VILLAGE OF WILLIAMS BAY

250 Williams Street | PO Box 580 | Williams Bay | WI | 53191 | williamsbay.org Phone: 262-245-2700 | Fax: 262-245-2705

NOTICE

WATER & SEWER (W&S) COMMITTEE MEETING

TUESDAY, JUNE 15, 2021 AT 3:00 PM

VILLAGE HALL COUNCIL ROOM

AGENDA

The following agenda items may be considered for Discussion, Consideration, or Action

- **I.** Call to Order
- **II.** Roll Call
- **III.** Water Rate Study
- **IV.** Adjourn

Rob Umans
Water & Sewer Chair

Requests from persons with disabilities, who need assistance to participate in this meeting or hearing, should be made to the Village Clerk's office in advance so the appropriate accommodations can be made.

Posted: 06/08/2021 5:00 PM

Village of Williams Bay Water Utility

Williams Bay, Wisconsin

FORECASTED REVENUE REQUIREMENT

TEST YEAR 2021

Prepared as of

June __, 2021

VILLAGE OF WILLIAMS BAY WATER UTILITY

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VILLAGE OF WILLIAMS BAY WATER UTILITY

TABLE OF CONTENTS (cont.)

Attachments (cont.)

ACCOUNTANTS' COMPILATION REPORT

Village of Williams Bay Water Utility
Williams Bay, Wisconsin

Management is responsible for the accompanying forecasted Attachments 1 through 19 (“Attachments”) as identified in the table of contents of the Village of Williams Bay Water Utility, an enterprise fund of the Village of Williams Bay 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 nonfinancial information, contained in the Attachments is presented for purposes of additional analysis and is not a required part of the forecast. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not examined or reviewed the supplementary information and do not express an opinion, a conclusion nor provide any assurance on such information.

Madison, Wisconsin
June __, 2021

VILLAGE OF WILLIAMS BAY 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, Village of Williams Bay Water Utility's (utility's) expected results of operations for the forecast period. Accordingly, the forecast reflects its judgment as of June __, 2021, 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 Williams Bay. The utility is managed by the Village Board. The utility is subject to regulation by the Public Service Commission of Wisconsin (PSCW) in matters of rates, financial reporting, and other procedures.

REVENUE RECOGNITION

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

EXPENSES

Historical operation and maintenance expenses are reported on the accrual basis. Forecasted 2021 expenses are also generally are reported on the accrual basis with the exception of certain nonrecurring major expenses which are normalized for rate-making purposes. This accounting for nonrecurring 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.

VILLAGE OF WILLIAMS BAY WATER UTILITY

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
AND SIGNIFICANT ASSUMPTIONS

DEPRECIATION

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

ACCUMULATED DEPRECIATION

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

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

MATERIALS AND SUPPLIES

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

CONTRIBUTIONS IN AID OF CONSTRUCTION

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

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

TAXES

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

Property tax equivalent is based on the 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.

VILLAGE OF WILLIAMS BAY 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 2020, and expected changes for 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.

PUBLIC FIRE PROTECTION

Public fire protection is forecasted based on the number of customers forecasted on Attachment 3B. 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.
2. Historical trends from 2017 – 2019.
3. Specific knowledge of expenses the utility will incur as outlined on Attachment 19.
4. Significant nonroutine 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:
Williams Bay Municipal Water Utility

Type of rate increase requested:
☑ Water ☐ Sewer ☐ Both

Reason for rate increase request:
As the last rate case completed by the Utility was in 1988 this case is to recover both operating and capital investment cost changes since that time. The utility anticipates additional projects in the future and wants to reset rates at this time in preparation for those projects.

DRAFT

Contact Personnel Information

	Utility	Consultant
Name	Williams Bay Municipal Water Utility	Baker Tilly US
Contact Person (1)	Lori Peternell	Jodi Dobson
Contact Person (2)	Wayne Edwards	
Street or P.O. Box	PO Box 580	10 Terrace Court P.O. Box 7398
City and Zip Code	Williams Bay, WI 53191	Madison, WI 53718
County or Counties	Walworth	
Telephone Number (1)	262-245-2700 ext 2	608-240-2469
Telephone Number (2)	262-245-2707	
E-Mail Address	treasurer@williamsbay.org	jodi.dobson@bakertilly.com
Fax Number	n/a	n/a
Best Hours between 7:30 am & 5:00 pm	8:30 am - 5:00 pm	8 am - 4 pm
Days Available	M - F	M - F

Williams Bay Municipal Water Utility

Telephonic Hearing Information

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

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

Please check one of the following:

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

Building Name	Village Hall
Room Number or Name	n/a
Address	250 Williams St., Williams Bay, WI 53191
Phone Number	262-245-2700

- (○) **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.)*

A T T A C H M E N T S

Williams Bay Municipal Water 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.

1000 Gallons (Mgal)

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"	9/30/2020	274,000	Mgal	3 months
Residential 2	Res.	5/8"	9/30/2020	139,000	Mgal	3 months
Residential 3	Res.	1"	9/30/2020	141,000	Mgal	3 months
Residential 4	Res.	1"	6/30/2020	112,000	Mgal	3 months
Multifamily Residential 1	MF	4"	9/30/2020	141,000	Mgal	3 months
Multifamily Residential 2	MF	2"	9/30/2020	133,000	Mgal	3 months
Multifamily Residential 3	MF	4"	6/30/2020	116,000	Mgal	3 months
Multifamily Residential 4	MF	2"	6/30/2020	69,000	Mgal	3 months
Commercial 1	Com.	6"	3/31/2020	1,225,000	Mgal	3 months
Commercial 2	Com.	4"	3/31/2020	396,000	Mgal	3 months
Commercial 3	Com.	3"	3/31/2020	396,000	Mgal	3 months
Commercial 4	Com.	1"	9/30/2020	234,000	Mgal	3 months
Industrial 1	Ind.					
Industrial 2	Ind.					
Industrial 3	Ind.					
Industrial 4	Ind.					
Public Authority 1	P.A.	4"	9/30/2020	1,234,000	Mgal	3 months
Public Authority 2	P.A.	2"	3/31/2020	81,000	Mgal	3 months
Public Authority 3	P.A.	2"	3/31/2020	85,000	Mgal	3 months
Public Authority 4	P.A.	1"	9/30/2020	29,000	Mgal	3 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?

2. What is your billing frequency for residential customers?

Quarterly

3. How frequently do you read residential customer meters?

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

Please explain if meters read in cycles:

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

Williams Bay Municipal Water Utility

VOLUME SALES

Billing Periods per Year: 4

Actual Latest 12 Months Ending: December 31, 2020

Does the utility have class-based volume rates? No

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

No

No

No

	Volume Block	Rate
First	100,000	$3.52
Next	300,000	$3.22
Next	-	
Next	-	
Over	400,000	$2.70

	Residential Units	**Multifamily Residential** Units	**Commercial** Units	**Industrial** Units	**Public Authority** Units	**Irrigation** Units	**Total**
First 100,000	55,513	3,216	7,207	0	722	0	66,658
Next 300,000	899	53	4,468	0	497	0	5,917
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Over 400,000	9,599	0	3,058	0	834	0	13,491
Total Units	66,011	3,269	14,733	0	2,053	0	86,066
Unit Revenues	$ 224,218	$ 11,491	$ 48,012	$ -	$ 6,394	$ -	$ 290,115

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water Utility

SERVICE CHARGES

Billing Periods per Year: 4 **Actual Latest 12 Months Ending:** December 31, 2020

Meter Size	Charge	Residential Average No. of Meters	Multifamily Residential Average No. of Meters	Commercial Average No. of Meters	Industrial Average No. of Meters	Public Authority Average No. of Meters	Irrigation Average No. of Meters	Totals
5/8"	$29.00	1,879	0	48	0	13	0	1,940
3/4"	$29.00	132	0	2	0	0	0	134
1"	$40.00	12	5	12	0	3	0	32
1 1/4"	$80.00	0	0	0	0	0	0	0
1 1/2"	$110.00	4	0	5	0	0	0	9
2"	$168.00	0	2	6	0	3	0	11
2 1/2"	$220.00	0	0	0	0	0	0	0
3"	$325.00	0	0	2	0	0	0	2
4"	$540.00	0	2	1	0	1	0	4
6"	$700.00	0	0	1	0	0	0	1
8"	$950.00	0	0	0	0	0	0	0
10"	$1,200.00	0	0	0	0	0	0	0
12"	$1,600.00	0	0	0	0	0	0	0
Total Meters		2,027	9	77	0	20	0	2,133
Fixed Revenues		$ 236,956	$ 6,464	$ 21,512	$ -	$ 6,164	$ -	271,096
Total Volume Revenue		$ 224,217.84	$ 11,490.98	$ 48,012.20	$ -	$ 6,393.58	$ -	$ 290,115
Surcharges, etc.		$0	$0	$0	$0	$0	$0	$0
Total Revenues Per Analysis		$461,174	$17,955	$69,524	$0	$12,558	$0	$561,211
Total Actual Billed Revenues		$456,327	$19,511	$71,875	$0	$11,656	$0	$559,369
Dollar Variance		$4,847	($1,556)	($2,351)	$0	$902	$0	$1,842
Percent Variance (B)		1.05%	-8.67%	-3.38%	0.00%	7.18%	0.00%	0.33%

(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.

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water Utility
Test Year 2021
Sales Forecast Historical

Attachment 2C

Residential

Year	Avg. # Customers	Usage (Mgals)	Avg/Cust/Qtr (Mgals)	Change in Customer Ct
2016	1,902	55,359	7.28	0
2017	1,902	50,516	6.64	0
2018	2,155	57,814	6.71	253
2019	2,009	56,492	7.03	-146
2020	2,027	66,011	8.14	18
2021	2,045	66,515	8.13	18
Averages:				
5-year avg	1,999	57,238	7.16	0.00
4-year avg	2,023	57,708	7.13	31.25
3-year avg	2,064	60,106	7.28	41.67
2-year avg	2,018	61,252	7.59	-64.00
2020	2,027	66,011	8.14	18.00

Commercial

Year	Avg. # Customers	Usage (Mgals)	Avg/Cust/Qtr (Mgals)	Change in Customer Ct
2016	74	22,331	75.44	0
2017	84	17,677	52.61	10
2018	82	17,210	52.47	-2
2019	82	18,983	57.88	0
2020	77	14,733	47.83	-5
2021	77	14,733	47.83	0
Averages:				
5-year avg	80	18,187	56.98	0.00
4-year avg	81	17,151	52.77	0.75
3-year avg	80	16,975	52.83	-2.33
2-year avg	80	16,858	53.01	-2.50
2020	77	14,733	47.83	-5.00

Multifamily Residential

Year	Avg. # Customers	Usage (Mgals)	Avg/Cust/Qtr (Mgals)	Change in Customer Ct
2016	18	3,479	48.32	0
2017	18	3,366	46.75	0
2018	36	3,756	26.08	18
2019	9	3,150	87.50	-27
2020	9	3,269	90.81	0
2021	9	3,269	90.81	0
Averages:				
5-year avg	18	3,404	47.28	0.00
4-year avg	18	3,385	47.02	-2.25
3-year avg	18	3,392	47.11	-3.00
2-year avg	9	3,210	89.15	-13.50
2020	9	3,269	90.81	0.00

Public Authority

Year	Avg. # Customers	Usage (Mgals)	Avg/Cust/Qtr (Mgals)	Change in Customer Ct
2016	21	2,448	29.14	0
2017	21	2,338	27.83	0
2018	22	1,156	13.14	1
2019	20	1,484	18.55	-2
2020	20	2,053	25.66	0
2021	20	2,053	25.66	0
Averages:				
5-year avg	21	1,896	22.79	0.00
4-year avg	21	1,758	21.18	-0.25
3-year avg	21	1,564	18.92	-0.33
2-year avg	20	1,769	22.11	-1.00
2020	20	2,053	25.66	0.00

Irrigation

Year	Avg. # Customers	Usage (Mgals)	Avg/Cust/Qtr (Mgals)	Change in Customer Ct
2016	0	0	#DIV/0!	0
2017	0	0	#DIV/0!	0
2018	0	0	#DIV/0!	0
2019	0	0	#DIV/0!	0
2020	0	0	#DIV/0!	0
2021	0	0	0.00	0
Averages:				
5-year avg	0	0	#DIV/0!	0.00
4-year avg	0	0	#DIV/0!	0.00
3-year avg	0	0	#DIV/0!	0.00
2-year avg	0	0	#DIV/0!	0.00
2020	0	0	#DIV/0!	0.00

Industrial

Year	Avg. # Customers	Usage (Mgals)	Avg/Cust/Qtr (Mgals)	Change in Customer Ct
2016	0	0	#DIV/0!	0
2017	0	0	#DIV/0!	0
2018	0	0	#DIV/0!	0
2019	0	0	#DIV/0!	0
2020	0	0	#DIV/0!	0
2021	0	0	0.00	0
Averages:				
5-year avg	0	0	#DIV/0!	0.00
4-year avg	0	0	#DIV/0!	0.00
3-year avg	0	0	#DIV/0!	0.00
2-year avg	0	0	#DIV/0!	0.00
2020	0	0	#DIV/0!	0.00

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water Utility

VOLUME SALES

Estimates for Test Year

Billing Periods per Year: **4**

Does the utility have class-based volume rates? **No**

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

	Volume Block	Rate
First	100,000	$3.52
Next	300,000	$3.22
Next	-	$0.00
Next	-	$0.00
Over	400,000	$2.70

	Residential Units	Multifamily Residential Units	Commercial Units	Industrial Units	Public Authority Units	Irrigation Units	Total
First 100,000	56,017	3,216	7,207	0	722	0	67,162
Next 300,000	899	53	4,468	0	497	0	5,917
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Over 400,000	9,599	0	3,058	0	834	0	13,491
Total Units	66,515	3,269	14,733	0	2,053	0	86,570
Unit Revenues	$ 225,992	$ 11,491	$ 48,012	$ -	$ 6,394	$ -	$ 291,889

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water Utility

WATER UTILITY CONSUMER ANALYSIS
Estimates for Test Year

Billing Periods per Year: **4**

Meter Size	Charge	Residential Average No. of Meters	Multifamily Residential Average No. of Meters	Commercial Average No. of Meters	Industrial Average No. of Meters	Public Authority Average No. of Meters	Irrigation Average No. of Meters	Totals
5/8"	$29.00	1,897	0	48	0	13	0	1,958
3/4"	$29.00	132	0	2	0	0	0	134
1"	$40.00	12	5	12	0	3	0	32
1 1/4"	$80.00	0	0	0	0	0	0	0
1 1/2"	$110.00	4	0	5	0	0	0	9
2"	$168.00	0	2	6	0	3	0	11
2 1/2"	$220.00	0	0	0	0	0	0	0
3"	$325.00	0	0	2	0	0	0	2
4"	$540.00	0	2	1	0	1	0	4
6"	$700.00	0	0	1	0	0	0	1
8"	$950.00	0	0	0	0	0	0	0
10"	$1,200.00	0	0	0	0	0	0	0
12"	$1,600.00	0	0	0	0	0	0	0
Total Meters		2,045	9	77	0	20	0	2,151
Fixed Revenues		$ 239,044	$ 6,464	$ 21,512	$ -	$ 6,164	$ -	$ 273,184.00
Total Volume Revenue		$ 225,992	$ 11,491	$ 48,012	$ -	$ 6,394	$ -	$ 291,889
Surcharges, etc.		$0	$0	$0	$0	$0	$0	$0
Total Estimated Revenues		$465,036	$17,955	$69,524	$0	$12,558	$0	$565,073

Estimated Customer Growth for the Test Year:

Customer Class	Number of Customers	Meter Sizes
Residential	18	5/8"
Multifamily	0	
Commercial	0	
Industrial	0	
Public Auth.	0	
Irrigation	0	
Total	18	

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water Utility
Test Year 2021
Wholesale Revenues

ATTACHMENT 3W

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

Historical data (Mgals)

Year	**Wholesale Community -->**	**0**	**0**	**0**	**0**	**0**	**Total**
2010		0	0	0	0	0	0
2011		0	0	0	0	0	0
2012		0	0	0	0	0	0
2013		0	0	0	0	0	0
2014		0	0	0	0	0	0
5-Year Average		0	0	0	0	0	0
4-Year Average		0	0	0	0	0	0
3-Year Average		0	0	0	0	0	0
2-Year Average		0	0	0	0	0	0
Enter Test Year Estimates on this Line		0	0	0	0	0	0

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

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

Williams Bay Municipal Water Utility

PUBLIC FIRE PROTECTION REVENUE (SUMMARY)

Estimated for Test Year 2021

MUNICIPAL CHARGE		
Based upon Mains and Hydrants:		
Estimated Test Year Revenue	(Per Attachment 5)	$0
MUNICIPAL CHARGE		
Based upon a Flat Charge to Municipality:		
Estimated Test Year Revenue		$0
DIRECT CHARGE TO CUSTOMERS		
Based upon Equivalent Meters or Equivalent Services:		
Estimated Test Year Revenue	(Per Attachment 5)	$186,230
DIRECT CHARGE TO CUSTOMERS		
Based upon a Direct Charge Method other than in number 3 above:		
Estimated Test Year Revenue		$0
Note: Detail Must be Submitted to PSC Supporting this Method		
CHARGES TO WHOLESALE CUSTOMERS		
Estimated Test Year Revenue	(Per attachment 3A)	$0
OTHER PUBLIC FIRE PROTECTION CHARGES TO CUSTOMERS FOR FIRE PROTECTION		
Based upon Charges for Water Used for Fire Protection (i.e., using Tariff Schedules F-2 or BW-1)		
Estimated Test Year Revenue		$0
TOTAL ESTIMATED TEST YEAR PUBLIC FIRE PROTECTION REVENUE		$186,230
TOTAL ESTIMATED TEST YEAR WHOLESALE FIRE PROTECTION REVENUE		$0

See summaries of significant assumptions and accounting policies

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

Based upon Mains and/or Hydrants:	Mains Inches & Larger		Number of Hydrants		Dollar Amount
Base Units and Charge (Per tariff schedule)	0	feet	0	hyd	$0
Balance - 12/31/2019	0		0		
2020 NET additions	0		0		
1/2 of test year 2021 NET Routine units added	0		0		
All of Test Year 2021 Major Units Added	0		0		
Test Year Average Units	0		0		
Test Year Units Over Base Units	0	feet	0	hyd	
times Authorized Rates per Unit (per tariff schedule)	$0.00		$0.00		
Increase in Revenue Over Base Amount	$0		$0		$0
Estimated Total Test Year Revenue					$0

Direct Charge to Customers

Based upon Equivalent Meters or Equivalent Services:

Insert Billings per Year if Different	**4**

Meter Size	Authorized Rate	Average No. of Meters (per Attachment 3)	Annual Revenue
5/8"	$18.75	1,958	$146,850
3/4"	$18.75	134	$10,050
1"	$46.80	32	$5,990
1 1/4"	$69.00	0	$0
1 1/2"	$93.00	9	$3,348
2"	$150.00	11	$6,600
2 1/2"	$0.00	0	$0
3"	$279.00	2	$2,232
4"	$465.00	4	$7,440
6"	$930.00	1	$3,720
8"	$1,491.00	0	$0
10"	$2,235.00	0	$0
12"	$2,979.00	0	$0
SUBTOTALS		2,151	$186,230
Surcharges or Rounding			$0
CALCULATED ANNUAL REVENUE			$186,230

Williams Bay Municipal Water Utility

PRIVATE FIRE PROTECTION REVENUE
Estimated for Test Year 2021

Insert Billings per Year if Different 4

Fire Connections:	**Connection Size**	**Average Number of Connections Each Billing**	**Annually**	**Authorized Rates**	**Annual Revenue**
	2" or smaller	15	60	$26.30	$1,578
	3"	2	8	$49.30	$394
	4"	3	12	$82.20	$986
	6"	1	4	$164.35	$657
	8"	0	0	$262.95	$0
	10"	0	0	$394.40	$0
	12"	0	0	$0.00	$0
	14"	0	0	$0.00	$0
	16"	0	0	$0.00	$0
		21	84		
Total Connection Revenue					$3,615

General Service Branches Off The Private Fire Connections	**Meter Sizes**	**Average Number of Meters Each Billing**	**Annually**	**Authorized Rates**	**Annual Amount**
	5/8"	0	0	$29.00	$0
	3/4"	0	0	$29.00	$0
	1"	0	0	$40.00	$0
	1 1/4"	0	0	$80.00	$0
	1 1/2"	0	0	$110.00	$0
	2"	0	0	$168.00	$0
	2 1/2"	0	0	$220.00	$0
	3"	0	0	$325.00	$0
	4"	0	0	$540.00	$0
	6"	0	0	$700.00	$0
	8"	0	0	$950.00	$0
		0	0		
Total General Branch Connection Revenues					$0

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

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

Total Estimated Test Year Revenue (Connection Revenue less Credit Amount) $3,615

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water Utility

OPERATING REVENUES
Estimated for Test Year 2021

Account Number	Description	2017	2018	2019	Estimated 2020	Test Year 2021	
460	Unmetered Sales to General Customers						
	Residential	$0	$0	$0	$0	$0	
	Multifamily Residential	0	0	0	0	0	
	Commercial	0	0	0	0	0	
	Industrial	0	0	0	0	0	
	Public Authority	0	0	0	0	0	
	Irrigation	0	0	0	0	0	
	Total unmetered sales	$0	$0	$0	$0	$0	
461	Metered Sales to General Customers						
	Residential	$397,442	$422,603	$428,837	$456,327	$465,036	**(A)**
	Multifamily Residential	19,836	21,210	19,100	19,512	17,955	**(A)**
	Commercial	80,988	78,407	84,763	71,875	69,524	**(A)**
	Industrial	0	0	0	-	0	**(A)**
	Public Authority	14,769	9,840	10,057	11,656	12,558	**(A)**
	Irrigation	0	0	0	-	0	**(A)**
	Total metered sales	$513,035	$532,060	$542,757	$559,370	$565,073	
462	Private fire protection service	$3,617	$3,617	$3,618	$3,618	$3,615	**(B)**
463	Public fire protection service	175,558	176,029	178,492	180,185	186,230	**(C)**
465	Other water sales	0	0	0	-	0	
466	Sales for resale	0	0	0	-	0	
467	Interdepartmental sales	0	0	0	-	0	
	Total sales of water	$692,210	$711,706	$724,867	$743,173	$754,918	
	Other Operating Revenues:						
470	Forfeited discounts	$6,001	$2,739	$4,493	$3,769	$3,500	
472	Rents from water property	50,820	51,884	56,811	57,984	58,000	
473	Interdepartmental rents	0	0	0	-	0	
474	Other water revenues	20,076	14,768	4,375	1,900	2,000	
	Total other operating revenues	$76,897	$69,391	$65,679	$63,653	$63,500	
	Total Operating Revenues	$769,107	$781,097	$790,546	$806,826	$818,418	

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.

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water 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%. ==>** 50

Description	Instructions Reference	Actual 2018	Actual 2019	Estimated 2020	Test Year 2021
Property Tax Equivalent Payable for the Year (from Attachment 9)	1) & 2)	$109,642	$104,446	$101,044	$104,471
Less: Local and school tax equivalent on meters charged to sewer dept.	1) & 3)	$0	$3,561	$2,624	$3,077
Net Property Tax Equivalent-Water Utility		$109,642	$100,885	$98,420	$101,394
Social Security Taxes	1)	$14,362	$12,768	$12,671	$13,000
PSC Remainder Assessment Tax	1)	$753	$753	$750	$800
Other (specify):	1)	$0	$0	$0	$0
Total Taxes		$124,757	$114,406	$111,841	$115,194

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water 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	$9,650,903	$9,678,152		
Utility/Municipal Financed Plant - January 1	2a)			$6,004,343	$6,150,553
Contributed Plant - January 1	2a)			$3,676,605	$3,676,605
Major Plant Additions in Test Year	2b)				$20,000
CWIP & Held for Future Use - January 1	2c)			$0	$0
Materials & Supplies - January 1	1,2d)	$15,191	$14,076	$5,042	$0
Less: Plant Outside Limits - January 1	1,2e)	$0	$0	$0	$0
Net Taxable Plant		$9,666,094	$9,692,228	$9,685,990	$9,847,158
Assessment Ratio (**show as a decimal**)	1,2f)	0.9617	0.9142	0.858387	0.858387
Assessed Plant Value		$9,295,854	$8,861,052	$8,314,328	$8,452,672
Current Year Net Local & Schools (L&S) Mill Rate (Line R below)	1,2f)	11.794737	11.794737	12.152939	12.359539
Tax Equivalent Computed for the Current Year (Plant Value times L&S Rate/1000)	1,3	$109,642	$104,514	$101,044	$104,471
1994 Tax Equivalent Payable in 1995	1	$66,145	$66,145	$66,145	$66,145
Tax Equivalent Authorized by Municipality	1,3	$0	$104,446		
Tax Equivalent Payable for the Current Year	1,4	$109,642	$104,446	$101,044	$104,471

Mill Rate Detail	Line Ref.	Actual 2018 Total	Actual 2019 Total	Estimated 2020 Total	Test Year 2021 Total
State tax rate	(A)	0.000000	0.000000	0.000000	0.000000
County tax rate	(B)	4.076860	4.076860	4.128040	4.198217
Local tax rate	(C)	3.602910	3.602910	3.603430	3.664688
School tax rate	(D)	8.587760	8.587760	8.902790	9.054137
Voc. school tax rate	(E)	0.837970	0.837970	0.873040	0.887882
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)	17.105500	17.105500	17.507300	17.804924
Less: State Credit	(H)	1.620010	1.620010	1.604690	1.631970
Net Tax Rate	(I)	15.485490	15.485490	15.902610	16.172954
		Utility	Utility	Utility	Utility
Local tax rate (Line C above)	(J)	3.602910	3.602910	3.603430	3.664688
School tax rate (Line D above)	(K)	8.587760	8.587760	8.902790	9.054137
Voc. school tax rate (Line E above)	(L)	0.837970	0.837970	0.873040	0.887882
Other tax rates-Local (Line F1 above)	(M)	0.000000	0.000000	0.000000	0.000000
Total local & schools tax rates	(N)	13.028640	13.028640	13.379260	13.606707
Total tax rate (Line G above)	(O)	17.105500	17.105500	17.507300	17.804924
Ratio of local & school tax rate to total tax rate (Line N divided by O)	(P)	76.166379%	76.166379%	76.421036%	76.421036%
Net Tax Rate (Line I above)	(Q)	15.485490	15.485490	15.902610	16.172954
Net local and school rate: (Line P times Q)	(R)	11.794737	11.794737	12.152939	12.359539

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water Utility

OPERATING EXPENSES
Estimated for Test Year 2021

Acct. No.	Description	2017	2018	2019	Estimated 2020	Test Year 2021	2017, 2018, 2019 3 Year Average	Estimated 2020	Test Year 2021
600	Operation labor	$0	$0	$422	$242	$150	$141	Explain	
601	Purchased water	0	0	0	0		0		
602	Operation supplies and expenses	0	0	0	0	0	0		
605	Maintenance of water source plant	1,289	0	0	0	400	430	Explain	
	Total Source of Supply Expenses	$1,289	$0	$422	$242	$550	$570		
620	Operation labor	$0	$0	$0	$0	$0	$0		
621	Fuel for power production	0	0	0	0	0	0		
622	Fuel or power purchased for pumping	25,531	39,086	80,781	57,008	59,000	48,466	Explain	Explain
623	Operation supplies and expenses	0	2,325	1,758	2,448	1,300	1,361	Explain	
625	Maintenance of pumping plant	5,340	461	32	0	1,900	1,944	Explain	
	Total Pumping Expenses	$30,871	$41,872	$82,571	$59,456	$62,200	$51,771		
630	Operation labor	$54,985	$57,688	$60,178	$63,343	$65,000	$57,617		
631	Chemicals	89,614	87,425	106,179	114,669	120,000	94,406	Explain	Explain
632	Operation supplies and expenses	48,613	35,253	40,607	1,424	20,000	41,491	Explain	Explain
635	Maintenance of water treatment plant	4,706	9,709	3,950	1,692	6,000	6,122	Explain	
	Total Water Treatment Expenses	$197,918	$190,075	$210,914	$181,128	$211,000	$199,636		
640	Operation labor	$55,050	$57,706	$60,193	$65,046	$66,000	$57,650		
641	Operation supplies and expenses	11,223	3,343	2,879	1,581	5,000	5,815	Explain	
650	Maintenance of distr. reservoirs	5,356	570	1,471	33,970	35,000	2,466	Explain	Explain
651	Maintenance of mains	41,360	26,943	22,105	24,101	30,000	30,136	Explain	
652	Maintenance of services	611	10,489	6,369	7,733	6,000	5,823	Explain	
653	Maintenance of meters	1,031	0	2,891	17	1,500	1,307	Explain	
654	Maintenance of hydrants	9,588	0	7,845	2,895	5,000	5,811	Explain	
655	Maintenance of other plant	3,857	895	17,310	20,085	8,000	7,354	Explain	
	Total Trans. & Distribution Expenses	$128,076	$99,946	$121,063	$155,428	$156,500	$116,362		

See summaries of significant assumptions and accounting policies

OPERATING EXPENSES
Estimated for Test Year 2021

Acct. No.	Description	2017	2018	2019	Estimated 2020	Test Year 2021	2017, 2018, 2019 3 Year Average	Estimated 2020	Test Year 2021
901	Meter reading labor	$235	$0	$0	$0	$80	$78	Explain	
902	Accounting and collecting labor	27,198	32,469	49,681	51,172	52,500	36,449	Explain	Explain
903	Supplies and expenses	4,027	5,019	6,101	4,427	5,000	5,049		
904	Uncollectible accounts	0	0	0	0	0	0		
906	Customer service and informational expense	0	3,905	0	0	1,300	1,302	Explain	
	Total Customer Accounts Expenses	$31,460	$41,393	$55,782	$55,599	$58,880	$42,878		
910	Sales Expenses	$0	$0	$0	$0	$0	$0		
920	Administrative and general salaries	$32,081	$35,215	$63,204	$41,725	$43,000	$43,500		
921	Office supplies and expenses	3,759	11,066	11,683	12,999	8,500	8,836	Explain	
922	Administrative expenses transferred -- credit	0	0	0	0	0	0		
923	Outside services employed	10,467	20,506	21,275	63,811	20,000	17,416	Explain	
924	Property insurance	28,659	26,425	31,952	31,667	33,000	29,012		
925	Injuries and damages	0	0	0	0	0	0		
926	Employee pensions and benefits	80,490	89,563	24,587	14,658	65,000	64,880	Explain	
928	Regulatory commission expenses	0	0	0	838	3,000	0		
930	Miscellaneous general expenses	16,542	68,902	45,927	6,722	20,000	43,790	Explain	Explain
933	Transportation expenses	1,093	2,478	423	1,149	1,500	1,331		
935	Maintenance of general plant	3,945	0	0	0	1,500	1,315	Explain	
	Total Admin. And General Expenses	$177,036	$254,155	$199,051	$173,569	$195,500	$210,081		
	Total Oper. And Maint. Expenses	$566,650	$627,441	$669,803	$625,422	$684,630	$621,298		

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.

DRAFT

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water Utility

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 Additions Notes (A,B)	Estimated 2020 Retirements Note (B)	Adjustments	Estimated Balance 12/31/2020	Estimate 2021 Major Construction Additions Notes (A,B)	Estimate 2021 Major Construction Retirements Note (B)	Estimate 2021 Routine Construction Additions Notes (A,B)	Estimate 2021 Routine Construction Retirements Note (B)	Estimated Balance 12/31/2021	Test Year Average Balance
	Intangible Plant											
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
							0					
	Total Intangible Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Source of Supply											
310	Land and land rights	$500	$0	$0	$0	$500	$0	$0	$0	$0	$500	$500
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	309,091	0	0	0	309,091	0	0	0	0	309,091	309,091
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	$309,591	$0	$0	$0	$309,591	$0	$0	$0	$0	$309,591	$309,591
	Pumping Plant											
320	Land and land rights	$250	$0	$0	$0	$250	$0	$0	$0	$0	$250	$250
321	Structures and improvements	124,701	0	0	0	124,701	0	0	0	0	124,701	124,701
323	Other power production equipment	0	0	0	0	0	0	0	0	0	0	0
325	Electric pumping equipment	264,052	0	0	0	264,052	0	0	0	0	264,052	264,052
326	Diesel pumping equipment	0	0	0	0	0	0	0	0	0	0	0
328	Other pumping equipment	81,852	1,370	0	18,894	102,116	0	0	0	0	102,116	102,116
	Total Pumping Plant	$470,855	$1,370	$0	$18,894	$491,119	$0	$0	$0	$0	$491,119	$491,119
	Water Treatment Plant											
330	Land and land rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
331	Structures and improvements	120,784	2,200	0	0	122,984	0	0	0	0	122,984	$122,984
332	Sand or Other Media Filtration Equip	2,148,447	0	0	0	2,148,447	0	0	0	0	2,148,447	$2,148,447
333	Membrane Filtration Equipment	0	0	0	0	0	0	0	0	0	0	$0
334	Other Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	$0
	Total Water Treatment Plant	$2,269,231	$2,200	$0	$0	$2,271,431	$0	$0	$0	$0	$2,271,431	$2,271,431

See summaries of significant assumptions and accounting policies

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 Additions Notes (A,B)	Estimated 2020 Retirements Note (B)	Adjustments	Estimated Balance 12/31/2020	Estimate 2021 Major Construction Additions Notes (A,B)	Estimate 2021 Major Construction Retirements Note (B)	Estimate 2021 Routine Construction Additions Notes (A,B)	Estimate 2021 Routine Construction Retirements Note (B)	Estimated Balance 12/31/2021	Test Year Average Balance
	Transmission and Distribution Plant											
340	Land and land rights	$12,700	$0	$0	$0	$12,700	$0	$0	$0	$0	$12,700	$12,700
341	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0
342	Distribution reservoirs and standpipes	1,235,635	0	0	0	1,235,635	0	0	0	0	1,235,635	1,235,635
343	Transmission and distribution mains	513,983	0	0	4,857	518,840	0	0	0	0	518,840	518,840
345	Services	73,118	0	0	0	73,118	0	0	0	0	73,118	73,118
346	Meters	498,076	30,387	10,954	27,601	545,110	30,000	10,000	0	0	565,110	565,110
348	Hydrants	74,225	0	0	5,410	79,635	0	0	0	0	79,635	79,635
349	Other transmission and distr. plant	0	0	0	0	0	0	0	0	0	0	0
	Total Transmission and Distr. Plant	$2,407,737	$30,387	$10,954	$37,868	$2,465,038	$30,000	$10,000	$0	$0	$2,485,038	$2,485,038
	General Plant											
389	Land and land rights	$8,902	$0	$0	$0	$8,902	$0	$0	$0	$0	$8,902	$8,902
390	Structures and improvements	207,582	0	0	0	207,582	0	0	0	0	207,582	207,582
391	Office furniture and equipment	7,078	0	0	0	7,078	0	0	0	0	7,078	7,078
391.1	Office furniture & equip - Computers	33,538	0	0	4,228	37,766	0	0	0	0	37,766	37,766
392	Transportation equipment	51,915	0	0	7,921	59,836	0	0	0	0	59,836	59,836
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0
394	Tools, shop and garage equipment	29,472	0	0	0	29,472	0	0	0	0	29,472	29,472
395	Laboratory equipment	2,295	0	0	0	2,295	0	0	0	0	2,295	2,295
396	Power operated equipment	50,178	0	0	0	50,178	0	0	0	0	50,178	50,178
397	Communication equipment	1,168	0	0	0	1,168	0	0	0	0	1,168	1,168
397.1	SCADA equipment	152,488	0	0	0	152,488	0	0	0	0	152,488	152,488
398	Miscellaneous equipment	2,313	54,296	0	0	56,609	0	0	0	0	56,609	56,609
	Total General Plant	$546,929	$54,296	$0	$12,149	$613,374	$0	$0	$0	$0	$613,374	$613,374
	Total Plant In Service	$6,004,343	$88,253	$10,954	$68,911	$6,150,553	$30,000	$10,000	$0	$0	$6,170,553	$6,170,553

Notes:

(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):

(B) Do not include Plant financed by Contributions. Contributed Plant is shown in Attachment 11a.

Please enter the construction docket(s) below:

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water Utility
Contributed Plant
Estimated for Test Year 2021
Contributed Plant Transactions Only

Acct. No.	Plant account	Actual Contributed Plant 12/31/2019	Estimated 2020 Additions Note (A)	Estimated 2020 Retirements	Adjustments	Estimated Balance 12/31/2020	Estimate 2021 Major Construction Additions Note (A)	Estimate 2021 Major Construction Retirements	Estimate 2021 Routine Construction Additions Note (A)	Estimate 2021 Routine Construction Retirements	Estimated Balance 12/31/2021
	Intangible Plant										
301	Organization	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
302	Franchises and consents	0	0	0	0	0	0	0	0	0	0
303	Miscellaneous intangible plant	0	0	0	0	0	0	0	0	0	0
	Total Intangible Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Source of Supply										
310	Land and land rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
311	Structures and improvements	0	0	0	0	0	0	0	0	0	0
312	Collecting and impounding reservoirs	0	0	0	0	0	0	0	0	0	0
313	Lake, river, and other intakes	0	0	0	0	0	0	0	0	0	0
314	Wells and springs	0	0	0	0	0	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
	Total Source of Supply Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Pumping Plant										
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
	Total Pumping Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Water Treatment Plant										
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
	Total Water Treatment Plant	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

See summaries of significant assumptions and accounting policies

Contributed Plant
Estimated for Test Year 2021
Contributed Plant Transactions Only

Acct. No.	Plant account	Actual Contributed Plant 12/31/2019	Estimated 2020 Additions Note (A)	Estimated 2020 Retirements	Estimated 2020 Adjustments	Estimated Balance 12/31/2020	Estimate 2021 Major Construction Additions Note (A)	Estimate 2021 Major Construction Retirements	Estimate 2021 Routine Construction Additions Note (A)	Estimate 2021 Routine Construction Retirements	Estimated Balance 12/31/2021
	Transmission and Distribution Plant										
340	Land and land rights	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
341	Structures and improvements	0	0	0	0	0	0	0	0	0	0
342	Distribution reservoirs and standpipes	0	0	0	0	0	0	0	0	0	0
343	Transmission and distribution mains	2,948,118	0	0	0	2,948,118	0	0	0	0	2,948,118
345	Services	359,320	0	0	0	359,320	0	0	0	0	359,320
346	Meters	5,042	0	0	0	5,042	0	0	0	0	5,042
348	Hydrants	364,125	0	0	0	364,125	0	0	0	0	364,125
349	Other transmission and distr. plant	0	0	0	0	0	0	0	0	0	0
	Total Transmission and Distr. Plant	$3,676,605	$0	$0	$0	$3,676,605	$0	$0	$0	$0	$3,676,605
	General Plant										
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	0	0	0	0	0	0	0	0	0	0
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	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Total	$3,676,605	$0	$0	$0	$3,676,605	$0	$0	$0	$0	$3,676,605

Note:

(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.

NOTE: Construction Approval is required for Contributed Plant as well as Plant Financed by the Utility and Municipality.

Please list the construction docket(s) below:

Williams Bay Municipal Water 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	Depr. Rate (A)	Estimated 2020 (per Attach. 11) Avg. Depreciable Balance	Depreciation Accrual	Depr. Rate (B)	Test Year 2021 (per Attachment 11) Average Depreciable Balance Major	Average Depreciable Balance Routine	Depreciation Accrual Major	Depreciation Accrual Routine	Test Year Total
301-303	Total Intangible Plant	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	Source of Supply									
310	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
311	Structures and improvements	0.00%	$0	$0	3.20%	$0	$0	$0	$0	$0
312	Collecting and impounding reservoirs	0.00%	$0	0	1.70%	0	0	0	0	0
313	Lake, river, and other intakes	0.00%	$0	0	1.70%	0	0	0	0	0
314	Wells and springs	2.90%	$309,091	8,964	2.90%	0	309,091	0	8,964	8,964
316	Supply mains	0.00%	$0	0	1.80%	0	0	0	0	0
317	Other water source plant	0.00%	$0	0	4.50%	0	0	0	0	0
	Total Source of Supply Plant			$8,964						$8,964
	Pumping Plant									
320	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
321	Structures and improvements	3.20%	$124,701	$3,990	3.20%	$0	$124,701	$0	$3,990	$3,990
323	Other power production equipment	0.00%	$0	0	4.40%	0	0	0	0	0
325	Electric pumping equipment	4.40%	$264,052	11,618	4.40%	0	264,052	0	11,618	11,618
326	Diesel pumping equipment	0.00%	$0	0	4.40%	0	0	0	0	0
328	Other pumping equipment	4.40%	$101,431	4,463	4.40%	0	102,116	0	4,493	4,493
	Total Pumping Plant			$20,071						$20,101
	Water Treatment Plant									
330	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
331	Structures and improvements	3.20%	$121,884	$3,900	3.20%	$0	$122,984	$0	$3,935	$3,935
332	Sand or Other Media Filtration Equip	3.30%	$2,148,447	70,899	3.30%	0	2,148,447	0	70,899	70,899
333	Membrane Filtration Equipment	0.00%	$0	0	6.00%	0	0	0	0	0
334	Other Water Treatment Equipment	0.00%	$0	0	6.00%	0	0	0	0	0
	Total Water Treatment Plant			$74,799						$74,834

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water Utility
DEPRECIATION ACCRUAL AND EXPENSE
Estimated for Test Year 2021

Acct. No.	Plant account	Depr. Rate (A)	Estimated 2020 (per Attach. 11) Avg. Depreciable Balance	Depreciation Accrual	Test Year 2021 (per Attachment 11) Depr. Rate (B)	Average Depreciable Balance Major	Average Depreciable Balance Routine	Depreciation Accrual Major	Depreciation Accrual Routine	Test Year Total
	Transmission and Distribution Plant									
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%	$1,235,635	23,477	1.90%	0	1,235,635	0	23,477	23,477
343	Transmission and distribution mains	1.30%	$518,840	6,745	1.30%	0	518,840	0	6,745	6,745
345	Services	2.90%	$73,118	2,120	2.90%	0	73,118	0	2,120	2,120
346	Meters	5.50%	$535,394	29,447	5.50%	30,000	535,110	1,650	29,431	31,081
348	Hydrants	2.20%	$79,635	1,752	2.20%	0	79,635	0	1,752	1,752
349	Other transmission and distr. plant	0.00%	$0	0	5.00%	0	0	0	0	0
	Total Transmission and Distr. Plant			$63,541						$65,175
	General Plant									
389	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
390	Structures and improvements	2.90%	$207,582	$6,020	2.90%	$0	$207,582	$0	$6,020	$6,020
391	Office furniture and equipment	5.80%	$7,078	411	5.80%	0	7,078	0	411	411
391.1	Office furniture & equip - Computers	26.70%	$37,766	10,084	26.70%	0	37,766	0	10,084	10,084
392	Transportation equipment	13.30%	$59,836	7,958	13.30%	0	59,836	0	7,958	7,958
393	Stores equipment	0.00%	$0	0	5.80%	0	0	0	0	0
394	Tools, shop and garage equipment	5.80%	$29,472	1,709	5.80%	0	29,472	0	1,709	1,709
395	Laboratory equipment	5.80%	$2,295	133	5.80%	0	2,295	0	133	133
396	Power operated equipment	7.50%	$50,178	3,763	7.50%	0	50,178	0	3,763	3,763
397	Communication equipment	10.00%	$1,168	117	15.00%	0	1,168	0	175	175
397.1	SCADA equipment	9.20%	$152,488	14,029	9.20%	0	152,488	0	14,029	14,029
398	Miscellaneous equipment	5.80%	$29,461	1,709	5.80%	0	56,609	0	3,283	3,283
	Total General Plant			$45,933						$47,565
	Total		$6,089,552	$213,308		$30,000	$6,118,201	$1,650	$214,989	$216,639
	Miscellaneous Credits (Charges) to Accrual			$0		Miscellaneous Credits (Charges) to Accrual				$0
	Estimated Depreciation Accrual		(To Attachment 13)==>	$213,308				(To Attachment 13)==>		$216,639
	Meter depr. allocated to sewer (deduction)	50 % <=Change if different		(14,724)		50 % <=Change if different allocation to sewer				(15,541)
	Adjustments & Depreciation charged clearing accounts, etc: add (deduct):			0						0
	(Specify)			0						0
	(Specify)			0						0
	Estimated Depreciation Expense			$198,584		Test Year Depreciation Expense (To Attachment 14)==>				$201,098

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water Utility

Estimated for Test Year 2021

Accumulated Depreciation (Account 111.1)				**Major Projects**	**Routine**	**Total**	**Test Year Average Balance**
January 1, 2020 Balance		(Estimated)				$4,110,810	
Add:	Annual Accrual	(per Attachment 12)	(A)			213,308	
	Salvage	(Estimated)			$0	0	
Less:	Retirements	(per Attachment 11)	(B)			10,954	
	Cost of Removal	(Estimated)			$0	0	
Adjustments		increase (decrease)	(C)		0	0	
December 31, 2020 Balance		(Estimated)				$4,313,164	$4,313,164
Add:	Annual Accrual	(per Attachment 12)	(A)	$1,650	$214,989	216,639	109,145
	Salvage	(Estimated)		0	0	0	0
Less:	Retirements	(per Attachment 11)	(B)	10,000	0	10,000	10,000
	Cost of Removal	(Estimated)		0	0	0	0
December 31, 2021 Balance		(Estimated)				$4,519,803	
					Test Year Average Balance		$4,412,309

Materials and Supplies Inventory					**Test Year Average Balance**
Account Balances:					
	December 31, 2017	(Actual)		$15,191	
	December 31, 2018	(Actual)		14,076	
	December 31, 2019	(Actual)		5,042	
	December 31, 2020	(Estimated)	(D)	0	$0
	December 31, 2021	(Estimated)	(D)	0	0
				Test Year Average Balance	$0

Regulatory Liability and Other Adjustments				Regulatory Liab (Acct 253)	Total	**Test Year Average Balance**
Account Balances:						
	December 31, 2019	(Actual)	(E)	$110,111	$110,111	
	December 31, 2020	(Estimated)	(E)	$82,583	82,583	$41,292
	December 31, 2021	(Estimated)	(E)	55,055	55,055	$27,528
					Test Year Average Balance	$68,820

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.

(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.

(C) Explain adjustments on Attachment 19.

(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 & S estimates for 2020 & 2021.

(E) Explain Other on Atttachment 19.

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water Utility

Estimated for Test Year 2021

Part One:	Total Operating Revenues	(per Attachment 7)	$818,418
	Total Operation and Maintenance Expenses	(per Attachment 10)	$684,630
	Depreciation Expense	(per Attachment 12)	201,098
	Amortization Expense--Account # 404 (specify):		0
	Taxes	(per Attachment 8)	115,194
	Total Operating Expenses		$1,000,922
	Net Operating Income (Loss)-Test Year 2021		($182,504)
Part Two:	Utility Plant In Service--Financed by Utility or Municipality: Test Year Average Balance	(per Attachment 11)	$6,170,553
	Materials and Supplies: Test Year Average Balance	(per Attachment 13)	0
	Less: Accumulated Depreciation: Test Year Average Balance	(per Attachment 13)	4,412,309
	Regulatory Liability and Other: Test Year Average Balance	(per Attachment 13)	68,820
	Average Net Investment Rate Base (NIRB)		$1,689,424
Part Three:	Average Net Investment Rate Base	(per Part Two above)	$1,689,424
	TIMES Rate of Return Requested (Enter requested rate in this box.)	4.90%	4.90%
	Return on Average Net Investment Rate Base (NIRB)		$82,782
	Total Operation and Maintenance Expenses	(per Part One above)	$684,630
	TIMES allowance on O&M expenses		6.00%
	Operating Allowance		$41,078
	Enter the larger of either: The Return on NIRB (A) **or** the Operating Allowance (B)		$82,782
	Less: Estimated Net Operating Income (Loss)	(per Part One above)	(182,504)
	Increase Requested-Test Year 2021		$265,286
	Overall Percentage Increase in Total Sales of Water at Current Rates:	35.14%	

DRAFT

See summaries of significant assumptions and accounting policies

Village of Williams Bay Water Utility

CASH FLOW
Forecasted 2021 - With Full Debt Service

	Without Increase Forecasted 2021	With Increase Forecasted 2021
Operating Income/Loss	$ (182,504)	$ (182,504)
Rate Increase	-	265,286
Add:		
Depreciation	201,098	201,098
Investment Income	5,000	5,000
Less:		
Bond Debt Payments (Principal & Interest)	(85,623)	(85,623)
Net Cash Flow Available for Capital Projects, Contingencies or Reserves	$ (62,029)	$ 203,257
Average Capital Additions Funded with Utility Earnings	30,000	30,000
Net Cash Flows	$ (32,029)	$ 233,257

See summaries of significant assumptions and accounting policies

ATTACHMENT 14.2

Village of Williams Bay Water Utility

DEBT COVERAGE
Forecasted 2021

	Without Increase Forecasted 2021		With Increase Forecasted 2021	
Actual Net Earnings				
Operating revenues	$	818,418	$	818,418
Rate Increase		-		265,286
Interest income		5,000		5,000
Operation and maintenance expenses		(684,630)		(684,630)
Taxes other than equivalent		(10,723)		(10,723)
Actual Net Earnings	$	128,065	$	393,351
Required Net Earnings				
Minimum Earnings Required:				
G.O. Debt	$	85,623	$	85,623
Coverage factor		1.00		1.00
Minimum Earnings Required	$	85,623	$	85,623
Estimated Debt Coverage - as Defined in Bond Resolutions		1.50		4.59
DEBT COVERAGE WITH PILOT				
Defined Earnings (above)	$	128,065	$	393,351
Less: Tax Equivalent		(101,394)		(101,394)
Adjusted Defined Earnings	$	26,671	$	291,957
Total Debt Service	$	85,623	$	85,623
True Total Debt Coverage		0.31		3.41

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water Utility
FINANCING AND DEBT SUMMARY

FINANCING OF PLANT ADDITIONS (Including Contributed Plant)

Description	Estimated 2020	Test Year 2021
Contributed Plant by Developers		
Contributed Plant by Customers		
Special Assessments--Collections and Tax Roll		
Grants for Plant Additions		
Plant Paid for by Municipality		
Plant Paid for by TIF District		
Proceeds from Debt Issued during Year	58,253	
Special Construction Funds		
Available Cash or Invested Funds		
Utility Earnings	30,000	30,000
Other: (Specify)		
Total	$ 88,253	$ 30,000
Utility Financed Plant from Attachment 11	88,253	30,000
Contributed Plant from Attachment 11a	-	-
Total	$ 88,253	$ 30,000

The total financing of additions should agree to the total additions to plant as forecast on Attachments 11 and 11a

DEBT SUMMARY (See Instruction # 15)

a. List the utility's debt issues. Use only one line for each existing and estimated new debt issue.
   i. Include the corresponding annual interest, either accrued or payable, for each issue.
   ii. A summary in total is acceptable if the utility has debt information available by issue and can scan and/or insert the information to this attachment. An attachment to this email is also acceptable.
   iii. All debt issues for all utility departments and non-utility sewer departments reported in the PSC annual report must be included unless a separate balance sheet and income statement are provided.

b. If necessary, please describe unusual situations in the Notes (Attachment 19).

Description	Estimated 2020 Annual Interest Expense (1)	Estimated 2020 Outstanding Principal End of Year	Estimated 2021 Annual Interest Expense (1)	Estimated 2021 Outstanding Principal End of Year	Estimated 2022 Annual Interest Expense (1)	Estimated 2022 Outstanding Principal End of Year
Outstanding Debt Issues - Detailed List:						
2012 G.O. Bonds	$3,782	$115,134	$3,415	$101,154	$3,014	$86,009
2017 G.O. Refunding Bonds	$1,686	$55,521	$1,626	$52,934	$1,565	$50,347
2020 G.O. Bonds (1st Issuance)	$903	$105,782	$1,983	$104,850	$1,723	$88,773
2020 G.O. Bonds (2nd Issuance)	$0	$520,000	$9,100	$468,000	$8,190	$416,000
Totals	$6,371	$796,437	$16,124	$726,938	$14,492	$641,129

Note (1): Include as Interest Expense amounts which will be reported in Account 427, Interest on Long Term Debt; in Account 430, Interest on Debt to Municipality; and Account 431, Other Interest Charges.

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water Utility

IMPACT FEES

Is the utility currently collecting impact fees, capacity assessments, or other such fees? No

If yes, answer the following:

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

2) Provide the year the impact fees were adopted.

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

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.

Williams Bay Municipal Water 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 Units Added	Attachment 11 Units Retired	Attachment 11a Units Added	Attachment 11a Units Retired	Net Units	Indicate diameter(s) and length(s) of main added and retired
Feet of Main	2020					0	
Feet of Main-Routine	2021					0	
Feet of Main-Major Projects	2021					0	
Hydrants	2020					0	
Hydrants-Routine	2021					0	
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	
Special Billing Charge	
Special Meter Reading Charge	
Missed Appointment Charge	
Real Estate Closing Charge	

Reconnection Charges (Schedule R-1)

Normal Business Hours:	
After Hours:	

	Field Staff	Admin Staff	Vehicle
# of Hours			
Hourly Rate			
R-1 Total	**$ -**	**$ -**	**$ -**

Public Fire Protection Charges (Schedule F-1) FAQ/Application to Change PFP Method

How will the utility collect the PFP charge?

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

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

Schedule X-4: Deferred Payment Agreements (DPA)

Do you request to amend the utility's tariff related to DPA's for residential customers? No

Schedule X-4: Continued

1. Do you currently offer leak credits to water customers? If so, please provide your policy on Attach19.
   Select the rate **option** for billing excess usage due to leak.
   Option 1) the lowest volumetric rate provided in the utility's Schedule Mg-1.
   Option 2) $X.YZ per [1,000 gallons/100 cubic feet]. See your records or most recent cost study.
2. Do you currently offer budget billing to water customers? If so, please provide your policy on Attach19.

General Service Rate Design (Schedule Mg-1)

Please indicate the preferred rate design for each customer class:

General/Residential
Multifamily Residential
Non-Residential

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

Irrigation Rate
Additional Meter Charge (Am-1)

Are you interested in rate design to promote conservation goals?

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

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 due

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:

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.

<u>Rebate Programs</u>

Does the Utility wish to establish a new rebate or incentive program for water saving fixtures and/or water efficiency process changes?

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:

<u>http://psc.wi.gov/conservation/documents/wc-RebateProgram.pdf</u>

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?

Williams Bay Municipal Water 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:

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

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

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

Additional Comments:

Williams Bay Municipal Water Utility
2021
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Attachment 2 - The utility understands there are variances due to differences in classification of individual customers between billing system reports and ledger uploads and will work to ensure that each customer is consistently classified in the future.

Attachment 10 - Accounts
600, 605, 623, 625, 635, 641, 651, 652, 653, 654, 655, 901, 906, 921, 926, 935
Amounts shows for 2020 are actuals and are based on management's best tracking of activity that varies from year to year.

Account 622 - The 2019 amount was allocated differently between accounts making it less comparable. 2021 is anticipated to follow the costs in 2020.

Account 631 - The 2020 chemical costs are actuals based on price increases, the 2021 estimate is based on a 5% increase again after 20% and 7% the past two years.

Account 632 - Management has revised certain cost codings which reduced the amount of supplies charges in 2020. The 2021 estimate is based on an average of 2019 and 2020.

Account 650 - Nonroutine costs for tower maintenance were paid in 2020 towards the 2021 painting. The 2021 estimate includes these costs normalized per attachment 19a.

Account 902 - Labor costs in this area have continued to increase and are expected to increase by 2% for 2021 over 2020.

Account 923 - The utility incurred additional financial consulting and engineering costs in 2020.

Account 928 - The cost of this rate study is included and normalized over 5 years.

Account 930 - Management has reallocated many of these costs starting in 2020 to be more detailed in its tracking.

See summaries of significant assumptions and accounting policies

Williams Bay Municipal Water Utility
2021
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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				
Health Insurance				
Life Insurance				
Other-Explain				
Other-Explain				
Total for Account 686 or 926	0	0	0	0

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			
WRWA			
MEG - water			
Alliance for Water Efficiency			
Other-Explain			
Other-Explain			

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 Normaliza-tion
Tower	not available	2021	not available	520000	16	32500

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?

For more information about second meters, please visit the "*What are the allowable configurations and applicable charges for additional meters*?" on the Commission's wesbite using the following link. [FAQs: Meters]

If yes, fill out the summary below.

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

Last Actual Year End Count	Residential	Multifamily	Commercial	Industrial	Public Authority	
General Service Meters						*Columns H to L on W-23*
Additional Meters						*Columns I or Q on W-23*
Total	**0**	**0**	**0**	**0**	**0**	

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?

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.

Williams Bay Municipal Water 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?

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

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

Year	$

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

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

2.	**year O&M forecast? If not, does the Utility want to include such expenses in the current application? If yes to either question, please provide further information on the questions below?**	**Yes**	

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.