,540
Plant site piping	4,239,775	-	-	4,239,775	-	-	4,239,775	-	-	4,239,775	-	-	4,239,775
Flow metering and monitoring equipment	185,418	-	-	185,418	-	-	185,418	-	-	185,418	-	-	185,418
Other treatment equipment and disposal equip	113,756	36,821	-	150,577	-	-	150,577	-	-	150,577	-	-	150,577
Total Treatment and Disposal Plant	27,461,328	489,742	176,440	27,774,630	115,000	436,107	27,453,523	7,528,000	560,111	34,421,412	50,000	-	34,471,412
General Plant													
Office furniture and equipment	42,994	48,587	5,708	85,873	60,000	-	145,873	-	-	145,873	-	-	145,873
Computer equipment	143,274	7,626	-	150,900	25,000	65,323	110,577	25,000	-	135,577	25,000	-	160,577
Transportation equipment	350,698	-	-	350,698	-	-	350,698	500,000	240,417	610,281	-	-	610,281
Other general equipment	363,239	-	-	363,239	300,000	73,950	589,289	-	-	589,289	-	-	589,289
Total General Plant	900,205	56,213	5,708	950,710	385,000	139,273	1,196,437	525,000	240,417	1,481,020	25,000	-	1,506,020
Total Sewer Plant in Service	\$ 53,656,407	\$ 1,337,979	\$ 194,277	\$ 54,800,109	\$ 1,267,000	\$ 585,639	\$ 55,481,470	\$ 9,305,750	\$ 807,617	\$ 63,979,603	\$ 842,350	\$ 5,198	\$ 64,816,755

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04/24/2024 (Sewer Utility

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Plant Additions/Retirements
 Actual 2022

Schedule 16

Description	Additions Amount	Retirements Amount
Intangible		
Lease asset	\$ -	\$ -
Collecting System		
Land and land rights	-	-
Collecting mains	792,024	12,129
Interceptor mains	-	-
Force mains	-	-
Other Collection system equipment	-	-
Electric Pumping Equipment	-	-
Total Collecting Mains	<u>792,024</u>	<u>12,129</u>
Treatment and Disposal		
Land and land rights	-	-
Structures and improvements	-	-
Preliminary treatment equipment	452,921	176,431
Primary treatment equipment	-	-
Secondary treatment equipment	-	-
Advanced treatment equipment	-	-
Chlorination equipment	-	-
Disinfecting equipment	-	-
Sludge treatment and disposal equipment	-	9
Plant site piping	-	-
Flow metering and monitoring equipment	-	-
Other treatment and disposal equipment	36,821	-
Total Treatment and Disposal Plant	<u>489,742</u>	<u>176,440</u>
General Plant		
Office furniture and equipment	48,587	5,708
Computer equipment	7,626	-
Transportation equipment	-	-
Other general equipment	-	-
Total General Plant	<u>56,213</u>	<u>5,708</u>
Total	<u>\$ 1,337,979</u>	<u>\$ 194,277</u>
<u>Summary of Financing</u>		
Collection System Replacement Fund	\$ 792,024	
Replacement Fund	489,742	
Utility Earnings	56,213	
Total Additions	<u>\$ 1,337,979</u>	

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Plant Additions/Retirements
 Forecasted 2023

Schedule 16A

Description	Additions	Retirements
	Amount	Amount
Intangible		
Lease asset	\$ -	\$ -
Collecting System		
Land and land rights	-	-
Collecting mains	767,000	7,401
<i>Butternut - Main to Eder</i>	20,000	-
<i>Hawthorn Drive - Main to 7th</i>	47,000	-
<i>Laurel Drive South</i>	340,000	-
<i>Main Street (Downtown)</i>	75,000	-
<i>Maplewynde - Sylvan to Eder</i>	35,000	-
<i>Pennsylvania Avenue - Locust to Kilbourn</i>	250,000	-
Interceptor mains	-	-
Force mains	-	-
Other Collection system equipment - <i>portable TV inspection camera</i>	-	2,858
Electric Pumping Equipment	-	-
Total Collecting Mains	767,000	10,259
Treatment and Disposal		
Land and land rights	-	-
Structures and improvements - <i>dehumidifier</i>	-	9,090
Preliminary treatment equipment	115,000	427,017
<i>West grit washer and auger (emergency repair/replacement)</i>	40,000	-
<i>Step screens and washer compactors</i>	-	344,928
<i>Modifications to step screen</i>	-	4,852
<i>New Auger modifications to step screens</i>	-	13,199
<i>New step screen auger compactor</i>	-	16,444
<i>Auger</i>	-	5,929
<i>Step screen</i>	-	5,685
<i>Grit dewatering screw assembly</i>	-	35,980
<i>Waste activated sludge (WAS) valve automation</i>	25,000	-
<i>High voltage breaker upgrades</i>	50,000	-
Primary treatment equipment	-	-
Secondary treatment equipment	-	-
Advanced treatment equipment	-	-
Chlorination equipment	-	-
Disinfecting equipment	-	-
Sludge treatment and disposal equipment	-	-
Plant site piping	-	-
Flow metering and monitoring equipment	-	-
Other treatment and disposal equipment	-	-
Total Treatment and Disposal Plant	115,000	436,107
General Plant		
Office furniture and equipment	60,000	-
Computer equipment	25,000	65,323
<i>Annual upgrades to the security system</i>	25,000	-
<i>Computers - shared w/ City</i>	-	44,565
<i>Computers - shared w/ Finance</i>	-	6,442
<i>Computers - shared w/ City</i>	-	12,958
<i>Computers - shared w/ City</i>	-	1,358
Transportation equipment	-	-
Other general equipment - <i>TV inspection truck</i>	300,000	73,950
Total General Plant	385,000	139,273
Total	\$ 1,267,000	\$ 585,639
Summary of Financing		
Collection System Replacement Fund	\$ 767,000	
Replacement Fund	115,000	
Utility Earnings	385,000	
Total Additions	\$ 1,267,000	

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Plant Additions/Retirements
 Forecasted 2024

Schedule 17

Description	Additions	Retirements
	Amount	Amount
Intangible		
Lease asset	\$ -	\$ -
Collecting System		
Land and land rights	-	-
Collecting mains	1,252,750	7,089
<i>Butternut - Main to Eder</i>	162,750	-
<i>Hawthorn Drive - Main to 7th</i>	280,000	-
<i>Heather Drive</i>	45,000	-
<i>Kilbourn Avenue - River to Idlewood</i>	30,000	-
<i>Maplewynde - Sylvan to Eder</i>	280,000	-
<i>Sand Drive</i>	455,000	-
Interceptor mains	-	-
Force mains	-	-
Other Collection system equipment	-	-
Electric Pumping Equipment	-	-
Total Collecting Mains	1,252,750	7,089
Treatment and Disposal		
Land and land rights	-	-
Structures and improvements	700,000	-
<i>Coat fiberglass covers on trickling filters</i>	150,000	-
<i>South digester sludge boiler</i>	500,000	-
<i>Digester cleanout</i>	50,000	-
Preliminary treatment equipment - <i>grit dewatering screw assembly</i>	40,000	35,980
<i>East grit washer and auger</i>	40,000	-
<i>Grit dewatering screw assembly</i>	-	35,980
Primary treatment equipment	-	-
Secondary treatment equipment	-	-
Advanced treatment equipment	6,788,000	524,131
<i>Phosphorus removal equipment</i>	6,788,000	-
<i>2 backwash pumps - tertiary filters</i>	-	30,314
<i>Sand filtration equipment</i>	-	493,817
Chlorination equipment	-	-
Disinfecting equipment	-	-
Sludge treatment and disposal equipment	-	-
Plant site piping	-	-
Flow metering and monitoring equipment	-	-
Other treatment and disposal equipment	-	-
Total Treatment and Disposal Plant	7,528,000	560,111
General Plant		
Office furniture and equipment	-	-
Computer equipment - <i>annual upgrades to the security system</i>	25,000	-
Transportation equipment - <i>international jet/vac</i>	500,000	240,417
Other general equipment	-	-
Total General Plant	525,000	240,417
Total	\$ 9,305,750	\$ 807,617
Summary of Financing		
Collection System Replacement Fund	\$ 1,252,750	
Replacement Fund	3,828,000	
Utility Earnings	4,225,000	
Total Additions	\$ 9,305,750	

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Plant Additions/Retirements
 Forecasted 2025

Schedule 18

	Additions Amount	Retirements Amount
Description		
Intangible		
Lease asset	\$ -	\$ -
Collecting System		
Land and land rights	-	-
Collecting mains	767,350	5,198
<i>Badger Lane - East & West</i>	72,000	-
<i>Crestview Drive</i>	30,000	-
<i>Heather Drive</i>	324,000	-
<i>Kilbourn Avenue - River to Idlewood</i>	328,350	-
<i>South River Road & Whitewater/Gateway</i>	13,000	-
Interceptor mains	-	-
Force mains	-	-
Other Collection system equipment	-	-
Electric Pumping Equipment	-	-
Total Collecting Mains	767,350	5,198
Treatment and Disposal		
Land and land rights	-	-
Structures and improvements - <i>digester cleanout</i>	50,000	-
Preliminary treatment equipment	-	-
Primary treatment equipment	-	-
Secondary treatment equipment	-	-
Advanced treatment equipment	-	-
Chlorination equipment	-	-
Disinfecting equipment	-	-
Sludge treatment and disposal equipment	-	-
Plant site piping	-	-
Flow metering and monitoring equipment	-	-
Other treatment and disposal equipment	-	-
Total Treatment and Disposal Plant	50,000	-
General Plant		
Office furniture and equipment	-	-
Computer equipment - annual upgrades to the security system	25,000	-
Transportation equipment	-	-
Other general equipment	-	-
Total General Plant	25,000	-
Total	\$ 842,350	\$ 5,198
Summary of Financing		
Collection System Replacement Fund	\$ 767,350	
Replacement Fund	50,000	
Utility Earnings	25,000	
Total Additions	\$ 842,350	

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY

Depreciation Expense
Actual 2021 - Forecasted 2025

Schedule 19

Description	Depreciation Rate (C)	12/31/2021 Depreciation Expense (A)	12/31/2022 Depreciation Expense (A)	12/31/2023 Depreciation Expense (B)	12/31/2024 Depreciation Expense (B)	12/31/2025 Depreciation Expense (B)
Lease asset	\$ -	\$ -	\$ 8,267	\$ -	\$ -	\$ -
Land and land rights	-	-	-	-	-	-
Collecting mains and accessories	0.0130	270,857	279,498	289,505	302,539	315,590
Interceptor mains and accessories	0.0130	43,860	43,860	43,860	43,860	43,860
Force mains and accessories	0.0130	2,937	2,937	2,937	2,937	2,937
Other collecting system equipment	0.0670	10,557	10,557	10,461	10,366	10,366
Electric pumping equipment	0.0300	11,644	11,644	11,644	11,644	11,644
Land and land rights	-	-	-	-	-	-
Structures and improvements	0.0290	352,406	352,406	352,274	362,292	373,167
Preliminary treatment equipment	0.0400	25,489	31,098	30,387	24,228	24,308
Primary treatment equipment	0.0400	14,269	14,190	14,190	14,190	14,190
Secondary treatment equipment	0.0400	65,343	65,343	65,343	65,343	65,343
Advanced treatment equipment	0.0400	135,008	137,155	137,155	262,432	387,710
Chlorination equipment	0.0667	9,843	9,843	9,843	9,843	9,843
Disinfecting equipment	-	-	-	-	-	-
Sludge treatment and disposal	0.0400	158,170	157,222	157,222	157,222	157,222
Plant site piping	0.0250	105,994	105,994	105,994	105,994	105,994
Flow metering and monitoring equipment	0.0400	7,303	7,417	7,417	7,417	7,417
Other treatment equipment and disposal equip	0.0670	7,622	8,855	10,089	10,089	10,089
Office furniture and equipment	0.1000	4,050	6,443	11,587	14,587	14,587
Transportation equipment	0.1500	51,958	52,605	52,605	72,074	91,542
Computer equipment	0.2670	36,593	39,272	34,907	32,861	39,536
Other general equipment	0.0580	21,068	21,068	27,623	34,179	34,179
Total		\$ 1,334,971	\$ 1,365,674	\$ 1,375,043	\$ 1,544,096	\$ 1,719,523
2021 Ending balance		\$ 1,334,971	\$ 1,334,971	\$ 1,334,971	\$ 1,334,971	\$ 1,334,971
2022 Ending balance		-	1,365,674	1,365,674	1,365,674	1,365,674
2023 Activity		-	-	9,369	9,369	9,369
2024 Activity		-	-	-	169,053	169,053
2025 Activity		-	-	-	-	175,427
Depreciation Expense		\$ 1,334,971	\$ 1,365,674	\$ 1,375,043	\$ 1,544,096	\$ 1,719,523

- (A) Depreciation expense at year-end is derived from the 2021 and 2022 audit files.
Depreciation Expense incorporates fully depreciated assets which were updated for the current rate study.
- (B) Represent additional depreciation added for each year based on Schedules 17-18.
- (C) Depreciation rate is based on composite rate used in the audited financial statements for corresponding plant accounts.

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

Please refer to Accountant's Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY

Accumulated Depreciation and Contributions in Aid of Construction
Actual 2021 - Forecasted 2025

	Actual <u>12/31/21</u>	Actual <u>12/31/22</u>	Forecasted <u>12/31/23</u>	Forecasted <u>12/31/24</u>	Forecasted <u>12/31/25</u>
Accumulated Depreciation					
Balance - Beginning of Year	\$ 29,391,883	\$ 30,531,270	\$ 31,744,058	\$ 32,538,462	\$ 33,279,941
Credits During Year					
Accruals charged to dep'n. expense	1,334,971	1,365,674	1,375,043	1,544,096	1,719,523
Salvage	17,833	-	5,000	5,000	5,000
Total Credits	<u>1,352,804</u>	<u>1,365,674</u>	<u>1,380,043</u>	<u>1,549,096</u>	<u>1,724,523</u>
Debits During Year					
Book cost of plant retired	213,417	194,277	585,639	807,617	5,198
Cost of removal	-	(41,391)	-	-	-
Total Debits	<u>213,417</u>	<u>152,886</u>	<u>585,639</u>	<u>807,617</u>	<u>5,198</u>
Balance - End of Year	<u>\$ 30,531,270</u>	<u>\$ 31,744,058</u>	<u>\$ 32,538,462</u>	<u>\$ 33,279,941</u>	<u>\$ 34,999,266</u>
Contributions in Aid of Construction					
Customers					
Balance - Beginning of Year	\$ 9,864,205	\$ 9,864,205	\$ 9,864,205	\$ 9,864,205	\$ 9,864,205
Credits During Year					
Insurance Proceeds	-	-	-	-	-
Special Assessments	-	-	-	-	-
Total CIAC Customers	<u>\$ 9,864,205</u>	<u>\$ 9,864,205</u>	<u>\$ 9,864,205</u>	<u>\$ 9,864,205</u>	<u>\$ 9,864,205</u>

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility

STEP I COST OF SERVICE

WEST BEND SEWER UTILITY
 Summary of Cost of Service Study
 Test Year 2024

	Allocation Basis	Forecasted 2024	Volume	BOD	SS	Phosphorus	Nitrogen	Cust. Cost	Demand
O M & R									
Operation, maint & taxes expense	Detailed schedule 31	\$ 3,338,100	\$ 829,019	\$ 608,953	\$ 534,090	\$ 532,885	\$ 203,076	\$ 398,566	\$ 231,511
Replacement depreciation	Detailed schedule 32	302,500	115,675	58,383	43,772	17,636	25,713	-	41,322
Contractual service & biogas revenues	Detailed schedule 34	(834,963)	(177,417)	(168,473)	(148,450)	(125,545)	(53,053)	(99,596)	(62,429)
Less other revenues	Above allocation	(60,637)	(15,736)	(11,115)	(9,625)	(9,169)	(3,811)	(6,638)	(4,544)
Subtotal		<u>2,745,000</u>	<u>751,541</u>	<u>487,748</u>	<u>419,787</u>	<u>415,807</u>	<u>171,925</u>	<u>292,332</u>	<u>205,860</u>
Capital Costs									
Rate of return	Plant allocation	339,100	130,258	54,879	32,953	16,165	33,110	-	71,734
Other depreciation	Detailed schedule 32	<u>1,241,600</u>	<u>474,787</u>	<u>239,629</u>	<u>179,660</u>	<u>72,385</u>	<u>105,536</u>	<u>-</u>	<u>169,603</u>
Subtotal		<u>1,580,700</u>	<u>605,045</u>	<u>294,508</u>	<u>212,613</u>	<u>88,550</u>	<u>138,646</u>	<u>-</u>	<u>241,337</u>
Revenue required from STEP I rates		<u>\$ 4,325,700</u>	<u>\$ 1,356,586</u>	<u>\$ 782,256</u>	<u>\$ 632,400</u>	<u>\$ 504,357</u>	<u>\$ 310,571</u>	<u>\$ 292,332</u>	<u>\$ 447,197</u>

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility)

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Quarterly Bill Comparison
 Test Year 2024

Schedule 22

Customer	Quarterly Volume CF	Meter	Present	Cost of Service	Change	
					Amount	%
Small residential	300	5/8"	\$ 23.92	\$ 22.75	\$ (1.17)	-4.89%
Average residential	2,200	5/8"	70.28	86.40	16.12	22.94%
Large residential	4,300	3/4"	125.62	160.25	34.63	27.57%
Commercial	1,400	1"	62.86	70.00	7.14	11.36%
Commercial	4,800	1"	145.82	183.90	38.08	26.11%
Commercial	19,400	2"	546.36	710.90	164.54	30.12%
Commercial	40,000	2"	1,049.00	1,401.00	352.00	33.56%
Multi-family	3,800	3/4"	113.42	143.50	30.08	26.52%
Multi-family	52,700	3"	1,415.88	1,875.45	459.57	32.46%
Public authority	100	1"	31.14	26.45	(4.69)	-15.06%
Public authority	294,000	2"	7,246.60	9,910.00	2,663.40	36.75%

	Present Rates	Cost of Service Step I Rates	% Change
Volume (per 100 cubic feet)	\$ 2.44	\$ 3.35	37.30%
BOD (Over 250 Mg/L)	0.30 /lb.	0.47 /lb.	56.67%
Suspended Solids (Over 330 Mg/L)	0.16 /lb.	0.29 /lb.	81.25%
Nitrogen (Over 15 Mg/L)	1.46 /lb.	3.10 /lb.	112.33%
Phosphorus (over 20 Mg/L)	1.89 /lb.	3.78 /lb.	100.00%
5/8"	16.60 /qtr	12.70 /qtr	-23.49%
3/4"	20.70	16.20	-21.74%
1"	28.70	23.10	-19.51%
1-1/4"	38.40	31.40	-18.23%
1-1/2"	48.90	40.50	-17.18%
2"	73.00	61.00	-16.44%
3"	130.00	110.00	-15.38%
4"	210.00	179.00	-14.76%
6"	412.00	353.00	-14.32%
Customer Charge	7.89	5.75	-27.10%
Demand Charge	6.80	6.94	2.10%

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Calculation of Demand and Fixed Charge
 Test Year 2024

Meter Size	Customers	Demand Ratio	Equivalent Meters	Quarterly Demand Charge	Quarterly Fixed Charge	Computed Quarterly Charge	Cost of Service Charge	Annual Revenue	Cost of Service Demand Charge
5/8"	11,245	1.0	11,245	\$ 6.94	\$ 5.75	\$ 12.69	\$ 12.70	\$ 571,246	\$ 6.95
3/4"	759	1.5	1,139	10.41	5.75	16.17	16.20	49,183	10.45
1"	365	2.5	913	17.36	5.75	23.11	23.10	33,726	17.35
1-1/4"	0	3.7	-	25.69	5.75	31.44	31.40	-	25.65
1-1/2"	158	5.0	790	34.71	5.75	40.47	40.50	25,596	34.75
2"	129	8.0	1,032	55.54	5.75	61.29	61.00	31,476	55.25
3"	34	15.0	510	104.14	5.75	109.89	110.00	14,960	104.25
4"	13	25.0	325	173.57	5.75	179.32	179.00	9,308	173.25
6"	3	50.0	150	347.14	5.75	352.89	353.00	4,236	347.25
Totals	<u>12,706</u>		<u>16,103</u>					<u>\$ 739,731</u>	

Total Demand Related Costs	\$ 447,197 /	16,103 /	4 = <u>\$ 6.94</u>
Total Customer Costs	<u>\$ 292,332 /</u>	12,706 /	4 = <u>\$ 5.75</u>
Total Fixed Costs	<u>\$ 739,529</u>		

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04/24/2024 (Sewer Utility

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Consumer Analysis
 Proposed Rates - Test Year 2024

VOLUME CHARGE	Residential		Commercial		Multi-Family		Industrial		Public Authority		Wholesale		Total	
	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue	Volume	Revenue
Rate per CCF \$3.35	629,600	\$ 2,109,160	179,200	\$ 600,320	120,800	\$ 404,680	50,800	\$ 170,180	40,400	\$ 135,340	48,400	\$ 162,140	1,069,200	\$ 3,581,820
Lb's of BOD \$0.47	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lb's of SS \$0.29	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lb's of Nitrogen \$3.10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lb's of Phosphorus \$3.78	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	629,600	2,109,160	179,200	600,320	120,800	404,680	50,800	170,180	40,400	135,340	48,400	162,140	1,069,200	3,581,820

QUARTERLY FIXED CHARGE	Residential			Commercial			Multi-Family			Industrial			Public Authority			Wholesale			Total		
	Meters	Billings	Revenue	Meters	Billings	Revenue	Meters	Billings	Revenue	Meters	Billings	Revenue	Meters	Billings	Revenue	Meters	Billings	Revenue	Meters	Billings	Revenue
5/8 12.70	10,767	43,068	546,964	428	1,712	21,742	2	8	102	35	140	1,778	13	52	660	-	-	-	11,245	44,980	571,246
3/4 16.20	651	2,604	42,185	88	352	5,702	8	32	518	11	44	713	1	4	65	-	-	-	759	3,036	49,183
1 23.10	153	612	14,137	140	560	12,936	49	196	4,528	18	72	1,663	5	20	462	-	-	-	365	1,460	33,726
1-1/4 31.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1-1/2 40.50	1	4	162	73	292	11,826	65	260	10,530	9	36	1,458	10	40	1,620	-	-	-	158	632	25,596
2 61.00	-	-	-	60	240	14,640	46	184	11,224	3	12	732	20	80	4,880	-	-	-	129	516	31,476
3 110.00	-	-	-	13	52	5,720	13	52	5,720	3	12	1,320	4	16	1,760	1	4	440	34	136	14,960
4 179.00	-	-	-	3	12	2,148	3	12	2,148	1	4	716	5	20	3,580	1	4	716	13	52	9,308
6 353.00	-	-	-	-	-	-	1	4	1,412	-	-	-	1	4	1,412	1	4	1,412	3	12	4,236
Customer Charge 5.75	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	12	69	3	12	69
Demand Charge 6.94	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	11,572	46,288	603,448	805	3,220	74,715	187	748	36,182	80	320	8,380	59	236	14,439	6	24	2,637	12,709	50,836	739,800

Total Revenues Per Analysis		\$ 2,712,608		\$ 675,035		\$ 440,862		\$ 178,560		\$ 149,779		\$ 164,777		\$ 4,321,620
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Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

STEP II COST OF SERVICE

WEST BEND SEWER UTILITY
 Summary of Cost of Service Study
 Test Year 2025

	Allocation Basis	Forecasted 2025	Volume	BOD	SS	Phosphorus	Nitrogen	Cust. Cost	Demand
O M & R									
Operation, maint & taxes expense	Detailed schedule 31	\$ 3,422,200	\$ 849,905	\$ 624,295	\$ 547,546	\$ 546,311	\$ 208,192	\$ 408,607	\$ 237,344
Replacement depreciation	Detailed schedule 32	304,000	116,250	58,672	43,989	17,723	25,840	-	41,526
Contractual service & biogas revenues	Detailed schedule 34	(876,815)	(186,309)	(176,917)	(155,891)	(131,838)	(55,712)	(104,589)	(65,559)
Less other revenues	Above allocation	(42,900)	(11,123)	(7,863)	(6,810)	(6,494)	(2,694)	(4,704)	(3,211)
Subtotal		<u>2,806,485</u>	<u>768,723</u>	<u>498,187</u>	<u>428,834</u>	<u>425,702</u>	<u>175,626</u>	<u>299,314</u>	<u>210,100</u>
Capital Costs									
Rate of return	Plant allocation	407,900	156,688	66,013	39,639	19,445	39,828	-	86,289
Other depreciation	Detailed schedule 32	<u>1,415,500</u>	<u>541,287</u>	<u>273,192</u>	<u>204,823</u>	<u>82,524</u>	<u>120,318</u>	<u>-</u>	<u>193,357</u>
Subtotal		<u>1,823,400</u>	<u>697,975</u>	<u>339,205</u>	<u>244,462</u>	<u>101,969</u>	<u>160,146</u>	<u>-</u>	<u>279,646</u>
Revenue required from STEP II rates		<u>\$ 4,629,885</u>	<u>\$ 1,466,698</u>	<u>\$ 837,392</u>	<u>\$ 673,296</u>	<u>\$ 527,671</u>	<u>\$ 335,772</u>	<u>\$ 299,314</u>	<u>\$ 489,746</u>

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04/24/2024 (Sewer Utility

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Quarterly Bill Comparison
 Test Year 2025

Schedule 27

Customer	Quarterly Volume CF	Meter	Step I Cost of Service	Step II Cost of Service	Change (A)	
					Amount	%
Small residential	300	5/8"	\$ 22.75	\$ 24.27	\$ 1.52	6.68%
Average residential	2,200	5/8"	86.40	92.48	6.08	7.04%
Large residential	4,300	3/4"	160.25	171.67	11.42	7.13%
Commercial	1,400	1"	70.00	75.06	5.06	7.23%
Commercial	4,800	1"	183.90	197.12	13.22	7.19%
Commercial	19,400	2"	710.90	763.06	52.16	7.34%
Commercial	40,000	2"	1,401.00	1,502.60	101.60	7.25%
Multi-family	3,800	3/4"	143.50	153.72	10.22	7.12%
Multi-family	52,700	3"	1,875.45	2,011.63	136.18	7.26%
Public authority	100	1"	26.45	28.39	1.94	7.33%
Public authority	294,000	2"	9,910.00	10,621.20	711.20	7.18%

	Present Rates	Cost of Service Step I Rates	% Change	Cost of Service Step II Rates	% Change
Volume	\$ 2.44	\$ 3.35	37.30%	\$ 3.59	7.16%
BOD	0.30	0.47	56.67%	0.50	6.38%
Suspended Solids	0.16	0.29	81.25%	0.31	6.90%
Nitrogen	1.46	3.10	112.33%	3.35	8.06%
Phosphorus	1.89	3.78	100.00%	3.95	4.50%
5/8"	16.60	12.70	-23.49%	13.50	6.30%
3/4"	20.70	16.20	-21.74%	17.30	6.79%
1"	28.70	23.10	-19.51%	24.80	7.36%
1-1/4"	38.40	31.40	-18.23%	34.00	8.28%
1-1/2"	48.90	40.50	-17.18%	43.80	8.15%
2"	73.00	61.00	-16.44%	66.60	9.18%
3"	130.00	110.00	-15.38%	119.70	8.82%
4"	210.00	179.00	-14.76%	195.60	9.27%
6"	412.00	353.00	-14.32%	385.30	9.15%
Customer Charge	7.89	5.75	-27.10%	5.88	2.15%
Demand Charge	6.80	6.94	2.10%	7.59	9.31%

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Calculation of Demand and Fixed Charge
 Test Year 2025

Meter Size	Customers	Demand Ratio	Equivalent Meters	Quarterly Demand Charge	Quarterly Fixed Charge	Computed Quarterly Charge	Cost of Service Quarterly Charge	Annual Revenue	Cost of Service Demand Charge
5/8"	11,275	1.0	11,275	\$ 7.59	\$ 5.88	\$ 13.46	\$ 13.50	\$ 608,850	\$ 7.62
3/4"	759	1.5	1,139	11.38	5.88	17.26	17.30	52,523	11.42
1"	365	2.5	913	18.97	5.88	24.85	24.80	36,208	18.92
1-1/4"	0	3.7	-	28.08	5.88	33.96	34.00	-	28.12
1-1/2"	158	5.0	790	37.95	5.88	43.82	43.80	27,682	37.92
2"	129	8.0	1,032	60.71	5.88	66.59	66.60	34,366	60.72
3"	34	15.0	510	113.84	5.88	119.71	119.70	16,279	113.82
4"	13	25.0	325	189.73	5.88	195.61	195.60	10,171	189.72
6"	3	50.0	150	379.46	5.88	385.34	385.30	4,624	379.42
Totals	<u>12,736</u>		<u>16,133</u>					<u>\$ 790,702</u>	

Total Demand Related Costs	\$ 489,746	16,133 /	4 = <u>\$ 7.59</u>
Total Customer Costs	<u>299,314</u>	12,736 /	4 = <u>\$ 5.88</u>
Total Fixed Costs	<u>\$ 789,060</u>		

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY

Calculation of Unit Treatment Charge
Test Year 2025

Schedule 29

	2025 Est. Cost of Service	(B) Estimated Loadings	Unit Cost	
Volume	\$ 1,466,698	801,258	\$ 1.830	/MGAL
BOD	837,392	1,670,622	0.501	/LB
Suspended Solids	673,296	2,205,221	0.305	/LB
Phosphorus	527,671	133,650	3.948	/LB
Nitrogen	335,772	100,237	3.350	/LB
Total	<u>\$ 3,840,829</u>			

Calculated Domestic Strength Rates

Volume			\$ 1.830	
BOD	250 x	0.00834 x	0.501	1.045
Suspended Solids	330 x	0.00834 x	0.305	0.840
Phosphorus	20 x	0.00834 x	3.948	0.659
Nitrogen	15 x	0.00834 x	3.350	0.419
Rate per 1,000 gallons (Domestic)			<u>\$ 4.794</u>	/MGAL
	4.794 x	7.48 =	<u>\$ 3.586</u>	/CCF

Summary of Rates

Volume		3.59	/CCF
BOD	over 250 mg/l	0.50	/lb
Suspended Solids	over 330 mg/l	0.31	/lb
Nitrogen	over 20 mg/l	3.35	/lb
Phosphorus	over 15 mg/l	3.95	/lb

Average Strength of Wastewater Characteristics Received at Treatment Plant

BOD (LBS)	1,670,622 /	801,258 /	0.00834 =	250
SS (LBS)	2,205,221 /	801,258 /	0.00834 =	330
Phosphorus (LBS)	133,650 /	801,258 /	0.00834 =	20
Nitrogen (LBS)	100,237 /	801,258 /	0.00834 =	15

(B) Estimated Loadings

Volume	1,071,200	ccf	x	7.48		801,258
BOD (LBS)	801,258 x		250 x	0.00834	=	1,670,622
SS (LBS)	801,258 x		330 x	0.00834	=	2,205,221
Phosphorus (LBS)	801,258 x		20 x	0.00834	=	133,650
Nitrogen (LBS)	801,258 x		15 x	0.00834	=	100,237

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

WEST BEND SEWER UTILITY
 Consumer Analysis
 Proposed Rates - Test Year 2025

Schedule 30

VOLUME CHARGE	Residential			Commercial			Multi-Family			Industrial			Public Authority			Wholesale			Total			
	Volume	Revenue		Volume	Revenue		Volume	Revenue		Volume	Revenue		Volume	Revenue		Volume	Revenue		Volume	Revenue		
Rate per CCF	\$3.59																					
Lb's of BOD	\$0.50																					
Lb's of SS	\$0.31																					
Lb's of Nitrogen	\$3.35																					
Lb's of Phosphorus	\$3.95																					
Sub-total	<u>631,600</u>	<u>2,267,444</u>		<u>179,200</u>	<u>643,328</u>		<u>120,800</u>	<u>433,672</u>		<u>50,800</u>	<u>182,372</u>		<u>40,400</u>	<u>145,036</u>		<u>48,400</u>	<u>173,756</u>		<u>1,071,200</u>	<u>3,845,608</u>		
QUARTERLY FIXED CHARGE	Meters	Billings	Revenue	Meters	Billings	Revenue	Meters	Billings	Revenue	Meters	Billings	Revenue	Meters	Billings	Revenue	Meters	Billings	Revenue	Meters	Billings	Revenue	
5/8	13.50	10,797	43,188	583,038	428	1,712	23,112	2	8	108	35	140	1,890	13	52	702	-	-	-	11,275	45,100	608,850
3/4	17.30	651	2,604	45,049	88	352	6,090	8	32	554	11	44	761	1	4	69	-	-	-	759	3,036	52,523
1	24.80	153	612	15,178	140	560	13,888	49	196	4,861	18	72	1,786	5	20	496	-	-	-	365	1,460	36,208
1-1/4	34.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1-1/2	43.80	1	4	175	73	292	12,790	65	260	11,388	9	36	1,577	10	40	1,752	-	-	-	158	632	27,682
2	66.60	-	-	-	60	240	15,984	46	184	12,254	3	12	799	20	80	5,328	-	-	-	129	516	34,366
3	119.70	-	-	-	13	52	6,224	13	52	6,224	3	12	1,436	4	16	1,915	1	4	479	34	136	16,279
4	195.60	-	-	-	3	12	2,347	3	12	2,347	1	4	782	5	20	3,912	1	4	782	13	52	10,171
6	385.30	-	-	-	-	-	-	1	4	1,541	-	-	-	1	4	1,541	1	4	1,541	3	12	4,624
Customer Charge	5.88	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	12	71	3	12	71
Sub-total	<u>11,602</u>	<u>46,408</u>	<u>643,440</u>	<u>805</u>	<u>3,220</u>	<u>80,435</u>	<u>187</u>	<u>748</u>	<u>39,278</u>	<u>80</u>	<u>320</u>	<u>9,032</u>	<u>59</u>	<u>236</u>	<u>15,716</u>	<u>6</u>	<u>24</u>	<u>2,873</u>	<u>12,739</u>	<u>50,956</u>	<u>790,773</u>	
Total Revenues Per Analysis			<u>\$ 2,910,884</u>			<u>\$ 723,763</u>			<u>\$ 472,950</u>			<u>\$ 191,404</u>			<u>\$ 160,752</u>			<u>\$ 176,629</u>			<u>\$ 4,636,381</u>	

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

COST OF SERVICE – ALLOCATION SCHEDULES

WEST BEND SEWER UTILITY

Allocation of Operation and Maintenance Expense:
Test Year 2025

Acct	Forecasted 2025 Total	Allocation Percentages							Allocated Costs							
		Vol	BOD	SS	Phos	NH3	CC	DEM	Volume	BOD	SS	Phosphorus	Nitrogen	Cust. Csts	Demand	
Operation Expenses																
820.0	Supervision and labor	\$ 224,900	30	30	30	5	5	0	0	\$ 67,470	\$ 67,470	\$ 67,470	\$ 11,245	\$ 11,245	\$ -	\$ -
821.0	Power for pumping	411,400	34	32	10	6	18	0	0	139,876	131,648	41,140	24,684	74,052	-	-
822.0	Treatment charges	373,900	10	30	50	5	5	0	0	37,390	112,170	186,950	18,695	18,695	-	-
824.0	Phos. removal chemicals	341,500	0	0	0	100	0	0	0	-	-	-	341,500	-	-	-
826.0	Other chemicals/sewer treatment	81,700	100	0	0	0	0	0	0	81,700	-	-	-	-	-	-
827.0	Laboratory	52,800	34	21	15	7	8	15	0	17,952	11,088	7,920	3,696	4,224	7,920	-
827.1	Other operating supplies	136,500	34	21	15	7	8	15	0	46,410	28,665	20,475	9,555	10,920	20,475	-
828.0	Transportation	33,800	28	18	12	6	7	18	11	9,464	6,084	4,056	2,028	2,366	6,084	3,718
		<u>1,656,500</u>								<u>400,262</u>	<u>357,125</u>	<u>328,011</u>	<u>411,403</u>	<u>121,502</u>	<u>34,479</u>	<u>3,718</u>
Maintenance Expenses																
831.0	Maint of collection system	88,000	50	0	0	0	0	50	0	44,000	-	-	-	-	44,000	-
832.0	Maint. of coll sys pump equip	7,300	100	0	0	0	0	0	0	7,300	-	-	-	-	-	-
833.0	Maint of treatment/disp plant equip	346,200	34	21	15	7	8	15	0	117,708	72,702	51,930	24,234	27,696	51,930	-
834.0	Maint. of general plant	148,500	28	18	12	6	7	18	11	41,580	26,730	17,820	8,910	10,395	26,730	16,335
	Total Maintenance Expenses	<u>590,000</u>								<u>210,588</u>	<u>99,432</u>	<u>69,750</u>	<u>33,144</u>	<u>38,091</u>	<u>122,660</u>	<u>16,335</u>
Customer Accounts Expenses																
840.0	Billing and collecting	83,900	0	0	0	0	0	100	0	-	-	-	-	-	83,900	-
842.0	Meter reading labor	21,600	0	0	0	0	0	100	0	-	-	-	-	-	21,600	-
842.2	Joint metering costs - Depreciation	77,100	0	0	0	0	0	0	100	-	-	-	-	-	-	77,100
842.3	Maintenance of meters	34,800	0	0	0	0	0	0	100	-	-	-	-	-	-	34,800
857.0	Rents - Joint metering costs	44,400	0	0	0	0	0	0	100	-	-	-	-	-	-	44,400
845.0	Uncollectible accounts	(100)	0	0	0	0	0	100	0	-	-	-	-	-	(100)	-
	Total Customer Accounts Expenses	<u>261,700</u>								<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>105,400</u>	<u>156,300</u>
Administrative and General Expenses																
850.0	Admin and general salaries	332,500	26	18	16	17	6	10	7	86,450	59,850	53,200	56,525	19,950	33,250	23,275
851.0	Office supplies and expenses	41,300	26	18	16	17	6	10	7	10,738	7,434	6,608	7,021	2,478	4,130	2,891
852.0	Outside services	101,800	26	18	16	17	6	10	7	26,468	18,324	16,288	17,306	6,108	10,180	7,126
853.0	Insurance expense	68,900	26	19	17	4	5	23	6	18,147	12,932	11,608	2,886	3,107	15,890	4,331
854.0	Employee pensions and benefits	263,200	26	19	17	4	5	23	6	69,322	49,400	44,341	11,024	11,867	60,702	16,544
855.0	Regulatory expense	6,700	26	18	16	17	6	10	7	1,742	1,206	1,072	1,139	402	670	469
856.0	Miscellaneous general expenses	13,200	26	18	16	17	6	10	7	3,432	2,376	2,112	2,244	792	1,320	924
408.0	Taxes	86,400	26	19	17	4	5	23	6	22,756	16,216	14,556	3,619	3,896	19,926	5,431
	Total Admin and Gen Exp	<u>914,000</u>								<u>239,054</u>	<u>167,738</u>	<u>149,785</u>	<u>101,764</u>	<u>48,599</u>	<u>146,068</u>	<u>60,991</u>
	Total Oper. and Maint. Exp	<u>\$ 3,422,200</u>								<u>\$ 849,904</u>	<u>\$ 624,295</u>	<u>\$ 547,546</u>	<u>\$ 546,311</u>	<u>\$ 208,192</u>	<u>\$ 408,607</u>	<u>\$ 237,344</u>
		100.00%								24.84%	18.24%	16.00%	15.96%	6.08%	11.94%	6.94%

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04/24/2024 (Sewer Utility

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WEST BEND SEWER UTILITY

Depreciation Allocation
Test Year 2025

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility

	Forecasted 2025	Allocation Percentages						Allocated Costs					
		V	BOD	SS	Phos	NH3	D	Volume	BOD	SS	Phosphorus	Nitrogen	Demand
Collection System													
Collection mains	\$ 1,458,000	50	0	0	0	0	50	\$ 729,000	\$ -	\$ -	\$ -	\$ -	\$ 729,000
Interceptor mains	219,300	100	0	0	0	0	0	219,300	-	-	-	-	-
Force mains	14,700	50	0	0	0	0	50	7,350	-	-	-	-	7,350
Other collecting system equipmen	52,300	50	0	0	0	0	50	26,150	-	-	-	-	26,150
Total Collection System	1,744,300							981,800	-	-	-	-	762,500
Collecting System Pumping													
Electric pumping equipmen	58,200	100	0	0	0	0	0	58,200	-	-	-	-	-
Total Collecting System Pumping	58,200							58,200	-	-	-	-	-
Treatment and Disposal Plant													
Land and land rights	0	40	24	19	7	9	1	-	-	-	-	-	-
Structures and improvements	1,792,500	40	24	19	7	9	1	717,000	430,200	340,575	125,475	161,325	17,925
Preliminary treatment equipmen	135,500	75	0	0	0	0	25	101,625	-	-	-	-	33,875
Primary treatment equipmen	71,000	0	30	70	0	0	0	-	21,300	49,700	-	-	-
Secondary treatment equipmen	326,700	0	75	20	0	0	5	-	245,025	65,340	-	-	16,335
Advanced treatment equipment	1,059,500	2	39	7	9	39	4	21,190	413,205	74,165	95,355	413,205	42,380
Chlorination equipmen	49,200	75	0	0	0	0	25	36,900	-	-	-	-	12,300
Disinfecting equipmen	0	0	25	54	21	0	0	-	-	-	-	-	-
Sludge treatment and disposa	787,100	0	25	54	21	0	0	-	196,775	425,034	165,291	-	-
Plant site piping	530,000	96	1	1	0	1	1	508,800	5,300	5,300	-	5,300	5,300
Flow metering and monitoring equipmen	37,000	36	24	21	8	11	0	13,320	8,880	7,770	2,960	4,070	-
Other treatment equipmen	46,700	38	23	21	8	10	0	17,746	10,741	9,807	3,736	4,670	-
Total Treatment and Disposal Plant	4,835,200							1,416,581	1,331,426	977,691	392,817	588,570	128,115
General Plant													
Office furniture and equipmen	51,300	50	12	12	5	5	16	25,650	6,156	6,156	2,565	2,565	8,208
Computer equipment	320,800	50	12	12	5	5	16	160,400	38,496	38,496	16,040	16,040	51,328
Transportation equipmen	183,200	50	12	12	5	5	16	91,600	21,984	21,984	9,160	9,160	29,312
Other general equipmen	138,100	50	12	12	5	5	16	69,050	16,572	16,572	6,905	6,905	22,096
Total General Plant	693,400							346,700	83,208	83,208	34,670	34,670	110,944
Total Wastewater Plant in Service	\$ 7,331,100							\$ 2,803,281	\$ 1,414,634	\$ 1,060,899	\$ 427,487	\$ 623,240	\$ 1,001,559
Allocation Percentages	100.00%							38.24%	19.30%	14.47%	5.83%	8.50%	13.66%

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Plant Allocation
 Test Year 2025

	Forecasted 2025	Allocation Percentages						Allocated Costs					
		V	BOD	SS	Phos	NH3	D	Volume	BOD	SS	Phosphorus	Nitrogen	Demand
Collection System													
Land	\$ 26,039	0	0	0	0	0	100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,039
Collection mains	24,657,204	50	0	0	0	0	50	12,328,602	-	-	-	-	12,328,602
Interceptor mains	3,373,873	100	0	0	0	0	0	3,373,873	-	-	-	-	-
Force mains	225,919	100	0	0	0	0	0	225,919	-	-	-	-	-
Other collecting system equipment	154,708	50	0	0	0	0	50	77,353	-	-	-	-	77,354
Total Collection System	28,437,743							16,005,747	-	-	-	-	12,431,995
Collecting System Pumping													
Electric pumping equipment	388,144	100	0	0	0	0	0	388,144	-	-	-	-	-
Total Collecting System Pumping	388,144							388,144	-	-	-	-	-
Treatment and Disposal Plant													
Land and land rights	9,491	23	30	18	9	18	2	2,183	2,847	1,708	854	1,708	190
Structures and improvements	12,892,832	23	30	18	9	18	2	2,965,351	3,867,850	2,320,710	1,160,355	2,320,710	257,857
Preliminary treatment equipment	605,707	75	0	0	0	0	25	454,279	-	-	-	-	151,427
Primary treatment equipment	356,725	0	30	70	0	0	0	-	107,018	249,708	-	-	-
Secondary treatment equipment	1,633,579	0	75	20	0	0	5	-	1,225,184	326,716	-	-	81,679
Advanced treatment equipment	9,692,752	2	39	7	9	39	4	193,854	3,780,173	678,493	872,348	3,780,173	387,710
Chlorination equipment	147,572	75	0	0	0	0	25	110,679	-	-	-	-	36,893
Disinfecting equipment	626,444	0	25	54	21	0	0	-	156,611	338,280	131,553	-	-
Sludge treatment and disposal	3,930,540	0	25	54	21	0	0	-	982,636	2,122,491	825,413	-	-
Plant site piping	4,239,775	96	1	1	0	1	1	4,070,185	42,398	42,398	-	42,398	42,398
Flow metering and monitoring equipment	185,418	36	24	21	8	11	0	66,751	44,500	38,938	14,833	20,396	-
Other treatment equipment	150,577	38	23	21	8	10	0	57,219	34,633	31,621	12,046	15,058	-
Total Treatment and Disposal Plant	34,471,412							7,920,501	10,243,850	6,151,063	3,017,402	6,180,443	958,154
General Plant													
Office furniture and equipment	145,873	38	16	10	5	10	21	56,034	23,608	14,176	6,954	14,243	30,859
Computer equipment	160,577	38	16	10	5	10	21	61,682	25,987	15,604	7,655	15,679	33,969
Transportation equipment	610,281	38	16	10	5	10	21	234,427	98,766	59,305	29,092	59,589	129,101
Other general equipment	589,289	38	16	10	5	10	21	226,364	95,369	57,266	28,092	57,539	124,660
Total General Plant	1,506,020							578,507	243,730	146,351	71,793	147,050	318,589
Total Wastewater Plant in Service	\$ 64,803,319							\$ 24,892,899	\$ 10,487,580	\$ 6,297,414	\$ 3,089,195	\$ 6,327,493	\$ 13,708,738
Allocation Percentages	100.00%							38.41%	16.18%	9.72%	4.77%	9.76%	21.15%

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04/24/2024 (Sewer Utility

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

SEPTAGE AND OTHER WASTEWATER CHARGES

WEST BEND SEWER UTILITY

Septage and Other Wastewater Charges
 Operation and Maintenance Allocation Without Collection System
 Test Year 2025

Acct	Forecasted	Allocation Percentages							Allocated Costs							
	2025	Vol	BOD	SS	Phos	NH3	CC	DEM	Volume	BOD	SS	Phosphorus	Nitrogen	Cust. Csts	Demand	
Operation Expenses																
820.0	Supervision and labor	\$ 224,900	30	30	30	5	5	0	0	\$ 67,470	\$ 67,470	\$ 67,470	\$ 11,245	\$ 11,245	\$ -	\$ -
821.0	Power for pumping	411,400	34	32	10	6	18	0	0	139,876	131,648	41,140	24,684	74,052	-	-
822.0	Sludge hauling	373,900	10	30	50	5	5	0	0	37,390	112,170	186,950	18,695	18,695	-	-
824.0	Phos. removal chemicals	341,500	0	0	0	100	0	0	0	-	-	-	341,500	-	-	-
826.0	Other chemicals/sewer treatment	81,700	100	0	0	0	0	0	0	81,700	-	-	-	-	-	-
827.0	Laboratory	52,800	34	21	15	7	8	15	0	17,952	11,088	7,920	3,696	4,224	7,920	-
827.1	Other operating supplies	136,500	34	21	15	7	8	15	0	46,410	28,665	20,475	9,555	10,920	20,475	-
828.0	Transportation expense	33,800	28	18	12	6	7	18	11	9,464	6,084	4,056	2,028	2,366	6,084	3,718
	Total	1,656,500								400,262	357,125	328,011	411,403	121,502	34,479	3,718
Maintenance Expenses																
831.0	Maint of collection system	88,000	50	0	0	0	0	50	0	44,000	-	-	-	-	44,000	-
832.0	Maint. of coll sys pump equip	7,300	100	0	0	0	0	0	0	7,300	-	-	-	-	-	-
833.0	Maint of treatment/disp plant equip	346,200	34	21	15	7	8	15	0	117,708	72,702	51,930	24,234	27,696	51,930	-
834.0	Maint. of general plant	148,500	28	18	12	6	7	18	11	41,580	26,730	17,820	8,910	10,395	26,730	16,335
	Total Maintenance Expenses	590,000								210,588	99,432	69,750	33,144	38,091	122,660	16,335
Customer Accounts Expenses																
840.0	Billing and collecting	83,900	0	0	0	0	0	100	0	-	-	-	-	-	83,900	-
842.0	Meter reading labor	21,600	0	0	0	0	0	100	0	-	-	-	-	-	21,600	-
842.2	Joint metering costs - Depreciation	77,100	0	0	0	0	0	0	100	-	-	-	-	-	-	77,100
842.3	Maintenance of meters	34,800	0	0	0	0	0	0	100	-	-	-	-	-	-	34,800
857.0	Rents	44,400	0	0	0	0	0	0	100	-	-	-	-	-	-	44,400
845.0	Uncollectible accounts	(100)	0	0	0	0	0	100	0	-	-	-	-	-	(100)	-
	Total Customer Accounts Expenses	261,700								-	-	-	-	-	105,400	156,300
Administrative and General Expenses																
850.0	Admin and general exp	332,500	26	18	16	17	6	10	7	86,450	59,850	53,200	56,525	19,950	33,250	23,275
851.0	Office supplies and expenses	41,300	26	18	16	17	6	10	7	10,738	7,434	6,608	7,021	2,478	4,130	2,891
852.0	Outside services	101,800	26	18	16	17	6	10	7	26,468	18,324	16,288	17,306	6,108	10,180	7,126
853.0	Insurance expense	68,900	26	19	17	4	5	23	6	18,147	12,932	11,608	2,886	3,107	15,890	4,331
854.0	Employee pensions and benefits	263,200	26	19	17	4	5	23	6	69,322	49,400	44,341	11,024	11,867	60,702	16,544
855.0	Regulatory expense	6,700	26	18	16	17	6	10	7	1,742	1,206	1,072	1,139	402	670	469
856.0	Miscellaneous general expenses	13,200	26	18	16	17	6	10	7	3,432	2,376	2,112	2,244	792	1,320	924
408.0	Taxes	914,000	26	19	17	4	5	23	6	240,729	171,549	153,982	38,283	41,211	210,795	57,452
	Total Admin and Gen Exp	1,828,000								457,028	323,071	289,210	136,428	85,914	336,937	199,412
	Total Oper. and Maint. Exp	4,336,200								\$ 1,067,878	\$ 779,628	\$ 686,971	\$ 580,975	\$ 245,507	\$ 599,476	\$ 375,765
	Less: Collection System (A)	(472,311)								(246,863)	-	-	-	-	(138,582)	(86,866)
	Net w/o collection system	\$ 3,863,889								\$ 821,015	\$ 779,628	\$ 686,971	\$ 580,975	\$ 245,507	\$ 460,894	\$ 288,899
	Percentage attributed to treatment system	89.11%								76.88%	100.00%	100.00%	100.00%	100.00%	76.88%	76.88%
	Proposed Rate									\$ 3.59	\$ 0.50	\$ 0.31	\$ 3.35	\$ 3.95		
	Percent OM&R to Total Cost									52.41%	59.49%	63.69%	80.68%	52.31%		
	Subtotal									1.88	0.30	0.20	2.70	2.07		
	Percent attributed to treatment system (from above)									76.88%	100.00%	100.00%	100.00%	100.00%		
	Total OM&R charge for treatment system only									1.45	0.30	0.20	2.70	2.07		
	Total Capital Cost charge for treatment system only (from Schedule 35)									0.68	0.20	0.11	0.65	1.88		
	Total Septage and Other Wastewater Charges									\$ 2.13	\$ 0.50	\$ 0.31	\$ 3.35	\$ 3.95		
	Treatment related allocation factor									21.25%	20.18%	17.78%	15.04%	6.35%	11.93%	7.48%

(A) Collection System includes account numbers 831.0, 832.0, 842.0, 842.2, 842.3 plus an allocation of administrative and general.

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY

Septage and Other Wastewater Charges
Plant Allocation Without Collection System
Test Year 2025

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04/24/2024 (Sewer Utility

	Forecasted 2025	Allocation Percentages						Allocated Costs					
		V	BOD	SS	Phos	NH3	D	Volume	BOD	SS	Phosphorus	Nitrogen	Demand
Collection System													
Land	\$ 26,039	0	0	0	0	0	100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,039
Collection mains	24,657,204	33	0	0	0	0	67	8,136,877	-	-	-	-	16,520,327
Interceptor mains	3,373,873	100	0	0	0	0	0	3,373,873	-	-	-	-	-
Force mains	225,919	100	0	0	0	0	0	225,919	-	-	-	-	-
Other collecting system equipment	154,708	50	0	0	0	0	50	77,353	-	-	-	-	77,354
Total Collection System	28,437,743							11,814,022	-	-	-	-	16,623,720
Collecting System Pumping													
Electric pumping equipment	388,144	100	0	0	0	0	0	388,144	-	-	-	-	-
Total Collecting System Pumping	388,144							388,144	-	-	-	-	-
Treatment and Disposal Plant													
Land and land rights	9,491	22	30	18	9	18	3	2,088	2,847	1,708	854	1,708	285
Structures and improvements	12,892,832	22	30	18	9	18	3	2,836,423	3,867,850	2,320,710	1,160,355	2,320,710	386,785
Preliminary treatment equipment	605,707	69	0	0	0	0	31	417,939	-	-	-	-	187,768
Primary treatment equipment	356,725	0	30	70	0	0	0	-	107,018	249,707	-	-	-
Secondary treatment equipment	1,633,579	0	76	20	0	0	5	-	1,233,485	324,857	-	-	75,237
Advanced treatment equipment	9,692,752	1	39	7	9	39	5	52,126	3,815,402	693,521	827,901	3,784,884	518,921
Chlorination equipment	147,572	69	0	0	0	0	31	101,825	-	-	-	-	45,747
Disinfecting equipment	626,444	0	25	54	21	0	0	-	154,316	337,660	134,468	-	-
Sludge treatment and disposal	3,930,540	0	25	54	21	0	0	-	968,236	2,118,602	843,702	-	-
Plant site piping	4,239,775	94	1	1	0	1	2	4,003,473	57,781	54,784	-	22,541	101,196
Flow metering and monitoring equipment	185,418	36	24	21	8	11	0	66,749	44,503	38,938	14,831	20,397	-
Other treatment equipment	150,577	37	23	21	8	10	0	55,968	34,896	32,346	11,943	15,424	-
Total Treatment and Disposal Plant	34,471,412							7,536,591	10,286,334	6,172,833	2,994,054	6,165,664	1,315,939
General Plant													
Office furniture and equipment	145,873	31	16	10	5	10	29	45,221	23,340	14,587	7,294	14,587	42,303
Computer equipment	160,577	31	16	10	5	10	29	49,779	25,692	16,058	8,029	16,058	46,567
Transportation equipment	610,281	31	16	10	5	10	29	189,186	97,645	61,028	30,514	61,028	176,981
Other general equipment	589,289	31	16	10	5	10	29	182,679	94,286	58,929	29,464	58,929	170,894
Total General Plant	1,506,020							466,865	240,963	150,602	75,301	150,602	436,745
Total Wastewater Plant in Service	\$ 64,803,319							\$ 20,205,622	\$ 10,527,297	\$ 6,323,435	\$ 3,069,355	\$ 6,316,266	\$ 18,376,404
Less: Collection System	(28,825,887)							(12,202,166)	-	-	-	-	(16,623,720)
Net Plant Allocation without collection system	\$ 35,977,432							\$ 8,003,456	\$ 10,527,297	\$ 6,323,435	\$ 3,069,355	\$ 6,316,266	\$ 1,752,684
Percentage attributed to treatment system	55.52%							39.61%	100.00%	100.00%	100.00%	100.00%	9.54%
Proposed Rate								\$ 3.59	\$ 0.50	\$ 0.31	\$ 3.35	\$ 3.95	
Percent Capital Costs to Total Costs								47.59%	40.51%	36.31%	19.32%	47.69%	
Subtotal								1.71	0.20	0.11	0.65	1.88	
Percent attributed to treatment system only (from above)								39.61%	100.00%	100.00%	100.00%	100.00%	
Total Capital Costs charge for treatment system only								\$ 0.68	\$ 0.20	\$ 0.11	\$ 0.65	\$ 1.88	

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY

Septage and Other Wastewater Charges
 Summary of Cost of Service Study
 Test Year 2025

	Allocation Basis	Forecasted 2025	Volume	BOD	SS	Phosphorus	Nitrogen	Cust. Cost	Demand
O M & R									
Operation, maint & taxes expense	Detailed schedule	\$ 3,422,200	\$ 849,905	\$ 624,295	\$ 547,546	\$ 546,311	\$ 208,192	\$ 408,607	\$ 237,344
Replacement depreciation	Detailed schedule	304,000	116,250	58,672	43,989	17,723	25,840	-	41,526
Less other revenues	Above allocation	(919,715)	(197,432)	(184,780)	(162,701)	(138,332)	(58,406)	(109,293)	(68,770)
Subtotal		<u>2,806,485</u>	<u>768,723</u>	<u>498,187</u>	<u>428,834</u>	<u>425,702</u>	<u>175,626</u>	<u>299,314</u>	<u>210,100</u>
Percentage of OM&R to total COS			<u>52.41%</u>	<u>59.49%</u>	<u>63.69%</u>	<u>80.68%</u>	<u>52.31%</u>		
Capital Costs									
Rate of return	Plant allocation	407,900	156,688	66,013	39,639	19,445	39,828	-	86,289
Other depreciation	Detailed schedule	<u>1,415,500</u>	<u>541,287</u>	<u>273,192</u>	<u>204,823</u>	<u>82,524</u>	<u>120,318</u>	<u>-</u>	<u>193,357</u>
Subtotal		<u>1,823,400</u>	<u>697,975</u>	<u>339,205</u>	<u>244,462</u>	<u>101,969</u>	<u>160,146</u>	<u>-</u>	<u>279,646</u>
Percentage of Capital Costs to total COS			<u>47.59%</u>	<u>40.51%</u>	<u>36.31%</u>	<u>19.32%</u>	<u>47.69%</u>		
Total allocated costs required from rates		<u>\$ 4,629,885</u>	<u>\$ 1,466,698</u>	<u>\$ 837,392</u>	<u>\$ 673,296</u>	<u>\$ 527,671</u>	<u>\$ 335,772</u>	<u>\$ 299,314</u>	<u>\$ 489,746</u>

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
Calculation of Hauler Rate
Test Year 2024

Schedule 37

Calculated High Strength Rates

Conversion CCF to Gallons	Volume	2.13 /	7.48 =	\$	2.84 /1,000 Gallons
	BOD				0.500 /lb
	Suspended Solids				0.310 /lb
	Phosphorus				3.350 /lb
	Nitrogen				3.950 /lb

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
Consumer Analysis - Outside Haulers, Holding Tank
Forecast 2024 and 2025

Schedule 37A

<u>VOLUME CHARGE</u>		<u>Volume</u>	<u>Revenue</u>
Rate per 1,000 gal	\$1.74	14,635	\$ 25,466
Lb's of BOD	0.35	39,135	13,697
Lb's of SS	0.22	66,349	14,597
Lb's of Nitrogen	2.10	112,939	237,173
Lb's of Phosphorus	2.57	1,889	4,856
		<u>234,949</u>	<u>295,788</u>
<u>FIXED CHARGE</u>		<u>Days</u>	
Administrative (2022)	17.38	587	10,202
Administrative (2023)	50.00	230	11,500
		<u>817</u>	<u>21,702</u>
Sub-total			
			<u>\$ 317,490</u>
Total Calculated Revenues			

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.

WEST BEND SEWER UTILITY
 Calculation of Sewer Deduct Meter Charge
 2024 and 2025 Rates

Schedule 38

2024 Rates

	<u>Cust. costs</u>	<u>Demand costs</u>
Billing costs (per sch 34)*	105,400	156,300
Total costs (per sch 34)	599,476	375,765
	18%	42%
Calculated fixed costs (per sch 2)	5.75	6.94
Allocated costs per above ratio	1.01	2.89

Meter size	Demand ratio	Cust. charge	Demand charge	Qtrly meter charge
5/8"	1.0	\$ 1.01	\$ 2.89	\$ 3.90
3/4"	1.5	1.01	4.33	5.34
1"	2.5	1.01	7.22	8.23
1-1/4"	3.7	1.01	10.69	11.70
1-1/2"	5.0	1.01	14.44	15.45
2"	8.0	1.01	23.10	24.11
3"	15.0	1.01	43.32	44.33
4"	25.0	1.01	72.20	73.21
6"	50.0	1.01	144.39	145.40

2025 Rates

	<u>Cust. costs</u>	<u>Demand costs</u>
Billing costs (per sch 31)	105,400	156,300
Total costs (per sch 31)	408,607	237,344
	26%	66%
Calculated fixed costs (per sch 2)	5.88	7.59
Allocated costs per above ratio	1.52	5.00

Meter size	Demand ratio	Cust. charge	Demand charge	Qtrly meter charge
5/8"	1.0	\$ 1.52	\$ 2.89	\$ 4.40
3/4"	1.5	1.52	4.33	5.85
1"	2.5	1.52	7.22	8.74
1-1/4"	3.7	1.52	10.69	12.20
1-1/2"	5.0	1.52	14.44	15.95
2"	8.0	1.52	23.10	24.62
3"	15.0	1.52	43.32	44.83
4"	25.0	1.52	72.20	73.71
6"	50.0	1.52	144.39	145.91

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

ATTACHMENT

WEST BEND SEWER UTILITY

Debt Schedules

Debt Service obligations to maturity are as follows:

Year Ending December 31,	2012B GO Debt		
	Principal	Interest	Total
2023	\$ 30,000	\$ 2,213	\$ 32,213
2024	30,000	1,613	31,613
2025	30,000	994	30,994
2026	30,000	338	30,338
Totals	\$ 120,000	\$ 5,156	\$ 125,156

Attachment: West Bend Sewer Utility Forecasted Rate Study Report FINAL DRAFT 04242024 (Sewer Utility Rate Review)

Please refer to Accountants' Report, Summary of Significant Accounting Policies, and Significant Assumptions.



DATE: May 1, 2024
TO: Board of Public Works
FROM: Max Marechal, City Engineer
SUBJECT: Relocation Order (Revised Plat) - Safety Improvement at 3 signalized intersections along STH "33"

Could you place an item on the agenda for the May 06, 2024, meetings of the Board of Public Works and Common Council to consider a recommendation to adopt a Relocation Order for a project to install upgrades for safety improvement at three existing signalized intersections?

This project is for installation of upgrades to improve safety at the following three intersections:

1. Washington Street and 7th Avenue/Main Street
2. Washington Street and 18th Avenue
3. Washington Street and River Road

The City approved a relocation order on February 19, 2024 for this project. However, after further review of the plat, WisDOT is asking small revisions to correct utility names on the map (WEPCO to WE Energies; Wisconsin Bell to AT&T) and to remove some lines from the map (City-owned storm sewer, privately-owned lines not marked in the field).

In order to move forward with the project, the City needs to adopt a new relocation order with the revised plat.

The detailed description of acquisitions needed for the project in your packet includes road right of way, easements, and conveyance of rights.

We recommend the Board and Council adopt this Relocation Order, so the real estate acquisition stage can proceed.

If you have any questions or comments, please call me at (262) 335-5130.

RESOLUTION NO. 5
2024-2025 COMMON COUNCIL

Relocation Order (Revised Plat) - Safety Improvement at 3 signalized intersections along STH
"33"

(Washington Street and 7th Avenue/Main Street - Washington Street and 18th Avenue -
Washington Street and River Road)

The Common Council of the City of West Bend, Washington County, Wisconsin do
RESOLVE as follows:

1. This Resolution is a Relocation Order in accordance with sec. 32.05(1), Stats. for the purpose of the public improvement project described within and it is also a determination of necessity for the project in accordance with sec. 32.07(2), Stats.
2. The City of West Bend has determined that it is necessary and a public purpose to improve the signalized intersections listed below, as illustrated on the proposed relocation plat attached as Exhibit 1, which is hereby incorporated and made a part hereof.
 1. Washington Street and 7th Avenue/Main Street
 2. Washington Street and 18th Avenue
 3. Washington Street and River Road
3. The City of West Bend will acquire five (5) fee simple interest for road right of way from five (5) properties with their tax key numbers listed below, as shown on the attached Exhibit 1. Said lands to be acquired are further called by legal description in the attached Exhibit 2 which is hereby incorporated and made a part hereof.

1119-113-0065	1119-142-0125	1119-151-0063
1119-114-0034	1119-131-0003	
4. The City of West Bend will acquire Temporary Limited Easements from twelve (12) properties with their tax key numbers listed below, as shown in the attached Exhibit 1. Easement areas are further called by legal description in the attached Exhibit 2.

1119-104-0044	1119-113-0065	1119-142-0125
1119-151-0063	1119-114-0034	1119-141-0205
1119-141-0201	1119-124-0021	1120-073-0061
1120-182-0010	1119-131-0001	1119-131-0003
5. The City of West Bend will execute Conveyance of Rights over properties as shown on the attached Exhibit 1.
6. Pursuant to sec. 62.22(4)(d), Stats., it is declared necessary to condemn the property and the City Attorney is directed to prosecute condemnation proceedings

therefore.

Passed and Approved the 6th day of May, 2024

Introduced by Ald. _____

Joel Ongert, Mayor

Attest: Jilline Dobratz, City Clerk

R/W PROJECT NUMBER 1410-11-21, 1410-11-22, 1410-11-23	SHEET NUMBER 1	TOTAL SHEETS 6
FEDERAL PROJECT NUMBER 1410-11-71, 1410-11-72, 1410-11-73		
PLAT OF RIGHT OF WAY REQUIRED FOR STH 33 S.18TH AVE. TO N. RIVER RD.		
STH 33	WASHINGTON	
CONSTRUCTION PROJECT NUMBER 1410-11-71, 1410-11-72, 1410-11-73		

CONVENTIONAL SYMBOLS

SECTION LINE	---	SECTION CORNER SYMBOL		R/W MONUMENT (TO BE SET)	●
QUARTER LINE	---	SECTION CORNER MONUMENT		NON-MONUMENTED R/W POINT	○
SIXTEENTH LINE	---	GEODETIC SURVEY MONUMENT		FOUND IRON PIN (1-INCH UNLESS NOTED)	IP
NEW REFERENCE LINE	---	SIXTEENTH CORNER MONUMENT		OFF-PREMISE SIGN	
NEW R/W LINE	---	SIGN		COMPENSABLE	
EXISTING R/W OR HE LINE	---	OFF-PREMISE SIGN		NON-COMPENSABLE	
PROPERTY LINE	---	PARCEL NUMBER			
LOT, TIE & OTHER MINOR LINES	---	UTILITY NUMBER			
SLOPE INTERCEPT	---	PARALLEL OFFSETS			
CORPORATE LIMITS	---				
UNDERGROUND FACILITY (COMMUNICATIONS, ELECTRIC, ETC)	---				
NEW R/W (FEE OR HE) (HATCHING VARIES BY OWNER)	---				
TEMPORARY LIMITED EASEMENT AREA	---				
EASEMENT AREA (PERMANENT LIMITED OR RESTRICTED DEVELOPMENT)	---				
TRANSMISSION STRUCTURES	---				
BUILDING TO BE REMOVED	---				
BRIDGE	---				
CULVERT	---				

CONVENTIONAL UTILITY SYMBOLS

WATER	---
GAS	---
TELEPHONE	---
OVERHEAD TRANSMISSION LINES	---
ELECTRIC	---
CABLE TELEVISION	---
FIBER OPTIC	---
SANITARY SEWER	---
STORM SEWER	---
ELECTRIC TOWER	---

CONVENTIONAL ABBREVIATIONS

ACCESS RIGHTS	AR	POINT OF COMPOUND CURVE	PCC
ACRES	AC	POINT OF INTERSECTION	PI
AHEAD	AH	PROPERTY LINE	PL
ALUMINUM	ALUM	RECORDED AS (100')	(100')
AND OTHERS	ET AL	REEL / IMAGE	R/I
BACK	BK	REFERENCE LINE	R/L
BLOCK	BLK	REMAINING	REM
CENTERLINE	C/L	RESTRICTIVE DEVELOPMENT EASEMENT	RDE
CERTIFIED SURVEY MAP	CSM	RIGHT	RT
CONCRETE	CONC	RIGHT OF WAY	R/W
COUNTY	CO	SECTION	SEC
COUNTY TRUNK HIGHWAY	CTH	SEPTIC VENT	SEPV
DISTANCE	DIST	SQUARE FEET	SF
CORNER	COR	STATE TRUNK HIGHWAY	STH
DOCUMENT NUMBER	DOC	STATION	STA
EASEMENT	EASE	TELEPHONE PEDESTAL	TP
EXISTING	EX	TEMPORARY LIMITED EASEMENT	TLE
GAS VALVE	GV	TRANSPORTATION PROJECT PLAT	TPP
GRID NORTH	GN	UNITED STATES HIGHWAY	USH
HIGHWAY EASEMENT	HE	VOLUME	V
IDENTIFICATION	ID		
LAND CONTRACT	LC		
LEFT	LT		
MONUMENT	MON		
NATIONAL GEODETIC SURVEY NUMBER	NGS		
OUTLOT	OL		
PAGE	P		
POINT OF TANGENCY	PT		
PERMANENT LIMITED EASEMENT	PLE		
POINT OF BEGINNING	POB		
POINT OF CURVATURE	PC		

CURVE DATA ABBREVIATIONS

LONG CHORD	LCH
LONG CHORD BEARING	LCB
RADIUS	R
DEGREE OF CURVE	D
CENTRAL ANGLE	Δ/DELTA
LENGTH OF CURVE	L
TANGENT	T
DIRECTION AHEAD	DA
DIRECTION BACK	DB

END RELOCATION ORDER 1410-11-21

STA. 156+00
 Y = 185450.696
 X = 362144.825
 54.57' S & 1963.19' E
 OF THE
 NE COR OF SEC.
 14, T11N, R19E

BEGIN RELOCATION ORDER 1410-11-21

STA. 150+00
 Y = 185466.575
 X = 361545.044
 38.69' S & 1363.41' E
 OF THE
 NE COR OF SEC.
 14, T11N, R19E

END RELOCATION ORDER 1410-11-22

STA. 114+00
 Y = 185555.585
 X = 357946.344
 18.67' S & 404.87' E
 OF THE
 NW COR OF SEC.
 14, T11N, R19E

BEGIN RELOCATON ORDER 1410-11-22

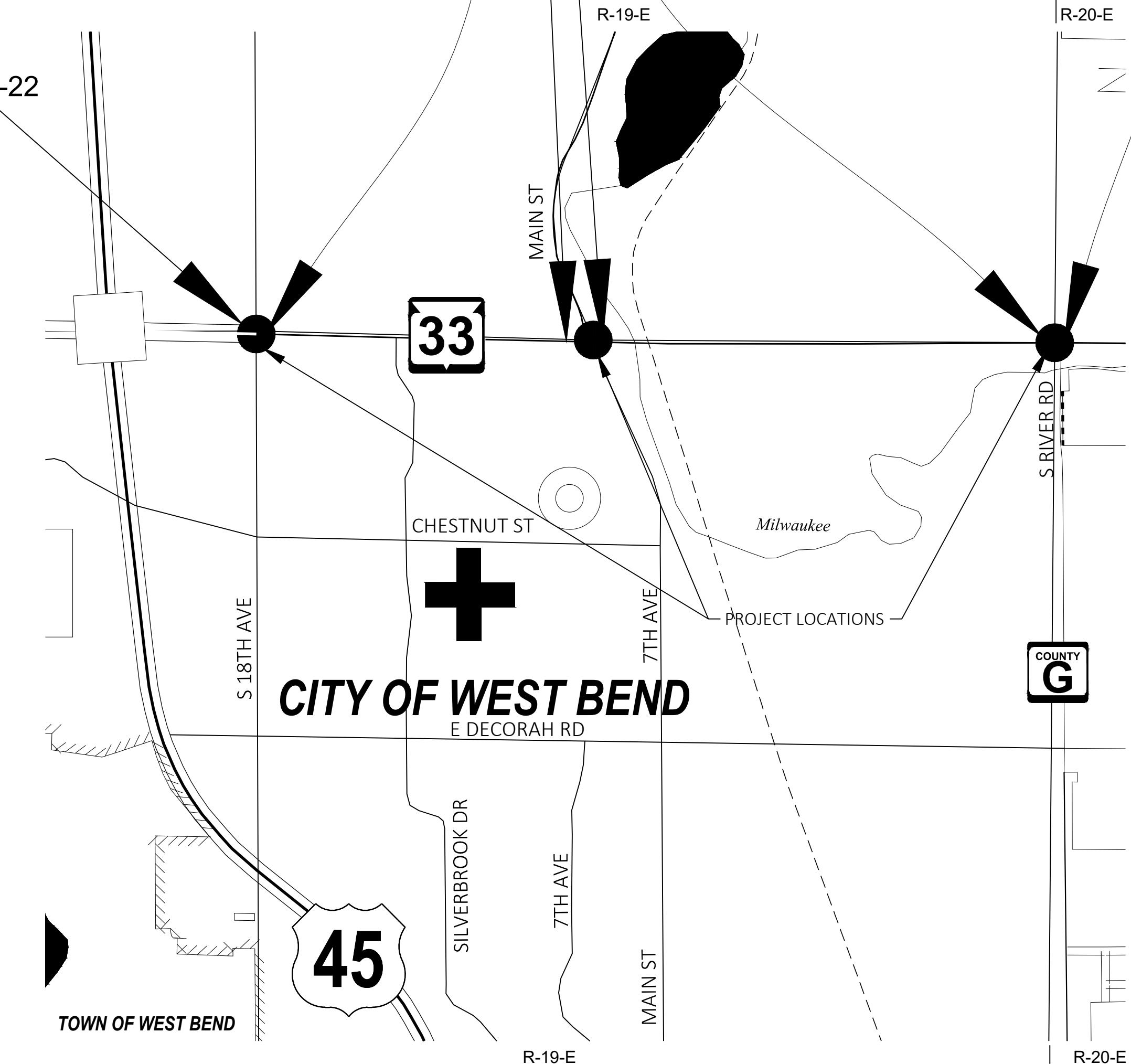
STA. 104+00
 Y = 185570.749
 X = 356946.588
 3.50' S & 594.9' W
 OF THE
 NE COR OF SEC.
 15, T11N, R19E

BEGIN RELOCATION ORDER 1410-11-23

STA. 212+00
 Y = 185432.503
 X = 367744.418
 8.69' S & 349.36' W
 OF THE
 NE COR OF SEC.
 13, T11N, R19E

END RELOCATION ORDER 1410-11-23

STA. 222+00
 Y = 185434.139
 X = 368744.377
 7.05' S & 650.60' E
 OF THE
 NW COR OF SEC.
 18, T11N, R20E



TOTAL NET LENGTH OF CENTERLINE = 0.000 MI

NOTES:

POSITIONS SHOWN ON THIS PLAT ARE WISCONSIN COORDINATE REFERENCE SYSTEM COORDINATES (WISCRS), WASHINGTON COUNTY, NAD83 (2011) IN US SURVEY FEET. VALUES SHOWN ARE GRID COORDINATES, GRID BEARINGS, AND GRID DISTANCES. GRID DISTANCES CAN BE USED AS GROUND DISTANCES.

ALL NEW RIGHT-OF-WAY MONUMENTS WILL BE TYPE 2 (TYPICALLY 3/4" X 24" IRON REBARS), UNLESS OTHERWISE NOTED, AND WILL BE PLACED PRIOR TO THE COMPLETION OF THE PROJECT, UNDER THE DIRECTION OF WISDOT SE REGION.

RIGHT-OF-WAY BOUNDARIES ARE DEFINED WITH COURSES OF THE PERIMETER OF THE HIGHWAY LANDS REFERENCED TO THE U.S. PUBLIC LAND SURVEY SYSTEM OR OTHER "SURVEYS" OF PUBLIC RECORD.

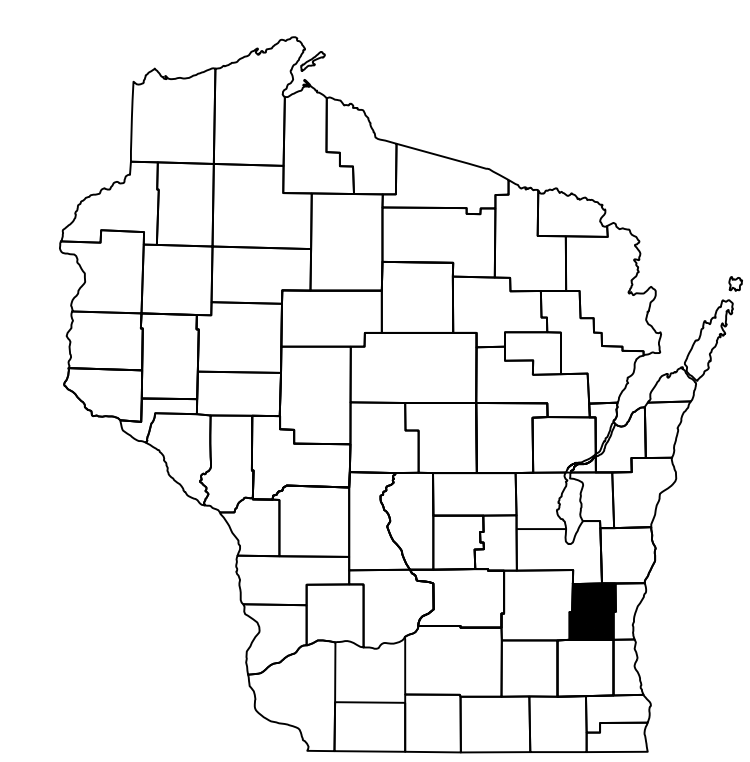
FOR THE CURRENT ACCESS/DRIVEWAY INFORMATION, CONTACT THE PLANNING UNIT OF THE WISCONSIN DEPARTMENT OF TRANSPORTATION OFFICE IN WAUKESHA.

DIMENSIONING FOR THE NEW RIGHT-OF-WAY IS MEASURED ALONG AND PERPENDICULAR TO NEW REFERENCE LINES.

A TEMPORARY LIMITED EASEMENT (TLE) IS A RIGHT FOR CONSTRUCTION PURPOSES, AS DEFINED HEREIN, INCLUDING THE RIGHT TO OPERATE NECESSARY EQUIPMENT THEREON, THE RIGHT OF INGRESS AND EGRESS, AS LONG AS REQUIRED FOR SUCH PUBLIC PURPOSE, INCLUDING THE RIGHT TO PRESERVE, PROTECT, REMOVE, OR PLANT THEREON ANY VEGETATION THAT THE HIGHWAY AUTHORITIES MAY DEEM DESIRABLE. ALL (TLEs) ON THIS PLAT EXPIRE AT THE COMPLETION OF THE CONSTRUCTION PROJECT FOR WHICH THIS INSTRUMENT IS GIVEN.

PROPERTY LINES SHOWN ON THIS PLAT FOR PROPERTIES BEING IMPACTED ARE DRAWN FROM DATA DERIVED FROM FILED/RECORDED MAPS AND DOCUMENTS OF PUBLIC RECORD. THIS PLAT MAY NOT BE A TRUE REPRESENTATION OF EXISTING PROPERTY LINES, EXCLUDING RIGHT-OF-WAY, AND SHOULD NOT BE USED AS A SUBSTITUTE FOR AN ACCURATE FIELD SURVEY.

INFORMATION FOR THE BASIS OF EXISTING HIGHWAY RIGHT-OF-WAY POINTS OF REFERENCE AND ACCESS CONTROL ARE LISTED ON DETAIL SHEETS.



ORIGINAL PLAT PREPARED BY
raSmith
 CREATIVITY BEYOND ENGINEERING
 16745 W. Bluemound Road
 Brookfield, WI 53005-5938
 (262) 781-1000
 rasmith.com



DATE: 2/2/2024
 Michael J. Ratzburg
 LAND SURVEYOR

REVISION DATE
 04/08/24

City of West Bend
 APPROVED FOR THE CITY OF WEST BEND
 DATE: _____
 (Signature)

SCHEDULE OF LANDS & INTERESTS REQUIRED

OWNERS' NAMES ARE SHOWN FOR REFERENCE PURPOSES ONLY AND ARE SUBJECT TO CHANGE PRIOR TO THE TRANSFER OF LAND INTERESTS TO CITY OF WEST BEND.

AREAS SHOWN IN THE TOTAL ACRES COLUMN MAY BE APPROXIMATE AND ARE DERIVED FROM TAX ROLLS OR OTHER AVAILABLE SOURCES AND MAY NOT INCLUDE LANDS OF THE OWNER WHICH ARE NOT CONTIGUOUS TO THE AREA TO BE ACQUIRED.

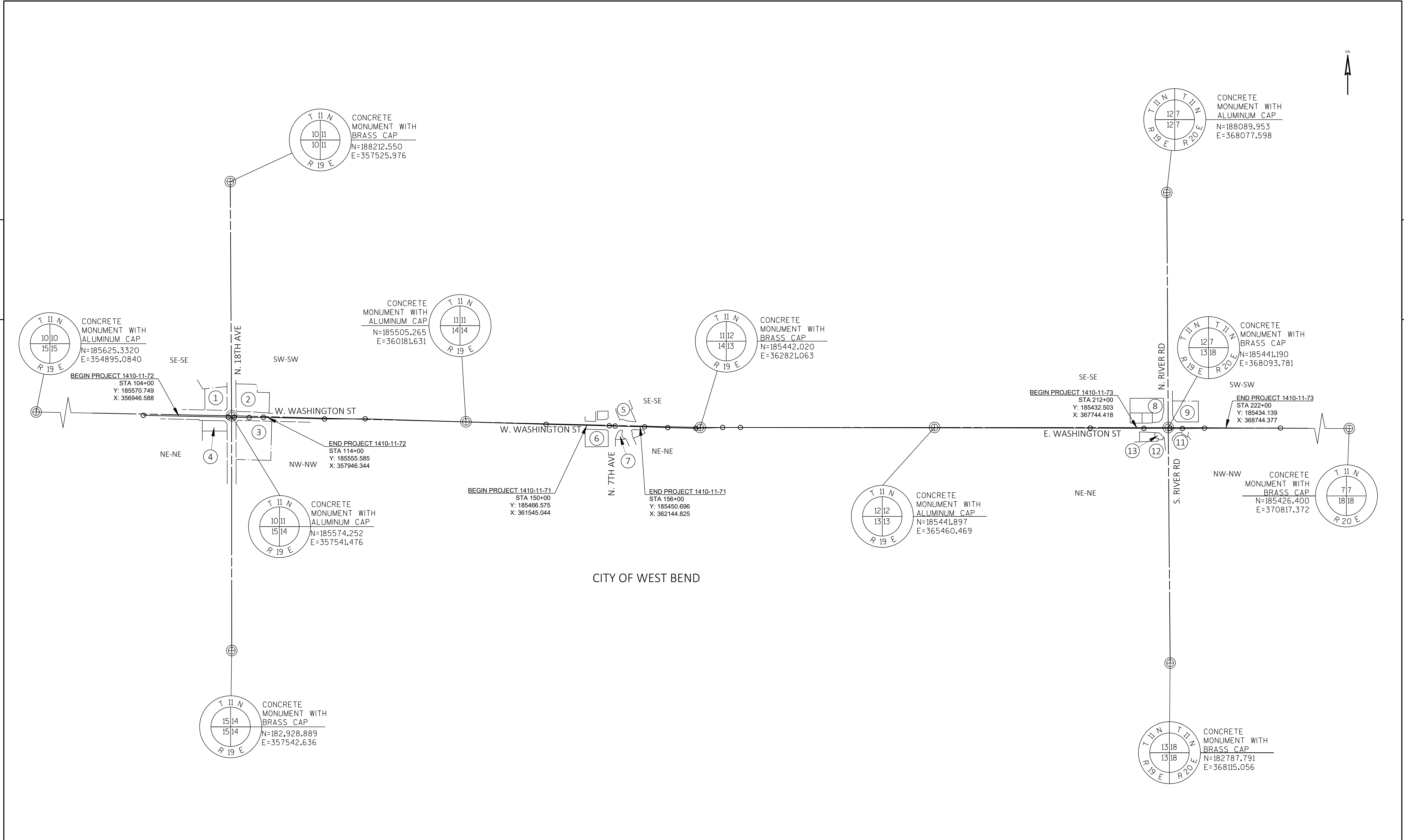
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PARCEL NUMBER	SHEET NUMBER	OWNER(S)	INTEREST REQUIRED	R/W REQUIRED ACRES			T.L.E. TEMP. ACRES	P.L.E. PERM. ACRES
				NEW	EXISTING	TOTAL		
1	4.04	MCDONALD'S CORP.	TLE	-	-	-	0.0078	-
2	4.04	WHITNALL GARDEN WB LLC AND LAYTON SOUTH WB LLC	FEE, TLE	0.0290	-	0.0290	0.0568	-
3	4.04	KWIK TRIP INC.	FEE, TLE	0.0042	-	0.0042	0.0159	-
4	4.04	FIRST BANK FINANCIAL CENTER	FEE, TLE	0.0033	-	0.0033	0.0065	-
5	4.05	DISTRICT WB LLC	FEE, TLE	0.0004	-	0.0004	0.0597	-
6	4.05	CITY OF WEST BEND	TLE	-	-	-	0.0118	-
7	4.05	LAWRENCE T. PORTER DDS.	TLE	-	-	-	0.0089	-
8	4.06	ST. VINCENT DEPAUL SOCIETY OF WASHINGTON CO., INC.	TLE	-	-	-	0.0034	-
9	4.06	HETZEL HOLDINGS, LLC	TLE	-	-	-	0.0069	-
11	4.06	CITY OF WEST BEND	TLE	-	-	-	0.0080	-
12	4.06	CITY OF WEST BEND	TLE	-	-	-	0.0165	-
13	4.06	CITY OF WEST BEND	FEE, TLE	0.0015	-	0.0015	0.0071	-
UTILITY NUMBER	SHEET	NAME	INTEREST					
100(2)	4.04, 4.05, 4.06	WE ENERGIES- ELECTRIC	RELEASE OF RIGHTS					
101(2)	4.04 4.06	WE ENERGIES - GAS	RELEASE OF RIGHTS					
103(2)	4.04, 4.06	SPECTRUM - TV	RELEASE OF RIGHTS					
105(2)	4.06	AT&T WISCONSIN	RELEASE OF RIGHTS					

Attachment: RELOC ORDER - 2024-05-06 - Exhibit 01 (Plat) (Relocation Order (Revised Plat)-Safety Improvement at 3 intersections along STH 33)

REVISION DATE 04/08/24	DATE 02/02/24	SCALE, FEET 0	HWY: STH 33 - WASHINGTON ST.	STATE R/W PROJECT NUMBER 1410-11-21, 1410-11-22 1410-11-23	PLAT SHEET 4.02
	GRID FACTOR		COUNTY: WASHINGTON	CONSTRUCTION PROJECT NUMBER 1410-11-71, 1410-11-72 1410-11-73	PS&E SHEET

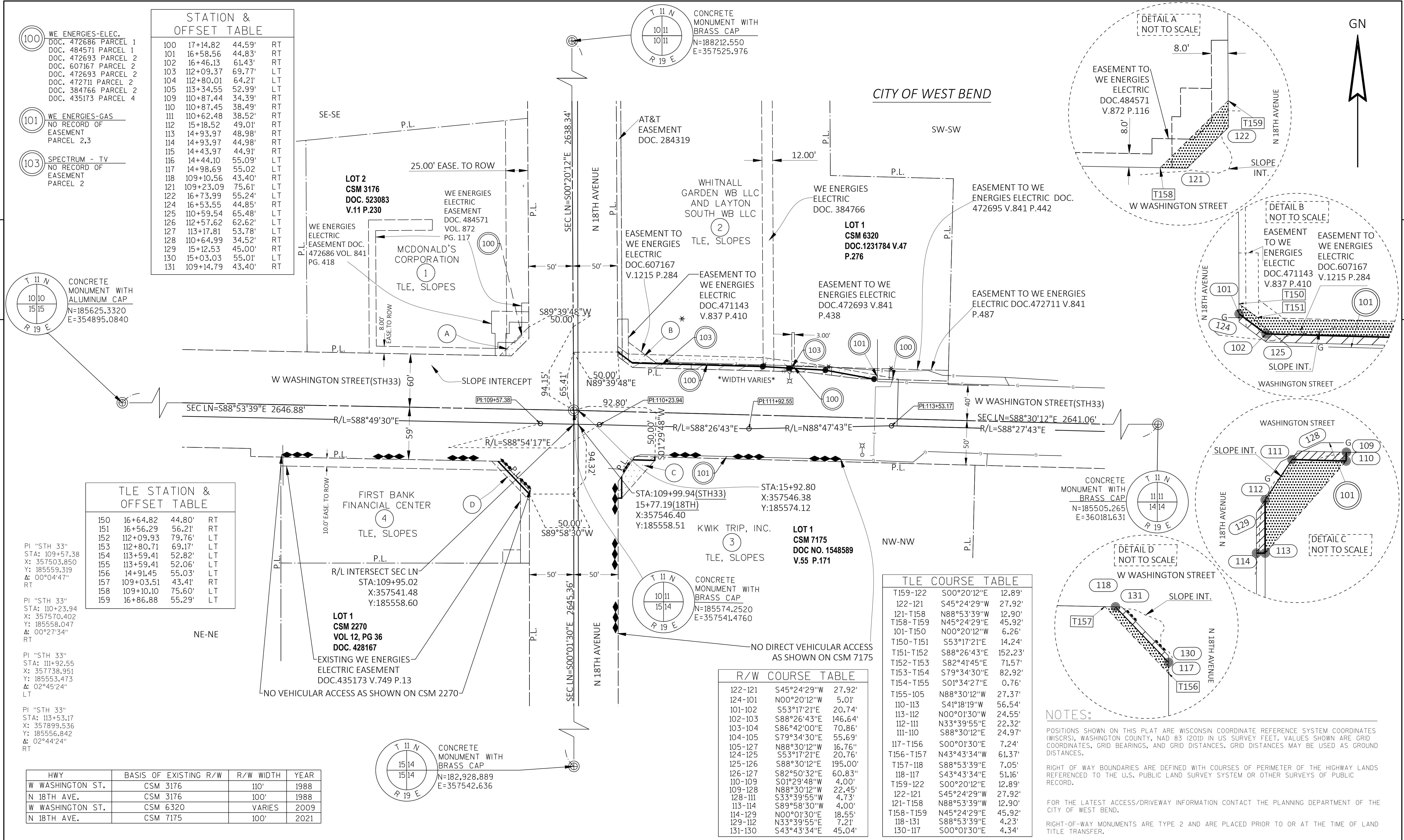


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REVISION DATE	DATE 02/02/24	SCALE, FEET	HWY: STH 33 - WASHINGTON ST.	STATE R/W PROJECT NUMBER 1410-11-21, 1410-11-22 1410-11-23	PLAT SHEET 4.03
	GRID FACTOR 0.99999733	0 500 1000	COUNTY: WASHINGTON	CONSTRUCTION PROJECT NUMBER 1410-11-71, 1410-11-72 1410-11-73	PS&E SHEET

Attachment: RELOC ORDER - 2024-05-06 - Exhibit 01 (Plat) (Relocation Order (Revised Plat)-Safety Improvement at 3 intersections along STH '33')



STATION & OFFSET TABLE

100	17+14.82	44.59'	RT
101	16+58.56	44.83'	RT
102	16+46.13	61.43'	RT
103	112+09.37	69.77'	LT
104	112+80.01	64.21'	LT
105	113+34.55	52.99'	LT
109	110+87.44	34.39'	RT
110	110+87.45	38.49'	RT
111	110+62.48	38.52'	RT
112	15+18.52	49.01'	RT
113	14+93.97	48.98'	RT
114	14+93.97	44.98'	RT
115	14+43.97	44.91'	RT
116	14+44.10	55.09'	LT
117	14+98.69	55.02'	LT
118	109+10.56	43.40'	RT
121	109+23.09	75.61'	LT
122	16+73.99	55.24'	LT
124	16+53.55	44.85'	RT
125	110+59.54	65.48'	LT
126	112+57.62	62.62'	LT
127	113+17.81	53.78'	LT
128	110+64.99	34.52'	RT
129	15+12.53	45.00'	RT
130	15+03.03	55.01'	LT
131	109+14.79	43.40'	RT

TLE STATION & OFFSET TABLE

150	16+64.82	44.80'	RT
151	16+56.29	56.21'	RT
152	112+09.93	79.76'	LT
153	112+80.71	69.17'	LT
154	113+59.41	52.82'	LT
155	113+59.41	52.06'	LT
156	14+91.45	55.03'	LT
157	109+03.51	43.41'	RT
158	109+10.10	75.60'	RT
159	16+86.88	55.29'	LT

TLE COURSE TABLE

T159-122	S00°20'12"E	12.89'
122-121	S45°24'29"W	27.92'
121-T158	N88°53'39"W	12.90'
T158-T159	N45°24'29"E	45.92'
101-T150	N00°20'12"W	6.26'
T150-T151	S53°17'21"E	14.24'
T151-T152	S88°26'43"E	152.23'
T152-T153	S82°41'45"E	71.57'
T153-T154	S79°34'30"E	82.92'
T154-T155	S01°34'27"E	0.76'
T155-105	N88°30'12"W	27.37'
110-113	S41°18'19"W	56.54'
113-112	N00°01'30"W	24.55'
112-111	N33°39'55"E	22.32'
111-110	S88°30'12"E	24.97'
117-T156	S00°01'30"E	7.24'
T156-T157	N43°43'34"W	61.37'
T157-118	S88°53'39"E	7.05'
118-117	S43°43'34"E	51.16'
T159-122	S00°20'12"E	12.89'
122-121	S45°24'29"W	27.92'
T158-T159	N45°24'29"E	45.92'
121-T158	N88°53'39"W	12.90'
T158-T159	N45°24'29"E	45.92'
118-131	S88°53'39"E	4.23'
130-117	S00°01'30"E	4.34'

R/W COURSE TABLE

122-121	S45°24'29"W	27.92'
124-101	N00°20'12"W	5.01'
101-102	S53°17'21"E	20.74'
102-103	S88°26'43"E	146.64'
103-104	S86°42'00"E	70.86'
104-105	S79°34'30"E	55.69'
105-127	N88°30'12"W	16.76'
124-125	S53°17'21"E	20.76'
125-126	S88°30'12"E	195.00'
126-127	S82°50'32"E	60.83'
110-109	S01°29'48"W	4.00'
109-128	N88°30'12"W	22.45'
128-111	S33°39'55"W	4.73'
113-114	S89°58'30"W	4.00'
114-129	N00°01'30"E	18.55'
129-112	N33°39'55"E	7.21'
131-130	S43°43'34"E	45.04'

NOTES:

POSITIONS SHOWN ON THIS PLAT ARE WISCONSIN COORDINATE REFERENCE SYSTEM COORDINATES (WISCRS), WASHINGTON COUNTY, NAD 83 (2011) IN US SURVEY FEET. VALUES SHOWN ARE GRID COORDINATES, GRID BEARINGS, AND GRID DISTANCES. GRID DISTANCES MAY BE USED AS GROUND DISTANCES.

RIGHT OF WAY BOUNDARIES ARE DEFINED WITH COURSES OF PERIMETER OF THE HIGHWAY LANDS REFERENCED TO THE U.S. PUBLIC LAND SURVEY SYSTEM OR OTHER SURVEYS OF PUBLIC RECORD.

FOR THE LATEST ACCESS/DRIVEWAY INFORMATION CONTACT THE PLANNING DEPARTMENT OF THE CITY OF WEST BEND.

RIGHT-OF-WAY MONUMENTS ARE TYPE 2 AND ARE PLACED PRIOR TO OR AT THE TIME OF LAND TITLE TRANSFER.

HWY	BASIS OF EXISTING R/W	R/W WIDTH	YEAR
W WASHINGTON ST.	CSM 3176	110'	1988
N 18TH AVE.	CSM 3176	100'	1988
W WASHINGTON ST.	CSM 6320	VARIABLE	2009
N 18TH AVE.	CSM 7175	100'	2021

REVISION DATE 04/08/24	DATE 02/02/24	SCALE, FEET 0 25 50	HWY: 18TH AVE. & WASHINGTON ST.	STATE R/W PROJECT NUMBER 1410-11-22	PLAT SHEET 4.04
GRID FACTOR 0.99999733			COUNTY: WASHINGTON COUNTY	CONSTRUCTION PROJECT NUMBER 1410-11-72	PS&E SHEET E

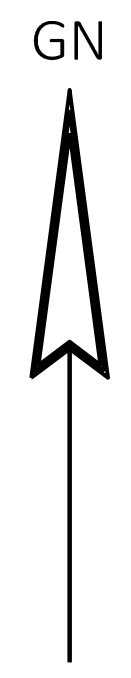
Attachment: RELOC ORDER - 2024-05-06 - Exhibit 01 (Plat) (Relocation Order (Revised Plat)-Safety Improvement at 3 Intersections along STH 33)

100 WE ENERGIES-ELEC.
NO RECORD
OF EASEMENT
PARCEL 6

STATION & OFFSET TABLE			
200	153+97.57	41.84'	RT
201	34+02.15	62.77'	RT
203	33+64.72	37.34'	LT
204	34+32.38	37.31'	LT
205	152+16.00	43.86'	RT
209	36+59.02	50.66'	RT
210	153+68.81	70.21'	LT
211	154+50.45	61.88'	LT
212	155+51.78	53.39'	LT
213	155+49.67	57.93'	LT
214	35+87.42	81.24'	RT
215	153+90.90	79.51'	LT
216	154+55.19	61.71'	LT
217	154+80.04	60.00'	LT
218	155+46.25	53.39'	LT
219	153+72.98	71.96'	LT
220	35+64.08	91.21'	RT

TLE STATION & OFFSET TABLE			
T250	153+99.82	46.66'	RT
T251	34+00.35	67.43'	RT
T252	33+93.04	64.61'	RT
T253	33+94.84	59.95'	RT
T254	34+14.72	37.32'	LT
T255	34+14.88	44.32'	LT
T256	34+28.63	44.31'	LT
T257	152+16.21	63.21'	RT
T258	152+02.76	43.87'	RT

CITY OF WEST BEND

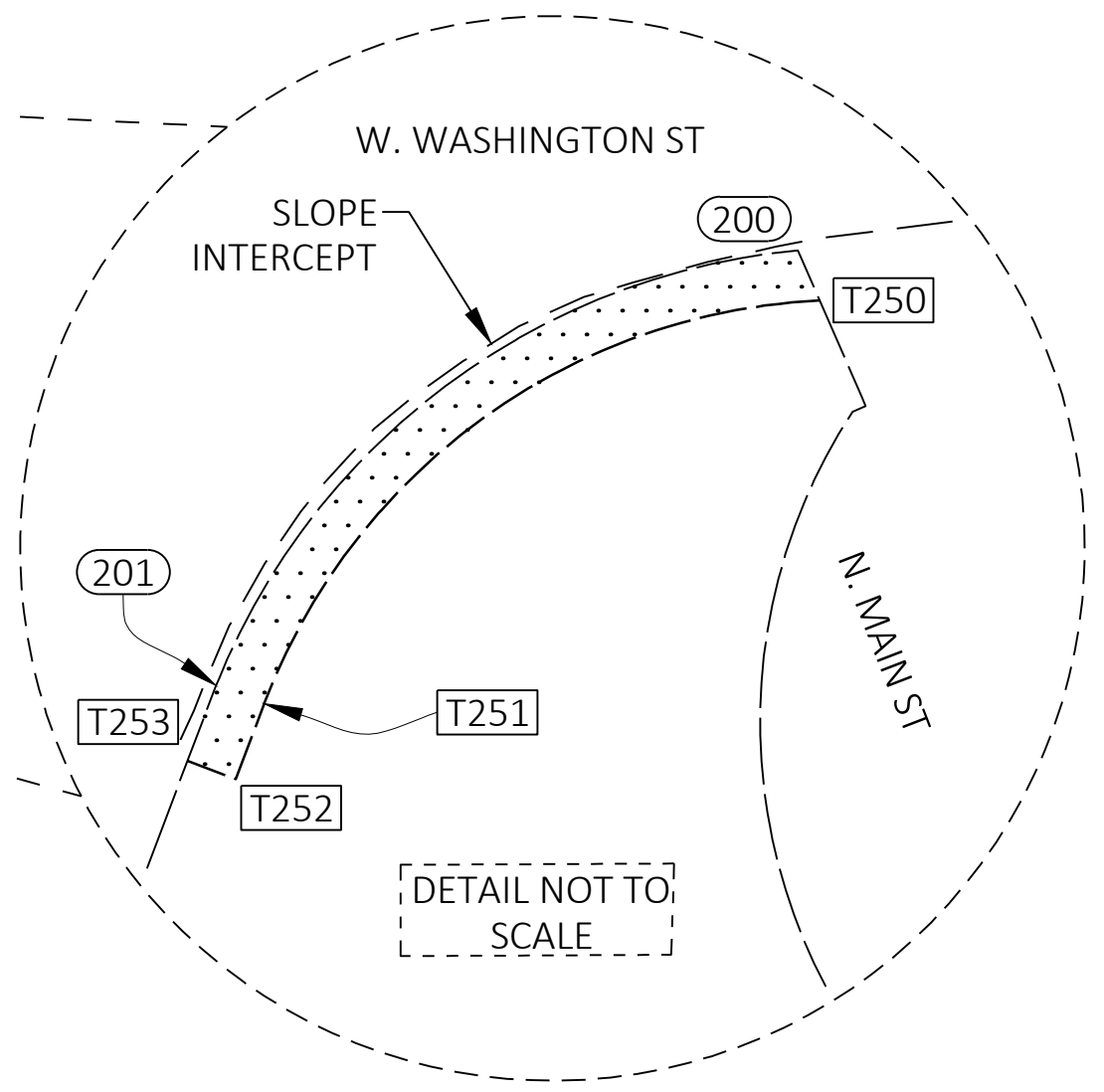
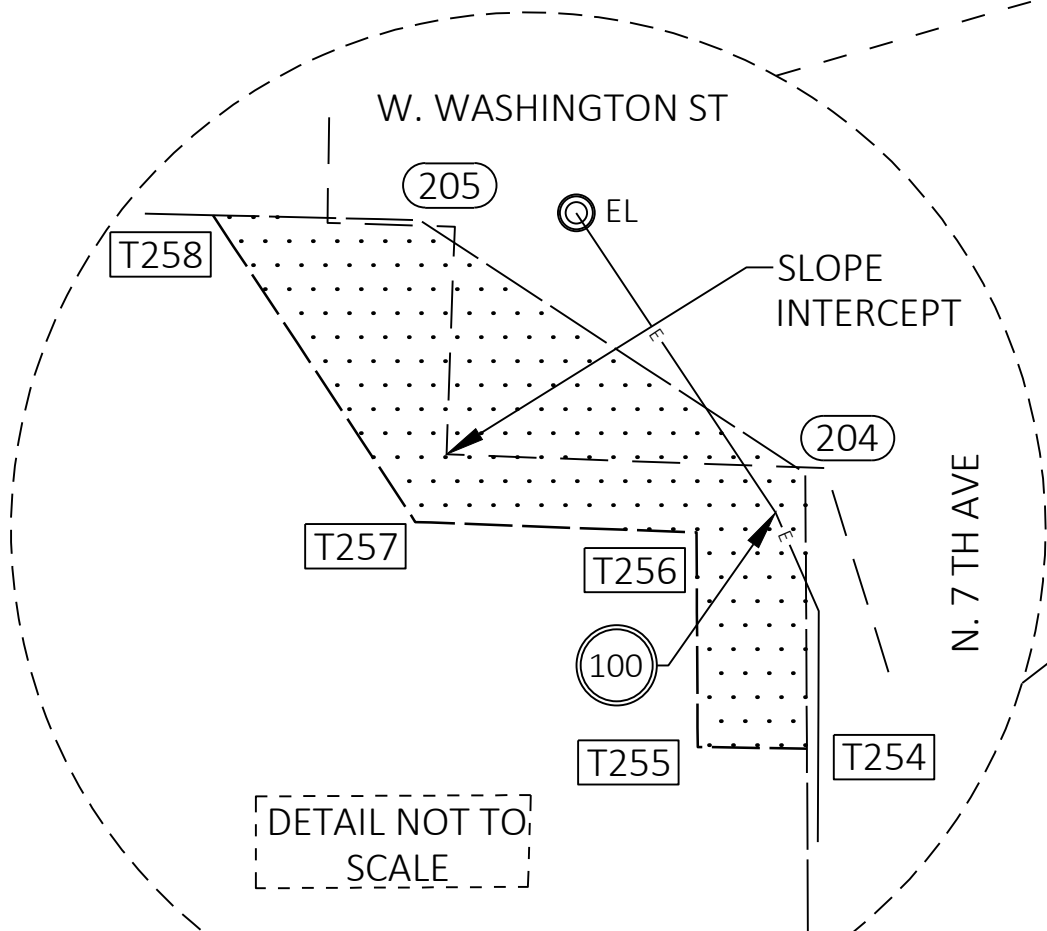
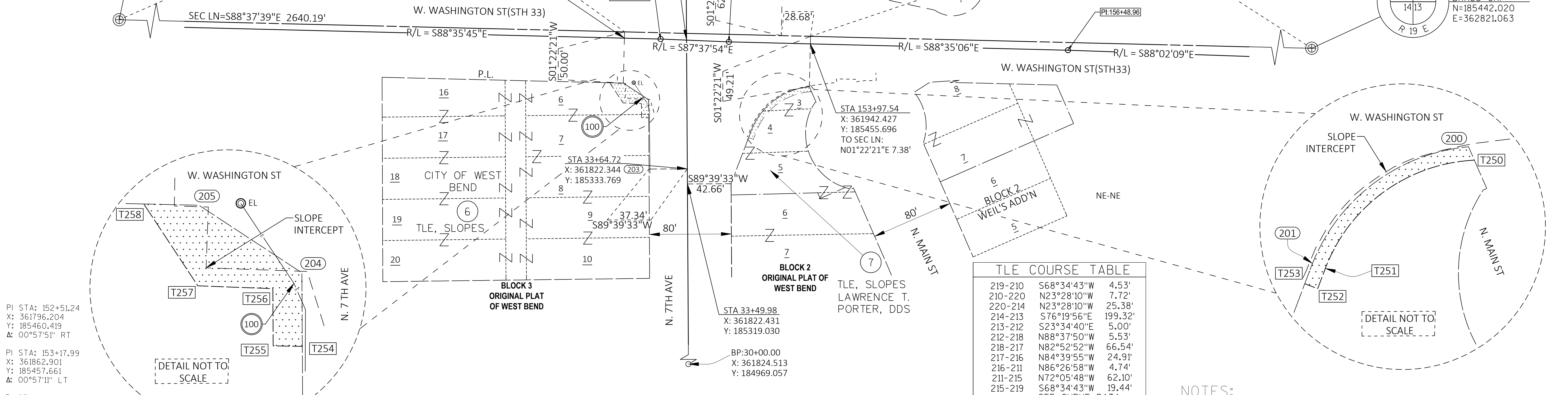


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CONCRETE MONUMENT WITH ALUMINUM CAP
N=185505.265
E=360181.631

CONCRETE MONUMENT WITH BRASS CAP
N=185442.020
E=362821.063



R/W CURVE TABLE				
COURSE	LENGTH	RADIUS	CHORD BEARING	CHORD
201-200	74.29'	67.63'	N53°11'47"E	70.61'
219-220	9.10'	59.00'	N53°19'27"W	9.09'

TLE CURVE TABLE				
COURSE	LENGTH	RADIUS	CHORD BEARING	CHORD
T250-T251	70.62'	60.79'	S54°01'20"W	66.72'
201-200	74.29'	67.63'	N53°11'47"E	70.61'

TLE COURSE TABLE		
219-210	S68°34'43"W	4.53'
210-220	N23°28'10"W	7.72'
220-214	N23°28'10"W	25.38'
214-213	S76°19'56"E	199.32'
213-212	S23°34'40"E	5.00'
212-218	N88°37'50"W	5.53'
218-217	N82°52'52"W	66.54'
217-216	N84°39'55"W	24.91'
216-211	N86°26'58"W	4.74'
211-215	N72°05'48"W	62.10'
215-219	S68°34'43"W	19.44'
219-220	SEE CURVE DATA	
200-T250	S23°34'40"E	5.32'
T250-T251	S20°44'34"W	7.83'
T251-T252	SEE CURVE DATA	
T252-T253	N69°15'26"W	5.00'
T253-201	N20°44'34"E	7.83'
201-200	SEE CURVE DATA	
205-204	S56°43'22"E	29.57'
204-T254	S00°18'57"E	17.66'
T254-T255	N89°00'15"W	7.00'
T255-T256	N00°18'57"W	13.75'
T256-T257	N87°51'46"W	18.03'
T257-T258	N33°24'42"W	23.56'
T258-205	S88°37'39"E	13.24'

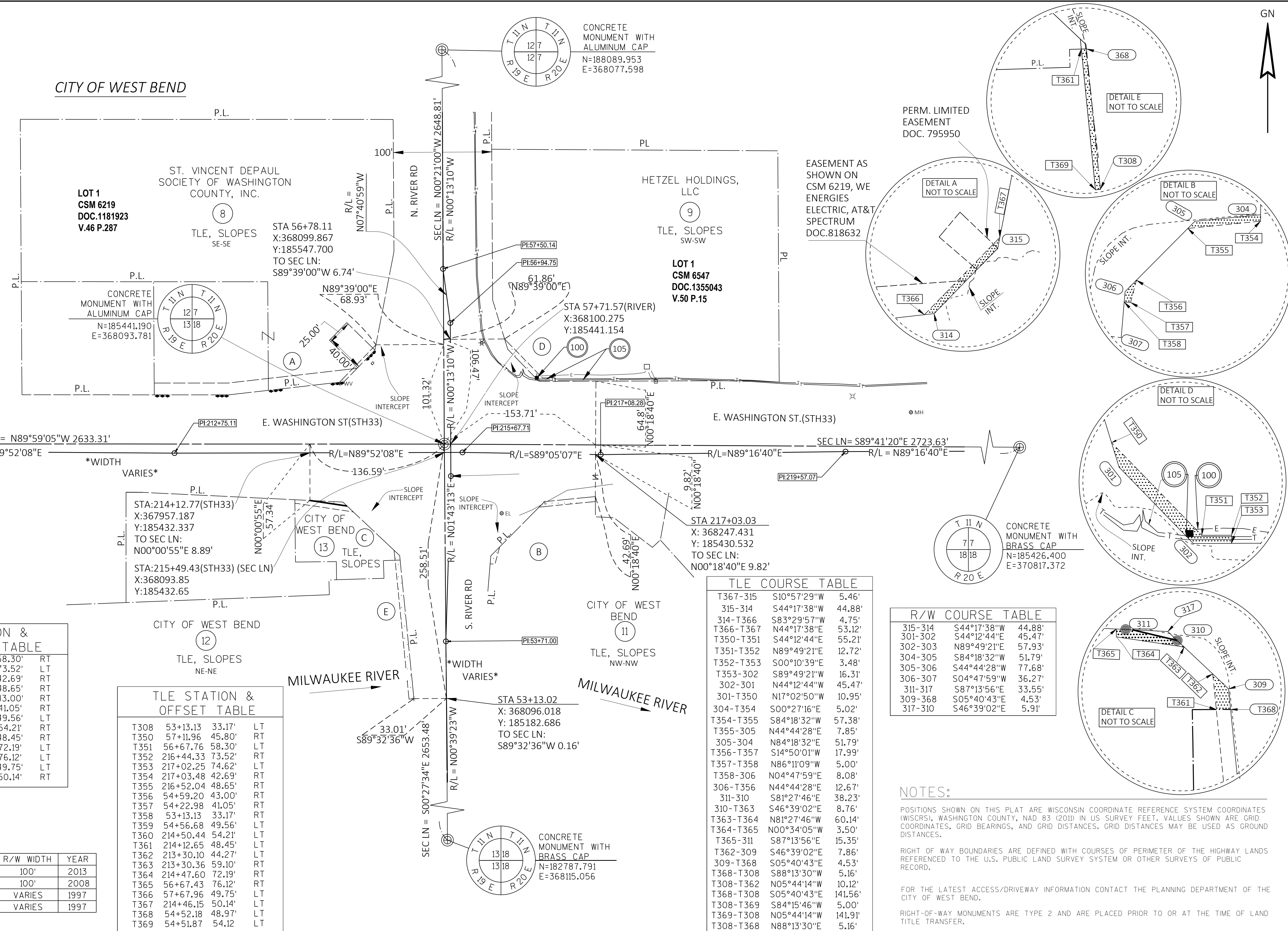
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 POSITIONS SHOWN ON THIS PLAT ARE WISCONSIN COORDINATE REFERENCE SYSTEM COORDINATES (WISCRS), WASHINGTON COUNTY, NAD 83 (2011) IN US SURVEY FEET. VALUES SHOWN ARE GRID COORDINATES, GRID BEARINGS, AND GRID DISTANCES. GRID DISTANCES MAY BE USED AS GROUND DISTANCES.
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 RIGHT-OF-WAY MONUMENTS ARE TYPE 2 AND ARE PLACED PRIOR TO OR AT THE TIME OF LAND TITLE TRANSFER.

HWY	BASIS OF EXISTING R/W	R/W WIDTH	YEAR
W. WASHINGTON ST	RW PROJ. ID 1410-01-20	VARIABLE	1991
N. 18TH AVE	RW PROJ. ID 1410-01-20	VARIABLE	1991
N. 18TH AVE	ORIGINAL PLAT OF WEST BEND	80'	1846
N. MAIN ST	WEIL'S ADD'N	80'	1853

REVISION DATE	04/08/24	DATE	02/02/24
GRID FACTOR	0.99999733	SCALE, FEET	0 25 50

HWY: N. 7TH AVE. & WASHINGTON ST	STATE R/W PROJECT NUMBER	1410-11-21	PLAT SHEET	4.05
COUNTY: WASHINGTON COUNTY	CONSTRUCTION PROJECT NUMBER	1410-11-71	PS&E SHEET	E

- 100 WE ENERGIES-ELEC.
NO RECORD OF EASEMENT
PARCEL 9
DOC. 818632
PARCEL 8
- 103 SPECTRUM COMMUNICATION
DOC. 818632
PARCEL 8
- 105 AT&T-WISCONSIN
EASEMENT PER DOC. 818632
PARCEL 8
NO RECORD OF EASEMENT
PARCEL 9



- PI STA: 212+75.11 "STH 33"
X: 367819.526
Y: 185432.022
Δ: 00°29'56" LT
- PI STA: 215+67.71 "STH 33"
X: 368112.124
Y: 185432.692
Δ: 01°02'45" RT
- PI STA: 217+08.28 "STH 33"
X: 368252.677
Y: 185430.448
Δ: 01°38'12" LT
- PI STA: 219+57.07 "STH 33"
X: 368501.453
Y: 185433.583
Δ: 00°35'27" RT
- PI STA: 53+71.00 "RIVER"
X: 368095.354
Y: 185240.665
Δ: 02°22'36" RT
- PI STA: 55+39.08 "RIVER"
X: 368100.400
Y: 185408.665
Δ: 01°56'23" LT
- PI STA: 56+94.75 "RIVER"
X: 368099.804
Y: 185564.338
Δ: 07°27'49" LT
- PI STA: 57+50.14 "RIVER"
X: 368092.399
Y: 185619.226
Δ: 07°27'49" RT

STATION	RIGHT	LEFT	RIGHT	LEFT
301	56+67.76	58.30'	RT	
302	216+44.33	73.52'	LT	
304	217+03.48	42.69'	RT	
305	216+52.04	48.65'	RT	
306	54+59.20	43.00'	RT	
307	54+22.98	41.05'	RT	
309	54+56.68	49.56'	LT	
310	214+50.44	54.21'	RT	
311	214+12.65	48.45'	RT	
314	214+47.60	72.19'	LT	
315	56+67.43	76.12'	LT	
316	57+67.96	49.75'	LT	
317	214+46.15	50.14'	RT	

TLE	RIGHT	LEFT	RIGHT	LEFT
T308	53+13.13	33.17'	LT	
T350	57+11.96	45.80'	RT	
T351	56+67.76	58.30'	RT	
T352	216+44.33	73.52'	RT	
T353	217+02.25	74.62'	LT	
T354	217+03.48	42.69'	RT	
T355	216+52.04	48.65'	RT	
T356	54+59.20	43.00'	RT	
T357	54+22.98	41.05'	RT	
T358	53+13.13	33.17'	RT	
T359	54+56.68	49.56'	LT	
T360	214+50.44	54.21'	LT	
T361	214+12.65	48.45'	LT	
T362	213+30.10	44.27'	LT	
T363	213+30.36	59.10'	RT	
T364	214+47.60	72.19'	RT	
T365	56+67.43	76.12'	RT	
T366	57+67.96	49.75'	LT	
T367	214+46.15	50.14'	LT	
T368	54+52.18	48.97'	LT	
T369	54+51.87	54.12'	LT	

TLE	BEARING	DISTANCE
T367-315	S10°57'29"W	5.46'
315-314	S44°17'38"W	44.88'
314-T366	S83°29'57"W	4.75'
T366-T367	N44°17'38"E	53.12'
T350-T351	S44°12'44"E	55.21'
T351-T352	N89°49'21"E	12.72'
T352-T353	S00°10'39"E	3.48'
T353-302	S89°49'21"W	16.31'
302-301	N44°12'44"W	45.47'
301-T350	N17°02'50"W	10.95'
304-T354	S00°27'16"E	5.02'
T354-T355	S84°18'32"W	57.38'
T355-305	N44°44'28"E	7.85'
305-304	N84°18'32"E	51.79'
T356-T357	S14°50'01"W	17.99'
T357-T358	N86°11'09"W	5.00'
T358-306	N04°47'59"E	8.08'
306-T356	N44°44'28"E	12.67'
311-310	S81°27'46"E	38.23'
310-T363	S46°39'02"E	8.76'
T363-T364	N81°27'46"W	60.14'
T364-T365	N00°34'05"W	3.50'
T365-311	S87°13'56"E	15.35'
T362-309	S46°39'02"E	7.86'
309-T368	S05°40'43"E	4.53'
T368-T308	S88°13'30"W	5.16'
T308-T362	N05°44'14"W	10.12'
T368-T308	S05°40'43"E	141.56'
T308-T369	S84°15'46"W	5.00'
T369-T308	N05°44'14"W	141.91'
T308-T368	N88°13'30"E	5.16'

R/W	BEARING	DISTANCE
315-314	S44°17'38"W	44.88'
301-302	S44°12'44"E	45.47'
302-303	N89°49'21"E	57.93'
304-305	S84°18'32"W	51.79'
305-306	S44°44'28"W	77.68'
306-307	S04°47'59"W	36.27'
311-317	S87°13'56"E	33.55'
309-368	S05°40'43"E	4.53'
317-310	S46°39'02"E	5.91'

NOTES:
 POSITIONS SHOWN ON THIS PLAT ARE WISCONSIN COORDINATE REFERENCE SYSTEM COORDINATES (WISCRS), WASHINGTON COUNTY, NAD 83 (2011) IN US SURVEY FEET. VALUES SHOWN ARE GRID COORDINATES, GRID BEARINGS, AND GRID DISTANCES. GRID DISTANCES MAY BE USED AS GROUND DISTANCES.
 RIGHT OF WAY BOUNDARIES ARE DEFINED WITH COURSES OF PERIMETER OF THE HIGHWAY LANDS REFERENCED TO THE U.S. PUBLIC LAND SURVEY SYSTEM OR OTHER SURVEYS OF PUBLIC RECORD.
 FOR THE LATEST ACCESS/DRIVEWAY INFORMATION CONTACT THE PLANNING DEPARTMENT OF THE CITY OF WEST BEND.
 RIGHT-OF-WAY MONUMENTS ARE TYPE 2 AND ARE PLACED PRIOR TO OR AT THE TIME OF LAND TITLE TRANSFER.

HWY	BASIS OF EXISTING R/W	R/W WIDTH	YEAR
N RIVER RD	CSM 6547	100'	2013
N RIVER RD	CSM 6219	100'	2008
E WASHINGTON ST	RW PROJ ID. 1410-03-20	VARIES	1997
S RIVER RD	RW PROJ ID. 1410-03-20	VARIES	1997

REVISION DATE 04/08/24	DATE 02/02/24	SCALE, FEET 0 25 50	HWY: S. RIVER RD. & WASHINGTON ST.	STATE R/W PROJECT NUMBER 1410-11-23	PLAT SHEET 4.06
	GRID FACTOR 0.99999733		COUNTY: WASHINGTON COUNTY	CONSTRUCTION PROJECT NUMBER 1410-11-73	PS&E SHEET E

Attachment: RELOC ORDER - 2024-05-06 - Exhibit 01 (Plat) (Relocation Order (Revised Plat)-Safety Improvement at 3 Intersections along STH 33)

LEGAL DESCRIPTION

A **Temporary Limited Easement** for the right to construct side slopes, including for such purpose the right to operate the necessary equipment thereon and the right of ingress and egress as long as required for such public purpose, including the right to preserve, protect, remove, or plant thereon any vegetation that the highway authorities may deem necessary or desirable, in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

That part of Lot 2 of Certified Survey Map No. 3176 recorded in Document No. 523083 in the Southeast 1/4 of the Southeast 1/4 of Section 10, Town 11 North, Range 19 East, in the City of West Bend, Washington County, described as follows:

Commencing at the Southeast corner of said Southeast 1/4; thence North 00°20'12" West, on and along the East line of said Southeast 1/4, 94.15 feet to a point; thence South 89°39'48" West, 50.00 feet to the east line of said Lot 2 and the point of beginning; thence South 00°20'12" East, on and along said east line, 12.89 feet; thence South 45°24'29" West, on and along said east line, 27.92 feet to a point on the south line of said Lot 2; thence North 88°53'39" West, on and along said south line, 12.90 feet; thence North 45°24'29" East, 45.92 feet to the point of beginning.

This TLE expires at the completion of the construction project for which this instrument is given.

This Temporary Limited Easement contains 0.0078 acres, more or less.

1410-11-22

02/02/2023
Page 1 of 1

Parcel 1

Attachment: RELOC ORDER - 2024-05-06 - Exhibit 02 (Legals) (Relocation Order (Revised Plat)-Safety Improvement at 3 intersections along

LEGAL DESCRIPTION

Fee Title in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

That part of Lot 1 of Certified Survey Map No. 6320 recorded in Document No. 1231784 in the Southwest 1/4 of the Southwest 1/4 of Section 11, Town 11 North, Range 19 East, in the City of West Bend, Washington County, described as follows:

Commencing at the Southwest corner of said Southwest 1/4; thence North 00°20'12" West, on and along the West line of said Southwest 1/4, 65.41 feet to a point; thence North 89°39'48" East, 50.00 feet to a point on the West line of said Lot 2 and the point of beginning; thence South 53°17'21" East, 20.74 feet to a point; thence South 88°26'43" East, 146.64 feet to a point; thence South 86°42'00" East, 70.86 feet to a point; thence South 79°34'30" East, 55.69 feet to a point on the south line of said Lot 2; thence North 88°30'12" West, on and along said south line, 16.76 feet; thence North 82°50'32" West, on and along said south line, 60.83 feet; thence North 88°30'12" West on and along said south line, 195.00 feet to a point on the southwest line of said Lot 2; thence North 53°17'21" West on and along said south west line, 20.76 feet to a point on the west line of said Lot 2; thence North 00°20'12" West on and along said west line, 5.01 feet to the point of beginning.

This parcel contains 0.0290 acres, more or less, of land.

A **Temporary Limited Easement** for the right to construct side slopes, including for such purpose the right to operate the necessary equipment thereon and the right of ingress and egress as long as required for such public purpose, including the right to preserve, protect, remove, or plant thereon any vegetation that the highway authorities may deem necessary or desirable, in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

That part of Lot 1 of Certified Survey Map No. 6320 recorded in Document No. 1231784 in the Southwest 1/4 of the Southwest 1/4 of Section 11, Town 11 North, Range 19 East, in the City of West Bend, Washington County, described as follows:

Commencing at the Southwest corner of said Southwest 1/4; thence North 00°20'12" West, on and along the West line of said Southwest 1/4, 65.41 feet to a point; thence North 89°39'48" East, 50.00 feet to a point on the West line of said Lot 2 and the point of beginning; thence North 00°20'12" West on and along said West line, 6.26 feet to a point; thence South 53°17'21" East, 14.24 feet to a point; thence South 88°26'43" East, 152.23 feet to a point; thence South 82°41'45" East, 71.57 feet to a point; thence South

79°34'30" East, 82.92 feet to a point; thence South 01°34'27" West, 0.76 feet to a point on the South line of said Lot 2; thence North 88°30'12" West on and along said South line, 27.37 feet to a point; thence North 79°34'30" West on and along said South line, 55.69 feet to a point; thence North 86°42'00" West on and along said South line, 70.86 feet to a point; thence North 88°26'43" West on and along said South line, 146.64 feet to a point; thence North 53°17'21" West, 20.74 feet to the point of beginning.

This TLE expires at the completion of the construction project for which this instrument is given.

This Temporary Limited Easement contains 0.0568 acres, more or less.

1410-11-22

02/02/2023
Page 2 of 2

Parcel 2

Attachment: RELOC ORDER - 2024-05-06 - Exhibit 02 (Legals) (Relocation Order (Revised Plat)-Safety Improvement at 3 intersections along

LEGAL DESCRIPTION

Fee Title in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

That part of Lot 1 of Certified Survey Map No. 7175 recorded in Document No. 1548589 in the Northwest 1/4 of the Northwest 1/4 of Section 14, Town 11 North, Range 19 East, in the City of West Bend, Washington County, described as follows:

Commencing at the Northwest corner of said Northwest 1/4; thence South 88°30'12" East, on and along the North line of said Northwest 1/4, 92.80 feet to a point; thence South 01°29'48" West, 50.00 feet to a point on the North line of said Lot 1 and also being the point of beginning; thence South 01°29'48" West, 4.00 feet to a point; thence North 88°30'12" West, 24.97 feet to a point on the Northwest line of said Lot 1; thence North 33°39'55" East on and along said Northwest line, 4.73 feet to a point on said North line; thence South 88°30'12" East, 22.45 feet to the point of beginning.

Also,

Commencing at the Northwest corner of said Northwest 1/4; thence South 88°30'12" East, on and along the North line of said Northwest 1/4, 92.80 feet to a point; thence South 01°29'48" West, 54.00 feet to a point; thence North 88°30'12" West, 24.97 feet to a point on the Northwest line of said Lot 1; thence South 33°39'55" East on and along said Northwest line, 22.32 feet to the point of beginning; thence South 00°01'30" East, 24.55 feet to a point; thence South 89°58'30" West, 4.00 feet to a point on the West line of said Lot 1; thence North 00°01'30" West on and along said West line, 18.55 feet to a point on said Northwest line; thence North 33°39'55" East on and along said Northwest line, 7.21 feet to the point of beginning.

These parcels contain 0.0042 acres, more or less, of land.

A **Temporary Limited Easement** for the right to construct side slopes, including for such purpose the right to operate the necessary equipment thereon and the right of ingress and egress as long as required for such public purpose, including the right to preserve, protect, remove, or plant thereon any vegetation that the highway authorities may deem necessary or desirable, in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

That part of Lot 1 of Certified Survey Map No. 7175 recorded in Document No. 1548589 in the Northwest 1/4 of the Northwest 1/4 of Section 14, Town 11 North, Range 19 East, in the City of West Bend, Washington County, described as follows:

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Page 1 of 2

Parcel 3

Attachment: RELOC ORDER - 2024-05-06 - Exhibit 02 (Legals) (Relocation Order (Revised Plat)-Safety Improvement at 3 intersections along

Commencing at the Northwest corner of said Northwest 1/4; thence South 88°30'12" East, on and along the North line of said Northwest 1/4, 92.80 feet to a point; thence South 01°29'48" West, 54.00 feet to the point of beginning; thence South 41°18'19" West, 56.54 feet to a point; thence North 00°01'30" West, 24.55 feet to a point on the Northwest line of said Lot 1; thence North 33°39'55" East on and along said Northwest line, 22.32 feet to a point; thence South 88°30'12" East, 24.97 feet to the point of beginning.

This Temporary Limited Easement contains 0.0159 acres, more or less.

This TLE expires at the completion of the construction project for which this instrument is given.

1410-11-22

02/02/2023
Page 2 of 2

Parcel 3

Attachment: RELOC ORDER - 2024-05-06 - Exhibit 02 (Legals) (Relocation Order (Revised Plat)-Safety Improvement at 3 intersections along

LEGAL DESCRIPTION

Fee Title in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

That part of Lot 1 of Certified Survey Map No. 2270 recorded in Document No. 428167 in the Northeast 1/4 of the Northeast 1/4 of Section 15, Town 11 North, Range 19 East, in the City of West Bend, Washington County, described as follows:

Commencing at the Northeast corner of said Northeast 1/4; thence South 00°01'30" East, on and along the East line of said Northeast 1/4, 94.32 feet to a point; thence South 89°58'30" West, 50.00 feet to the East line of said Lot 1 also being the point of beginning; thence North 43°43'34" West, 51.16 feet to a point on the North line of said Lot 1; thence South 88°53'39" East on and along said North line, 4.23 feet to a point on the Northeast line of said Lot 1; thence South 43°43'34" East on and along said Northeast line, 45.04 feet to a point on said East line; thence South 00°01'30" East on and along said East line, 4.34 feet to the point of beginning.

This parcel contains 0.0033 acres, more or less.

A **Temporary Limited Easement** for the right to construct side slopes, including for such purpose the right to operate the necessary equipment thereon and the right of ingress and egress as long as required for such public purpose, including the right to preserve, protect, remove, or plant thereon any vegetation that the highway authorities may deem necessary or desirable, in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

That part of Lot 1 of Certified Survey Map No. 2270 recorded in Document No. 428167 in the Northeast 1/4 of the Northeast 1/4 of Section 15, Town 11 North, Range 19 East, in the City of West Bend, Washington County, described as follows:

Commencing at the Northeast corner of said Northeast 1/4; thence South 00°01'30" East, on and along the East line of said Northeast 1/4, 94.32 feet to a point; thence South 89°58'30" West, 50.00 feet to the point of beginning; thence South 00°01'30" East on and along the East line of Lot 1, 7.24 feet to a point; thence North 43°43'34" West, 61.37 feet to a point on the North line of said Lot 1; thence South 88°53'39" East on and along said North line, 7.05 feet to a point on the Northeast line of said Lot 1; thence South 43°43'34" East on and along said Northeast line, 51.16 feet to the point of beginning.

This Temporary Limited Easement contains 0.0065 acres, more or less.

1410-11-22

02/02/2023
Page 1 of 2

Parcel 4

Attachment: RELOC ORDER - 2024-05-06 - Exhibit 02 (Legals) (Relocation Order (Revised Plat)-Safety Improvement at 3 intersections along

This TLE expires at the completion of the construction project for which this instrument is given.

1410-11-22

02/02/2023
Page 2 of 2

Parcel 4

Attachment: RELOC ORDER - 2024-05-06 - Exhibit 02 (Legals) (Relocation Order (Revised Plat)-Safety Improvement at 3 intersections along

LEGAL DESCRIPTION

Fee Title in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

That part of Parcel 1 of Certified Survey Map No. 7131 recorded in Document No. 1535963 in the Southeast 1/4 of the Southeast 1/4 of Section 11, Town 11 North, Range 19 East, in the City of West Bend, Washington County, described as follows:

Commencing at the Southeast corner of said Southeast 1/4; thence North 88°37'39" West, on and along the South line of said Southeast 1/4, 907.39 feet to a point; thence North 01°22'21" East, 62.85 feet to a point on the South line of said Parcel 1 and the point of beginning; thence North 23°28'10" West, on and along said south line, 7.72 feet to the beginning of a curve; thence Southeasterly, on and along the arc of a curve 9.10 feet, whose center lies to the Northeast and whose radius is 59.00 feet, and whose chord bears South 53°19'27" East, 9.09 feet to a point on said South line; thence South 68°34'43" West, 4.53 feet to the point of beginning .

This parcel contains 0.0004 acres, more or less.

A **Temporary Limited Easement** for the right to construct side slopes, including for such purpose the right to operate the necessary equipment thereon and the right of ingress and egress as long as required for such public purpose, including the right to preserve, protect, remove, or plant thereon any vegetation that the highway authorities may deem necessary or desirable, in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

That part of Parcel 1 of Certified Survey Map No. 7131 recorded in Document No. 1535963 in the Southeast 1/4 of the Southeast 1/4 of Section 11, Town 11 North, Range 19 East, in the City of West Bend, Washington County, described as follows:

Commencing at the Southeast corner of said Southeast 1/4; thence North 88°37'39" West, on and along the South line of said Southeast 1/4, 907.39 feet to a point; thence North 01°22'21" East, 62.85 feet to a point on the South line of said Parcel 1; thence North 23°28'10" West, 7.72 feet to the point of beginning; thence North 23°28'10" West, 25.38 feet on and along said South line; thence South 76°19'56" East, 199.32 feet to a point on the East line of said Parcel 1; thence South 23°34'40" East on and along said East line, 5.00 feet to a point on the South line of Parcel 1; thence North 88°37'50" West on and along said South line, 5.53 feet to a point; thence North 82°52'52" West on and along said South line, 66.54 feet to a point; thence North 84°39'55" West on and along said South line, 24.91 feet to a point; thence North 86°26'58" West on and along said South line, 4.74 feet to a point; thence North 72°05'48" West on and along said South

line, 62.10 feet to a point; thence South 68°34'43" West on and along said South line, 19.44 feet to the beginning of a curve; thence Northwesterly, on and along the arc of a curve 9.10 feet, whose center lies to the Northeast and whose radius is 59.00 feet, and whose chord bears North 53°19'27" West, 9.09 feet to the point of beginning.

This Temporary Limited Easement contains 0.0597 acres, more or less.

This TLE expires at the completion of the construction project for which this instrument is given.

1410-11-21

02/02/20234
Page 2 of 2

Parcel 5

Attachment: RELOC ORDER - 2024-05-06 - Exhibit 02 (Legals) (Relocation Order (Revised Plat)-Safety Improvement at 3 intersections along

LEGAL DESCRIPTION

A **Temporary Limited Easement** for the right to construct side slopes, including for such purpose the right to operate the necessary equipment thereon and the right of ingress and egress as long as required for such public purpose, including the right to preserve, protect, remove, or plant thereon any vegetation that the highway authorities may deem necessary or desirable, in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

That part of Block 3, Original Plat of West Bend in the Northeast 1/4 of the Northeast 1/4 of Section 14, Town 11 North, Range 19 East, in the City of West Bend, Washington County, described as follows:

Commencing at the Northwest corner of said Northwest 1/4; thence South 88°37'39" East on and along the North line of said Northeast 1/4, 1579.93 feet to a point; thence South 01°22'21" West, 50.00 feet to a point on the North line of said Block 3; thence South 56°43'22" East on and along said North line, 29.57 feet to a point on the East line of Block 3; thence South 00°18'57" East on and along said East line, 17.66 feet to a point; thence North 89°00'15" West, 7.00 feet to a point; thence North 00°18'57" West, 13.75 feet to a point; thence North 87°51'46" West, 18.03 feet to a point; thence North 33°24'42" West, 23.56 feet to a point on the North line of said Block 3; thence South 88°37'39" East on and along said North line, 13.24 feet to the point of beginning.

This Temporary Limited Easement contains 0.0118 acres, more or less.

The above easement expires at the completion of the construction project for which this instrument is given.

LEGAL DESCRIPTION

A **Temporary Limited Easement** for the right to construct side slopes, including for such purpose the right to operate the necessary equipment thereon and the right of ingress and egress as long as required for such public purpose, including the right to preserve, protect, remove, or plant thereon any vegetation that the highway authorities may deem necessary or desirable, in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

That part of Block 2, in the Northeast 1/4 of the Northeast 1/4 of Section 14, Town 11 North, Range 19 East, in the City of West Bend, Washington County, described as follows:

Commencing at the Northeast corner of said ; thence North 88°37'39" West, on and along the North line of said Northeast 1/4, 878.71 feet to a point; thence South 01°22'21" West, 49.21 feet to the Northwest line of said Block 2 and point of beginning; thence South 23°34'40" East, 5.32 feet to the beginning of a curve; thence Southwesterly, on and along the arc of a curve 70.62 feet, whose center lies to the Southeast and whose radius is 60.79 feet, and whose chord bears South 54°01'20" West, 66.72 feet; thence South 20°44'34" West, 7.83 feet to a point; thence North 69°15'26" West, 5.00 feet to a point on said Northwest line; thence North 20°44'34" East, on and along said Northwest line of Block 2, 7.83 feet to the beginning of a curve; thence Northeasterly, on and along the arc of a curve of said Northwest line, 74.29 feet along the arc of said curve, whose center lies to the Southeast and whose radius is 67.63 feet, and chord bears North 53°11'47" East 70.61 feet to the point of beginning.

This Temporary Limited Easement contains 0.0089 acres, more or less.

The above easement expires at the completion of the construction project for which this instrument is given.

LEGAL DESCRIPTION

A **Temporary Limited Easement** for the right to construct side slopes, including for such purpose the right to operate the necessary equipment thereon and the right of ingress and egress as long as required for such public purpose, including the right to preserve, protect, remove, or plant thereon any vegetation that the highway authorities may deem necessary or desirable, in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

That part of Lot 1 of Certified Survey Map No. 6219 recorded in Document No. 1181923 in the Southeast 1/4 of the Southeast 1/4 of Section 12, Town 11 North, Range 19 East, in the City of West Bend, Washington County, described as follows:

Commencing at the Southeast corner of said Southeast 1/4; thence North 00°21'00" West, on and along the East line of said Southeast 1/4, 101.32 feet to a point; thence South 89°39'00" West, 68.93 feet to a point on the East line of said Lot 1 and the point of beginning; thence South 10°57'29" West, on and along said East line 5.46 feet; thence South 44°17'38" West on and along said East line, 44.88 feet to a point on the South line of said Lot 1; thence South 83°29'57" West, 4.75 feet to a point; thence North 44°17'38" East, 53.12 feet to the point of beginning.

This Temporary Limited Easement contains 0.0034 acres, more or less.

This TLE expires at the completion of the construction project for which this instrument is given.

LEGAL DESCRIPTION

A **Temporary Limited Easement** for the right to construct side slopes, including for such purpose the right to operate the necessary equipment thereon and the right of ingress and egress as long as required for such public purpose, including the right to preserve, protect, remove, or plant thereon any vegetation that the highway authorities may deem necessary or desirable, in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

That part of Lot 1 of Certified Survey Map No. 6547 recorded in Document No. 1355043 in the Southwest 1/4 of the Southwest 1/4 of Section 7, Town 11 North, Range 20 East, in the City of West Bend, Washington County, described as follows:

Commencing at the Southwest corner of said Southwest 1/4; thence North 00°21'00" West, on and along the West line of said Southwest 1/4, 106.47 feet to a point; thence North 89°39'00" East, 61.86 feet to the West line of said Lot 1 and point of beginning; thence South 44°12'44" East, 55.21 feet to a point; thence North 89°49'21" East, 12.72 feet to a point; thence South 00°10'39" East, 3.48 feet to a point on the South line of said Lot 1; thence South 89°49'21" West on and along said South line, 16.31 feet to a point; thence North 44°12'44" West on and along said South line, 45.47 feet to a point on the West line of Lot 1; thence North 17°02'50" West, 10.95 feet to the point of beginning

This Temporary Limited Easement contains 0.0069 acres, more or less.

This TLE expires at the completion of the construction project for which this instrument is given.

LEGAL DESCRIPTION

A **Temporary Limited Easement** for the right to construct side slopes, including for such purpose the right to operate the necessary equipment thereon and the right of ingress and egress as long as required for such public purpose, including the right to preserve, protect, remove, or plant thereon any vegetation that the highway authorities may deem necessary or desirable, in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

In the Northwest 1/4 of the Northwest 1/4 of Section 18, Town 11 North, Range 20 East, in the City of West Bend, Washington County, described as follows:

Commencing at the Northwest corner of said Northwest 1/4; thence South 89°41'20" East, on and along the North line of said Northwest 1/4, 153.71 feet to a point; thence South 00°18'40" West, 52.51 feet to the south right -of-way line of West Washington Street and point of beginning; thence South 00°27'16" East, 5.02 feet to a point; thence South 84°18'32" West, 57.38 feet to a point on said south right of way line; thence North 44°44'28" East, on and along said south right of way line, 7.85 feet to a point; thence North 84°18'32" East, on and along said South line 51.79 feet to the point of beginning.

Also,

Commencing at the Northwest corner of said Northwest 1/4; thence South 89°41'20" East on and along the North line of said Northwest 1/4, 153.71 feet to a point; thence South 00°18'40" West, 52.51 feet to the South right -of-way line of West Washington Street; thence South 00°27'16" East, 5.02 feet to a point; thence South 84°18'32" West, 57.38 feet to a point; thence South 44°44'28" West, 57.16 feet to the point of beginning; thence South 14°50'01" West, 17.99 feet to a point; thence North 86°11'09" West, 5.00 feet to a point on the East right-of-way line of South River Road; thence North 04°47'59" East on and along said East line, 8.08 feet to a point; thence North 44°44'28" East, on and along said East line, 12.67 feet to the point of beginning.

This Temporary Limited Easement contains 0.0080 acres, more or less.

All TLE's expire at the completion of the construction project for which this instrument is given.

LEGAL DESCRIPTION

A **Temporary Limited Easement** for the right to construct side slopes, including for such purpose the right to operate the necessary equipment thereon and the right of ingress and egress as long as required for such public purpose, including the right to preserve, protect, remove, or plant thereon any vegetation that the highway authorities may deem necessary or desirable, in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

That part of City of West Bend in the Northeast 1/4 of the Northeast 1/4 of Section 13, Town 11 North, Range 19 East, in the City of West Bend, Washington County, described as follows:

Commencing at the Northeast corner of said Northeast 1/4; thence South 00°27'34" East on and along the East line of said Northeast 1/4, 258.51 feet to a point; thence South 89°32'26" West, 33.01 feet to a point on the West right-of-way line of S. River Road; thence South 84°15'46" West, 5.00 feet to a point; thence North 05°44'14" West, 141.91 feet to a point; thence North 88°13'30" East, 5.16 feet to a point on said West line; thence South 05°40'43" East on and along said West right of way line, 141.56 feet to the point of beginning.

This Temporary Limited Easement contains 0.0165 acres, more or less.

This TLE expires at the completion of the construction project for which this instrument is given.

LEGAL DESCRIPTION

Fee Title in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

That part of the Northeast 1/4 of the Northeast 1/4 of Section 13, Town 11 North, Range 19 East, in the City of West Bend, Washington County, described as follows:

Commencing at the Northeast corner of said Northeast 1/4; thence North 89°59'05" West, on and along the North line of said Northeast 1/4, 136.59 feet to a point; thence South 00°00'55" West, 57.34 feet to a point on the south right-of-way line of West Washington Street and the point of beginning; thence South 87°13'56" East, on and along said south right of way line, 33.55 feet to a point; thence South 46°39'02" East, on and along said south right of way line, 5.91 feet to a point; thence North 81°27'46" West, 38.23 feet to the point of beginning.

This parcel contains 0.0015 acres, more or less, of land.

A **Temporary Limited Easement** for the right to construct side slopes, including for such purpose the right to operate the necessary equipment thereon and the right of ingress and egress as long as required for such public purpose, including the right to preserve, protect, remove, or plant thereon any vegetation that the highway authorities may deem necessary or desirable, in and to the following tract of land in Washington County, State of Wisconsin, described as follows:

That part of the Northeast 1/4 of the Northeast 1/4 of Section 13, Town 11 North, Range 19 East, in the City of West Bend, Washington County, described as follows:

Commencing at the Northeast corner of said Northeast 1/4; thence North 89°59'05" West, on and along the North line of said Northeast 1/4, 136.59 feet to a point; thence South 00°00'55" West, 57.34 feet to a point on the South right-of-way line of West Washington Street also being the point of beginning; thence South 81°27'46" East, on and along said South right of way line, 38.23 feet to a point; thence South 46°39'02" East, 8.76 feet to a point; thence North 81°27'46" West, 60.14 feet to a point; thence North 00°34'05" West, 3.50 feet to a point on said South right-of-way line; thence South 87°13'56" East on and along said South line 15.35 feet to the point of beginning

Also,

Commencing at the Northeast corner of said Northeast 1/4; thence North 89°59'05" West, on and along the North line of said Northeast 1/4, 136.59 feet to a point; thence South 00°00'55" West, 57.34 feet to a point on the South right-of-way line of

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Parcel 13

Attachment: RELOC ORDER - 2024-05-06 - Exhibit 02 (Legals) (Relocation Order (Revised Plat)-Safety Improvement at 3 intersections along

Washington Street; thence South 81°27'46" East, on and along said South line, 38.23 feet to a point; thence South 46°39'02" East on and along said South line, 65.59 feet to the point of beginning; thence South 46°39'02" East continuing along said South line, 7.86 feet to a point on the West right-of-way line of South River Road; thence South 05°40'43" East on and along said West line, 4.53 feet to a point; thence South 88°13'30" West, on and along the Southeast property line of parcel 13, 5.16 feet to a point; thence North 05°44'14" West, 10.12 feet to the point of beginning.

This Temporary Limited Easement contains 0.0071 acres, more or less.

All TLE's expire at the completion of the construction project for which this instrument is given.

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02/02/2023
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Parcel 13

Attachment: RELOC ORDER - 2024-05-06 - Exhibit 02 (Legals) (Relocation Order (Revised Plat)-Safety Improvement at 3 intersections along