

**Public Utilities Committee**

**Tuesday, November 17, 2020**

**6:00 PM**

**McFarland Municipal Center**  
*Community Room*

AGENDA

You are invited to this meeting through a Zoom webinar. The Public is strongly encouraged to watch and participate in these meetings remotely through either the webinar or telephone options listed below.

**PLEASE CLICK THE LINK BELOW TO JOIN THE ZOOM WEBINAR:**

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**Webinar ID:** 829 5905 5705

1. CALL TO ORDER, ROLL CALL.
2. PUBLIC APPEARANCES.
3. APPROVAL OF MINUTES.
  - a. Discussion and action regarding the minutes from the Public Utilities meeting held on October 20, 2020.
4. BUSINESS.
  - a. Discussion and possible action to make a recommendation to the Village Board regarding Ordinance 2020-22, An Ordinance Amending Various Sections of the McFarland Municipal Code Including Chapter 47 Public Utilities, Chapter 56 Subdivisions, and Chapter 62 Zoning Relating to the Provisions of Storm and Sanitary Sewer Service.
  - b. Presentation and discussion regarding current meter reading process and future options.
  - c. Discussion and action to make a recommendation to the Village Board regarding the conventional rate case for test year 2021 for submission to the Public Service Commission.
  - d. Presentation on recent sewer cleaning conducted by Green Bay Pipe & TV.
  - e. Discussion and action to make a recommendation to the Village Board regarding a sewer repair on Highland Drive.
  - f. Presentation of the Public Works Monthly Report.
5. SCHEDULE NEXT MEETING DATE.
  - a. Tuesday December 8, 2020 at 6:00 p.m.
6. ADJOURNMENT.

This meeting notice constitutes an official meeting of the above referenced group and was posted in accordance with all applicable laws related to Open Meetings Law. It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information. No action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals. For additional information or to request this service, contact the McFarland Municipal Center at (608) 838-3153 or [cassandra.suettinger@mcfarland.wi.us](mailto:cassandra.suettinger@mcfarland.wi.us).

VILLAGE OF MCFARLAND

**Public Utilities Committee Minutes**

Tuesday October 20, 2020 – 6:00 P.M.

1. CALL TO ORDER, ROLL CALL

The meeting was called to order by Village Trustee and Chairperson Eric Kryzenske at 6:00 p.m.

Members present: Chris Fredrick, Marc Nielsen, Mary Pat Lytle, Village Trustee Carolyn Clow, Pauline Boness, Chris Reynolds

Staff present: Matt Schuenke (Village Administrator), Jim Hessling (Director of Public Works), Aimee Irwin (Assistant to the Director), Brian Berquist (Town & Country Engineering), Tim Stieve (Town & County Engineering), Lee Igl (Streets & Utilities Superintendent), Andrew Bremer (Community & Economic Development Director)

2. PUBLIC APPEARANCES

None.

3. APPROVAL OF MINUTES

a. Discussion and action regarding the minutes from the Public Utilities Committee held on September 15, 2020.

- Two suggested edits were provided under section 4a and 4c.
- Motion by Chris Fredrick to approve the minutes with suggested edits. Seconded by Carolyn Clow. Motion passed 7-0-0

4. BUSINESS

a. Discussion and action to make a recommendation to the Village Board regarding the 2021 Budget for the Utilities Fund (600).

- Matt Schuenke reviewed the provided Utilities Fund budget for 2021. The water customer charges include an estimated increase of 33% as a result of the conventional rate study. Marc Nielsen stated that the water rate increase would not be applicable for the full 12 month period. Schuenke responded that the increase can be removed but will result in a deficit. Carolyn Clow recommended removing funds from the Fund Balance line to remove the full 12 month rate increase. Pauline Boness asked why the Interest line has decreased so much. Schuenke responded this is mostly due to lower interest rates. Schuenke also stated the sewer customer charges include the already approved sewer rate increase from 2020.
- Schuenke reviewed the expense sections for both the sewer and water utility. During this review Pauline Boness, Mary Pat Lytle and Marc Nielsen suggested a decrease to the Miscellaneous line for sewer to \$15,000. Schuenke also stated that the increase for MMSD is not exact but a 5.5% increase is included based on early projections. Jim Hessling

reviewed the system maintenance portion of the sewer expenses included examples of the type of work staff perform. Marc Nielsen asked if sinking funds are included within the budgets. Schuenke stated that there are funds similar to sinking funds in some areas for example the street sweeper reserve.

- Matt Schuenke reviewed the water expenses. Committee members recommended a decrease to the Miscellaneous line by \$10,000.00. Carolyn Clow recommended increasing the Programming line item by \$2,000.00 to allow for additional education related to water conservation. Chris Fredrick asked if the cost of additional maintenance work was included in the budget. Schuenke stated that the maintenance of Well #3 is still in development of a plan however the pump will be pulled and cleaned.
- Motion by Pauline Boness to approve the 2021 Budget for the Utilities Fund (600) with recommended changes. Seconded by Chris Fredrick. Motion passed 7-0-0.

b. Discussion and action to make a recommendation to the Village Board regarding the 2021 Budget for the Stormwater Utility Fund (605).

- Matt Schuenke reviewed the provided Stormwater Utility Fund budget for 2021 including that an increase in the stormwater unit charge is caused by growth, some costs from fund balance line item are associated with the Phase 4 County Highway MN project and his recommendation to not increase stormwater rates at this time. Chris Fredrick asked if the growth experienced within the Village would impact or costs would need to be included within this budget for additional maintenance of these areas. Schuenke responded that how properties will be maintained is being reviewed along with assuring that developers are meeting expectations.
- Motion by Eric Kryzenske to recommend approval of the 2021 Budget for the Stormwater Utility fund (605) to the Village Board. Seconded by Mary Pat Lytle. Motion passed 7-0-0.

c. Update regarding the conventional water rate case for test year 2021.

- This item was conducted first under business.
- Jodi Dobson with Baker Tilly reviewed the handout provided in the packet. The handout compared the prior conventional rate study conducted in 2001 to the test year 2021 for the current rate study. Baker Tilly suggests a 36% increase.
- Committee members discussed the conventional water rate case and provided handout. Carolyn Clow asked if an increase amount of 36% is common. Jodi Dobson responded that the suggested increase of this amount is not uncommon given the time since the prior conventional rate case. Dobson stated that the next step in the process is to file with the PSC once approved by the committee and Village Board. Mary Pat Lytle asked if any conservation program was included with the rate study. Jeff Hurda

with Baker Tilly responded that the assumption was made for not including this type of program as there currently is not one. Dobson responded that if the committee would like to include a conservation program that can be included. Mary Pat Lytle stated that the conservation program was discussed at a previous meeting but the committee was unable to add this due to the need of adding it within a conventional rate study. Marc Nielsen suggested that the increase in water rates and sewer rates may lead customers to conserve due to the increase in their bills.

- Jodi Dobson stated that the final conclusion of how a residential customer will be impacted will not be determined until after the PSC has completed their cost allocations.
- Carolyn Clow suggested possible water conservation education to residents along with the rate increase. Marc Nielsen agreed that education could be conducted through The Lookout and the Outlook publications. Eric Kryzenske also recommended including this education at the Public Works week open house in 2021. Chris Fredrick stated he is not in full support of an actual conservation program given the additional time and costs associated with administering a program. Mary Pat Lytle stated Oregon has or had a conservation program. Pauline Boness asked if it would be possible to stagger or phase in the rate increase. Jodi Dobson responded that phasing is not possible as rates will have one effective date.
- Committee will review the entire conventional rate case in November for possible approval.

d. Discussion regarding sewer rates and possible increase starting January 1, 2021 including a MMSD pass through charge.

- Matt Schuenke provided a summary of the sewer rates and the recommendation for this item being considered by the committee. Schuenke stated that this is a check-in on the assumptions that were previously made compared to where we are now.
- Brian Berquist provided background stating that the information provided is a true-up of the data however information may not be exact given the data is unaudited and the full effect of the rate increase may not be seen yet. Berquist recommends a possible sewer rate increase in 2022. Pauline Boness asked then if the committee would then review the data again in 2021 for a possible increase in 2022. Berquist responded that this approach would be his recommendation. Matt Schuenke recommended a review in August 2021.
- Committee members discussed the data prepared. Carolyn Clow asked if homeowners could be provided an example of how an increase would impact their bills. Berquist stated that that examples could be provided. Clow also recommended creating a timeline document of possible rate increases upcoming to share with customers. Matt Schuenke responded that a high-level timeline could be created.

- e. Discussion and possible action to make a recommendation to the Village Board regarding Ordinance 2020-22, An Ordinance Amending Various Sections of the McFarland Municipal Code Including Chapter 47 Public Utilities, Chapter 56 Subdivisions, and Chapter 62 Zoning Relating to the Provisions of Storm and Sanitary Sewer Service.
    - Andrew Bremer reviewed the recommended updates or changes to Chapter 47, 56 and 62 of the municipal code. Bremer stated that these changes are related to state statutes or conflicts within the municipal code. Pauline Boness stated that she had reviewed the recommended edits along with Andrew Bremer. Boness recommends verifying with our attorney the wording to avoid a developer with a private utility proposal. Marc Nielsen asked if a prohibition could be included restricting the size allowable. Mary Pat Lytle asked if the issue presented by Pauline Boness had been addressed with the attorney. Bremer replied that the concern has not been addressed yet. Carolyn Clow asked if any public comments occurred at the public hearing held last evening. Bremer stated that one comment was made by a trustee recommending postponement of edits until the entire revision of the code could occur. Bremer included that the plan to review the entire code is included in the 2021 budget.
    - Motion by Pauline Boness to postpone this item to the November Public Utilities Meeting. Seconded by Mary Pat Lytle. Motion passed 7-0-0.
  - f. Update the DNR's Notice of Intent (NOI) Satellite Sewage Collection System permit.
    - Jim Hessling provided background regarding the DNR's required Notice of Intent. Hessling stated that this permit is required due to pumping to a regional sewage plant. The permit was submitted on September 22, 2020 and approved on October 6, 2020. The permit is active from November 1, 2020 to October 31, 2025.
  - g. Presentation of the Public Works Monthly Report from the Director.
    - Jim Hessling provided an update on public works activities in the Village for the month of September 2020. Carolyn Clow asked when Public Works staff would move back to the Public Works facility. Hessling estimates the return to the facility in the next three weeks.
5. SCHEDULE NEXT MEETING DATE
- a. Tuesday November 17, 2020 at 6:00 p.m.
  - b. Discussion and proposal to adjust scheduled date for Public Utilities December meeting from December 15, 2020 to December 8, 2020.
6. ADJOURNMENT
- a. Motion to adjourn by Mary Pat Lytle at 8:17 p.m. Seconded by Pauline Boness. Motion passed 7-0-0.

Respectfully submitted by Aimee Irwin



## PLAN COMMISSION SUMMARY SHEET

**MEETING DATE:** Tuesday, November 17, 2020

**SECTION:** Business

**DEPARTMENT:** Community Development

**CONTACT:** Andrew Bremer, Comm & Eco Dev Director

**AGENDA ITEM:** Discussion and possible action to make a recommendation to the Village Board regarding Ordinance 2020-22, An Ordinance Amending Various Sections of the McFarland Municipal Code Including Chapter 47 Public Utilities, Chapter 56 Subdivisions, and Chapter 62 Zoning Relating to the Provisions of Storm and Sanitary Sewer Service.

### PREVIOUS ACTION:

The recommendation on this agenda item was postponed from the October 20th meeting to consider further revisions regarding authorization of the use of private septic and well systems within the Village. New sections, or revisions to the previous sections, of Ordinance 2020-22 are highlighted in yellow. This includes the addition of Section 1, Section 2, Section 4, Section 15, and revisions within Section 14.

### ISSUE SUMMARY:

Including within the packet is Ordinance 2020-22. A redline copy of the ordinance is presented to assist in tracking the proposed ordinance amendments. These amendments address various sections within Chapter 47 Public Utilities, Chapter 56 Subdivisions, and Chapter 62 Zoning. The purpose of these ordinance amendments are to update and clarify various ordinances to conform to current state and Madison Metropolitan Sewerage District charging systems and Village growth; and to include regulatory approval costs in the cost of sewer service extensions charged to benefitted properties. The Village Attorney and Village Engineer collaborated with the Community & Economic Development Director on the review and creation of Ordinance 2020-22.

### Chapter 47 Amendments

These amendments primarily address/clarify the terms under which connections to the Village's sanitary sewer system are allowed and payment of connection fees, including CARPC and MMSD fees, to the Village. These amendments address code deficiencies Village staff have noticed over the past year while working on various CARPC, MMSD and Village sewer expansion projects. The amendments also include a revision to a portion of Chapter 47 which addresses stormwater utility credits. The circumstances related to this ordinance amendment were brought to Village staff's attention by a property owner. Avant Gardening and Landscaping, 3055 Siggelkow Road, annexed their properties to the Village as part of Ordinance 2019-13, approved on November 25, 2019. The Village established a stormwater utility in 2008, to which Avant's properties are now subject.

The utility generates revenue from customer fees to pay the costs of stormwater management. The amount of the fees charged by the stormwater utility for an individual property depends upon the amount of impervious,



hard-surfaced areas that causes stormwater run-off from that property. Impervious surfaces include rooftops, parking lots, driveways, sidewalks, and areas of compacted gravel. The fee structure is based on the concept of an Equivalent Residential Unit (ERU), which has been determined to be 3,456 square feet of impervious surface. Single-family residential properties are charged one ERU (currently \$14.3 per billing cycle).

Non-residential properties are typically charged more than one ERU, as they have more impervious surfaces than single-family homes. The total square footage of impervious surface in a non-residential property is divided by the Village's ERU (3,456 square feet) to determine the overall storm-water charge.

For the three Avant Gardening parcels annexed into the Village located at 3055 Siggelkow Road, the total square footage of impervious surface was calculated to be just under 130,000 square feet. This results in an ERU charge of 37.5 units, or a charge of \$556.13 per two-month billing cycle.

Sec. 47.272 provides various methods by which a property owner may receive a reduction of the stormwater fee chargeable to a given parcel. One such instance is for direct discharge if more than 50 percent of the parcel area drains directly to Lake Waubesa or Upper Mud Lake without passing through any portion of the stormwater collection and conveyance system operated or maintained by the Village or without crossing any public rights-of-way.

As the Village's municipal boundary continues to expand it stands to reason that Sec. 47-272(e) would be amended to include other significant waterways within the Village that would qualify for eligibility for a similar type of credit. Ordinance 2020-22 would add Lower Mud Lake, Yahara River, and Door Creek to the list of eligible waterways for which a credit may be applied for.

Per Sec. 47-272(i), the maximum available credit shall be applied only against the Variable Cost component of the stormwater fee. No credit is available against the Fixed Cost component of the stormwater fee. In no event may a credit reduce the stormwater fee below the charge for one ERU per year.

The proposed revision to Sec. 47-272(e) would then be applicable to Avant Gardening and Landscaping if they can demonstrate they qualify under the revised ordinance. The proposed revision would also remove a potential barrier for other property owners considering annexation to the Village and would generally be more equitable as it would include the other significant waterways in or near the Village.

### **Chapter 56 Amendments**

These amendments primarily address/clarify the terms of payment for public improvements and dedication of easements for public utilities related to land divisions. These amendments also address changes in state law that limit a municipality's ability to impose any public improvement requirements under its extraterritorial subdivision review jurisdiction.

### **Chapter 62 Amendments**

Sec. 62-68, Statement of Purpose, provides purpose statements for each of the Village's Zoning Districts. The lead-in paragraph provides that "public utility services are required as a prerequisite to development in all districts within the Village." This language conflicts with other code provisions that allow for consideration of



the ability of the Village Board to approve private development on septic systems. It also conflicts with General Land Use Policy #4 and Figure 4.1, page 37, of the Village's Comprehensive Plan, which provides that within the Agricultural Preservation Future Land Use Category development may be served by private well and septic. In addition, the location of this statement within the broader context of Sec. 62-68 seems oddly placed and the term "development" within the statement is so broadly defined within the Zoning Code to suggest any structure on a parcel of land requires public utility services even if the development in question does not require public services.

**FINANCIAL/BUDGET IMPACT:**

The Ordinance clarifies that regulatory approvals costs related to Village, CARPC and MMSD approvals necessary to serve lands proposed for annexation within these agency service areas shall be reimbursed by the applicant unless the Village Board determines to specially assess the costs against benefitted properties or to fund the costs through other available revenues. The Ordinance expands opportunities for non-single family or duplex properties that may be eligible for a stormwater utility fee credit. Under Sec. 47-272(e), in the event the Village grants any stormwater fee credits, the cost of any credits may be reallocated across other Village properties by increasing the amount of a single ERU so that the total revenue available to the Stormwater Utility shall not be reduced by the amount of the credits allowed.

**VILLAGE PLAN REFERENCE:**

Comprehensive Plan, General Land Use Policies #4, and Figure 4.1.

**ORDINANCE REFERENCE:**

Chapter 47 Public Utilities  
Chapter 56 Subdivisions  
Chapter 62 Zoning

**BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:**

Ordinance 2020-22 is being presented to the Plan Commission and Public Utility Commission for recommendation to the Village Board.

**ATTACHMENTS:**

1. Ordinance 2020-22 Amendments to Chapters 47, 56 and 62 (redline 11-13-20)

**ORDINANCE 2020-22**

**AN ORDINANCE AMENDING VARIOUS PROVISIONS OF THE McFARLAND MUNICIPAL CODE INCLUDING CHAPTER 47 PUBLIC UTILITIES, CHAPTER 56 SUBDIVISIONS, AND CHAPTER 62 ZONING RELATING TO THE PROVISION OF MUNICIPAL WATER, STORM AND SANITARY SEWER SERVICE.**

Purpose: To update and clarify various ordinances to conform to current state law and Madison Metropolitan Sewerage District policies; to include regulatory approval costs in the cost of sewer service extensions charged to benefitted properties;

Sponsor: Andrew Bremer, Community & Economic Development Director

Recommended Referral: Plan Commission (required); Public Utilities Committee

Public Hearing: Required (preceded by Class 2 notice)

**WHEREAS**, the Village Staff have identified a number of provisions in the McFarland Municipal Code which require updating due to changes in state agency designations, Madison Metropolitan Sewerage District charging systems and Village growth as well as provisions which require clarification; and

**WHEREAS**, the extension of sanitary sewerage service into new development areas requires amendment of the Village's sewer service area by the Capital Area Regional Planning Commission and the Wisconsin Department of Natural Resource, and the annexation of the new lands into the Madison Metropolitan Sewerage District boundaries, all of which involve significant costs to the Village; and

**WHEREAS**, it is the policy of the Village to impose the cost of new development on the benefitting developers rather than paying those costs with general tax revenues; and

**WHEREAS**, the Village Board finds the proposed amendments to be in the public interest;

**NOW, THEREFORE**, the Village Board of the Village of McFarland, does ordain as follows:

**Section 1. Section 47-51 of the McFarland Municipal Code is amended to read as follows:**

**47-51 – ~~Violations~~ Mandatory Connections.**

(a) Except as provided in par. (3), every owner of a parcel of land shall connect to the Village's water service system whenever all of the following conditions exist:

(1) The parcel of land is adjacent to a public water main; and

(2) There is located upon such parcel a building or other structure used or usable for human habitation or occupancy or for the conduct of any trade or business.

(3) Paragraphs (1) and (2) shall not apply where either an exception has been granted by the Village Board under Section 8-52, or in the case of a Subdivision or Certified Survey Map, a variance has been granted by the Village Board under Section 56-206. In granting either an exception under Section 8-52, or a variance under Section 56-206, the Village Board may impose conditions, including requirements for future connection to the public water system.

(b) Such connection shall be made no later than 12 months after the installation of the public water main adjoining such parcel. Upon failure to do so, the Public Utilities Committee may cause such connection to be made and bill the property owner for all such costs. If such costs are not paid within 30 days, such costs shall constitute a special tax lien against the property in the manner provided for by law. However, the owner may, within 30 days after the completion of the work, file a written notification with the Public Utilities Committee stating that the owner cannot pay such amount in one sum and ask that the sum be levied in five or less equal installments. The amount shall be so collected with interest at a rate not to exceed 15 percent per annum from the date of completion for the work, all as determined by the Public Utilities Committee. The unpaid balance shall constitute a special tax lien, all pursuant to Wis. Stats. § 281.45, as amended.

**Section 2.** Section 47-52 of the McFarland Municipal Code is created to read as follows:

**47-52. – Violations.**

Violations of this Section are subject to a forfeiture pursuant to Section 1-16.

**Section 3.** Section 47-104(c) of the McFarland Municipal Code is created to read as follows:

(c) Service Area. No connection shall be made to serve any property located outside of the corporate limits of the Village. No person shall allow the discharge of wastes generated outside the Village limits to be discharged into the Village’s sanitary sewer system.

**Section 4.** Section 47-105(a) of the McFarland Municipal Code is amended to read as follows:

**47-105 – Mandatory connections.**

(a) Except as provided in par. (3), every owner of a parcel of land shall connect to the public sewer system whenever all of the following conditions exist:

(1) The parcel of land is adjacent to a public sewer main; and

(2) There is located upon such parcel a building or other structure used or usable for human habitation or occupancy or for the conduct of any trade or; business of industry; and

- (3) ~~Such building or structure is being served by a private sewage disposal system or treatment works~~ Paragraphs (1) and (2) shall not apply where either an exception has been granted by the Village Board under Section 8-52, or in the case of a Subdivision or Certified Survey Map, a variance has been granted by the Village Board under Section 56-206. In granting either an exception under Section 8-52, or a variance under Section 56-206, the Village Board may impose conditions, including requirements for future connections to public sewer service.

**Section 5.** Section 157 of the McFarland Municipal Code is amended to read as follows:

**47-157. — Additions to Madison Metropolitan Sewerage District. Acquisition of Real Property Interests.**

Whenever any real estate or any easement therein or use thereof shall in the judgment of the Public Utilities Committee be necessary to the sewer system, and whenever for any reason an agreement for purchase from the owners cannot be made, the Public Utilities Committee, after approval of the Village Board, shall proceed with all necessary steps in the name of the Village to ~~take-acquire~~ such ~~real-estate~~ easement or ~~use-other interest~~ by condemnation in accordance with the Wisconsin Statutes and any other applicable federal or state provisions.

**Section 6.** Section 47-159 of the McFarland Municipal Code is amended to read as follows:

**47-159. - Connection fees.**

~~(a) Madison Metropolitan Sewerage District charges. For each connection of a building sewer to a public sewer within the Village, there shall be paid a connection charge as determined pursuant to Section 4.7 of the Madison Metropolitan Sewerage District ordinance, as amended from time to time.~~

~~(b) Utility charges. For each connection of a building sewer to a public sewer within the Village there shall be paid connection charges. Such connection charges shall be assessed to the person seeking the connection and shall be paid as a condition precedent to the actual connection. The following connection charges shall apply: The amount of the connection charge shall be established by the Village Board from time to time and provided in Appendix A to this Code. ~~for sewer hookup and lateral for new buildings.~~~~

~~(c) Failure to pay violation of Article. For purposes of this Article, the connection charges described in Subsections (a) and (b) of this Section are collectively referred to as "connection fees." The failure to pay any connection fee is a violation of this Article, and the Public Utilities Committee may pursue all rights and remedies provided for herein.~~

**Section 7.** Section 47-241 of the McFarland Municipal Code is amended to read as follows:

**47-241. - Application and approval.**

The extension of public sewer system to serve new customers/users is subject to the prior review and approval of the Public Utilities Committee and Village Board and any other governmental agency having appropriate jurisdiction. Any person seeking to ~~develop real property and requiring~~ have sewer service in connection with extended to serve new lands such development, shall make application to the Village ~~for a public sewer main extension, if so required, in order to serve such development.~~ Such ~~The~~ application shall be in writing and shall set forth the following information:

- (a) The name of development, the legal description of the property involved, the owner of the property if different than the applicant, and written consent of the owner must accompany application;
- (b) The plat map or Certified Survey Map or other map showing street layout and lot sizes;
- (c) The proposed plans and specifications for the sewers;
- (d) The name and address of the consulting engineer;
- (e) The number of housing units and/or other units to be constructed;
- (f) Such additional information as the Public Utilities Committee or Village Board may require.

**Section 8.** Section 47-243 of the McFarland Municipal Code is amended to read as follows:

**47-243. - Contract for sewer improvements.**

The Public Utilities Committee or Village may require the person filing an application pursuant to Section 47-241 to enter into a written development agreement with the Village as a condition of the approval of the public sewer system extension. Such agreement shall define the scope of the work, the obligations of the applicant to construct the sewer facilities, the requirement of security for performance of the applicant's obligations set forth therein, and such other matters as the Public Utilities Committee and/or Village may reasonably determine. The applicant shall reimburse the Public Utilities Committee or Village for all attorneys' and engineering fees incurred ~~hereunder~~ in connection with the preparation and approval of such agreements.

**Section 9.** Section 47-244 of the McFarland Municipal Code is amended to read as follows:

**47-244. - Village sewer extension.**

The ~~Public Utilities Committee or~~ Village may, on its own, cause any public sewer system to be extended at such time and under such conditions as the ~~Public Utilities Committee or~~ Village deems appropriate. The total cost of any extension project, including the costs identified in §47-245, may be levied against the benefitted properties by special assessments in accordance with applicable law. The Village Board may in its discretion, and as part of its assessment resolution, provide for deferral of such assessments against undeveloped properties until such time as development occurs or sanitary sewer service is provided.

**Section 10.** Section 47-245 of the McFarland Municipal Code is created to read as follows:

**47-245. – Conditions on all Sewer Extensions.**

(a) Urban Service Area. No sanitary sewers shall be extended to serve any lands not included in the designated sewer service area under the applicable water quality plans adopted pursuant to the Federal Clean Water Act. The costs incurred by the Village in obtaining approval of any map amendments or other approvals necessary to allow such service shall be deemed costs of the sewer system extension project authorized by such approval and shall be reimbursed to the Village by the applicant unless the Village Board determines to specially assess the costs against benefitted properties or to fund the costs through other available revenues.

(b) MMSD Annexation. No sanitary sewers shall be extended to serve any lands until such lands have been annexed into the Madison Metropolitan Sewerage District service area. All costs of such annexation shall be deemed costs of the sewer system extension for such lands and reimbursed to the Village by the applicant unless the Village Board determines to specially assess the costs against benefitted properties or to fund the costs through other available revenues.

(c) MMSD Charges. All connection charges, capacity charges or other charges (other than periodic collection, transmission and treatment charges) imposed on the Village by the Madison Metropolitan Sewerage District attributable to lands serviceable by any sanitary sewer extension shall be reimbursed to the Village by the property owner on or before the due date for payment to MMSD.

**Section 11.** Section 47-272(e) of the McFarland Municipal Code is amended to read as follows:

**47-272. – Credits**

(e) Direct discharge. Owners of developed parcels having impervious area with greater than one ERU assigned to such parcels and not containing single-family or duplex units may receive a credit against the stormwater fee calculated in accordance with Subsection (i) of this Section, arising from the portion of the stormwater fee related to impervious areas that are in excess of one ERU if the owner demonstrates as set forth in the Stormwater Credit Manual that more than 50

percent of the parcel area drains directly to Lake Waubesa, ~~or~~ Upper Mud Lake, Lower Mud Lake, Yahara River, or Door Creek without passing through any portion of the stormwater collection and conveyance system operated or maintained by the Village or without crossing any Village-owned public rights-of-way.

**Section 12.** Section 56-103(a) of the McFarland Municipal Code is amended to read as follows:

**56-103. - Required.**

(a) Payment for public improvements. The public improvements prescribed in this Chapter are required as a condition of approval of a land division. The required improvements described in this Chapter shall be installed, furnished and financed at the sole expense of the subdivider. However, in ~~the any case of where the~~ required improvements ~~in a commercial, institutional or industrial area, provide special benefits to a substantial area of land outside of the land division,~~ the cost of such improvements may, at the sole discretion of the Village Board, be financed through special assessments.

**Section 13.** Section 56-103(c)(4) of the McFarland Municipal Code is amended to read as follows:

(4) That the subdivider dedicate easements for any public utilities installed on private lands and for the purpose of assuring the unobstructed flow of solar energy across adjacent lots in the ~~Subdivision of land~~ land division.

**Section 14.** Section 56-109 of the McFarland Municipal Code is amended to read as follows:

**56-109. - Sanitary sewerage system.**

~~(a) There shall be provided a sanitary sewerage system in conformity with the Village Comprehensive Plan of sewers as approved by the Village Board.~~

~~(b)~~ (a) The subdivider shall make adequate sewage disposal systems available to each lot within the Subdivision or Certified Survey Map parcel.

~~(e)~~ Subdivisions and Certified Survey Map parcels within the Village shall be served by public sewer facilities unless a variance allowing a private on-site waste disposal system is approved by the Village Board under Article VII of this Chapter. The size, type, and installation of all sanitary sewers proposed to be constructed shall be in accordance with plans and specifications approved by the Village. Where the use of a private on-site waste disposal system is authorized by the Village Board, the subdivider shall obtain all required permits from the Wisconsin Department of Natural Resources and Dane County. No land lot shall be subdivided developed for residential use where an individual lift stations are is required for connection to public sewer or where on-site sewage disposal systems are required for the disposal of wastewater, except that on-site sewage disposal systems will be

~~permitted in the extraterritorial area where land is being divided for the construction of housing for members of families of active farmers or for employees of active farmers.~~

~~(db) The Village Board shall require the installation of~~The subdivider or individual lot owner shall install, own and maintain sanitary sewer laterals to the street lot~~to a public main connection.~~

~~(ce)~~ The subdivider shall ~~assume~~be responsible for the cost of installing all sanitary sewers, eight inches in diameter or less in size, including the bringing of the sanitary sewer from where it exists to the Subdivision or Certified Survey Map in question, as well as providing all sanitary sewer ~~work facilities~~ within the Subdivision or Certified Survey Map. If greater than eight inch diameter sewers are required to handle the contemplated sewage flows from outside of the land division, the costs of such larger sewers shall be prorated in proportion to the ratio which the total area of the proposed Subdivision or Certified Survey Map is to the total drainage area to be served by such larger sewer and the excess cost either borne by the Village or assessed against the total tributary drainage area.

~~(df)~~ The subdivider shall install sanitary sewers in accordance with this Code and specifications of the Village Engineer where it is determined that the proposed Subdivision or Certified Survey Map lies within a public sanitary sewer service area and sanitary sewer facilities are programmed to be extended to the proposed Subdivision or Certified Survey Map within six years. Until such time as the public sewers within the Subdivision or Certified Survey Map can be connected to the community public sewer system, they shall be temporarily capped. No private or public use shall be connected to the sewers within the Subdivision or Certified Survey Map until such sewers are connected to the larger community system. ~~The subdivider shall indicate on the face of the plat or Certified Survey Map that t~~The owner of private uses within the Subdivision or Certified Survey Map shall connect such uses to the sewers in the Subdivision or Certified Survey Map at the time such sewers are connected to the community sewer system, and that the Village shall be held harmless for any damages or costs incurred to disconnect and abandon any on-side sanitary sewer disposal system then in place and any costs associated with connection to the public sewer mains; and a notation thereof shall be included on the face of the plat or Certified Survey Map.

**Section 15.** Section 56-110 of the McFarland Municipal Code is amended to read as follows:

**56-110. - Water supply facilities.**

(a) Subdivisions and Certified Survey Map parcels within the Village shall be served by public water facilities unless a variance allowing a private on-site water supply system is approved by the Village Board under Article VII of this Chapter. The subdivider shall cause such public or approved private water supply and distribution facilities to be installed in such a manner as to make adequate water service available to each lot

within the Subdivision or Certified Survey Map. Where the use of a private on-site water supply systems is authorized by the Village Board, the subdivider shall obtain all required permits from the ~~The subdivider shall make provision for adequate private water systems as required by the Village in accordance with the standards of the Wisconsin Department of ~~Commer~~Natural Resources and Dane County.~~

Subsections (b) through (e) remain unchanged.

**Section 16.** Section 62-68 (intro) of the McFarland Municipal Code is amended to read as follows:

**Sec. 62-68. - Statement of purpose.**

The district regulations are intended to govern the location intensity and method of development. The regulations of each district are designed to provide protection to the character of existing development while allowing new growth in accordance with specific development standards and objectives. ~~Public utility services are required as a prerequisite to development in all districts within the Village.~~

Subsections (a) through (r) remain unchanged.

**Section 17.** This Ordinance shall take effect on the day after publication hereof, or of an appropriate notice hereof, as provided by law.

The above and foregoing Ordinance was duly adopted at a regular meeting of the McFarland Village Board on the \_\_\_ day of \_\_\_\_\_, 2020.

APPROVED:

\_\_\_\_\_  
Brad Czebotar, Village President

ATTEST:

\_\_\_\_\_  
Cassandra Suettinger, Village Clerk-  
Treasurer

<b>ORDINANCE 2020 – 22</b>	
<b>MOTION</b>	<b>SECOND</b>
<b>ACTION</b>	<b>DATE</b>
Adopted	
Referred	
Tabled	
Withdrawn	
Defeated	
Published	
<b>INDIVIDUAL VOTING RECORD</b>	
Rupert -	Kryzenske -
Brassington -	Flaherty -
Czebotar -	Utter -
Clow -	
<b>VOTING RESULTS</b>	
Motion Carried	
Motion Defeated:	



## VILLAGE BOARD SUMMARY SHEET

**MEETING DATE:** Tuesday, November 17, 2020

**SECTION:** Business

**DEPARTMENT:** Public Works

**CONTACT:** Aimee Irwin, Assistant to the Public Works Director

**AGENDA ITEM:** Presentation and discussion regarding current meter reading process and future options.

**PREVIOUS ACTION:**

None

**ISSUE SUMMARY:**

In late 2019 staff were notified of upcoming changes with our water meter reader. Our meter reader is no longer being sold and support for the meter reader will discontinue in approximately 2021. The meter reader will continue to function but if a concern arises or it fails we will not have a support system to fix or assist the utility. The meter reader is used for final bill readings that occur throughout the month and the village wide read. The reader is fully functionally and few issues occur.

Another issue regarding meters is related to the 50-watt ERTs currently in the field. Over half of the meters in the field have a 50-watt ERT (1,768). These ERTs have a 10-year battery life and most of the meters they are attached to have been in the field for over 10 years. Recently we have seen an increase in ERTs failing and majority have a 50-watt ERT. To only replace the 50-watt ERTs this would cost \$173.00 per ERT (approximately \$305,864 for all 50-watt ERTs).

Given these two situations, we have asked Midwest Meter (the company we purchase meter products from) to present information on our current meter reading system and possible future options. We would like to develop our future state for meter reading to provide direction and work towards fixing our 50-watt ERT concern.

Midwest Meter will be presenting three options that we can look at for our future state.

Option 1 is System Maintenance that is the least expensive and utilizes our current software but has equipment upgrades.

Option 2 is the middle of the road for expense. This option would change our software to a more user friendly software, upgrade equipment and would have the option to go to cellular readings in the future if warranted.



Option 3 is the most expensive upfront and includes monthly expenses. This option would allow customer access to the new software system for their meter but this leads to the increased costs per month.

Staff recommend Option 2 for the future state to allow for upgraded equipment and more user-friendly software. Staff are seeking recommendations from the committee on how to proceed with the 50-watt ERT concern as it relates to the future state of meter reading.

**FINANCIAL/BUDGET IMPACT:**

**VILLAGE PLAN REFERENCE:**

**ORDINANCE REFERENCE:**

**BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:**

**ATTACHMENTS:**

1. Village of McFarland\_Meter Reading System Renewal

# Village of McFarland

## *Water Metering System Renewal*



# Corporate Overview

FOUNDED AND HEADQUARTERED IN 1963 IN EDINBURG, ILLINOIS

- Covering 6 states: IL, WI, MO, KS, IN, KY

- Badger Meter's Largest independent distributor

## Office locations

- Edinburg, IL
- Jackson, WI
- Cape Girardeau, MO
- Flora, IN



# Badger Meter Corporate Overview

FOUNDED AND HEADQUARTERED IN 1905 IN MILWAUKEE, WISCONSIN

MUNICIPAL WATER MARKET - 76% OF SALES MIX



FLOW INSTRUMENTATION MARKET - 24% OF SALES MIX





Recordall Disc Meters

# Badger Water Meters

- Superior Accuracy
- Proven Reliability
- Mechanical & Electronic Options
- Upgradable to AMI Technologies

E-Series & Magnetoflow  
Electronic Flow Meters





100W ERT



Itron Field Collection System (FCS)



60W ERT



50W ERT



FC300

# Meter Reading

## *Itron Mobile*

- Meter “ERTs”: 100W, 60W, 50W
- “Choice Connect”/Mobile Only
- Handheld Collector Option
- Limited ability to Upgrade to AMI Technology
- Electric, Gas, & Water Compatible



100W ERT



Itron Field Collection System (FCS)



RIVA ERT



Mobile Receiver

## Option Mobile Meter Reading *Itron System Maintenance*

- Meter “ERTs”: 100W, RIVA
- Choice Connect (old) or Riva (new)
- Limited Reading Equipment Options
- Electric, Gas, & Water Compatible



100W ERT



60W ERT



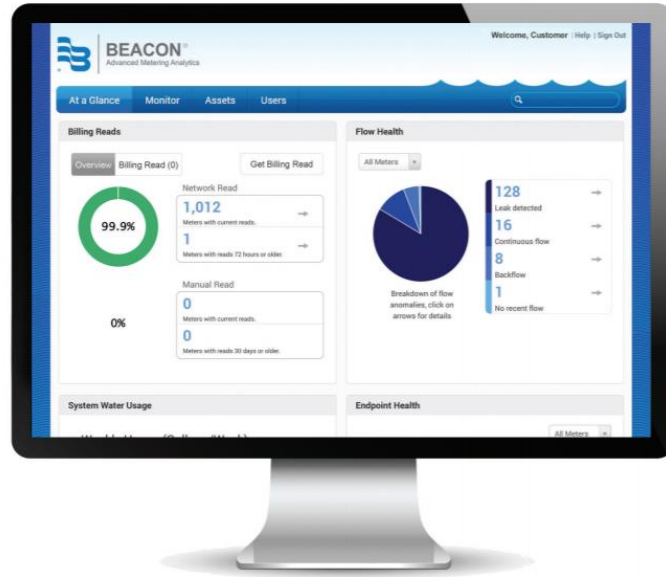
ORION ME, SE, LTE-M



Mobile Receiver (X2)



Dell 5424 Laptop



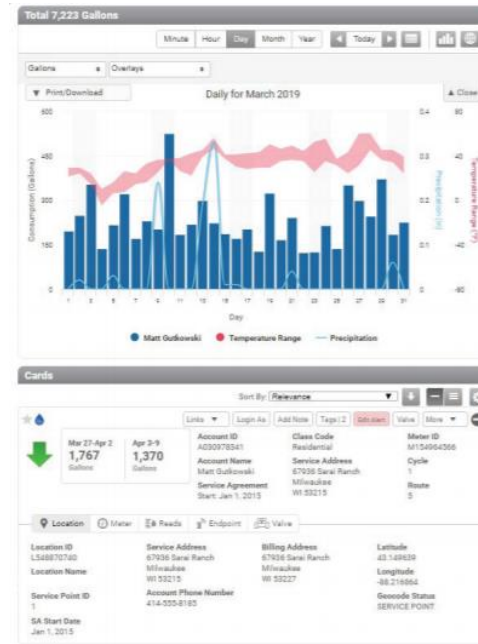
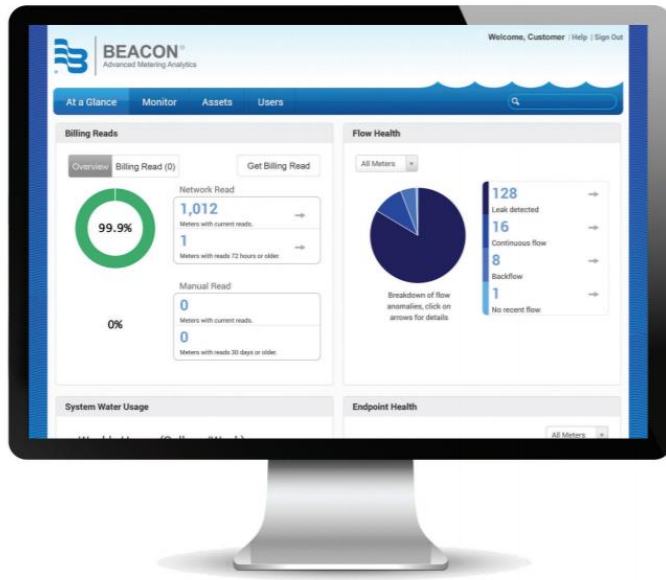
BEACON AMA System



ORION Gateway Receiver

## Option Mobile/AMI Meter Reading Itron-BEACON System Upgrade

- Meter Transmitters
  - 100W, 60W, ORION ME, ORION SE, Cellular
- BEACON AMA
  - Mobile, Network, Cellular
- Multiple Reading Equipment Options
  - Laptop
  - Tablet
  - Handheld
  - Customer Supplied or Badger Supplied
- Water Only



## Itron-BEACON Meter Reading (cont.)

- Cloud-Based, Accessible
- Flexible, Migratable
- Multiple Transmitter Options
- Multiple Data Collection Methods
- Meter Reading: Route Mapping
- EyeOnWater Consumer Option
- Full Midwest Meter System Integration and Support

- Itron System Maintenance
  - Mobile Radio w/tablet (\$6,900 est.)
  - 100W or Riva ERTs only
  - Field Collection System Upgrade (5,900 est.)
  - AMI Migration (Choice Connect or Riva)



- Itron-Beacon Mobile Read: Mobile Integrated System (\$13,500)
  - Mobile Read Laptop
  - Mobile Read Receivers
  - BEACON AMI

## McFarland Water Metering System Renewal *Pricing*

### Other Considerations

- Exception Reporting
- Meter Reading Frequency
- Customer Service Access
- Consumer Access/Portal
- AMI Migration Path
- AMI Upgrade Requires Public Service Commission Approval

# Questions?



**VILLAGE BOARD SUMMARY SHEET**

**MEETING DATE:** Tuesday, November 17, 2020

**SECTION:** Business

**DEPARTMENT:** Public Works

**CONTACT:** Aimee Irwin, Assistant to the Public Works Director

**AGENDA ITEM:** Discussion and action to make a recommendation to the Village Board regarding the conventional rate case for test year 2021 for submission to the Public Service Commission.

**PREVIOUS ACTION:**

None.

**ISSUE SUMMARY:**

During the October Public Utilities Committee meeting, Baker Tilly provided an update regarding the conventional water rate case for test year 2021. The included handout is the same document as presented in October which details an increase suggested of 36%. Staff is seeking the committee's approval of the compiled conventional rate case along with Village Board approval to file the rate case with the Public Service Commission (PSC).

**FINANCIAL/BUDGET IMPACT:**

**VILLAGE PLAN REFERENCE:**

**ORDINANCE REFERENCE:**

**BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:**

**ATTACHMENTS:**

1. meeting handout
2. McFarland Water Rate Study DRAFT

**McFarland Water Utility**  
**Test Year 2021 Rate Application**  
**Preliminary Results**

	<u>TY2021</u>	<u>Prior full study (2001)</u>	<u>Average annual increase</u>
<b>Revenue Requirement</b>			
Operation & maintenance expenses	622,847	336,200	4%
Depreciation expense	241,523	153,700	3%
Taxes (including PILOT)	318,595	146,800	6%
Return on investment in plant *	356,744	204,336	4%
<b>Total revenue required</b>	<u>1,539,709</u>	<u>841,036</u>	
Investment in capital assets	7,134,882	2,818,423	8%
Rate of return	5.00%	7.25%	
Return on investment in plant *	356,744	204,336	
<b>Operating revenues</b>	1,160,017	841,036	2%
<b>Total revenue required</b>	1,539,709	841,036	4%
<b>Increase suggested</b>	379,692 36%		2%

**MCFARLAND WATER UTILITY**

McFarland, Wisconsin

FORECASTED REVENUE REQUIREMENT

TEST YEAR 2021

Prepared as of

\_\_\_\_\_, 2020

## MCFARLAND WATER UTILITY

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**MCFARLAND WATER UTILITY**

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ACCOUNTANTS' COMPILATION REPORT

McFarland Water Utility  
McFarland, Wisconsin

Management is responsible for the accompanying forecasted Attachments 1 through 19 ("Attachments") as identified in the table of contents of McFarland Water and Sewer Utility, an enterprise fund of the Village of McFarland for the years ending December 31, 2020 and 2021, 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.

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. 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, 2017 through 2019 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.

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)  
Madison, Wisconsin  
\_\_\_\_\_, 2020

**MCFARLAND 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, McFarland Water Utility's (utility's) expected results of operations for the forecast period. Accordingly, the forecast reflects its judgment as of \_\_\_\_\_, 2020, 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 Village of McFarland. The utility is managed by the Utility Commission. 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 monthly and quarterly. The determination of whether customers are billed monthly versus quarterly is based on the projected amount of water used, and determined by the Utility. The utility records unbilled revenues.

---

**EXPENSES**

---

Historical operation and maintenance expenses are reported on the accrual basis. Forecasted 2020 and 2021 expenses are also generally are 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. Expenses related to pensions are based on cash contributions, rather than GASB 68 expenses, as required by the PSCW.

---

**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.

**MCFARLAND 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. To ensure rates are adequate to meet debt coverage, an analysis of the 2021 estimated coverage is provided on Attachment 14.2.

---

**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 2019 taxes, increased by the PSCW Inflationary rate (mill rate) and the assessment ratio was kept consistent. Social security expenses in 2021 are increased by inflation. The PSCW remainder assessment tax is based on the percent change of total operating revenues.

**MCFARLAND WATER UTILITY**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
AND SIGNIFICANT ASSUMPTIONS (cont.)**

---

**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 2017 through 2019, and expected changes for 2020 and 2021.

**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 and attachments 3A.1, and 3A.2 for detail of forecasted volume and customer charges broken out between billing cycles.

**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 2019 connections. The calculation is shown on Attachment 6.

**OTHER WATER REVENUE**

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 2020 costs incurred through July 31, 2020.
2. Historical trends from 2017 – 2019.
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.



**Application to Increase Rates**  
**Public Service Commission of Wisconsin**  
 Division of Water, Telecommunications, and Consumer Affairs  
 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. § 196.25)

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:  
 McFarland Water and Sewer Utility

Type of rate increase requested:  
 Water                       Sewer                       Both

Reason for rate increase request:  
 Current rates are based on a 2001 test year. Since that time the utility has seen relatively flat sales, increased operating costs, and has continued to invest in system replacements and improvements.

Contact Personnel Information		
	Utility	Consultant
Name	McFarland Water and Sewer Utility	BAKER TILLY VIRCHOW KRAUSE, LLP
Contact Person (1)	Aimee Irwin - Assistant to Public Works Director	Jeff Hurda, CPA, Senior Associate
Contact Person (2)	Jim Hessling - Public Works Director	Jodi Dobson, CPA, Partner
Street or P.O. Box	5115 Terminal Drive	Ten Terrace Court
City and Zip Code	McFarland 53558-0110	Madison 53707
County or Counties	Dane	
Telephone Number (1)	608-838-3153	608-240-6794
Telephone Number (2)		
E-Mail Address	<a href="mailto:aimee.irwin@mcfarland.com">aimee.irwin@mcfarland.com</a>	<a href="mailto:jeff.hurda@bakertilly.com">jeff.hurda@bakertilly.com</a>
Fax Number	608-838-3619	608-249-8532
Best Hours between 7:30 am & 5:00 pm	8 am - 4 pm	8 am - 4 pm
Days Available	M-F	M-F

Mcfarland Water and Sewer 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.)

McFarland Municipal Center
Conference Room
5915 Milwaukee St. McFarland, Wisconsin
608-838-7287

- 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.)

[Empty box for providing reasons if 'No' is selected]

**ATTACHMENTS**

**Mcfarland Water and Sewer Utility**

**PART 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 billing period date that the consumption was billed.

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.	5/8"	7/31/2020	266	CCF	2 months
Residential 2	Res.	5/8"	7/31/2020	241	CCF	2 months
Residential 3	Res.	5/8"	5/31/2020	217	CCF	2 months
Residential 4	Res.	5/8"	7/31/2020	206	CCF	2 months
Multifamily Residential 1	MF	3"	7/31/2020	1,232	CCF	2 months
Multifamily Residential 2	MF	2"	8/31/2019	981	CCF	2 months
Multifamily Residential 3	MF	3"	8/31/2019	976	CCF	2 months
Multifamily Residential 4	MF	2"	9/30/2019	904	CCF	2 months
Commercial 1	Com.	1 1/2"	8/31/2019	2,781	CCF	2 months
Commercial 2	Com.	2"	10/31/2019	2,438	CCF	2 months
Commercial 3	Com.	2"	7/31/2020	976	CCF	2 months
Commercial 4	Com.	2"	8/31/2019	909	CCF	2 months
Industrial 1	Ind.					
Industrial 2	Ind.					
Industrial 3	Ind.					
Industrial 4	Ind.					
Public Authority 1	P.A.	4"	7/31/2020	1,779	CCF	2 months
Public Authority 2	P.A.	2"	8/31/2019	1,477	CCF	2 months
Public Authority 3	P.A.	3"	3/31/2020	423	CCF	2 months
Public Authority 4	P.A.	3"	11/30/2019	387	CCF	2 months
Irrigation 1	Irr.					
Irrigation 2	Irr.					
Irrigation 3	Irr.					
Irrigation 4	Irr.					

**PART 2:**

Provide information about your billing procedures.

1. How do you send your water bills?

Postcards

2. What is your billing frequency for residential customers?

Other  Number of bills per year?

3. How frequently do you read residential customer meters?

Other  Please explain

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:

See attachment 19, Meters are read in cycles and one-half of customers are read each month.

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

Mcfarland Water and Sewer Utility

VOLUME SALES

Billing Periods per Year:  Actual Latest 12 Months Ending:

Does the utility have class-based volume rates?

*Class-based rates are separate rate schedules for residential, multifamily, nonresidential (commercial, industrial, public authority) or irrigation classes*

No No  
No

	Volume Block	Rate
First	67,000	\$1.99
Next		
Next	-	
Next	-	
Over	67,000	\$1.35

	Residential Units	Multifamily Residential Units	Commercial Units	Industrial Units	Public Authority Units	Irrigation Units	Total
<b>First 67,000</b>	142,754	11,882	14,903	0	2,684	0	172,223
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Over 67,000</b>	133	2,287	8,756	0	2,099	0	13,275
<b>Total Units</b>	142,887	14,169	23,659	0	4,783	0	185,498
<b>Unit Revenues</b>	\$ 284,260	\$ 26,733	\$ 41,478	\$ -	\$ 8,175	\$ -	\$ 360,645

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

Mcfarland Water and Sewer Utility

VOLUME SALES

Billing Periods per Year:  Actual Latest 12 Months Ending:

Does the utility have class-based volume rates?

*Class-based rates are separate rate schedules for residential, multifamily, nonresidential (commercial, industrial, public authority) or irrigation classes*

No No  
No

	Volume Block	Rate
First	67,000	\$1.99
Next		
Next	-	
Next	-	
Over	67,000	\$1.35

	Residential Units	Multifamily Residential Units	Commercial Units	Industrial Units	Public Authority Units	Irrigation Units	Total
<b>First 67,000</b>	68,734	2,842	7,607	0	1,121	0	80,304
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Over 67,000</b>	10	574	6,072	0	1,401	0	8,057
<b>Total Units</b>	68,744	3,416	13,679	0	2,522	0	88,361
<b>Unit Revenues</b>	\$ 136,794	\$ 6,430	\$ 23,335	\$ -	\$ 4,122	\$ -	\$ 170,682

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

Mcfarland Water and Sewer Utility

VOLUME SALES

Billing Periods per Year:  Actual Latest 12 Months Ending:

Does the utility have class-based volume rates?

*Class-based rates are separate rate schedules for residential, multifamily, nonresidential (commercial, industrial, public authority) or irrigation classes*

No No  
No

	Volume Block	Rate
First	67,000	\$1.99
Next		
Next	-	
Next	-	
Over	67,000	\$1.35

	Residential Units	Multifamily Residential Units	Commercial Units	Industrial Units	Public Authority Units	Irrigation Units	Total
<b>First 67,000</b>	74,020	9,040	7,296	0	1,563	0	91,919
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Over 67,000</b>	123	1,713	2,684	0	698	0	5,218
<b>Total Units</b>	74,143	10,753	9,980	0	2,261	0	97,137
<b>Unit Revenues</b>	\$ 147,466	\$ 20,302	\$ 18,142	\$ -	\$ 4,053	\$ -	\$ 189,963

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

Mcfarland Water and Sewer Utility

SERVICE CHARGES

<b>Billing Periods per Year:</b>		<b>6</b>		<b>Actual Latest 12 Months Ending:</b>		<b>July 31, 2020</b>	
	<b>Residential</b>	<b>Multifamily Residential</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Irrigation</b>	
<b>Meter Size</b>	<b>Charge</b>	<b>Average No. of Meters</b>	<b>Average No. of Meters</b>	<b>Average No. of Meters</b>	<b>Average No. of Meters</b>	<b>Average No. of Meters</b>	<b>Totals</b>
5/8"	\$14.33	3,033	4	157	0	9	3,203
3/4"	\$14.33	0	0	0	0	0	0
1"	\$25.46	0	21	30	0	5	56
1 1/4"	\$33.95	0	0	0	0	0	0
1 1/2"	\$37.13	0	25	11	0	3	39
2"	\$62.59	0	6	7	0	3	16
2 1/2"	\$0.00	0	0	0	0	0	0
3"	\$114.58	0	2	0	0	3	5
4"	\$165.50	0	0	0	0	1	1
6"	\$225.97	0	0	0	0	0	0
8"	\$308.72	0	0	0	0	0	0
10"	\$355.40	0	0	0	0	0	0
12"	\$424.36	0	0	0	0	0	0
<b>Total Meters</b>		3,033	58	205	0	24	3,320
<b>Fixed Revenues</b>		\$ 260,777	\$ 12,750	\$ 23,161	\$ -	\$ 6,388	\$ 303,076
<b>Total Volume Revenue</b>		\$ 284,260.01	\$ 26,732.63	\$ 41,477.57	\$ -	\$ 8,174.81	\$ 360,645
<b>Surcharges, etc.</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues Per Analysis</b>		\$545,037	\$39,482	\$64,639	\$0	\$14,563	\$663,721
<b>Total Actual Billed Revenues</b>		\$536,653	\$38,530	\$62,773	\$0	\$14,845	\$652,801
<b>Dollar Variance</b>		\$8,384	\$952	\$1,866	\$0	(\$282)	\$10,920
<b>Percent Variance (B)</b>		1.54%	2.41%	2.89%	0.00%	-1.94%	0.00%

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

(B) If the percent variance is greater than 3%, the variance must be explained in detail in the Notes, Attachment 19.

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

Mcfarland Water and Sewer Utility  
 Test Year 2021  
 Sales Forecast Historical

Attachment 2C

Residential					Commercial				
Year	Avg. # Customers	Usage (Ccf's)	Avg/Cust/Qtr (Ccf's)	Change in Customer Ct	Year	Avg. # Customers	Usage (Ccf's)	Avg/Cust/Qtr (Ccf's)	Change in Customer Ct
2016	2,794	181,666	16.25	0	2016	204	30,818	37.77	0
2017	2,864	179,872	15.70	70	2017	202	32,131	39.77	-2
2018	2,961	178,759	15.09	97	2018	200	30,274	37.84	-2
2019	3,003	182,274	15.17	42	2019	204	31,763	38.93	4
2020	3,096	142,887	11.54	93	2020	216	23,659	27.38	12
2021	3,146	141,458	11.24	50	2021	216	23,659	27.38	0
<b>Averages:</b>					<b>Averages:</b>				
<b>5-year avg</b>	2,944	173,092	14.70	0.00	<b>5-year avg</b>	205	29,729	36.22	0.00
<b>4-year avg</b>	2,981	170,948	14.34	75.50	<b>4-year avg</b>	206	29,457	35.84	3.00
<b>3-year avg</b>	3,020	167,973	13.91	77.33	<b>3-year avg</b>	207	28,565	34.56	4.67
<b>2-year avg</b>	3,050	162,581	13.33	67.50	<b>2-year avg</b>	210	27,711	32.99	8.00
<b>2020</b>	3,096	142,887	11.54	93.00	<b>2020</b>	216	23,659	27.38	12.00

Multifamily Residential					Public Authority				
Year	Avg. # Customers	Usage (Ccf's)	Avg/Cust/Qtr (Ccf's)	Change in Customer Ct	Year	Avg. # Customers	Usage (Ccf's)	Avg/Cust/Qtr (Ccf's)	Change in Customer Ct
2016	54	14,648	67.81	0	2016	21	8,634	102.78	0
2017	54	14,261	66.02	0	2017	21	7,956	94.71	0
2018	69	13,422	48.63	15	2018	20	6,642	83.02	-1
2019	70	14,390	51.39	1	2019	21	9,445	112.44	1
2020	58	14,169	61.07	-12	2020	27	4,783	44.29	6
2021	58	14,169	61.07	0	2021	27	4,783	44.29	0
<b>Averages:</b>					<b>Averages:</b>				
<b>5-year avg</b>	61	14,178	58.11	0.00	<b>5-year avg</b>	22	7,492	85.14	0.00
<b>4-year avg</b>	63	14,061	56.02	1.00	<b>4-year avg</b>	22	7,206	80.97	1.50
<b>3-year avg</b>	66	13,994	53.28	1.33	<b>3-year avg</b>	23	6,957	76.73	2.00
<b>2-year avg</b>	64	14,280	55.78	-5.50	<b>2-year avg</b>	24	7,114	74.11	3.50
<b>2020</b>	58	14,169	61.07	-12.00	<b>2020</b>	27	4,783	44.29	6.00

Irrigation - N/A					Industrial - N/A				
Year	Avg. # Customers	Usage (Ccf's)	Avg/Cust/Qtr (Ccf's)	Change in Customer Ct	Year	Avg. # Customers	Usage (Ccf's)	Avg/Cust/Qtr (Ccf's)	Change in Customer Ct
2016			#DIV/0!	0	2016	0	0	#DIV/0!	0
2017			#DIV/0!	0	2017	0	0	#DIV/0!	0
2018			#DIV/0!	0	2018	0	0	#DIV/0!	0
2019			#DIV/0!	0	2019	0	0	#DIV/0!	0
2020			#DIV/0!	0	2020	0	0	#DIV/0!	0
2021			0.00	0	2021	0	0	0.00	0
<b>Averages:</b>					<b>Averages:</b>				
<b>5-year avg</b>	#DIV/0!	#DIV/0!	#DIV/0!	0.00	<b>5-year avg</b>	0	0	#DIV/0!	0.00
<b>4-year avg</b>	#DIV/0!	#DIV/0!	#DIV/0!	0.00	<b>4-year avg</b>	0	0	#DIV/0!	0.00
<b>3-year avg</b>	#DIV/0!	#DIV/0!	#DIV/0!	0.00	<b>3-year avg</b>	0	0	#DIV/0!	0.00
<b>2-year avg</b>	#DIV/0!	#DIV/0!	#DIV/0!	0.00	<b>2-year avg</b>	0	0	#DIV/0!	0.00
<b>2020</b>	0	0	#DIV/0!	0.00	<b>2020</b>	0	0	#DIV/0!	0.00

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

Mcfarland Water and Sewer Utility

VOLUME SALES

Estimates for Test Year

Billing Periods per Year:

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
<b>First</b>	67,000	\$1.99
<b>Next</b>	-	\$0.00
<b>Next</b>	-	\$0.00
<b>Next</b>	-	\$0.00
<b>Over</b>	67,000	\$1.35

	Residential Units	Multifamily Residential Units	Commercial Units	Industrial Units	Public Authority Units	Irrigation Units	Total
<b>First 67,000</b>	141,326	11,882	14,903	0	2,684	0	170,795
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Over 67,000</b>	132	2,287	8,756	0	2,099	0	13,274
<b>Total Units</b>	141,458	14,169	23,659	0	4,783	0	184,069
<b>Unit Revenues</b>	\$ 281,417	\$ 26,733	\$ 41,478	\$ -	\$ 8,175	\$ -	\$ 357,802

Mcfarland Water and Sewer Utility

VOLUME SALES

Estimates for Test Year

Billing Periods per Year:

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	67,000	\$1.99
Next	-	\$0.00
Next	-	\$0.00
Next	-	\$0.00
Over	67,000	\$1.35

	Residential Units	Multifamily Residential Units	Commercial Units	Industrial Units	Public Authority Units	Irrigation Units	Total
<b>First 67,000</b>	68,047	2,842	7,607	0	1,121	0	79,617
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Over 67,000</b>	10	574	6,072	0	1,401	0	8,057
<b>Total Units</b>	68,057	3,416	13,679	0	2,522	0	87,674
<b>Unit Revenues</b>	\$ 135,426	\$ 6,430	\$ 23,335	\$ -	\$ 4,122	\$ -	\$ 169,314

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

Mcfarland Water and Sewer Utility

VOLUME SALES

Estimates for Test Year

Billing Periods per Year:

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	67,000	\$1.99
Next	-	\$0.00
Next	-	\$0.00
Next	-	\$0.00
Over	67,000	\$1.35

	Residential Units	Multifamily Residential Units	Commercial Units	Industrial Units	Public Authority Units	Irrigation Units	Total
<b>First 67,000</b>	73,280	9,040	7,296	0	1,563	0	91,179
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Over 67,000</b>	122	1,713	2,684	0	698	0	5,217
<b>Total Units</b>	73,402	10,753	9,980	0	2,261	0	96,396
<b>Unit Revenues</b>	\$ 145,991	\$ 20,302	\$ 18,142	\$ -	\$ 4,053	\$ -	\$ 188,488

Mcfarland Water and Sewer Utility

WATER UTILITY CONSUMER ANALYSIS  
Estimates for Test Year

<b>Billing Periods per Year:</b>		6						
		<b>Residential</b>	<b>Multifamily Residential</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Public Authority</b>	<b>Irrigation</b>	
<b>Meter Size</b>	<b>Charge</b>	Average No. of Meters	Average No. of Meters	Average No. of Meters	Average No. of Meters	Average No. of Meters	Average No. of Meters	<b>Totals</b>
5/8"	\$14.33	3,146	4	168	0	12	0	3,330
3/4"	\$14.33	0	0	0	0	0	0	0
1"	\$25.46	0	21	30	0	5	0	56
1 1/4"	\$33.95	0	0	0	0	0	0	0
1 1/2"	\$37.13	0	25	11	0	3	0	39
2"	\$62.59	0	6	7	0	3	0	16
2 1/2"	\$0.00	0	0	0	0	0	0	0
3"	\$114.58	0	2	0	0	3	0	5
4"	\$165.50	0	0	0	0	1	0	1
6"	\$225.97	0	0	0	0	0	0	0
8"	\$308.72	0	0	0	0	0	0	0
10"	\$355.40	0	0	0	0	0	0	0
12"	\$424.36	0	0	0	0	0	0	0
<b>Total Meters</b>		3,146	58	216	0	27	0	3,447
<b>Fixed Revenues</b>		\$ 270,493	\$ 12,750	\$ 24,107	\$ -	\$ 6,646	\$ -	\$ 313,995.42
<b>Total Volume Revenue</b>		\$ 281,417	\$ 26,733	\$ 41,478	\$ -	\$ 8,175	\$ -	\$ 357,802
<b>Surcharges, etc.</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Estimated Revenues</b>		\$551,910	\$39,482	\$65,584	\$0	\$14,821	\$0	\$671,798
<b>Estimated Customer Growth for the Test Year:</b>								
<b>Customer Class</b>	<b>Number of Customers</b>	<b>Meter Sizes</b>						
Residential	113	5/8"						
Multifamily	0	1"						
Commercial	11	5/8"						
Industrial	0							
Public Auth.	3	5/8"						
Irrigation	0							
<b>Total</b>	<b>127</b>							

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

**Mcfarland Water and Sewer Utility**

**PUBLIC FIRE PROTECTION REVENUE (SUMMARY)**  
 Estimated for Test Year 2021

<b>MUNICIPAL CHARGE</b>		
Based upon Mains and Hydrants:		
Estimated Test Year Revenue	(Per Attachment 5)	\$338,539
 <b>MUNICIPAL CHARGE</b>		
Based upon a Flat Charge to Municipality:		
Estimated Test Year Revenue		\$0
 <b>DIRECT CHARGE TO CUSTOMERS</b>		
Based upon Equivalent Meters or Equivalent Services:		
Estimated Test Year Revenue	(Per Attachment 5)	\$0
 <b>DIRECT CHARGE TO CUSTOMERS</b>		
Based upon a Direct Charge Method other than in number 3 above:		
Estimated Test Year Revenue		
<div style="border: 1px solid black; padding: 2px;">                     Note: Detail Must be Submitted to PSC Supporting this Method.                 </div>		
 <b>CHARGES TO WHOLESALE CUSTOMERS</b>		
Estimated Test Year Revenue	(Per attachment 3A)	\$0
 <b>OTHER PUBLIC FIRE PROTECTION CHARGES TO CUSTOMERS FOR FIRE PROTECTION</b>		
Based upon Charges for Water Used for Fire Protection (i.e., using Tariff Schedules F-2 or BW-1)		
Estimated Test Year Revenue		\$0
<b>TOTAL ESTIMATED TEST YEAR PUBLIC FIRE PROTECTION REVENUE</b>		<u>\$338,539</u>
<b>TOTAL ESTIMATED TEST YEAR WHOLESALE FIRE PROTECTION REVENUE</b>		<u>\$0</u>

Mcfarland Water and Sewer Utility

**PUBLIC FIRE PROTECTION REVENUE (SUPPORTING DETAIL)**  
Estimated for Test Year 2021

**Municipal Charge**

If Public Fire Protection Revenue is a Municipal Charge based upon mains and/or hydrants, complete the following. Base charges and units are obtained from the current green tariff sheet, typically Schedule F-1.

Base annual charge (dollars)	\$269,657
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	413
Charge per hydrant over base (dollars)	\$682.00

Based upon Mains and/or Hydrants:	Mains Inches & Larger	Number of Hydrants	Dollar Amount
Base Units and Charge (Per tariff schedule)	0 feet	413 hyd	\$269,657
Balance - 12/31/2019	<input type="text" value="0"/>	<input type="text" value="511"/>	
2020 NET additions	913	2	
1/2 of test year 2021 NET Routine units added	250	1	
All of Test Year 2021 Major Units Added	0	0	
Test Year Average Units	<u>1,163</u>	<u>514</u>	
Test Year Units Over Base Units	1,163 feet	101 hyd	
times Authorized Rates per Unit (per tariff schedule)	<u>\$0.00</u>	<u>\$682.00</u>	
Increase in Revenue Over Base Amount	<u>\$0</u>	<u>\$68,882</u>	<u>\$68,882</u>
Estimated Total Test Year Revenue			\$338,539

**Direct Charge to Customers**

Based upon Equivalent Meters or Equivalent Services:

Insert Billings per Year if Different	<input type="text" value="6"/>
---------------------------------------	--------------------------------

Meter Size	Authorized Rate	Average No. of Meters (per Attachment 3)	Annual Revenue
5/8"	\$0.00	3,330	\$0
3/4"	\$0.00	0	\$0
1"	\$0.00	56	\$0
1 1/4"	\$0.00	0	\$0
1 1/2"	\$0.00	39	\$0
2"	\$0.00	16	\$0
2 1/2"	\$0.00	0	\$0
3"	\$0.00	5	\$0
4"	\$0.00	1	\$0
6"	\$0.00	0	\$0
8"	\$0.00	0	\$0
10"	\$0.00	0	\$0
12"	\$0.00	0	\$0
SUBTOTALS		<u>3,447</u>	<u>\$0</u>
Surcharges or Rounding			<input type="text" value="\$0"/>
CALCULATED ANNUAL REVENUE			<u>\$0</u>

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

Mcfarland Water and Sewer Utility

PRIVATE FIRE PROTECTION REVENUE  
Estimated for Test Year 2021

Insert Billings per Year if Different		<input type="text" value="6"/>			
Fire Connections:	<b>Connection Size</b>	<b>Average Number of Connections Each Billing</b>	<b>Annually</b>	<b>Authorized Rates</b>	<b>Annual Revenue</b>
	2" or smaller	9	54	\$14.00	\$756
	3"	0	0	\$26.00	\$0
	4"	5	30	\$43.00	\$1,290
	6"	42	252	\$86.00	\$21,672
	8"	13	78	\$137.00	\$10,686
	10"	2	12	\$205.00	\$2,460
	12"	0	0	\$299.00	\$0
	14"	0	0	\$0.00	\$0
	16"	0	0	\$0.00	\$0
			71	426	
Total Connection Revenue					\$36,864
General Service Branches Off The Private Fire Connections	<b>Meter Sizes</b>	<b>Average Number of Meters Each Billing</b>	<b>Annually</b>	<b>Authorized Rates</b>	<b>Annual Amount</b>
	5/8"	0	0	\$14.33	\$0
	3/4"	0	0	\$14.33	\$0
	1"	0	0	\$25.46	\$0
	1 1/4"	0	0	\$33.95	\$0
	1 1/2"	0	0	\$37.13	\$0
	2"	0	0	\$62.59	\$0
	2 1/2"	0	0	\$0.00	\$0
	3"	0	0	\$114.58	\$0
	4"	0	0	\$165.50	\$0
	6"	0	0	\$225.97	\$0
8"	0	0	\$308.72	\$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):				<input type="text"/>	\$0
Total Estimated Test Year Revenue (Connection Revenue less Credit Amount)					\$36,864

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

Mcfarland Water and Sewer Utility

OPERATING REVENUES  
Estimated for Test Year 2021

Account Number	Description	2017	2018	2019	Estimated 2020	Test Year 2021
<b>460</b>	Unmetered Sales to General Customers					
	Residential	\$471	\$1,964	\$3,405	\$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
	<b>Total unmetered sales</b>	<b>\$471</b>	<b>\$1,964</b>	<b>\$3,405</b>	<b>\$0</b>	<b>\$0</b>
<b>461</b>	Metered Sales to General Customers					
	Residential	\$494,129	\$498,323	\$514,420	\$551,910	\$551,910 (A)
	Multifamily Residential	37,017	33,361	39,175	39,482	39,482 (A)
	Commercial	63,963	61,109	63,598	65,584	65,584 (A)
	Industrial	0	0	0	-	0 (A)
	Public Authority	16,098	15,825	15,877	14,821	14,821 (A)
	Irrigation	0	0	0	-	0 (A)
	<b>Total metered sales</b>	<b>\$611,207</b>	<b>\$608,618</b>	<b>\$633,070</b>	<b>\$671,798</b>	<b>\$671,798</b>
<b>462</b>	Private fire protection service	\$34,494	\$34,491	\$35,527	\$36,864	\$36,864 (B)
<b>463</b>	Public fire protection service	313,200	313,250	325,092	338,539	338,539 (C)
<b>465</b>	Other water sales	0	0	0	-	0
<b>466</b>	Sales for resale	0	0	0	-	0
<b>467</b>	Interdepartmental sales	0	0	0	-	0
	<b>Total sales of water</b>	<b>\$959,372</b>	<b>\$958,323</b>	<b>\$997,094</b>	<b>\$1,047,201</b>	<b>\$1,047,201</b>
	Other Operating Revenues:					
<b>470</b>	Forfeited discounts	\$4,995	\$5,242	\$4,143	\$0	\$0
<b>472</b>	Rents from water property	106,179	92,906	85,595	100,609	102,319
<b>473</b>	Interdepartmental rents	0	0	0	0	0
<b>474</b>	Other water revenues	8,400	9,099	9,160	9,651	9,815
	<b>Total other operating revenues</b>	<b>\$119,574</b>	<b>\$107,247</b>	<b>\$98,898</b>	<b>\$110,260</b>	<b>\$112,134</b>
	<b>Total Operating Revenues</b>	<b>\$1,078,946</b>	<b>\$1,065,570</b>	<b>\$1,095,992</b>	<b>\$1,157,461</b>	<b>\$1,159,335</b>

NOTE: (A) 2021 test year General Service Revenue estimates must come from ATTACHMENT 3.  
 (B) 2021 test year Private Fire Protection Revenue estimates must come from ATTACHMENT 6.  
 (C) 2021 test year Public Fire Protection Revenue estimates must come from ATTACHMENT 4.

Mcfarland Water and Sewer Utility

Taxes (Account 408)  
Estimated for Test Year 2021

**Instructions for Taxes (Account 408)**

The summary should be completed as follows:

- 1) For the years 2018 and 2019 the information is from the PSC Annual Reports, page W-6.
- 2) For Estimated 2020 and Test Year 2021, 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%. ==>**

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Description	Instructions Reference	Actual 2018	Actual 2019	Estimated 2020	Test Year 2021
Property Tax Equivalent Payable for the Year (from Attachment 9)	1) & 2)	\$249,143	\$262,659	\$286,488	\$312,737
<b>Less:</b> Local and school tax equivalent on meters charged to sewer dept.	1) & 3)	\$6,373	\$6,167	\$6,713	\$6,943
Net Property Tax Equivalent-Water Utility		\$242,770	\$256,492	\$279,775	\$305,794
Social Security Taxes	1)	\$13,218	\$11,449	\$11,552	\$11,748
PSC Remainder Assessment Tax	1)	\$1,082	\$1,025	\$1,034	\$1,052
Other (specify):	1)	\$0	\$0	\$0	\$0
<b>Total Taxes</b>		<b>\$257,070</b>	<b>\$268,966</b>	<b>\$292,361</b>	<b>\$318,595</b>

Mcfarland Water and Sewer Utility  
 Property Tax Equivalent Computation  
 Estimated for Test Year 2021

**Instructions (Instr.) for the Property Tax Equivalent Computation**

1. For the years 2018-2019, use actual information reported in the PSC Annual Reports.
2. For estimated 2020 and test year 2021:
  - 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.
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.

Description	Instr.	Actual 2018	Actual 2019	Estimated 2020	Test Year 2021
Add:					
Utility Plant - January 1	1	\$13,800,817	\$15,628,234		
Utility/Municipal Financed Plant - January 1	2a)			\$9,745,679	\$10,361,279
Contributed Plant - January 1	2a)			\$6,449,640	\$6,745,340
Major Plant Additions in Test Year	2b)				\$0
CWIP & Held for Future Use - January 1	2c)			\$224,112	\$224,112
Materials & Supplies - January 1	1,2d)	\$19,450	\$19,450	\$19,450	\$19,450
Less: Plant Outside Limits - January 1	1,2e)	\$0	\$0	\$0	\$0
Net Taxable Plant		\$13,820,267	\$15,647,684	\$16,438,881	\$17,350,181
Assessment Ratio (show as a decimal)	1,2f)	1.0073	0.9690	0.9971	1.0140
Assessed Plant Value		\$13,921,652	\$15,162,434	\$16,390,484	\$17,593,186
Current Year Net Local & Schools (L&S)					
Mill Rate (Line R below)	1,2f)	17.896116	17.323000	17.478907	17.776048
Tax Equivalent Computed for the Current Year (Plant Value times L&S Rate/1000)	1,3	\$249,144	\$262,659	\$286,488	\$312,737
1994 Tax Equivalent Payable in 1995	1	\$78,428	\$78,428	\$78,428	\$78,428
Tax Equivalent Authorized by Municipality	1,3	\$0	\$0		
Tax Equivalent Payable for the Current Year	1,4	\$249,143	\$262,659	\$286,488	\$312,737

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

**Mcfarland Water and Sewer Utility**  
**Property Tax Equivalent Computation**  
 Estimated for Test Year 2021

Mill Rate Detail	Line Ref.	Actual	Actual	Estimated	Test Year
		2018	2019	2020	2021
		Total	Total	Total	Total
State tax rate	(A)	0.000000	0.000000	0.000000	0.000000
County tax rate	(B)	2.944760	0.000000	0.000000	0.000000
Local tax rate	(C)	6.768410	6.490300	6.548713	6.660041
School tax rate	(D)	11.892530	11.530700	11.634476	11.832262
Voc. school tax rate	(E)	0.902970	0.911500	0.919704	0.935338
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)	22.508670	18.932500	19.102893	19.427642
Less: State Credit	(H)	1.918830	1.609500	1.623986	1.651593
Net Tax Rate	(I)	20.589840	17.323000	17.478907	17.776048
		<u>Utility</u>	<u>Utility</u>	<u>Utility</u>	<u>Utility</u>
Local tax rate (Line C above)	(J)	6.768410	6.490300	6.548713	6.660041
School tax rate (Line D above)	(K)	11.892530	11.530700	11.634476	11.832262
Voc. school tax rate (Line E above)	(L)	0.902970	0.911500	0.919704	0.935338
Other tax rates-Local (Line F1 above)	(M)	0.000000	0.000000	0.000000	0.000000
Total local & schools tax rates	(N)	19.563910	18.932500	19.102893	19.427642
Total tax rate (Line G above)	(O)	22.508670	18.932500	19.102893	19.427642
Ratio of local & school tax rate to total tax rate (Line N divided by O)	(P)	86.917219%	100.000000%	100.000000%	100.000000%
Net Tax Rate ( Line I above)	(Q)	20.589840	17.323000	17.478907	17.776048
Net local and school rate: (Line P times Q)	(R)	17.896116	17.323000	17.478907	17.776048

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

**OPERATING EXPENSES**  
Estimated for Test Year 2021

Acct. No.	Description	2017	2018	2019	2017, 2018, 2019			Estimated 2020	Test Year 2021	Test Year 2021
					Estimated 2020	Test Year 2021	3 Year Average			
600	Operation labor	\$0	\$0	\$0	\$0	\$0	\$0			
601	Purchased water	0	0	0	0	0	0			
602	Operation supplies and expenses	0	0	0	0	0	0			
605	Maintenance of water source plant	0	0	0	0	0	0			
	<b>Total Source of Supply Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
620	Operation labor	\$30,344	\$33,674	\$12,749	\$8,480	\$8,624	\$25,589	Explain	Explain	
621	Fuel for power production	0	0	0	0	0	0			
622	Fuel or power purchased for pumping	36,195	37,973	41,464	37,244	37,877	38,544			
623	Operation supplies and expenses	5,368	4,434	32,199	11,163	11,353	14,000	Explain	Explain	
625	Maintenance of pumping plant	42	3,116	4,334	4,758	4,839	2,497	Explain	Explain	
	<b>Total Pumping Expenses</b>	<b>\$71,949</b>	<b>\$79,197</b>	<b>\$90,746</b>	<b>\$61,645</b>	<b>\$62,693</b>	<b>\$80,631</b>			
630	Operation labor	\$2,578	\$3,382	\$16,475	\$15,735	\$16,002	\$7,478	Explain	Explain	
631	Chemicals	10,567	11,326	11,726	13,059	13,281	11,206	Explain	Explain	
632	Operation supplies and expenses	0	0	0	0	0	0			
635	Maintenance of water treatment plant	4,031	1,546	587	493	501	2,055	Explain	Explain	
	<b>Total Water Treatment Expenses</b>	<b>\$17,176</b>	<b>\$16,254</b>	<b>\$28,788</b>	<b>\$29,287</b>	<b>\$29,784</b>	<b>\$20,739</b>			
640	Operation labor	\$30,628	\$37,734	\$7,509	\$7,172	\$7,294	\$25,290	Explain	Explain	
641	Operation supplies and expenses	4,402	3,588	2,425	8,035	8,171	3,472	Explain	Explain	
650	Maintenance of distr. reservoirs	0	0	0	79,047	79,047	0			
651	Maintenance of mains	29,414	28,816	49,614	35,261	35,860	35,948			
652	Maintenance of services	13,223	8,078	8,359	8,017	8,154	9,887	Explain	Explain	
653	Maintenance of meters	1,092	512	6,356	2,162	2,199	2,653	Explain	Explain	
654	Maintenance of hydrants	13,793	14,959	7,337	12,030	12,030	12,030			
655	Maintenance of other plant	0	0	414	248	252	138	Explain	Explain	
	<b>Total Trans. &amp; Distribution Expenses</b>	<b>\$92,552</b>	<b>\$93,687</b>	<b>\$82,014</b>	<b>\$151,972</b>	<b>\$153,007</b>	<b>\$89,418</b>			

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

**OPERATING EXPENSES**  
Estimated for Test Year 2021

Acct. No.	Description	2017	2018	2019	2017, 2018, 2019			Estimated 2020	Test Year 2021	Estimated 2020	Test Year 2021
					Estimated 2020	Test Year 2021	3 Year Average				
901	Meter reading labor	\$1,211	\$1,087	\$2,084	\$1,021	\$1,470	\$1,461		Explain		
902	Accounting and collecting labor	18,765	4,381	8,316	10,514	10,693	10,487				
903	Supplies and expenses	1,713	3,227	37	3,112	3,165	1,659		Explain	Explain	
904	Uncollectible accounts	0	0	0	0	0	0				
906	Customer service and informational expense	0	0	0	0	0	0				
	<b>Total Customer Accounts Expenses</b>	<b>\$21,689</b>	<b>\$8,695</b>	<b>\$10,437</b>	<b>\$14,647</b>	<b>\$15,328</b>	<b>\$13,607</b>				
910	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0				
920	Administrative and general salaries	\$62,569	\$91,439	\$101,891	\$92,212	\$93,780	\$85,300				
921	Office supplies and expenses	4,839	5,140	15,243	11,643	11,841	8,407		Explain	Explain	
922	Administrative expenses transferred -- credit	0	0	0	0	0	0				
923	Outside services employed	29,455	22,947	37,788	60,003	61,023	30,063		Explain	Explain	
924	Property insurance	55,515	62,701	72,648	96,618	98,260	63,621		Explain	Explain	
925	Injuries and damages	0	0	0	0	0	0				
926	Employee pensions and benefits	36,282	25,111	11,724	15,658	15,874	24,372		Explain	Explain	
928	Regulatory commission expenses	0	0	0	0	8,000	0				
930	Miscellaneous general expenses	56,810	48,555	51,087	50,541	51,401	52,151				
933	Transportation expenses	17,106	20,528	13,599	21,491	21,856	17,078		Explain	Explain	
935	Maintenance of general plant	0	0	0	0	0	0				
	<b>Total Admin. And General Expenses</b>	<b>\$262,576</b>	<b>\$276,421</b>	<b>\$303,980</b>	<b>\$348,166</b>	<b>\$362,035</b>	<b>\$280,992</b>				
	<b>Total Oper. And Maint. Expenses</b>	<b>\$465,942</b>	<b>\$474,254</b>	<b>\$515,965</b>	<b>\$605,717</b>	<b>\$622,847</b>	<b>\$485,387</b>				

**NOTE:** All 2020 and test year 2021 estimates that vary from the three year average by more than (plus or minus) 15 percent **must** be explained in detail in the Notes.

UTILITY PLANT IN SERVICE  
Estimated for Test Year 2021

Utility or Municipal Financed Transactions Only

Acct. No.	Plant account	Actual Balance 12/31/2019	Estimated 2020			Estimated Balance 12/31/2020	Estimate 2021				Estimated Balance 12/31/2021	Test Year Average Balance
			Additions Notes (A,B)	Retirements Note (B)	Adjustments		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	\$1,300	\$0	\$0	\$0	\$1,300	\$0	\$0	\$0	\$0	\$1,300	\$1,300
311	Structures and improvements	0	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	0
313	Lake, river, and other intakes	0	0	0	0	0	0	0	0	0	0	0
314	Wells and springs	211,239	35,000	14,300	0	231,939	0	0	0	0	231,939	231,939
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		\$212,539	\$35,000	\$14,300	\$0	\$233,239	\$0	\$0	\$0	\$0	\$233,239	\$233,239
<u>Pumping Plant</u>												
320	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321	Structures and improvements	145,092	77,000	29,400	0	192,692	0	0	0	0	192,692	192,692
323	Other power production equipment	0	0	0	0	0	0	0	0	0	0	0
325	Electric pumping equipment	190,401	0	0	0	190,401	0	0	0	0	190,401	190,401
326	Diesel pumping equipment	0	0	0	0	0	0	0	0	0	0	0
328	Other pumping equipment	22,216	0	0	0	22,216	0	0	0	0	22,216	22,216
Total Pumping Plant		\$357,709	\$77,000	\$29,400	\$0	\$405,309	\$0	\$0	\$0	\$0	\$405,309	\$405,309
<u>Water Treatment Plant</u>												
330	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331	Structures and improvements	0	0	0	0	0	0	0	0	0	0	\$0
332	Sand or Other Media Filtration Equip	0	0	0	0	0	0	0	0	0	0	\$0
333	Membrane Filtration Equipment	0	0	0	0	0	0	0	0	0	0	\$0
334	Other Water Treatment Equipment	4,498	0	0	0	4,498	0	0	0	0	4,498	\$4,498
Total Water Treatment Plant		\$4,498	\$0	\$0	\$0	\$4,498	\$0	\$0	\$0	\$0	\$4,498	\$4,498

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

UTILITY PLANT IN SERVICE  
Estimated for Test Year 2021  
Utility or Municipal Financed Transactions Only

Acct. No.	Plant account	Actual Balance 12/31/2019	Estimated 2020		Estimated Balance 12/31/2020	Estimate 2021				Estimated Balance 12/31/2021	Test Year Average Balance	
			Additions	Retirements		Adjustments	Major Construction	Retirements	Routine Construction			Retirements
			Notes (A,B)	Note (B)		Notes (A,B)	Note (B)	Notes (A,B)	Note (B)			
<b>Transmission and Distribution Plant</b>												
340	Land and land rights	\$45,250	\$0	\$0	\$0	\$45,250	\$0	\$0	\$0	\$0	\$45,250	\$45,250
341	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0
342	Distribution reservoirs and standpipes	749,286	0	0	0	749,286	0	0	0	0	749,286	749,286
343	Transmission and distribution mains	5,642,093	550,000	16,800	0	6,175,293	0	0	285,500	9,100	6,451,693	6,313,493
345	Services	976,198	0	0	0	976,198	0	0	0	0	976,198	976,198
346	Meters	770,364	0	0	0	770,364	0	0	0	0	770,364	770,364
348	Hydrants	507,209	0	0	0	507,209	0	0	0	0	507,209	507,209
349	Other transmission and distr. plant	0	0	0	0	0	0	0	0	0	0	0
Total Transmission and Distr. Plant		\$8,690,400	\$550,000	\$16,800	\$0	\$9,223,600	\$0	\$0	\$285,500	\$9,100	\$9,500,000	\$9,361,800
<b>General Plant</b>												
389	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0
391	Office furniture and equipment	0	0	0	0	0	0	0	0	0	0	0
391.1	Office furniture & equip - Computers	9,946	2,500	2,300	0	10,146	0	0	2,500	2,300	10,346	10,246
392	Transportation equipment	171,538	40,000	34,100	0	177,438	0	0	162,750	150,300	189,888	183,663
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0
394	Tools, shop and garage equipment	48,767	28,000	20,000	0	56,767	0	0	0	0	56,767	56,767
395	Laboratory equipment	6,649	0	0	0	6,649	0	0	0	0	6,649	6,649
396	Power operated equipment	70,910	0	0	0	70,910	0	0	0	0	70,910	70,910
397	Communication equipment	172,421	0	0	0	172,421	0	0	0	0	172,421	172,421
397.1	SCADA equipment	0	0	0	0	0	0	0	0	0	0	0
398	Miscellaneous equipment	302	0	0	0	302	0	0	0	0	302	302
Total General Plant		\$480,533	\$70,500	\$56,400	\$0	\$494,633	\$0	\$0	\$165,250	\$152,600	\$507,283	\$500,958
Total Plant In Service		\$9,745,679	\$732,500	\$116,900	\$0	\$10,361,279	\$0	\$0	\$450,750	\$161,700	\$10,650,329	\$10,505,804
<b>Notes:</b>												
(A) 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):						Please enter the construction docket(s) below:						
(B) Do not include Plant financed by Contributions. Contributed Plant is shown in Attachment 11a.												

Mcfarland Water and Sewer Utility  
**Contributed Plant**  
 Estimated for Test Year 2021  
 Contributed Plant Transactions Only

Acct. No.	Plant account	Actual Contributed Plant 12/31/2019	Estimated 2020			Estimated Balance 12/31/2020	Estimate 2021				Estimated Balance 12/31/2021
			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
	<b>Total Intangible Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<u>Source of Supply</u>											
310	Land and land rights	\$31,000	\$0	\$0	\$0	\$31,000	\$0	\$0	\$0	\$0	\$31,000
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	0	0	0	0	0
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
	<b>Total Source of Supply Plant</b>	<b>\$31,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,000</b>
<u>Pumping Plant</u>											
320	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
321	Structures and improvements	0	0	0	0	0	0	0	0	0	0
323	Other power production equipment	0	0	0	0	0	0	0	0	0	0
325	Electric pumping equipment	0	0	0	0	0	0	0	0	0	0
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
	<b>Total Pumping Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<u>Water Treatment Plant</u>											
330	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
331	Structures and improvements	0	0	0	0	0	0	0	0	0	0
332	Sand and other media filtration Equip	0	0	0	0	0	0	0	0	0	0
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
	<b>Total Water Treatment Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

Mcfarland Water and Sewer Utility  
**Contributed Plant**  
 Estimated for Test Year 2021  
**Contributed Plant Transactions Only**

Acct. No.	Plant account	Actual Contributed Plant 12/31/2019	Estimated 2020			Estimated Balance 12/31/2020	Estimate 2021				Estimated Balance 12/31/2021
			Additions	Retirements	Adjustments		Major Construction		Routine Construction		
			Note (A)			Note (A)		Note (A)			
<b>Transmission and Distribution Plant</b>											
340	Land and land rights	\$10,000	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
341	Structures and improvements	0	0	0	0	0	0	0	0	0	0
342	Distribution reservoirs and standpipes	481,819	0	0	0	481,819	0	0	0	0	481,819
343	Transmission and distribution mains	4,365,152	305,000	9,300	0	4,660,852	0	0	0	0	4,660,852
345	Services	960,394	0	0	0	960,394	0	0	0	0	960,394
346	Meters	0	0	0	0	0	0	0	0	0	0
348	Hydrants	600,175	0	0	0	600,175	0	0	0	0	600,175
349	Other transmission and distr. plant	0	0	0	0	0	0	0	0	0	0
Total Transmission and Distr. Plant		\$6,417,540	\$305,000	\$9,300	\$0	\$6,713,240	\$0	\$0	\$0	\$0	\$6,713,240
<b>General Plant</b>											
389	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
390	Structures and improvements	0	0	0	0	0	0	0	0	0	0
391	Office furniture and equipment	0	0	0	0	0	0	0	0	0	0
391.1	Office furniture & equip - Computers	0	0	0	0	0	0	0	0	0	0
392	Transportation equipment	0	0	0	0	0	0	0	0	0	0
393	Stores equipment	0	0	0	0	0	0	0	0	0	0
394	Tools, shop and garage equipment	0	0	0	0	0	0	0	0	0	0
395	Laboratory equipment	0	0	0	0	0	0	0	0	0	0
396	Power operated equipment	0	0	0	0	0	0	0	0	0	0
397	Communication equipment	1,100	0	0	0	1,100	0	0	0	0	1,100
397.1	SCADA equipment	0	0	0	0	0	0	0	0	0	0
398	Miscellaneous equipment	0	0	0	0	0	0	0	0	0	0
Total General Plant		\$1,100	\$0	\$0	\$0	\$1,100	\$0	\$0	\$0	\$0	\$1,100
Total		\$6,449,640	\$305,000	\$9,300	\$0	\$6,745,340	\$0	\$0	\$0	\$0	\$6,745,340
<b>Note:</b>											
(A) If any of the additions listed above require that Construction Approval be obtained from the PSC, such approval must have been sought in order for this rate increase application to be processed.							Please list the construction docket(s) below:				
NOTE: Construction Approval is required for Contributed Plant as well as Plant Financed by the Utility and Municipality.											

**Mcfarland Water and Sewer Utility**  
**DEPRECIATION ACCRUAL AND EXPENSE**  
 Estimated for Test Year 2021

- A. The Estimated 2020 Depreciation Accrual in Column (A) is to be calculated based upon the current depreciation rates.  
 B. The Test Year 2021 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.

Acct. No.	Plant account	Estimated 2020 (per Attach. 11)			Test Year 2021 (per Attachment 11)					
		Depr. Rate (A)	Avg. Depreciable Balance	Depreciation Accrual	Depr. Rate (B)	Average Depreciable Balance		Depreciation Accrual		Test Year Total
						Major	Routine	Major	Routine	
<b>301-303</b>	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>									
<b>310</b>	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>311</b>	Structures and improvements	0.00%	\$0	\$0	3.20%	\$0	\$0	\$0	\$0	\$0
<b>312</b>	Collecting and impounding reservoirs	0.00%	\$0	0	1.70%	0	0	0	0	0
<b>313</b>	Lake, river, and other intakes	0.00%	\$0	0	1.70%	0	0	0	0	0
<b>314</b>	Wells and springs	2.90%	\$221,589	6,426	2.90%	0	231,939	0	6,726	6,726
<b>316</b>	Supply mains	0.00%	\$0	0	1.80%	0	0	0	0	0
<b>317</b>	Other water source plant	0.00%	\$0	0	4.50%	0	0	0	0	0
	Total Source of Supply Plant			\$6,426						\$6,726
	<u>Pumping Plant</u>									
<b>320</b>	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>321</b>	Structures and improvements	3.20%	\$168,892	\$5,405	3.20%	\$0	\$192,692	\$0	\$6,166	\$6,166
<b>323</b>	Other power production equipment	0.00%	\$0	0	4.40%	0	0	0	0	0
<b>325</b>	Electric pumping equipment	4.40%	\$190,401	8,378	4.40%	0	190,401	0	8,378	8,378
<b>326</b>	Diesel pumping equipment	0.00%	\$0	0	4.40%	0	0	0	0	0
<b>328</b>	Other pumping equipment	4.40%	\$22,216	978	4.40%	0	22,216	0	978	978
	Total Pumping Plant			\$14,761						\$15,522
	<u>Water Treatment Plant</u>									
<b>330</b>	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>331</b>	Structures and improvements	0.00%	\$0	\$0	3.20%	\$0	\$0	\$0	\$0	\$0
<b>332</b>	Sand or Other Media Filtration Equip	0.00%	\$0	0	3.30%	0	0	0	0	0
<b>333</b>	Membrane Filtration Equipment	0.00%	\$0	0	6.00%	0	0	0	0	0
<b>334</b>	Other Water Treatment Equipment	6.00%	\$4,498	270	6.00%	0	4,498	0	270	270
	Total Water Treatment Plant			\$270						\$270

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

Mcfarland Water and Sewer Utility  
**DEPRECIATION ACCRUAL AND EXPENSE**  
 Estimated for Test Year 2021

Acct. No.	Plant account	Estimated 2020 (per Attach. 11)			Test Year 2021 (per Attachment 11)					
		Depr. Rate (A)	Avg. Depreciable Balance	Depreciation Accrual	Depr. Rate (B)	Average Depreciable Balance		Depreciation Accrual		Test Year Total
						Major	Routine	Major	Routine	
<b>Transmission and Distribution Plant</b>										
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%	\$749,286	14,236	1.90%	0	749,286	0	14,236	14,236
343	Transmission and distribution mains	1.30%	\$5,908,693	76,813	1.30%	0	6,313,493	0	82,075	82,075
345	Services	2.90%	\$976,198	28,310	2.90%	0	976,198	0	28,310	28,310
346	Meters	5.50%	\$770,364	42,370	5.50%	0	770,364	0	42,370	42,370
348	Hydrants	2.20%	\$507,209	11,159	2.20%	0	507,209	0	11,159	11,159
349	Other transmission and distr. plant	0.00%	\$0	0	5.00%	0	0	0	0	0
Total Transmission and Distr. Plant				\$172,888						\$178,150
<b>General Plant</b>										
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	0.00%	\$0	\$0	2.90%	\$0	\$0	\$0	\$0	\$0
391	Office furniture and equipment	0.00%	\$0	0	5.80%	0	0	0	0	0
391.1	Office furniture & equip - Computers	26.70%	\$10,046	2,682	26.70%	0	10,246	0	2,736	2,736
392	Transportation equipment	13.30%	\$174,488	23,207	13.30%	0	183,663	0	24,427	24,427
393	Stores equipment	0.00%	\$0	0	5.80%	0	0	0	0	0
394	Tools, shop and garage equipment	5.80%	\$52,767	3,060	5.80%	0	56,767	0	3,292	3,292
395	Laboratory equipment	5.80%	\$6,649	386	5.80%	0	6,649	0	386	386
396	Power operated equipment	7.50%	\$70,910	5,318	7.50%	0	70,910	0	5,318	5,318
397	Communication equipment	9.20%	\$172,421	15,863	15.00%	0	172,421	0	25,863	25,863
397.1	SCADA equipment	0.00%	\$0	0	9.20%	0	0	0	0	0
398	Miscellaneous equipment	5.80%	\$302	18	5.80%	0	302	0	18	18
Total General Plant				\$50,534						\$62,040
Total			\$10,002,431	\$244,879		\$0	\$10,459,254	\$0	\$262,708	\$262,708
Miscellaneous Credits (Charges) to Accrual				\$0						\$0
Estimated Depreciation Accrual (To Attachment 13)==>				\$244,879						\$262,708
Meter depr. allocated to sewer (deduction) <input type="text" value="50"/> % <=Change if different				(21,185)		<input type="text" value="50"/> % <=Change if different allocation to sewer				(21,185)
Adjustments & Depreciation charged clearing accounts, etc: add (deduct):				0						0
(Specify)				0						0
(Specify)				0						0
Estimated Depreciation Expense				\$223,694						\$241,523
						Test Year Depreciation Expense (To Attachment 14)==>				

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

Mcfarland Water and Sewer Utility

Estimated for Test Year 2021

						Test Year	
<b>Accumulated Depreciation (Account 111.1)</b>				<b>Major Projects</b>	<b>Routine</b>	<b>Total</b>	<b>Average Balance</b>
January 1, 2020 Balance	(Estimated)					\$3,154,834	
Add: Annual Accrual	(per Attachment 12)	(A)				244,879	
Salvage	(Estimated)			\$0		0	
<b>Less:</b> Retirements	(per Attachment 11)	(B)				116,900	
Cost of Removal	(Estimated)			\$0		0	
Adjustments	increase (decrease)	(C)		0		0	
December 31, 2020 Balance	(Estimated)					\$3,282,813	\$3,282,813
Add: Annual Accrual	(per Attachment 12)	(A)	\$0	\$262,708		262,708	131,354
Salvage	(Estimated)		0	0		0	0
<b>Less:</b> Retirements	(per Attachment 11)	(B)	0	161,700		161,700	80,850
Cost of Removal	(Estimated)		0	0		0	0
December 31, 2021 Balance	(Estimated)					\$3,383,821	
						<b>Test Year Average Balance</b>	<b>\$3,333,317</b>
<b>Materials and Supplies Inventory</b>							
Account Balances:							<b>Test Year Average Balance</b>
December 31, 2017	(Actual)		\$19,450				
December 31, 2018	(Actual)		19,450				
December 31, 2019	(Actual)		19,450				
December 31, 2020	(Estimated)	(D)	19,450			19,450	\$9,725
December 31, 2021	(Estimated)	(D)	19,450			19,450	9,725
						<b>Test Year Average Balance</b>	<b>\$19,450</b>
<b>Regulatory Liability and Other Adjustments</b>							
Account Balances:				Regulatory Liab		Total	Test Year
				(Acct 253)			Average Balance
December 31, 2019	(Actual)	(E)	\$91,290			\$91,290	
December 31, 2020	(Estimated)	(E)	\$68,466			68,466	\$34,233
December 31, 2021	(Estimated)	(E)	45,644			45,644	\$22,822
						<b>Test Year Average Balance</b>	<b>\$57,055</b>
<p>Note: (A) The depreciation accrual totals for 2020 and 2021 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.</p> <p>(B) The plant retirements totals for 2020 and 2021 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.</p> <p>(C) Explain adjustments on Attachment 19.</p> <p>(D) 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 &amp; S estimates for 2020 &amp; 2021.</p> <p>(E) Explain Other on Attachment 19.</p>							

Mcfarland Water and Sewer Utility

Estimated for Test Year 2021

<b>Part One:</b>	Total Operating Revenues	(per Attachment 7)	\$1,159,335
	Total Operation and Maintenance Expenses	(per Attachment 10)	\$622,847
	Depreciation Expense	(per Attachment 12)	241,523
	Amortization Expense--Account # 404 (specify):		0
	Taxes	(per Attachment 8)	318,595
	Total Operating Expenses		\$1,182,965
	<b>Net Operating Income (Loss)-Test Year 2021</b>		<b>(\$23,630)</b>
<b>Part Two:</b>	Utility Plant In Service--Financed by Utility or Municipality: Test Year Average Balance	(per Attachment 11)	\$10,505,804
	Materials and Supplies: Test Year Average Balance	(per Attachment 13)	19,450
	Less: Accumulated Depreciation: Test Year Average Balance	(per Attachment 13)	3,333,317
	Regulatory Liability and Other: Test Year Average Balance	(per Attachment 13)	57,055
	<b>Average Net Investment Rate Base (NIRB)</b>		<b>\$7,134,882</b>
<b>Part Three:</b>	Average Net Investment Rate Base	(per Part Two above)	\$7,134,882
	<b>TIMES</b> Rate of Return Requested (Enter requested rate in this box.)	5.00%	5.00%
	Return on Average Net Investment Rate Base (NIRB)		\$356,744
	Total Operation and Maintenance Expenses	(per Part One above)	\$622,847
	<b>TIMES</b> allowance on O&M expenses		6.00%
	Operating Allowance		\$37,371
	<b>Enter the larger of either:</b> The Return on NIRB (A) or the Operating Allowance (B)		\$356,744
	Less: Estimated Net Operating Income (Loss)	(per Part One above)	(23,630)
	<b>Increase Requested-Test Year 2021</b>		<b>\$380,374</b>
	Overall Percentage Increase in Total Sales of Water at Current Rates:	36.32%	

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

**McFarland Water Utility**

**CASH FLOW  
Forecasted 2021 - With Full Debt Service**

	<u>Without Increase Forecasted 2021</u>	<u>With Increase Forecasted 2021</u>
Operating Income/Loss	\$ (23,630)	\$ (23,630)
Sewer Operating Income (Excluding Depreciation)	18,000	18,000
Rate Increase	-	380,374
Add:		
Depreciation	241,523	241,523
Investment Income	40,000	40,000
Less:		
Bond Debt Payments (Principal & Interest)	<u>(441,482)</u>	<u>(441,482)</u>
Net Cash Flow Available for Capital Projects, Contingencies or Reserves	<u>\$ (165,589)</u>	<u>\$ 214,785</u>
Average Capital Additions Funded with Utility Earnings	421,625	421,625
Net Cash Flows	<u>\$ (587,214)</u>	<u>\$ (206,840)</u>

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies and Significant Assumptions

**McFarland Water Utility**

**DEBT COVERAGE  
Forecasted 2021**

	Without Increase Forecasted 2021	With Increase Forecasted 2021
<u>Actual Net Earnings</u>		
Operating revenues	\$ 1,159,335	\$ 1,159,335
Rate Increase	-	380,374
Interest income	40,000	40,000
Operation and maintenance expenses	(622,847)	(622,847)
Taxes other than equivalent	(5,858)	(5,858)
Actual Net Earnings	\$ 570,631	\$ 951,004
 <u>Required Net Earnings</u>		
Minimum Earnings Required:		
G.O. Debt	\$ 441,482	\$ 441,482
Coverage factor	1.00	1.00
Minimum Earnings Required	\$ 441,482	\$ 441,482
Estimated Debt Coverage - as Defined in Bond Resolutions	1.29	2.15
 DEBT COVERAGE WITH PILOT		
Defined Earnings (above)	\$ 570,631	\$ 951,004
Less: Tax Equivalent	(312,737)	(312,737)
Adjusted Defined Earnings	\$ 257,893	\$ 638,267
Total Debt Service	\$ 441,482	\$ 441,482
True Total Debt Coverage	0.58	1.45

Please refer to the Accountant's Compilation Report and Summary of Significant Accounting Policies  
and Significant Assumptions



Mcfarland Water and Sewer Utility

IMPACT FEES

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

Yes

If yes, answer the following:

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

Towers  
Mains  
Wells

2) Provide the year the impact fees were adopted.

4/1/1998

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

Continuous

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.

Mcfarland Water and Sewer Utility

MISCELLANEOUS  
Test Year 2021

**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	2020	2,863	1,950			913	add 2,652 feet 8", add 211 feet 12"
Feet of Main-Routine	2021	2,102	1,602			500	
Feet of Main-Major Projects	2021					0	
Hydrants	2020	8	6			2	
Hydrants-Routine	2021	6	4			2	
Hydrants-Major Projects	2021					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	<input type="text" value="No"/>
Special Billing Charge	<input type="text" value="No"/>
Special Meter Reading Charge	<input type="text" value="No"/>
Missed Appointment Charge	<input type="text" value="No"/>
Real Estate Closing Charge	<input type="text" value="No"/>

**Reconnection Charges (Schedule R-1)**

Normal Business Hours:	<input type="text" value="\$ 35.00"/>	# of Hours	<input type="text"/>	<input type="text"/>	<input type="text"/>
After Hours:	<input type="text" value="\$ 45.00"/>	Hourly Rate	<input type="text"/>	<input type="text"/>	<input type="text"/>
		<b>R-1 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Public Fire Protection Charges (Schedule F-1)</b>	<u>FAQ/Application to Change PFP Method</u>
<p>How will the utility collect the PFP charge?</p> <div style="border: 1px solid black; padding: 2px; width: fit-content;">Municipal Charge</div>	
<p>If your utility collects PFP through a <b>municipal</b> charge, please answer the following question.</p> <p>1. Does the utility have water customers that reside outside the municipal limits? <span style="float: right;"><input type="checkbox"/> Yes</span></p> <p>2. <b>If yes</b>, does the utility wish to provide an outside utility rate to recover public fire protection costs through a Schedule Mg-2? <span style="float: right;"><input type="checkbox"/> No</span></p>	

<b>Schedule X-4: Deferred Payment Agreements (DPA)</b>					
<p>Do you request to amend the utility's tariff related to DPA's for residential customers?</p>	<div style="border: 1px solid black; padding: 2px; width: fit-content;">No</div>				
<table border="1" style="width: 100px; height: 40px; border-collapse: collapse;"> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> </table>					

<b>Schedule X-4: Continued</b>	
<p>1. Do you currently offer leak credits to water customers? If so, please provide your policy on Attach19.</p> <p style="padding-left: 20px;">Select the rate <b>option</b> for billing excess usage due to leak.</p> <p style="padding-left: 20px;"><b>Option 1</b>) the lowest volumetric rate provided in the utility's Schedule Mg-1.</p> <p style="padding-left: 20px;"><b>Option 2</b>) \$X.YZ per [1,000 gallons/100 cubic feet]. See your records or most recent cost study.</p>	<div style="border: 1px solid black; padding: 2px; width: fit-content;">No</div>
<p>2. Do you currently offer budget billing to water customers? If so, please provide your policy on Attach19.</p>	<div style="border: 1px solid black; padding: 2px; width: fit-content;">No</div> <div style="border: 1px solid black; padding: 2px; width: fit-content;">No</div> <div style="border: 1px solid black; padding: 2px; width: fit-content;">Yes</div> <div style="border: 1px solid black; padding: 2px; width: fit-content;">No</div>

<b>General Service Rate Design (Schedule Mg-1)</b>	
<p>Please indicate the preferred rate design for each customer class:</p>	
<b>General/Residential</b>	<div style="border: 1px solid black; padding: 2px;">Declining Block Rate</div>
<b>Multifamily Residential</b>	<div style="border: 1px solid black; padding: 2px;">Declining Block Rate</div>
<b>Non-Residential</b>	<div style="border: 1px solid black; padding: 2px;">Declining Block Rate</div>
<p>Please indicate if you would like an irrigation rate or an additional meter charge (choose one or none).</p>	
<b>Irrigation Rate</b>	<div style="border: 1px solid black; padding: 2px;">No</div>
<b>Additional Meter Charge (Am-1)</b>	<div style="border: 1px solid black; padding: 2px;">Yes</div>

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 and
- 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:**

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>

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?**

N/A

**Mcfarland Water and Sewer Utility**  
**WATER CONSERVATION SPENDING**  
 Test Year 2021

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

**Deferred Expense Schedule:**

<b>Program Year Ending (a)</b>	<b>Beginning Balance (b)</b>	<b>Account 186 Expenditures (c)</b>	<b>Account 253 Collections (d)</b>	<b>End of Year Expenses (e)</b>
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.

<b>Customer Class</b>	<b>Test Year Sales Without Conservation</b>	<b>Conservation Adjusted Test Year Sales</b>
Residential		
Multifamily		
Commercial		
Industrial		
Public Authority		
Other		

**Additional Comments:**

Schedule is N/A

**Mcfarland Water and Sewer Utility  
2021  
NOTES**

**Attachment 3B:**

Residential - Forecasted customers to be consistent with the customer count at 7/31/2020.  
Multifamily - Forecasted customers to be consistent with the customer count at 7/31/2020.  
Commercial - Forecasted customers to be consistent with the customer count at 7/31/2020.  
Public Authority - Forecasted customers to be consistent with the customer count at 7/31/2020.

**Attachment 7:**

In 2020 and 2021 the utility was no longer able to collect forfeited discounts.

**Attachment 9:**

2020 and 2021 mill rates were estimated using the 2019 mill rate with an inflation adjustment. 2019 assessment ratio was used for 2020 and 2021.

**Attachment 10C:****620 - Operation Labor:**

This is based on actual hours spent by employees on tasks related to expenses. In 2019 the Village emphasized accurately capturing hours and time associated with these tasks resulting in the decrease in expense recorded in this account in both 2020 and projected 2021 expenses. Total labor expenses (620, 630, 640, 901, and 920) for 2020 and 2021 are within reasonable range of the 3 year mean and these changes between labor expense accounts are a result of the utility more accurately capturing time in the correct account.

**623 - Operation supplies and expenses:**

Historically, the Village general fund has picked up the vast majority of costs related to Village facilities and vehicles. In 2019, the Village began allocating a portion of fuel costs to the utility resulting in an increase in fuel costs. 2019 was an outlier year resulting from an increase in activity, including an asphalt patching project, as well as non-capital repairs made to list station #2. We expect the expense to return towards the mean while still being higher than 2017 and 2018 expenses.

**625 - Maintenance of pumping plant**

In 2017 the maintenance costs were unusually low. This resulted in a lower 3 year average than expected costs in the future. We would expect 2020 and 2021 expenses to be more comparable to the 2019 actual expense.

**630 - Operation Labor:**

This is based on actual hours spent by employees on tasks related to expenses. In 2019 the Village emphasized accurately capturing hours and time associated with these tasks resulting in the increase in expense recorded in this account in 2019. We would expect the 2020 and projected 2021 expenses to be more comparable to the 2019 balance rather than the average due to this increase in accuracy in time capture. Total labor expenses (620, 630, 640, 901, and 920) for 2020 and 2021 are within reasonable range of the 3 year mean and these changes between labor expense accounts are a result of the utility more accurately capturing time in the correct account.

**631 - Chemicals**

Cost of chemicals have increased as well as the the volume of chemicals used has increased. We expect this trend to continue in 2020 and 2021, resulting in an expense higher than the 3 year average.

**635 - Maintenance of water treatment plant**

Scale maintenance has been minimal which has resulted in lower amounts in 2020 and 2021.

**Mcfarland Water and Sewer Utility  
2021  
NOTES**

**Attachment 10C (Cont.):****640 - Operation Labor:**

This is based on actual hours spent by employees on tasks related to expenses. In 2019 the Village emphasized accurately capturing hours and time associated with these tasks resulting in the decrease in expense recorded in this account in 2019. We would expect the 2020 and projected 2021 expenses to be more comparable to the 2019 balance rather than the 3 year average due to this increased accuracy in time capture. Total labor expenses (620, 630, 640, 901, and 920) for 2020 and 2021 are within reasonable range of the 3 year mean and these changes between labor expense accounts are a result of the utility more accurately capturing time in the correct account.

**641 - Operation supplies and expenses**

In 2020 the Village re-allocated some operation supplies and expenses to more accurately reflect the actual activity. This resulted in a higher cost than the 3 year average.

**652 - Maintenance of services**

Expenses in 2017 were abnormally high due to an increase in repair costs incurred that year. For 2020 and 2021 we expect this expense to return towards the 2018 and 2019 average of 8,219.

**653 - Maintenance of meters**

In the past few years the Village fell behind on the annual replacement of meters and began to catch up in 2019. This resulted in an upswing of expenses related to the maintenance of meters. For 2020 and 2021 we would expect these costs to be less than those in 2019 but greater than 2017 and 2018.

**655 - Maintenance of other plant**

In 2019 the utility began using this account for maintenance expenses that do not fit in the other accounts. This resulted in a 3 year average that is lower than the expected future expenses in 2020 and 2021.

**901 - Meter reading labor**

Estimated 2020 expense is lower than the 3 year average due to transitions in job duties as a result of an employee retiring. Because of this shift in duties there was less time charged to meter reading labor expense in 2020. We expect this to return towards the average in 2021 once the position is filled.

**903 - Supplies and expenses**

This expense varies year to year based on activity and unexpected use of supplies. This expense was abnormally low in 2017 and 2019 and as such we would expect the 2020 and 2021 expense to be more comparable to 2018 expenses recorded.

**921 - Office supplies and general expenses**

Historically, the Village general fund has picked up the vast majority of costs related to office supplies and expenses. In 2019, the Village began allocating a portion of fuel costs to the utility resulting in an increase in office supplies and expenses. Due to this change we would expect the 2020 and 2021 expenses to be greater than the 3 year average.

**923 - Outside services employed**

The increase from the 3 year average is attributable to Baker Tilly's consulting services for the rate increase application as well as consulting services for the Eastside Interceptor project and expansion of the East side service area.

**924 - Property insurance**

The utility has seen their property insurance increase annually. For 2020 and 2021 we would expect this trend to continue and as such the expected future expenses are greater than the 3 year average.

**Mcfarland Water and Sewer Utility  
2021  
NOTES**

**Attachment 10C (Cont.):**

**926 - Employee pensions and benefits**

This decrease comes as a result of the restructuring of the department. As a result we would expect the 2020 and 2021 expenses to be less than the 3 year average since 2017 and 2018 are outliers making the average higher than expected future expenses.

**933 - Transportation expenses**

Historically, the Village general fund has picked up the vast majority of costs related to Village facilities and vehicles. In 2019, the Village began allocating a portion of fuel costs to the utility resulting in an increase in fuel costs in 2020 and 2021.

**Attachment 11:**

Additions relate to minor enhancements to facilities designed to be installed as part of a larger well maintenance project as well as the water utility's initial share of improvements that are part of a larger public works facility upgrade.

**Attachment 13:**

The Utility has a regulatory liability for an unappropriated earned surplus for accumulated depreciation on contributed in aid of construction. This regulatory liability originated in 2003 and is being amortized using the straight line method over 20 years.

**Attachment 15:**

Proceeds from debt relates to construction completed during 2020 (2020 G.O. Note).

Mcfarland Water and Sewer Utility  
2021  
NOTES

Required Supplemental Information

**Pensions and Benefits Expense**

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).

	2018	2019	2020	2021
Pensions	3558	2141	2506	2556
Health Insurance	13030	8178	8213	8377
Life Insurance	119	90	79	81
	0	0	0	0
Retirement Fund	8404	1315	4860	4860
<b>Total for Account 686 or 926</b>	<b>25111</b>	<b>11724</b>	<b>15658</b>	<b>15874</b>

These totals should agree with Attach10

**Membership Dues**

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	2020	2021
AWWA	600-53710-210-000	382	382
WRWA			
MEG - water			
Alliance for Water Efficiency			
APWA	600-53710-320-000	522.5	570
League of municipalities			

**Water Tower Painting**

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
Holscher Road Tower	2000	2021	0	750000	21	35714
Burma Road Tower	2005	2021	133537	650000	15	43333

**Other Normalizations**

See Instructions for Attachment 10.  
Explain on Attachment 19.

**Second Meters**

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

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

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	3056	55	203	0	20	Columns H to L on W-23
Additional Meters	0	0	0	0	0	Columns I or Q on W-23
<b>Total</b>	<b>3056</b>	<b>55</b>	<b>203</b>	<b>0</b>	<b>20</b>	

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?

N/A - The utility has schedule Am-1.

**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.

Staff are instructed and record their time based on the job function they perform. If multiple job functions occur in one day, they must split their time between the various functions. Each staff timecard has a large amount of tasks available to code their time to and those selections then proportionally charge the various accounts.

Mcfarland Water and Sewer Utility  
2021  
CREDIT CARD FEES

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?

Customer

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

N/A - Customer pays credit card fees

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

Year	\$
2019	0
2018	0
2017	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. 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 questions below? 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.

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

D. Identify the vendor the Utility will be using.

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

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

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?

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.



**VILLAGE BOARD SUMMARY SHEET**

**MEETING DATE:** Tuesday, November 17, 2020

**SECTION:** Business

**DEPARTMENT:** Public Works

**CONTACT:** Lee Igl, Streets/Utilities Superintendent

**AGENDA ITEM:** Presentation on recent sewer cleaning conducted by Green Bay Pipe & TV.

**PREVIOUS ACTION:**

**ISSUE SUMMARY:**

Highlights of the recently completed sewer cleaning for 2020.

Green Bay Pipe & TV recently completed their 2020 sewer cleaning and televising contract for the Village of McFarland. There were several deficiencies that were discovered and corrected.

We want to take this opportunity to show you what was found.

**FINANCIAL/BUDGET IMPACT:**

**VILLAGE PLAN REFERENCE:**

**ORDINANCE REFERENCE:**

**BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:**

**ATTACHMENTS:**

None



## VILLAGE BOARD SUMMARY SHEET

**MEETING DATE:** Tuesday, November 17, 2020

**SECTION:** Business

**DEPARTMENT:** Public Works

**CONTACT:** Jim Hessling, Public Works Director

**AGENDA ITEM:** Discussion and action to make a recommendation to the Village Board regarding a sewer repair on Highland Drive.

**PREVIOUS ACTION:**

### ISSUE SUMMARY:

Poor sanitary sewer pipe condition on Highland Drive.

A section of 12 inch, cement asbestos sanitary sewer main on Highland Drive is in very poor condition. This was found through this years cleaning and televising program. This deterioration is due to the release of hydrogen sulfide gas which is a product of bacterial breakdown of organic materials in the sanitary sewer system. This gas over time is very corrosive. The 8 inch forcemain, which is a pressurized pipe from lift station number 2, empties into this section of pipe and is the cause for the deterioration.

Our best estimate is that this pipe was installed in the very late 1960's or very early 1970's.

This pipe lays underneath a portion Highland Drive and poses safety concerns if left unattended. Those concerns include possible basement back ups, pipe breakage and the chance that the pipe could give away, causing a void under the street creating a sink hole.

There are two solutions to this issue.

One option is to dig up the pipe and replace it. This would involve tearing up the road, installing a new main, reinstalling the laterals (household connections) and paving.

The second option would be to slip line the pipe. Slip lining is completed by installing a smaller, pliable pipe, approximately 1/4 inch thick, into the deteriorated pipe, grouting the annular space between the two pipes, sealing the ends and curing the new pipe lining. This process avoids digging and replacing the pipe. Possible excavating of the area, if any, would be very minimal.



The very rough estimate to line the pipe is expected to be in the \$20,000-\$30,000 range.

Staff is recommending slip lining of the pipe with a cured in place liner and perform this repair soon.

**FINANCIAL/BUDGET IMPACT:**

**VILLAGE PLAN REFERENCE:**

**ORDINANCE REFERENCE:**

**BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:**

**ATTACHMENTS:**

None



**VILLAGE BOARD SUMMARY SHEET**

**MEETING DATE:** Tuesday, November 17, 2020

**SECTION:** Business

**DEPARTMENT:** Public Works

**CONTACT:** Jim Hessling, Public Works Director

**AGENDA ITEM:** Presentation of the Public Works Monthly Report.

**PREVIOUS ACTION:**

**ISSUE SUMMARY:**

**FINANCIAL/BUDGET IMPACT:**

**VILLAGE PLAN REFERENCE:**

**ORDINANCE REFERENCE:**

**BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:**

**ATTACHMENTS:**

1. October 2020 Public Works Directors report

**PUBLIC WORKS COMMITTEE**

**November 10, 2020**

**PUBLIC UTILITIES COMMITTEE**

**November 17, 2020**

**Public Works Directors Report**

**for**

**October 2020**

The following is information concerning events and activities of the Public Works Department along with the Water and Sewer Utilities for the previous month. This information is provided in brief to provide an overview of the highlights.

**PW Complex**

Construction activities at the public works building are almost complete. The heating system was installed and all painting and floor work completed. Office furniture arrived too.

**Autumn/North Autumn Watermain Replacement**

The project is now complete.

**Sump Pump Header Project/Bike Trail Path**

The project is mostly finished with a couple of very minor items left to complete.

**Lead and Copper Testing**

Sample collection and testing has been completed. The results along with all necessary paperwork has been submitted to the DNR.

**Watermain Break**

The department repaired a watermain leak on Creamery Road.

**Equipment**

The department took delivery of a new service van and pickup truck in October. These vehicles are planned to be placed into service within the next month.

Snow plow installation on some of the trucks has started.

**Meetings/Training/Seminars**

All meetings were held by electronic means this month. Those meeting include:

Aimee Irwin attended the following trainings this month:

- Utility Clerk Training - Wisconsin Rural Water Association
- Accounting Workshop - Wisconsin Government Finance Officers Association
- General utility accounting updates - Baker Tilly
  
- Local parks meetings - Larson
- Wisconsin Emergency Response - Supervisors webinar - Igl
- APWA monthly board meeting - Igl & Hessling
- EPA Emergency Response Plan Requirements Workshop - Hessling

## 2020 WATER SYSTEM IMPACT FEES

Collected in Month	2020 Fees	2019 Fees	2020 Impact Fee Distribution		
			Tower	Main	Well
January	1,950.00	2,600.00	1,099.44	312.00	538.56
February	4,550.00	6,500.00	2,565.36	728.00	1,256.64
March	4,550.00	1,950.00	2,565.36	728.00	1,256.64
<b>1st Quarter Total</b>	<b>11,050.00</b>	<b>11,050.00</b>	<b>6,230.16</b>	<b>1,768.00</b>	<b>3,051.84</b>
April	10,402.00	10,400.00	5,864.76	1,664.32	2,872.92
May	1,950.00	1,950.00	1,099.44	312.00	538.56
June	3,250.00	9,100.00	1,832.40	520.00	897.60
<b>2nd Quarter Total</b>	<b>15,602.00</b>	<b>21,450.00</b>	<b>8,796.60</b>	<b>2,496.32</b>	<b>4,309.08</b>
July	3,900.00	1,950.00	2,198.88	624.00	1,077.12
August	2,600.00	650.00	1,465.92	416.00	718.08
September	1,950.00	1,300.00	1,099.44	312.00	538.56
<b>3rd Quarter Total</b>	<b>8,450.00</b>	<b>3,900.00</b>	<b>4,764.24</b>	<b>1,352.00</b>	<b>2,333.76</b>
October	1,950.00	7,151.00	1,099.44	312.00	538.56
November	-	6,500.00	-	-	-
December	-	7,150.00	-	-	-
<b>4th Quarter Total</b>	<b>1,950.00</b>	<b>20,801.00</b>	<b>1,099.44</b>	<b>312.00</b>	<b>538.56</b>

## HISTORICAL WATER IMPACT FEE TOTALS

2020 Total	37,052.00		20,890.44	5,928.32	10,233.24
2019 Total	57,201.00		32,250.79	9,152.16	15,798.05
2018 Total	71,501.00		40,313.34	11,440.16	19,747.50
2017 Total	60,801.20		34,281.17	9,728.00	16,792.03
2016 Total	38,026.00		23,708.24	5,252.00	9,065.76
2015 Total	5,851.00		3,298.92	936.00	1,616.08
2014 Total	7,150.00		4,031.28	1,144.00	1,974.72
2013 Total	21,125.00		11,910.59	3,380.00	5,834.41
2012 Total	13,650.00		7,696.08	2,184.00	3,769.92
2011 Total	12,350.00		6,963.12	1,976.00	3,410.88
2010 Total	5,200.00		2,931.84	832.00	1,436.16
2009 Total	7,150.00		4,031.26	1,144.00	1,974.74
2008 Total	10,400.00		5,863.62	1,664.00	2,872.38
2007 Total	34,451.00		19,423.88	5,512.16	9,514.96
2006 Total	28,927.00		16,309.33	4,628.32	7,989.35
2005 Total	52,326.00		29,501.92	8,372.16	14,451.92
2004 Total	77,679.00		43,796.20	12,428.64	21,454.16
2003 Total	59,802.00		33,716.97	9,568.32	16,516.71
2002 Total	69,625.00		39,255.27	11,140.00	19,229.73
2001 Total	55,271.50		31,162.62	8,843.44	15,265.44
2000 Total	56,701.00		31,968.59	9,072.16	15,660.25
1999 Total	55,388.00		31,228.31	8,862.08	15,297.61
1998 Total	14,581.73		8,221.33	2,333.08	4,027.32
<b>Grand Total</b>	<b>\$ 815,157.43</b>	<b>\$ -</b>	<b>\$ 461,864.67</b>	<b>\$ 129,592.68</b>	<b>\$ 223,700.08</b>

\$650=	\$366.48	\$104.00	\$179.52
\$1300	\$732.96	\$208.00	\$359.04

Tower= .56381, Main=.16, Well=.27619