

AGENDA

REGULAR WATER COMMISSION MEETING AND STORM WATER CITIZEN ADVISORY BOARD MEETING

Monday, October 20, 2025

4:30 P.M.

**Hauser Room – City Hall
211 Walnut St., Neenah, WI 54956**

NOTICE IS HEREBY GIVEN, pursuant to the requirements of Wis. Stats. Sec. 19.84, that a majority of the Neenah Common Council may be present at this meeting. Common Council members may be present to gather information about a subject over which they have decision making responsibility. This constitutes a meeting of the Neenah Common Council and must be noticed as such. The Council will not take any formal action at this meeting.

1. Approve Regular Meeting Minutes for September 15, 2025 (Attachment)
2. Approve the Invoices for September 2025 (Attachment)
3. Appearances
4. Old Business/New Business
 - A. Financial Reports (Attachment)
 - B. Request to Authorize the Movement of the Utility Billing System and the Utility Billing Coordinator position from the Finance Department to the Water Utility and to Recommend Said Move to the Finance & Personnel Committee and the Common Council (Attachment)
 - C. Final Pay Request for Contract 2-24W West Side Booster Station Contract B (Attachment)
 - D. Lead and Copper Sampling Update (Attachment)
 - E. Director's Report (Attachment)
 - F. Any Other Business That May Legally Come Before the Commission
 - G. Adjournment

*In accordance with the requirements of Title II of the Americans with Disabilities Act (ADA), the City of Neenah will not discriminate against qualified individuals with disabilities on the basis of disability in its services, programs, or activities. If you need assistance, or reasonable accommodation in participating in this meeting or event due to a disability as defined under the ADA, please call the **Water Utility Administrative Assistant at 920-886-6180** or the **City's ADA Coordinator at (920) 886-6106** or e-mail attorney@ci.Neenah.wi.us at least 48 hours prior to the scheduled meeting or event to request an accommodation.*

**MINUTES OF THE NEENAH WATER WORKS COMMISSION
AND
STORM WATER CITIZEN ADVISORY BOARD MEETING**
Regular Meeting – September 15, 2025
Hauser Room – City Hall, 211 Walnut Street, Neenah, WI

Present: President Schmeichel; Commissioners: Lang, Bauman, and Hemes; and Director Mach.

Excused: Commissioner Steiner.

Also Present: Finance Director Rasmussen, Director of HR and Safety Fairchild, Distribution Tech Janssen, and Distribution Tech Maynard

President Schmeichel called the meeting to order at 4:34 p.m.

Approve Special Meeting Minutes for August 18, 2025 – Following discussion, **M.S.C. Hemes/Lang to approve the August 18, 2025 Regular Meeting Minutes**. Commissioners Lang, Schmeichel, and Hemes voting aye. Commissioner Bauman abstaining.

Approve Closed Session Meeting Minutes for August 18, 2025 – Following discussion, **M.S.C. Schmeichel/Hemes to approve the August 18, 2025 Closed Session Meeting Minutes**. Commissioners Lang, Schmeichel, and Hemes voting aye. Commissioner Bauman abstaining.

Approve the Invoices for August 2025 – Commissioners had a question about the personal charge from Gorges. Director Mach noted that he had accidentally used the Utility P-Card for a personal transaction and reimbursed the Utility promptly.

Following discussion, **M.S.C. Bauman/Hemes approve the August 2025 invoices**. All voting aye.

Appearances – None.

Old Business/New Business

Request to Approve Water Utility Salary Plan Study – Director Mach presented three proposals for the completing of a Water Utility Salary Plan Study. Commissioners discussed the capabilities for each firm. Staff recommended the proposal from MRA as this firm is proposing a time-and-materials model that fits well with our needs. If the Utility decided to join MRA as a member, the fees are discounted.

Following discussion, **M.S.C. Bauman/Hemes to accept the compensation services agreement from MRA, join MRA as a member, and proceed with the Salary Plan Study**. All voting aye.

Request to Create the Position of Water Utility Business Manager – Director Mach presented a memo detailing the creation of this position along with the proposed job description. Finance Director Rasmussen and Director Mach discussed with the Commissioners the strategic vision for the Utility and the Billing Department. This position would be responsible for the billing function for all utilities and also be able to complete high level reporting, engage with the public more effectively, and improve the online billing functions. The goal for the Utility is to begin overseeing Billing Operations effective early 2026.

Following discussion, **M.S.C. Bauman/Schmeichel to create the position of Water Utility Business Manager and fill the position**. All voting aye.

Waterworks Commission and Storm Water Citizens Advisory Board Meeting Minutes
September 15, 2025
Page 2 of 3

Request to Approve Final Payment for Contract 1-24W Removal and Replacement of Carbon Dioxide Tank and Related Appurtenances – Director Mach presented the final payment for Contract 1-24W for Commission consideration.

Following discussion, **M.S.C. Schmeichel/Bauman to approve the final payment for Contract 1-24W Removal and Replacement of Carbon Dioxide Tank and Related Appurtenances to Rohde Brothers, Inc. in the amount of \$10,250.00.** All voting aye.

Request to Approve Final Payment for Contract 2-23W West Side Booster Station Building – Director Mach presented the final payment for Contract 2-23W for Commission consideration.

Following discussion, **M.S.C. Hemes/Lang to approve the final payment for Contract 2-23W West Side Booster Station Building to RJM Construction, Inc. in the amount of \$12,597.24.** All voting aye.

Request to Approve Draft Water Supply Service Area Plan – Director Mach presented a memo detailing the completion of this planning document. The Plan is intended to satisfy all requirements of NR854. Commissioners were very interested in the contents of the document. There were a few small corrections needed and Commissioners asked Director Mach to make these corrections before distributing the document.

Following discussion, **M.S.C. Bauman/Hemes to approve the Draft Water Supply Service Area Plan.** All voting aye.

Request to Approve Agreement with McMahon Engineers for Services Relating to the Oak Street Bridge Water Main Project – Director Mach presented a memo detailing the proposal provided by McMahon Engineers for this project. Staff were satisfied with the proposal and pricing and would like to proceed with the project. Commissioners asked if this project was in the 2025 CIP. Director Mach indicated that it was, but completion is not slated until 2026.

Following discussion, **M.S.C. Schmeichel/Bauman to approve the Agreement with McMahon Engineers for Services Relating to the Oak Street Bridge Water Main Project.** All voting aye.

Director's Report –

1. Water Loss Report – Water loss continues to be an issue. Staff are actively looking for leaks.
2. The following applicable items were approved at the August 26, 2025 Board of Public Works meeting:
 - Recommendation to Water Works Commission to approve Final Pay Request for Contract 1- 24W Removal and Replacement of Carbon Dioxide Tank and Related Appurtenances, to Rohde Brothers, Inc., in the amount of \$10,250.00.
3. The following applicable items were approved at the September 9, 2025 Board of Public Works meeting:
 - Recommendation to Water Works Commission to approve the Final Pay Request for Contract 2-23W West Side Booster Station Building Construction, to RJM Construction, LLC, in the amount of \$12,597.24.
4. Booster Station Update – The Booster Station is complete. This will be the last update on this item.
5. Carbon Dioxide Tank Project Update – The project is complete. This will be the last update on this item.

Waterworks Commission and Storm Water Citizens Advisory Board Meeting Minutes
September 15, 2025
Page 3 of 3

6. Solar Installation Update – The array is working very well and the Utility is well on its way to paying off the array well ahead of schedule.
7. The next regular Waterworks Commission Meeting is scheduled for Monday, October 20, 2025.

Any Other Business That May Legally Come Before the Commission – Mayor Lang reminded Director Mach to let the Commissioners know that Neenah Water Utility won the Best Tasting Surface Water category at the Wisconsin Section of the American Waterworks Association meeting.

Adjournment – **M.S.C. Hemes/Schmeichel to adjourn at 5:29 p.m.** All voting aye.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Anthony L. Mach', with a stylized flourish at the end.

Anthony L. Mach
Director, Neenah Water Utility

Scope of Work: Compensation Study

Objective

To conduct a market assessment of the utility's positions and prepare a recommended pay structure with the goal of internal and external equity alignment. *Assumption: Baker Tilly will utilize existing job descriptions as the bases for comparing positions in the market.*

Tasks and Deliverables

Baker Tilly recommends a 3-phase process to initiate the project, collect necessary market information, and develop a pay structure based on compiled information.

1. Project Initiation	2. Market Assessment	3. Pay Plan Developed
• Planning meetings • Data collection	• Market survey • Quality control • Market results	• Pay plan design • Grade assignments • Implementation cost scenarios

Phase 1: Project Initiation

Baker Tilly will utilize existing job descriptions for the 9 positions included in the study. Other documentation may need to be collected to fully understand the scope and overlap of work performed throughout the Utility.

Phase 2: Market Assessment

Baker Tilly will distribute a survey to the following 13 organizations to collect base salary information on the 9 positions included in the study. An aggregate market report will be prepared as well as a comparison of existing pay to demonstrate current placement within the market.

- | | | |
|----------------|--------------|---------------------|
| 1. Appleton | 6. Manitowoc | 11. Port Washington |
| 2. Cudahy | 7. Marinette | 12. Tomah |
| 3. Fond du Lac | 8. Menasha | 13. Two Rivers |
| 4. Green Bay | 9. Oak Creek | |
| 5. Kenosha | 10. Oshkosh | |

Phase 4: Pay Plan Developed

Baker Tilly will develop a new pay structure for the Utility's 9 positions to include grade assignments for each position and implementation cost analysis for consideration. Baker Tilly will deliver the proposed pay plan, grade assignments, and cost breakdown in excel for the Utility to administer and maintain.

Please note, a final report will not be prepared or delivered.

Timeline

TBD. Baker Tilly estimates this project can be completed in 3-4 months with the assumption of timely receipt of necessary documentation and decisions impacting the direction of the project.

Cost

Baker Tilly can complete the compensation study as described for Neenah Water Utilities for a fixed project fee of **\$10,900**.

Should the Utility desire in-person meetings or presentations, Baker Tilly will invoice for direct out-of-pocket expenses related to travel.

September 10, 2025

**Compensation Services
for
Neenah Water Utility**

Prepared by:
Cristy Reetz
Compensation Director
763.253.9132
Cristy.reetz@mranet.org

Overview

Neenah Water Utility is interested in partnering with MRA to complete a market assessment and structure development for their employees. The goal is to provide Neenah Water Utility with a solid foundation for their compensation system that is competitive, equitable, and flexible. This is intended to support Neenah Water Utility's ongoing efforts to attract, retain and motivate high performing employees.

MRA proposes to partner with Neenah Water Utility to provide services relating to the following project components:

- Develop a custom survey for 12 peer organizations.
- Complete a competitive market analysis for approximately 9 jobs.
- Develop a pay grade structure.
 - Optional, may recommend slotting into the current City of Neenah pay structure.
- Provide an Employee Impact Report.

Approach

MRA has developed a thorough approach to achieve the project objectives and the recommended steps are outlined in this preliminary proposal. MRA has the flexibility to provide an approach that works with your timeline and budget based on finally determined project parameters and steps.

Communication and Project Set Up

The goal of this phase is to ensure the project is well planned, documented and communicated so key decision makers have been informed and agree with project objectives, processes, and deliverables. MRA will schedule a project planning meeting with project team members to discuss the following:

- Organization culture and key strategic initiatives
- Additional insights on current compensation philosophy, practices, and challenges
- Project information needs: job descriptions, salary ranges (if have), employee report, organization chart
- Finalize project scope, division of duties, communication protocols and timelines

Meetings will be held by video conference.

Custom Survey

MRA, in collaboration with the Neenah Water Utility, will conduct a confidential, third-party compensation survey.

- MRA will reach out to the surrounding municipalities with similar water utilities to the City of Neenah and secure up to twelve (12) jurisdictions to participate in a market study.
- The custom survey will collect wage/salary data for approximately 9 benchmark job titles (exempt and non-exempt).
- To collect this information, MRA will develop a compensation questionnaire.
 - MRA will develop the survey questionnaire in Excel to collect base pay and ranges.



- MRA will distribute and monitor the survey.
- MRA will review and analyze data.
- MRA will develop and provide comprehensive data reports. The data reports will include detailed data with individual matches and a summary by position.
- The MRA professional will review the market data with the Neenah Water Utility and make refinements based on feedback.

Pay Grade Structure Development

The MRA professional will develop a pay grade structure based on the market data. Various elements of pay range design will be discussed and the structure will be developed in a manner consistent with the compensation strategy as defined by Neenah Water Utility. MRA will recommend placement of jobs in the grade structure. MRA will develop employee impact reports and make recommendations on addressing pay issues for any employees who are above the new range maximum or below the new range minimum.

Communication & Implementation

Thoughtful implementation of a compensation plan can be an integral component of the overall project success. MRA can closely partner with Neenah Water Utility to develop project implementation materials that closely align with your specific business culture and needs. Specific areas may include:

- Compensation program communications: defining audiences, messages and developing supporting communication vehicles such as supervisor/manager compensation training materials
- Formalizing compensation administration guidelines: reviewing and documenting key processes such as salary increases, establishing new hire salaries, granting market or equity salary adjustments.
- MRA will prepare final reports and discuss the project and outcomes with your designee(s). This will include market pricing reports for all positions reviewed as well as a summary presentation of project findings and recommendations.

Why MRA?

MRA is ideally suited to partner with Neenah Water Utility. MRA is an employers' association that has focused on HR for over 120 years. MRA has significant history and depth of experience in successfully providing compensation services to our members. As one of the largest non-profit employer associations in the U.S. today, we serve 5,000 employers covering more than 1,000,000 employees. What sets us apart is our commitment to work with you to provide flexible, tailored services that are based on the unique requirements of your business.



Investment

MRA bills for actual hours worked. To provide flexibility in meeting your needs and financial budget, we have provided estimated professional fees for the different project components. This rate is guaranteed through 2025. Based on the current scope of the project, we estimate our professional fees as follows:

Service	Duration of Time	2025 Member Rate	2025 Non-Member Rate
Project Meetings	5 hours	\$200 per hour \$1,000	\$260 per hour \$1,300
Custom Survey	5 hours	\$200 per hour \$1,000	\$260 per hour \$1,300
Market Analysis	5-10 hours	\$200 per hour \$1,000-\$2,000	\$260 per hour \$1,300-\$2,600
Update Pay Structure & Prepare Employee Impact Analysis	5-10 hours	\$200 per hour \$1,000-\$2,000	\$260 per hour \$1,300-\$2,600
Final Presentation	5 hours	\$200 per hour \$1,000	\$260 per hour \$1,300
Total	25-35 hours	\$5,000-\$7,000	\$6,500-\$9,100

**The project estimate is based on the scope of services as defined in this proposal. The fees will be adjusted if the project scope is changed, if there is a variance in the actual number of jobs reviewed, or if there are unanticipated requests. The estimate is also based on the amount of research that may be required. No additional fees beyond the estimate will be charged to Neenah Water Utility unless there is a change in the scope of services, and both MRA and Neenah Water Utility have agreed to the changes.*

Travel Costs (as needed)

Additional expenses may include mileage at the standard IRS rate, and travel time at \$60 per hour for locations outside of a 20-mile/30-minute radius of MRA's office location. MRA passes through actual expenses for hotel accommodations and meals.

Other Optional Services

MRA is frequently asked to maintain the compensation plan for many member organizations on an ongoing basis, or as might apply in this case, through varied levels of involvement throughout determined stages of implementation. While this generally means providing market data and pay grade recommendations for new and/or significantly changed positions, MRA can provide pay structure movement recommendations on an annual basis or update/complete new market studies annually or every two to three years. In addition, MRA can assist with other compensation services not included in this proposal. These services include employee and/or manager communication, benefits benchmarking, pay equity checkup, total compensation statements, and developing additional compensation policies or other related project work.



How MRA Distinguishes Ourselves

- Highly skilled project team which has demonstrated progressive levels of experience in a diverse range of industries. They are practitioners who have experienced a wide range of professional situations and successfully developed solutions based on the needs of the organization.
- Decades of knowledge and practical experience in all aspects of compensation with services ranging from transactional compensation to strategic planning and specialized knowledge in areas such as sales and executive compensation.
- Access to high quality salary survey data from MRA and Employers Association America sponsored surveys in addition to surveys from other reputable compensation consulting firms.
- Form strong long-term partnerships working jointly with organizations to deliver value added solutions.
- Respect for an organization's unique culture and business challenges
- Stellar reputation for integrity, confidentiality, and professionalism

Payment Terms

MRA invoices monthly with payment due in 30 days.

Hire Away Fee

MRA invests in the careers, talents, and experience of our professionals. Over time, they become a valuable, trusted business partner and strengthen our member's business. Seeing first-hand the talents of our people, the organizations with whom we partner, on occasion, seek to hire an MRA employee during an assignment or shortly thereafter. This impacts MRA's ability to serve other members in the association who also use and value our professionals. If your organization hires an MRA employee during this assignment, or within six months of the assignment's completion, a one-time \$30,000 fee is assessed to cover the cost of replacing this valuable Time Investment Company resource.

About MRA

You have humans. We have resources. [™]

We serve 5,000 organizations annually covering more than 1,000,000 employees in the areas of:

- HR Services
- Total Rewards
- Learning & Development
- Talent Management

MRA Code of Ethics - <https://www.mranet.org/mra-code-ethics>

Guaranteed. Absolutely. MRA is dedicated to providing exceptional results. We're proud of it and back it up with a promise of complete satisfaction and a money back guarantee.



September 3, 2025

Prepared for:
Neenah Water Utility
for
MRA Membership

Prepared by:
Sue Stark
Member Relations Manager
Sue.Stark@mranet.org
(608) 354.8107

Overview

The MRA membership proposal I am presenting to the Neenah Water Utility will outline the various benefits and services available with an MRA membership, which cover all areas of Human Resources, including HR Services, Learning, Organizational Development, Talent Management, and Total Rewards.

Approach

In today's competitive climate, organizations must find a way to operate within the confines of a heavily regulated employment environment while maintaining crucial operational agility.

Our experience is extensive, and we are dedicated to helping our members create great environments for their leaders and their employees. We serve 5,000 organizations annually, covering nearly 1,000,000 employees in the areas of:

- HR Services
- Total Rewards
- Learning & Development
- Talent Management

MRA membership is an organization-wide membership that covers all HR and leadership staff with designated access.

MRA Membership Benefits Include:

Unlimited HR Hotline Access (24/7) – Call or email on HR best practices for critical compliance topics, provide a sounding board for complex employee situations, or just the latest information on an HR issue

- 1,000,000+ inquiries handled to date
- 99.5% of calls answered in less than 2 minutes
- 99.9% of questions were answered on the same day
- 100% certified HR professionals
- HR Compliance assistance for all 50 states

HR Online Resources - MRA's Resources has everything you need, from sample HR policies, forms, job descriptions, toolkits, and articles, many downloadable in Microsoft Word or Excel

- HR Compliance Resources for all 50 states
- Toolkits / Policies / Checklists
- Form Letters / Guides / Job Descriptions
- CCH Compliance Library / Law Posters
- Publications / Webinars / Videos / MRA Blog



MRA Compensation, Benefits, and Business Trends Data - MRA Surveys provide insights to help you complete, stay informed, and attract and maintain the needed talent. MRA Surveys are respected in the marketplace for having credible, high-quality data, resulting from our strong partnerships with members and survey participants. MRA's comprehensive survey reports or select data cuts give you the necessary metrics. MRA's Total Rewards team can help you:

- Benchmark one job or conduct an entire compensation review.
- Analyze job descriptions, industries, and organizations of different sizes.
- Determine how your benefits package stands up compared to the competition.
- Develop the Talent Management Program and Talent Rewards Package you need.
- Review the latest in HR business trends to stay current.
- Data analytic tools to make participation quick and easy.

CCH Compliance Library – (\$2,000 value) The CCH - Compliance Library provides members access to:

- A state-by-state employment laws database
- The latest HR news and best practices in a daily news email
- A state law comparison tool
- Guidance and analysis on various topics, such as HR management and unions

HRCI Recertification Credits

- Earn up to 12 recertification credits per renewal cycle (HRCI or SHRM)
 - Membership
 - Survey Participation
 - MRA Training
 - MRA Roundtable Participation
- Recertification HRCI Concierge
- <https://www.mranet.org/hr-certifications-and-hr-training>

Additional First-Year Membership Benefits

- One free day of MRA Training (Value \$345)
- One free MRA Roundtable (Value \$325)
- One free DiSC Assessment and debriefing session (Value \$290)
- One Free MRA Employee Handbook Quick Check Report (Value \$280)
- Last twelve months of MRA survey data (January -December 2024) (Value \$7,000)

Additionally, as an MRA member, you **save up to 30 percent** on other key MRA services, including:

- HR Audits, Investigations, Payroll Audits
- Training, including all on-demand and eLearning programs
- Recruitment, Reference, Background, and Investigation Checks
- Assessments, Coaching Services, Employee Insight Services, Strategic and Succession Planning



- Reference Background and Investigations
- Total Rewards, including Compensation Planning
- Strategic Planning, Succession Planning, Coaching, Assessments
- Diversity, Equity, and Inclusion Strategic Planning

Other Items Included with Membership

- Free HR Job Ad Creation and HR Postings
- Complimentary Member-Only Webinars and Events
- Inside HR monthly digital Newsletter
- MRA Podcasts

Investment

Your MRA membership is calculated based on the number of **full-time equivalent employees** within your organization. MRA provides a 100% satisfaction guarantee on all services. We know you will be glad you joined, as 95% of our members renew yearly!

FTE's	2025 Annual MRA Dues
2-100 (Not-for-Profit only)	\$750
2 - 50	\$1,300
51-100	\$1,300
101-250	\$2,600
251 – 500	\$4,200
501+	\$6,200

To begin your MRA membership, [click here](#) to complete the appropriate application based on your organization's headquarters location, and we will invoice you directly.

Code of Ethics

MRA Code of Ethics - <https://www.mranet.org/about-mra#code-of-ethics>

Guaranteed. Absolutely.

MRA provides exceptional results. We are proud of it and back it up with a promise of complete satisfaction and a money-back guarantee.



WATER UTILITY CASH ACTIVITY
September 2025

Cash Balance Sep 1, 2025		\$3,566,110
Cash Receipts		
Water Collection Receipts	858,742	
Other Water Receipts	54,328	
Q3 Interest	30,991	
		<u>944,061</u>
Cash Distributions		
Check Register	160,991	
WE Energies	22,557	
Disbursements to the City	428,286	
		<u>611,834</u>
Cash Balance Sep 30, 2025		<u><u>3,898,337</u></u>

SEP DISBURSEMENTS TO THE CITY

Payroll	100,855
Payroll Benefits	43,500
Vehicle Fuel & Fluids	799
Vehicle Maintenance	891
IS Services	3,492
GIS Services	152
Postage	401
Utility Bills	1,960
3rd Qtr Printcare	102
3rd Qtr Rent	3,135
3rd Qtr Payment in Lieu of Taxes	218,926
3rd Qtr Charges for Sending/Collecting Bills-Pmt to City	19,958
3rd Qtr-Finance Services-Pmt to City	19,905
3rd Qtr-Legal-Pmt to City	8,390
3rd Qtr-HR Services-Pmt to City	5,820
Total Disbursements to the City	<u><u>428,286</u></u>

REPLACEMENT FUND RESERVES AS OF SEP 2025

Sludge Lagoon	\$1,728,413
Vehicles	170,199
Painting Hydrants	76,500
GAC Media Replacement	530,000
Pump Rehab	181,864
Meters/Endpoints	397,726
Boiler Replacement	50,000
Total Replacement Fund Reserves	<u><u>\$3,134,702</u></u>

AP Payment Date	AP Vendor Name	AP Invoice Number	AP Transaction Amount	AP Description 01	AP Description 02
09/03/2025	FERGUSON WATERWORKS	454838	207.32	SERVICE BRASS	
09/03/2025	GRAEF	140289	402.00	GIS MAINTENANCE THRU 8/2	
09/03/2025	FERGUSON WATERWORKS	454846	829.28	SERVICE BRASS	
09/03/2025	FIRST SUPPLY LLC-APPLETON	1477560400	5.44	PVC BUSHING	
09/03/2025	FERGUSON WATERWORKS	455646	2,769.00	HYD EXTENTIONS	
09/03/2025	MICHELS	488431	301.97	BACKFILL	
09/03/2025	DURABLE CONTROLS INC	74137	2,065.00	MAG METER CALIBRATIONS	
09/03/2025	FERGUSON WATERWORKS	454718	185.00	METER TESTING	
09/03/2025	CHEMTRADE CHEMICALS US LLC	90282805	7,761.64	FERRIC SULFATE	
09/03/2025	GRAYMONT WESTERN LIME INC	35245090RI	4,512.92	HYDRATED LIME	
09/03/2025	N & M AUTO SUPPLY	844661	5.32	SHOP SUPPLIES	
09/11/2025	GRAYMONT WESTERN LIME INC	35245673RI	5,116.87	HYDRATED LIME	
09/11/2025	GRAYMONT WESTERN LIME INC	35245500RI	5,152.85	HYDRATED LIME	
09/11/2025	DIGGERS HOTLINE INC	250825801	258.75	AUG LOCATES	
09/11/2025	SMITS, TODD	000023237	34.75	OVERPD FINAL ACCOUNT	000024198
09/18/2025	WISCONSIN PUBLIC SERVICE	5613036022	17.92	PUMPING HEAT - AUG 2025	
09/18/2025	GRAEF	140603	7,400.00	DISTRIBUTION MODEL SERVIC	ES THRU 8/2
09/18/2025	WISCONSIN PUBLIC SERVICE	5613036022	1.28	PUMPING HEAT - SEP 2025	
09/18/2025	DIVERSIFIED BENEFIT SERVICES INC	453561	59.15	SEP HRA WATER- 13 EES @ \$	4.55 EA
09/18/2025	NWPA	09-24-25	150.00	NWPA SEP 2025 MEETING	
09/18/2025	WISCONSIN PUBLIC SERVICE	5613036022	8.14	PUMPING ELEC - SEP 2025	
09/18/2025	DAVID TENOR CORPORATION	CN3-25 PAY #2	57,952.95	PAY REQUEST NO.2 CONTRACT	3-25
09/18/2025	MCMAHON	940220	347.50	BOOSTER STATION CONST SER	VICES TO 8/2
09/18/2025	PRELLWITZ, DON/PATRICIA	000050767	3.23	OVERPD FINAL ACCOUNT	000013920
09/18/2025	WISCONSIN PUBLIC SERVICE	5613036022	113.99	PUMPING ELEC-AUG 2025	
09/18/2025	GRAYMONT WESTERN LIME INC	35245790RI	5,106.59	HYDRATED LIME	
09/18/2025	ROHDE BROTHERS INC	57510	10,250.00	FINAL PAY REQUEST 1-24W	
09/24/2025	RJM CONSTRUCTION LLC	PAY #8 FINAL	12,597.24	FINAL PAY REQUEST 2-23W B	OOSTER STATION A
09/24/2025	NORTHERN LAKE SERVICE INC	2514986	1,160.00	LAB TESTS	
09/24/2025	DIVERSIFIED BENEFIT SERVICES INC	454908	16.00	SEP FSA-WATER- 4 EES @\$4.	00 EACH
09/24/2025	GRAYMONT WESTERN LIME INC	35246360RI	5,116.87	HYDRATED LIME	
09/30/2025	U S BANK	09-25-25	83.94	USABLUBOOK	LAB REAGENTS
09/30/2025	U S BANK	09-16-25	56.10	AMAZON MKTPL*Y86871B53	STUMP KILLER/MOP
09/30/2025	U S BANK	09-25-25	63.91	THE HOME DEPOT #4903	FLOOR & TOILET CLNR/CAULK
09/30/2025	U S BANK	09-16-25	409.81	BADGER METER INC	AUG 2025 METER READS
09/30/2025	U S BANK	09-16-25	269.34	U.S. CELLULAR	AIRTIME 8/22-9/21
09/30/2025	U S BANK	09-25-25	189.00	AMAZON MKTPL*8W5W07C53	TOOL BATTERIES
09/30/2025	U S BANK	09-16-25	13.39	THE UPS STORE 2376	LAB SHIPPING
09/30/2025	U S BANK	09-16-25	31.00	WI STATE HYGIENE LAB	LAB TEST
09/30/2025	U S BANK	09-16-25	350.00	WIAWWA	CONFERENCE GORGES
09/30/2025	U S BANK	09-25-25	279.95	AMAZON MKTPL*SB6CG1683	LIME PUMP MOTOR
09/30/2025	U S BANK	09-16-25	20.00	IN *ENABLING ELEMENTS, IN	TELEMETRY BOOSTER STATION
09/30/2025	U S BANK	09-16-25	26.50	HAWKINS INC	FUEL SURCHARGE
09/30/2025	U S BANK	09-25-25	216.06	TDS METROCOM	9/22-10/21 PHONE FEES
09/30/2025	U S BANK	09-16-25	2,620.96	LANDIS+GYR TECHNOLOGY,	90414990/JUL 2025 MTR REA
09/30/2025	U S BANK	09-16-25	801.20	HAWKINS INC	AMMONIA HYDROXIDE
09/30/2025	U S BANK	09-16-25	183.28	AMAZON MKTPL*7A6B86NH3	PRESSURE REGULATORS
09/30/2025	U S BANK	09-16-25	2,724.62	LANDIS+GYR TECHNOLOGY,	90417131/AUG 2025 MTR REA
09/30/2025	U S BANK	09-16-25	6,320.16	HAWKINS INC	LPC-31
09/30/2025	U S BANK	09-16-25	79.14	HILTON HOTELS-MONONA TER	DUPLICATE VOID
09/30/2025	U S BANK	09-16-25	224.64	WINCHESTER HILL GOLF COUR	TEAM BUILDING

AP Payment Date	AP Vendor Name	AP Invoice Number	AP Transaction Amount	AP Description 01	AP Description 02
09/30/2025	U S BANK	09-25-25	759.40	MENARDS APPLETON WEST WI	PLANT EMPLOYEE REFRIGERA
09/30/2025	U S BANK	09-25-25	230.00	SQ *RECYCLETHATSTUFF.COM	RECYCLE ENDPOINTS
09/30/2025	U S BANK	09-16-25	79.14	HILTON MADISON PARKING	WIAWWA PARKING
09/30/2025	U S BANK	09-16-25	1,538.76	HAWKINS INC	HYROFLUOSILIC ACID
09/30/2025	U S BANK	09-25-25	30.00	BADGER LABORATORIES INC	LAB TEST
09/30/2025	U S BANK	09-16-25	1,545.00	CORE & MAIN - WI005	HYDRANT PARTS/OIL
09/30/2025	U S BANK	09-25-25	44.91	KRUEGER'S TRUE VALUE	SUPPLIES
09/30/2025	U S BANK	09-16-25	16.50	SVDP NEENAH	SHOP RAGS
09/30/2025	U S BANK	09-16-25	128.46	LUIGI S PIZZA PASTA - MEN	EMPLOYEE APPRECIATION
09/30/2025	U S BANK	09-16-25	64.25	4TE*CULLIGAN WATER CONDIT	LAB WATER
09/30/2025	U S BANK	09-16-25	513.73	USABLUBOOK	LAB REAGENTS
09/30/2025	U S BANK	09-16-25	134.91	THE HOME DEPOT #4903	SAWZALL BLADES
09/30/2025	U S BANK	09-25-25	16.99	AMAZON MKTPL*8W5W07C53	CUTTOFF WHEELS
09/30/2025	U S BANK	09-16-25	269.33	AMAZON MKTPL*IN6443XE3	SAW BLDS/TERMINALS/BUCKET
09/30/2025	U S BANK	09-16-25	-79.14	HILTON HOTELS-MONONA TER	DUPLICATE REVERSAL CHRG
09/30/2025	U S BANK	09-16-25	36.00	CITY OF MADISON	WIAWWA GORGES PARKING
09/30/2025	U S BANK	09-25-25	750.00	MRA INSTITUTE OF MANAGEM	MRA MEMBERSHIP 10/25-9/26
09/30/2025	U S BANK	09-16-25	135.00	ASC EMPL SOLTN PRTL ECOM	3RD QTR EAP FEES
09/30/2025	U S BANK	09-25-25	12.49	AMAZON MKTPL*8W5W07C53	CRIMP SLEEVES
09/30/2025	U S BANK	09-16-25	9,245.78	HAWKINS INC	SODIUM PERMANGANATE
09/30/2025	U S BANK	09-16-25	79.00	EBAY O*11-13501-35605	BILL ACCEPTOR
09/30/2025	U S BANK	09-16-25	11.98	FESTIVAL FOODS	EMPLOYEE APPRECIATION
09/30/2025	U S BANK	09-16-25	216.06	TDS METROCOM	8/22-9/21 PHONE FEES
09/30/2025	U S BANK	09-16-25	40.15	UNITED STATES PLASTIC COR	PVC FITTINGS/BOTTLE TOPS
09/30/2025	U S BANK	09-16-25	300.00	MIDWEST METER - JACKSON	METER GASKETS
Overall - Total			160,990.67		

NEENAH WATER UTILITY

9 MONTH FINANCIAL REPORT

January 1 through September 30, 2025

Neenah Water Utility					
Comparative Balance Sheet					
as of September 30, 2025 & 2024					
Assets	2025		Assets	2024	
Current Assets			Current Assets		
Cash & Cash Equivalents			Cash & Cash Equivalents		
Cash on Hand	\$ 3,774,555		Cash on Hand	\$ 2,469,327	
Working Funds - Petty Cash	200		Working Funds - Petty Cash	200	
Prepays	281		Prepays	1,360	
Total Cash & Cash Equivalents		\$ 3,775,036	Total Cash & Cash Equivalents		\$ 2,470,887 A)
Temporary Investments			Temporary Investments		
Unrestricted	0		Unrestricted	\$ 35,119	
Restricted for Debt Service	0		Restricted for Debt Service	534,299	B)
Replacement Reserves	3,134,702		Replacement Reserves	3,283,988	
Total Temporary Investments		\$ 3,134,702	Total Temporary Investments		\$ 3,853,406
Receivables			Receivables		
Customer Account	\$ 2,020,103		Customer Account	\$ 1,947,203	C)
Other	1,150		Other	807	D)
Investment Interest	13,641		Investment Interest	17,419	
Total Receivables		\$ 2,034,894	Total Receivables		\$ 1,965,429
Inventory			Inventory		
Chemical	\$ 141,805		Chemical	\$ 101,666	
Meter & Hydrant Supplies	24,916		Meter & Hydrant Supplies	24,916	
Total Inventory		\$ 166,721	Total Inventory		\$ 126,582 E)
Total Current Assets		\$ 9,111,353	Total Current Assets		\$ 8,416,304
NonCurrent Assets			NonCurrent Assets		
Long Term Investments		1,667,670	Long Term Investments		2,123,145
Revenue Bond Reserve Investments		-	Revenue Bond Reserve Investments		305,000
Unamortized Premiums on Borrowing/Refunding		-	Unamortized Premiums on Borrowing/Refunding		(2,941)
Cell Tower Lease Rec		8,247,053	Cell Tower Lease Rec		8,169,370
Deferred Outflows Related to Pension		1,785,127	Deferred Outflows Related to Pension		2,284,356
Fixed Assets			Fixed Assets		
Utility Plant in Service	\$ 78,318,038		Utility Plant in Service	\$ 73,916,048	
Less: Accumulated Depreciation	(29,445,783)		Less: Accumulated Depreciation	(28,512,083)	
Net Utility Plant in Service		\$ 48,872,255	Net Utility Plant in Service		\$ 45,403,965
Construction Work in Process		2,399,420	Construction Work in Process		3,629,980
Deferred Special Assessments		404,154	Deferred Special Assessments		404,154
Total NonCurrent Assets		63,375,679	Total NonCurrent Assets		62,317,029
Total Assets		\$72,487,032	Total Assets		\$70,733,333
Liabilities & Capital			Liabilities & Capital		
Current Liabilities			Current Liabilities		
Accruals			Accruals		
Due to Vendors/Contractors	\$79,235		Due to Vendors/Contractors	\$103,311	
Payrolls	11,896		Payrolls	5,197	
In Lieu of Property Taxes	905,176		In Lieu of Property Taxes	1,088,648	F)
Interest	7,683		Interest	17,519	
Total Accruals		\$ 1,003,990	Total Accruals		\$ 1,214,675
Deferred Revenue		\$ -	Deferred Revenue		\$ -
Total Current Liabilities		\$1,003,990	Total Current Liabilities		\$1,214,675
NonCurrent Liabilities			NonCurrent Liabilities		
Revenue/Refunding Bonds/Notes		\$ -	Revenue/Refunding Bonds/Notes		\$ 305,000 G)
Safe Drinking Loan		-	Safe Drinking Loan		593,139 H)
City Loan		2,446,561	City Loan		2,726,020 I)
Employee Vacation & Sick Leave Reserve		169,609	Employee Vacation & Sick Leave Reserve		96,969
Allowance of Uncollectable A/R		16,700	Allowance of Uncollectable A/R		16,700
Deferred Inflow Cell Tower Lease		8,247,053	Deferred Inflow Cell Tower Lease		8,169,370
Deferred Special Assessments		404,154	Deferred Special Assessments		404,154
Net Pension Liability		90,806	Net Pension Liability		329,322 J)
Total NonCurrent Liabilities		\$ 11,374,883	Total NonCurrent Liabilities		\$ 12,640,674
Total Liabilities		\$ 12,378,873	Total Liabilities		\$ 13,855,349
Deferred Inflows Related to Pension		\$ 1,459,086	Deferred Inflows Related to Pension		\$ 1,756,487
Capital & Retained Earnings			Capital & Retained Earnings		
City Paid in Capital		\$ 2,661,887	City Paid in Capital		\$ 2,661,887 K)
Beginning Retained Earnings	\$ 54,242,979		Beginning Retained Earnings	\$ 50,369,463	
Net Income (Loss)	1,744,207		Net Income (Loss)	2,090,147	L)
Ending Retained Earnings		\$ 55,987,186	Ending Retained Earnings		\$ 52,459,610
Total Capital & Retained Earnings		58,649,073	Total Capital & Retained Earnings		55,121,497
Total Liabilities & Capital		\$ 72,487,032	Total Liabilities & Capital		\$ 70,733,333

**Neenah Water Utility
Notes and Explanations
Comparative Balance Sheet
For the Period Ending September 30, 2024 & 2025**

Liquidity (Current assets/current liabilities) ratio = 9.07 for the 3rd Quarter of 2025. Above 1 is the goal. 3rd Quarter of 2024 = 6.93

- A) Total Cash Equivalents have increased for the 3rd Quarter 2025 over the corresponding period in 2024 due to retirement of long-term debt.
- B) Restricted Funds are retained due to bond covenants and Commission set asides. Invested in LGIP funds. Unrestricted funds are available for projects and emergencies.
- C) Customer Account includes bills sent out at the end of September to residential, commercial, multifamily, industrial, and public accounts.
- D) Includes other billings not yet paid.
- E) Total Inventory is the value of treatment chemicals and distribution materials held in inventory.
- F) PILOT based on Utility Plant in Service.
- G) Includes revenue bonds with maturity date 12/1/2026. The revenue bonds were retired in 2024.
- H) Safe Drinking Water Loan used for plant construction, issued 2005 and 2006 with maturity dates 5/1/2024 and 5/1/2025. These loans have been retired.
- I) Loan from the City for CIP Projects.
- J) Net Pension Liability and Net Pension Asset are based on WRS investment performance.
- K) Includes City projects paid by TIF.
- L) Net income

Neenah Water Utility					
Comparative Income Statement					
Nine Months Ending - September 30, 2025 & 2024					
	2025	2024	Percent Change		
Water Operating Revenue					
Unmetered					
Sales to General Customers (WFC)	3,713	3,368	10.2%	(A)	345
Private Fire Protection (Firelines)	105,227	102,849	2.3%	(B)	2,378
Public Fire Protection - All Customers	1,340,625	1,318,520	1.7%	(C)	22,105
Total Unmetered Revenue	\$1,449,565	\$1,424,737	1.7%		24,828
Metered					
Bulk Water - All Customer Types	433	184	135.3%	(D)	249
Residential Customers	2,416,934	2,358,829	2.5%	(E)	58,105
Multi Residential Customers	126,060	116,058	8.6%	(F)	10,002
Commercial Customers	694,414	688,992	0.8%	(G)	5,422
Industrial Customers	1,598,911	1,408,538	13.5%	(H)	190,373
Municipal/Other Public Customers	92,926	90,722	2.4%	(H)	2,204
Total Metered Revenue	\$4,929,678	\$4,663,323	5.7%	(I)	266,355
Total Water Operating Revenue	\$ 6,379,243	\$ 6,088,060	4.8%	(J)	291,183
Other Operating Revenue					
Forfeited Discounts (Late Fees)	32,011	32,133	-0.4%	(K)	(122)
Miscellaneous Service Revenues	11,834	9,522	24.3%	(L)	2,312
Water Property Rental Revenue	114,094	106,739	6.9%	(M)	7,355
Other Revenues	21,484	17,351	23.8%	(N)	4,133
Total Other Operating Revenue	\$179,423	\$165,745	8.3%		13,678
Total Operating Revenue	\$ 6,558,666	\$ 6,253,805	4.9%	(O)	304,861
Operating Expenses					
Source of Supply Expenses	11,158	11,188	-0.3%	(P)	(30)
Pumping Expenses	221,679	208,196	6.5%	(Q)	13,483
Water Treatment Expenses	1,540,542	1,047,901	47.0%	(R)	492,641
Transmission & Distribution Expenses	455,667	323,518	40.8%	(S)	132,149
Customer Account Expenses	145,813	127,568	14.3%	(T)	18,245
Administrative & General Expenses	351,878	319,917	10.0%	(U)	31,961
Employee Fringe Benefit Expense	321,375	284,460	13.0%	(V)	36,915
GASB 68 Pension Adjustment	0	0	0.0%	(W)	-
GASB 101 Sick Leave Adjustment	0	0	0.0%	(X)	-
Depreciation Expense	1,287,960	1,262,708	2.0%	(Y)	25,252
Property Tax Expense	686,250	870,655	-21.2%	(Z)	(184,405)
Payroll Tax Expense	68,726	67,665	1.6%	(AA)	1,061
Other Tax Expense	6,554	6,248	0.0%		306
Total Operating Expenses	\$ 5,097,602	\$ 4,530,024	12.5%		567,578
Net Operating Income (Loss)	\$ 1,461,064	\$ 1,723,781	-15.2%		(262,717)
Other Revenue					
Interest Income	228,364	328,801	-30.5%	(BB)	(100,437)
Market Adjustment (Long-Term Investment	0	0	0.0%		
Amortization of Debt Premium	0	1,891	-100.0%		(1,891)
Capital Contributions	78,859	90,434	-12.8%		(11,575)
Sale of Vehicles and Equipment	1,619	0	0.0%		
P-Card Rebate	15,440	16,382	0.0%		
Total Other Revenue	\$ 324,282	\$ 437,508	-25.9%	(CC)	(113,226)
Other Expenses					
Interest Expense on Long-Term Debt	41,139	71,142	-42.2%		(30,003)
Total Other Expenses	\$ 41,139	\$ 71,142	-42.2%		(30,003)
Net Income (Loss)	\$ 1,744,207	\$ 2,090,147	-16.6%	(DD)	(345,940)

**Neenah Water Utility
Notes and Explanations
Comparative Income Statement
For the Period Ending September 30, 2024 & 2025**

- A. Sales to General Customers (water for construction).
- B. Private fire protection is billed at a PSC established flat rate per quarter based on the diameter of the fire line. This affects all customer types operating a private sprinkler/fire line, except residential.
- C. Public fire protection is based upon the square footage of each building.
- D. Bulk water is related to construction activity. A hydrant meter is used to determine usage.
- E. Residential number shown reflects revenues increasing 2.5% year over year.
- F. Multi-Family Residential reflects a marked increase from last year.
- G. Commercial revenues reflect a slight increase.
- H. Industrial revenues reflect a marked increase.
- I. Public sales include schools, parks, and other public buildings.
- J. Total Water Operating Revenues is the sum of A thru I. Revenue in the 3rd quarter of 2025 is 4.8% higher than to the corresponding period of 2024.
- K. Late bill payment revenue (late fees).
- L. Revenue received for reading and billing sewer exemption meters; reconnect fees and turning on service lines; hydrant hook-up fees; customer repair charges.
- M. Revenue received for annual fire hydrant rental to the Town of Neenah and rental fees from cell providers for antenna space. It increases, as contract provisions require.
- N. Revenue received for sale of scrap, miscellaneous service fees, and returned check fees.
- O. Total Operating Revenues in the 3rd quarter are 4.9% more than in the corresponding period of 2024.
- P. Source of Supply Expenses are for supervision of intakes and related structures, including testing, inspections, cleanings, and repairs. Inspections and cleanings are twice a year as needed.
- Q. Pumping Expenses were up in the 3rd quarter of 2025 as compared to the corresponding period in 2024, due to increased maintenance and fuel expenses.

Neenah Water Utility
Notes and Explanations Comparative Income Statement
For the Period Ending September 30, 2024 & 2025
Page 2 of 2

- R. Treatment Expenses have increased due to the lagoon dredging & lagoon berm repairs.
- S. Transmission and Distribution Expenses are up for the 3rd quarter of 2025 to the same period in 2024, due to increased miscellaneous, meters, mains and services expenses.
- T. The Customer Account Expense increased in the 3rd quarter of 2025 than in 2024 due to the increased amount of supervision, records, and collection required, uncollectable accounts, and transition to AMI.
- U. This account increased 10% year over year due to health insurance increases and outside services utilization.
- V. Fringe benefits are affected by staffing levels, overtime or call-in work for water main breaks and plant emergencies, and retirement payouts.
- W. GASB 68 requires employers participating in pension plans to recognize their proportionate share of the net pension liability and pension expense in their financial statements. It also mandates the recognition of deferred outflows of resources and deferred inflows of resources related to pensions. These adjustments are made to the net pension liability and recognized in pension expense over time.
- X. GASB 101, "Compensated Absences," mandates that governments recognize liabilities for compensated absences, including sick leave, when the benefit is earned and it's more likely than not (more than 50% probability) that it will be used or paid out. This means governments must now analyze their leave policies and determine if sick leave is likely to be used, either as time off or through payment upon termination, and recognize a liability accordingly.
- Y. Depreciation Expense is dependent upon actual depreciation of the plant in service.
- Z. Payment In Lieu of Property Tax (PILOT) reflects the value of the water system
- AA. Payroll Taxes
- BB. Interest Income has decreased significantly due to economic factors.
- CC. Total Other Revenue is down due to a decrease in capital contributions and interest income.
- DD. Net Income in the 3rd quarter of 2025 decreased by 16.6% compared to the same period in 2024.

Neenah Water Utility						
2025 Construction Work in Progress						
	Budget	3 Months	6 Months	9 Months	12 Months	Totals
Capital Projects:						
Meter/Endpoint Replacement	500,000	534,932	30,412	10,263		575,607
Misc tools and equipment	20,000					-
Technology update	10,000					-
Misc consulting fees	20,000					-
Misc plant contingency	50,000					-
Rebuild (1) finished water pump	30,000		22,610			22,610
Rebuild (1) raw water pump	15,000					-
Replace 2012 Dump Truck	185,000		154,486			154,486
Build and Refurbish Offices at Plant	80,000		42,711			42,711
Replace Leak Trailer	10,000					-
Mini-Dump Truck Plow	15,000	10,845				10,845
Replace Finished Water VFDs (2)	35,000					-
Replace (1) Air Scour VFD	25,000					-
Repair/Rebuild Brick Façade	100,000					-
UV Transmittance Monitor	-		9,389			9,389
Inter Check Valve Replacement	-		25,061			25,061
Replace Carbon Dioxide Tank	-	173,500	19,544	10,250		203,294
Booster Station	-	6,622	159,664	14,847		181,133
Watermain Addition/Replacement:						
S. Commercial Hydrant Relocations	55,000			58,020		58,020
Fox River Crossing	500,000					-
Forest Manor Ct.	144,000		82,806	88,929		171,735
Alexander Dr.	116,000		137,287			137,287
Lexington Ct.	97,000		105,911			105,911
Bruce St.	97,000		80,223			80,223
Hickory Ln.	189,000		1,118	20,570		21,688
Caroline St.	65,000		683	73,682		74,365
Elm St.	256,000		271,951			271,951
Douglas St.	-		18,100	10,627		28,727
S. Park Ave	-	162,039	606			162,645
Freedom Meadows	-	25,493	687			26,180
Misc Hydrants	-		5,625	10,375		16,000
Misc Services	-	3,260	13,847	2,445		19,552
Totals	2,614,000	916,691	1,182,721	300,008	-	2,399,420
2025 Temporary Investments						
September 30, 2025						
Replacement Reserves						
Sludge Lagoon Reserve			1,728,413			
Vehicle Replacement Reserve			170,199			
Painting Hydrants Reserve			76,500			
GAC Media Replacement			530,000			
Pump Rehab			181,864			
Meters/Endpoints			397,726			
Boiler Replacement			50,000			
			\$3,134,702			



Neenah Water Utility

211 Walnut St. PO Box 426 Neenah, WI 54957-0426

Office: (920) 886-6182 Cell: (920) 858-6300

Email: amach@neenahwi.gov

Anthony L. Mach

Director of Neenah Water Utility

MEMORANDUM

DATE: October 15, 2025

TO: Neenah Waterworks Commission

FROM: Anthony L. Mach

RE: Request to Move Control of the Billing System and Utility Billing Coordinator position to the Water Utility

Water Utility staff and staff from the Finance Department have had further discussions regarding the Utility Billing function and staff. The Finance Department has developed an analysis which details the revenues and expenses related to the City and the Water Utility. In brief, the net cost to the Water Utility will be balanced out by the revenue recognized by charging the Sanitary and Stormwater Utilities for billing services.

If approved, the Utility Billing Coordinator position will be added to the MRA salary plan study. The cost to add this to the study is minimal.

The movement of the Billing functions from the Water Utility was completed in 2003. The process flowed from the Water Utility as a recommendation to the Finance and Personnel Committee. This was then brought before the Common Council for approval. I researched this move and understand the motivation behind the reorganization. Namely, the construction of the new plant along with billing system software migration issues prompted the change. With this change, the Water Utility will be responsible for the Billing System and Utility Billing Coordinator, but collection of utility payments will remain with the Finance Department.

Staff request that the Waterworks Commission authorize the movement of the Utility Billing System and Utility Billing Coordinator from the Finance Department to the Water Utility and to recommend said move to the Finance & Personnel Committee and the Common Council.



Memo

To: Water Commission
From: Larry Wettering
Date: September 12, 2003
Re: Transfer of Water Utility Accounting Functions

Mike Easker and I have been discussing the transfer of accounting functions from the Water Utility to the Finance Department. The discussions came about because of the following:

- There has been a recent sharp increase in office workload due to the increase in accounts, and this trend will continue as the City expands.
- There is substantial additional work related to the storm water utility billing.
- The billing software is inefficient.
- The current manual accounting system is onerous.
- There is an increasing number of special projects that must be addressed (i.e., reclassification of "contributions in aid of construction".)
- The continued use of temporary help is expensive.
- There is no back-up to the Accounting Supervisor (Susan Zabel).
- The new plant construction project will demand a great deal of the Director's time.

While policy changes that were implemented at the last Water Commission meeting (see the September 15, 2003 minutes) may make the billing software more efficient, they will not provide the dramatic affect needed to resolve the current staffing issues.

Director Easker indicated that his staff can assume responsibility for many of the financial functions currently being performed in the Water Utility. In affect, they would provide contract services to the Water Utility. To accomplish this, the Senior Account Clerk (Sue Schultz) would be transferred to the Finance Department and work along with existing Finance staff on Water Utility tasks.

The Accounting Supervisor would remain in the Water Utility, and be given specific areas of responsibility, with an interface to the Finance Department. The specific duties are still being discussed, but may include some responsibility for general ledger, the construction project accounting, accounts payable, and payroll.

In addition, one of Director Easker's goals will be to implement software to handle the general ledger, and accounts receivable, eliminating the current manual accounting system.

With this change, the issue of clerical duties in the Water Utility must still be addressed. We estimate ten hours per week for clerical tasks.

If approved, the changes would be phased in after January 1, 2004, with completion by July 1, 2004. There will be a training period for the Finance staff, which will include billing software training from CIVIC. Susan Zabel, Sue Schultz, and myself will always be available to answer questions.

I recommend this change be approved. It must also be approved by City Council, since it is a change that affects the Finance Department.

MEMORANDUM

DATE: October 7, 2003
TO: Water Commissioners
FROM: Mayor George Scherck
RE: Transfer of finance functions to Dept. of Finance

City Ordinance assigns responsibility for water utility finances to the Director of Finance but no functional control or authority has been provided. The auditors have made it clear that having no oversight on the accounting function is a internal weakness that needs to be corrected. My major concerns with the status quo focus around:

1. A high degree of manual adjustments that makes the entire system very labor intensive.
2. No cross trained staff exists to provide backup for billing function in the event Sue Zabel is absent for any extended period.

Based on the above, I support the opinion of Directors Wattering and Easker to transfer the financial accounting functions to the City Finance Department. A recommendation from them will be forthcoming prior to the next water commission meeting. The primary advantages of this action include:

1. Allowing Director Wattering to focus his professional expertise on management of the plant and distribution system.
2. Providing Director Wattering with increased opportunity to devote his time and oversight to the new plant construction.
3. Conversion of the manual system to the City's HTE system.
4. Providing both oversight and a well trained, cross-trained staff to handle the water billing and accounting functions.

This move can be accomplished by moving Sue Schultz to Finance, assigning Susan Zabel to the administrative functions associated with the new plant construction and other administrative matters involved in running the water department, as determined by Director Wattering.

In this challenging period of increasing costs and decreasing revenues, we need to continue the process of seeking ways to be more cost effective and more efficient. Our professional staff believes the above provides that opportunity and I concur with their opinion. I respectfully request that you authorize the action as described. Your consideration of this matter will be appreciated and better equip the utility to deal with the challenges facing us as we embark on the biggest construction project in the history of this community.



Memo

To: Water Commission
From: Larry Wettering
Date: August 1, 2003
Re: Office Staffing/Organization

As an addendum to the Mayor's memo, and as we consider the options relative to the Water Utility accounting function, there are several points that need to be kept in mind. They are:

- Susan Zabel currently has over 5 weeks of vacation to be used this year. (Three weeks could be carried over until next year.) It is difficult to find time for her to squeeze in the vacation. In addition she continues to work long hours. We try to compensate with flexibility for her schedule. Still the workload is excessive.
- The Accounting Supervisor position (non-union) is the only position in the Water Utility with no back-up. The Senior Account Clerk (union) does not have the detailed accounting background needed to perform the functions of the Accounting Supervisor. This has been the case for over 30 years.
- While we are using temporary staff, it is inefficient because we have had seven different temporary staff employees since we started using them. The eighth is scheduled to start in September. Most move to a more permanent position within 3 months. Most of the first month of the temporary staff time and some of Susan's time is lost in training each time we bring in a new temporary staff person.
- While we continue to be disappointed with the CIVIC billing software, Susan has been able to create "work-arounds" for many of the problems. Of course, they are time consuming. We have not proceeded with the purchase of other CIVIC accounting software packages because of our experience with the billing software and their support staff.
- 70% of the office staff work is related to billing and customer service. So while we can automate other duties (accounts payable, etc.), we will not significantly reduce the need for staff time. The areas automated will still require the same attention to detail, even though the processing steps will make it easier and more efficient. However, this work will not be reduced to zero time or even half.
- Currently we are averaging 115 hours per week for the Accounting Supervisor, Senior Account Clerk, and temporary staff. Two full time employees provide 75 hours per week. Temporary staff works 25 hours per week. The difference is extra time from Susan.
- Two time consuming special projects are on the horizon; the rate increase and the reclassification of the "contributions in aid of construction (CIAC)". CIAC must be addressed by January 1, 2004, and the rate increase by April 30, 2004.

- The Storm Water Utility has added workload to the Water Utility office staff. It is not a simple matter of just adding the line item to the bill. All of the associated accounting, customer service and billing issues similar to the Sanitary Sewer Utility, must also be performed.
- City expansion has added significant workload to the office. In the last 18 months we have added over 500 accounts. The set up for each account is a one-time effort. But, more than two thirds of these accounts are apartments with turnover rates averaging between 6 months and 1 year. We are required to produce a final bill with each apartment tenant change. In addition there is increased customer service related to all of the new accounts.
- With the construction of a new plant and the explosion in water main installation the Director's time to address accounting issues may be reduced in the coming years.

I have identified several options that need to be considered in depth. There may be others that I have not identified, which should be added to the list. The options listed are not mutually exclusive. A combination of several may be the best solution. They are:

- Continued use of temporary staff.
- Use of specialized consultants.
- Hiring permanent staff (full or part time).
- Overtime for the Account Clerk.
- Combining the Water and Finance Accounting groups, which may allow Finance staff to fill gaps in Water Office needs (previously tried in the 1980's and abandoned).
- Purchasing and installing accounting software to reduce a portion of the workload.
- Purchasing the accounting software and have someone else install and train staff on it's use.

Finally, there are three concerns that I have as we move forward. First, while Virchow Krause is a reputable firm and we have had good experiences with their accounting division, they have a vested interest in CIVIC software. If they are hired to do an analysis, we need to insure there is no bias in favor of CIVIC.

Second, whatever the solution, we need to be sure that the Water Utility engineering and operations remain in close contact with the accounting group, so that our customers and the capital projects are not adversely affected.

Finally, the PSC requires cost accounting (more detailed) for the Water Utility rather than fund accounting. There is a significant difference, and we need to be assured that whatever the staffing/software solution, this difference is recognized and addressed.

There has also been discussion about creating one Utility Commission for water, sanitary sewer and storm water. While this idea may have merit and deserves discussion, it is less critical than the accounting issues at this time.

There is an urgency to resolving the accounting and office issues. If Virchow Krause (or anyone else) is asked to evaluate the options, I recommend they start immediately and be given a short time frame (1-2 months) to present a recommendation on these issues. The evaluation should include a time/task study, since it is difficult to convey the critical nature of the problem.

Pay To: Sabel Mechanical LLC
W3150 County Road H
Fond du Lac WI 54937

Contract No. 2-24W Booster Station Contract B
Process, Mechanical, Electrical and Plumbing Construction
McMahon N0002-09-22-00496-B

Date: September 16, 2025

Pay Request No. 5-Final

<u>Account Description</u>	<u>Account #</u>	<u>Payment</u>
Amount Requested		\$67,556.49
Change Order 1		-\$4,625.00
Change Order 2		-\$4,661.40
Change Order 3		-\$300.00
Retainage Due		\$32,867.18
Booster Station Contract B	400-0499-770-9999 WO506	\$90,837.27

Approved by Water Utility September 16, 2025 

Approved by Board of Public Works September 23, 2025 

Approved by Water Commission October 20, 2025

Number of Attachments 7

City of Neenah
Water Utility
Contract Payment Form

Item No.	Item Description	Scheduled Value	Pay Request No.1			Pay Request No.2			Pay Request No.3			Pay Request No.4			Pay Request No.5			Contract Reconciling		
			Completed This Period	Retainage Due this	Due To Contractor	Completed This Period	Retainage Due this	Due To Contractor	Completed This Period	Retainage Due this	Due To Contractor	Completed This Period	Retainage Due this	Due To Contractor	Completed This Period	Retainage Due to	Due To Contractor	Completed To Date	Retainage Due	Due To Contractor
			\$	Period	This Period	\$	Period	This Period	\$	Period	This Period	\$	Period	This Period	\$	Contractor	This Period	\$		This Period
1	General Conditions	\$120,680.00	\$17,900.00	\$895.00	\$17,005.00	\$15,200.00	\$760.00	\$14,440.00	\$23,800.00	\$1,190.00	\$22,610.00	\$51,400.00	\$2,570.00	\$48,830.00	\$12,380.00	\$5,415.00	\$17,795.00	\$120,680.00	\$5,415.00	\$0.00
2	Concrete	\$22,825.00	\$0.00	\$0.00	\$0.00	\$22,825.00	\$1,141.25	\$21,683.75								\$1,141.25	\$1,141.25	\$22,825.00	\$1,141.25	\$0.00
3	P-Lam Cabinets	\$7,647.00	\$0.00	\$0.00	\$0.00	\$2,168.00	\$108.40	\$2,059.60				\$2,168.00	\$108.40	\$2,059.60	\$3,311.00	\$216.80	\$3,527.80	\$7,647.00	\$216.80	\$0.00
4	Insulation-Ceiling	\$2,256.00	\$0.00	\$0.00	\$0.00	\$2,256.00	\$112.80	\$2,143.20								\$112.80	\$112.80	\$2,256.00	\$112.80	\$0.00
5	Finishes	\$26,765.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,507.50	\$925.38	\$17,582.12	\$6,527.00	\$326.35	\$6,200.65	\$1,730.50	\$1,251.73	\$2,982.23	\$26,765.00	\$1,251.73	\$0.00
6	Specialities	\$1,944.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00							\$1,944.00	\$0.00	\$1,944.00	\$1,944.00	\$0.00	\$0.00
7	Plumbing	\$36,815.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,333.00	\$516.65	\$9,816.35	\$19,985.00	\$999.25	\$18,985.75	\$6,497.00	\$1,515.90	\$8,012.90	\$36,815.00	\$1,515.90	\$0.00
8	HVAC	\$52,103.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,400.00	\$1,170.00	\$22,230.00	\$22,351.00	\$1,117.55	\$21,233.45	\$6,352.00	\$2,287.55	\$8,639.55	\$52,103.00	\$2,287.55	\$0.00
9	Electrical	\$146,739.00	\$0.00	\$0.00	\$0.00	\$17,969.75	\$898.49	\$17,071.26	\$86,404.97	\$4,320.25	\$82,084.72	\$34,502.00	\$1,725.10	\$32,776.90	\$7,862.28	\$6,943.84	\$14,806.12	\$146,739.00	\$6,943.84	\$0.00
10	Earth Work	\$23,530.00	\$20,353.69	\$1,017.68	\$19,336.01	\$0.00	\$0.00	\$0.00							\$3,176.31	\$1,017.68	\$4,193.99	\$23,530.00	\$1,017.68	\$0.00
11	Exterior Improvements	\$57,007.00	\$0.00	\$0.00	\$0.00	\$43,478.00	\$2,173.90	\$41,304.10							\$13,529.00	\$2,173.90	\$15,702.90	\$57,007.00	\$2,173.90	\$0.00
12	Process Piping	\$226,589.00	\$156,274.60	\$7,813.73	\$148,460.87	\$0.00	\$0.00	\$0.00	\$38,280.00	\$1,914.00	\$36,366.00	\$21,260.00	\$1,063.00	\$20,197.00	\$10,774.40	\$10,790.73	\$21,565.13	\$226,589.00	\$10,790.73	\$0.00
13	Change Order 1	(\$4,625.00)																-\$4,625.00	\$0.00	\$0.00
14	Change Order 2	(\$4,661.40)																-\$4,661.40	\$0.00	\$0.00
15	Change Order 3	(\$300.00)																-\$300.00	\$0.00	\$0.00
		\$715,313.60	\$194,528.29	\$9,726.41	\$184,801.88	\$103,896.75	\$5,194.84	\$98,701.91	\$200,725.47	\$10,036.28	\$190,689.19	\$158,193.00	\$7,909.65	\$150,283.35	\$67,556.49	\$32,867.18	\$90,837.27	\$715,313.60	\$32,867.18	\$0.00

Original Congract Amount \$724,900.00



September 12, 2025

Neenah Water Utility
211 Walnut Street
Neenah, WI 54956

Re: Neenah Water Utility
Water Booster Station MEP Construction
Certificate for Payment #5 - Final
McM. No. N0002-09-22-00496-B

Enclosed herewith is Certificate for Payment #5 for the above referenced project. This Certificate is issued to Sabel Mechanical, LLC in the amount of \$90,837.27 for final payment for work performed through June 11, 2025.

Please process the enclosed, and forward payment to Sabel Mechanical, LLC. Should you have any questions, please contact our office at your convenience.

Respectfully,

McMahon Associates, Inc.

A handwritten signature in black ink, appearing to read "Alrik R. Ristau".

Alrik R. Ristau
Construction Services Engineer

ARR:jlh

cc: Sabel Mechanical, LLC

Enclosure: Certificate for Payment #5

**CERTIFICATE FOR
PAYMENT**

NEENAH WATER UTILITY
211 Walnut Street
Neenah, WI 54956

Contract No.	N0002-09-22-00496-B
Project File No.	N0002-09-22-00496
Certificate No.	Five (5) – FINAL
Issue Date:	September 12, 2025
Project:	NEENAH WATER UTILITY Water Booster Station MEP Construction

This Is To Certify That, In Accordance With The Contract Documents Dated: June 27, 2024

Sabel Mechanical, LLC
W3150 County Road H
Fond du Lac, WI 54937

Is Entitled To Partial Payment For Work Performed Through: June 11, 2025

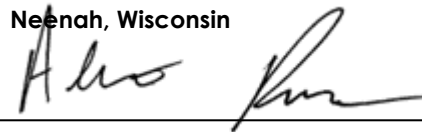
- ☒ Contractor's Application for Payment Attached
☒ Itemized Cost Breakdown Attached

Original Contract	<u>\$724,900.00</u>	Completed To Date	<u>\$715,313.60</u>
Net Change Orders	<u>(\$9,586.40)</u>	Retainage – N/A	<u>\$0.00</u>
Current Contract Amount	<u>\$715,313.60</u>	Subtotal	<u>\$715,313.60</u>
		Previously Certified	<u>\$624,476.33</u>

Amount Due This Payment: \$90,837.27

Please process and forward payment to Sabel Mechanical, LLC.

Certified By:
McMAHON ASSOCIATES, INC.
Neenah, Wisconsin



Alrik R. Ristau
Construction Services Engineer

Contractor's Application for Payment

Owner:	City of Neenah Water Utility	Owner's Project No.:	
Engineer:	McMahon Engineer	Engineer's Project No.:	
Contractor:	Sabel Mechanical LLC	Contractor's Project No.:	241600
Project:	Contract B Water Booster Station Process, Mechanical, Electrical, & Plumbing Constr.		
Contract:	N002-09-22-004696-B		

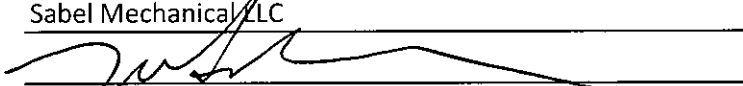
Application No.:	5	Application Date:	6/11/2025
Application Period:	From 12/23/2024	to	6/11/2025

1. Original Contract Price	\$	724,900.00
2. Net change by Change Orders	\$	(9,586.40)
3. Current Contract Price (Line 1 + Line 2)	\$	715,313.60
4. Total Work completed and materials stored to date (Sum of Column G Lump Sum Total and Column J Unit Price Total)	\$	715,313.60
5. Retainage		
a. _____ X \$ _____ Work Completed	\$	-
b. _____ X \$ _____ - Stored Materials	\$	-
c. Total Retainage (Line 5.a + Line 5.b)	\$	-
6. Amount eligible to date (Line 4 - Line 5.c)	\$	715,313.60
7. Less previous payments (Line 6 from prior application)	\$	624,476.33
8. Amount due this application	\$	90,837.27
9. Balance to finish, including retainage (Line 3 - Line 4)	\$	-

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:

- (1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;
- (2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such liens, security interest, or encumbrances); and
- (3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor:	Sabel Mechanical LLC
Signature:	
Date:	6/11/2025

Recommended by Engineer	Approved by Owner
By: _____	By: _____
Title: _____	Title: _____
Date: _____	Date: _____
Approved by Funding Agency	
By: _____	By: _____
Title: _____	Title: _____
Date: _____	Date: _____

Progress Estimate - Lump Sum Work

Contractor's Application for Payment

Owner:	City of Neenah Water Utility	Owner's Project No.:	
Engineer:	McMahon Engineer	Engineer's Project No.:	
Contractor:	Sabel Mechanical LLC	Contractor's Project No.:	241600
Project:	Contract B Water Booster Station Process, Mechanical, Electrical, & Plumbing Constr.		
Contract:	N002-09-22-004696-B		

Application No.:	5	Application Period:	From	12/23/24	to	06/11/25	Application Date:	06/11/25
A	B	C	D	E	F	G	H	I
Item No.	Description	Scheduled Value (\$)	Work Completed		Materials Currently Stored (not in D or E) (\$)	Work Completed and Materials Stored to Date (D + E + F) (\$)	% of Scheduled Value (G / C) (%)	Balance to Finish (C - G) (\$)
			(D + E) From Previous Application (\$)	This Period (\$)				
Change Orders								
CO#1	Electrical Credit	(4,625.00)		(4,625.00)		(4,625.00)	100%	-
CO#2	Conduit and Hydroseeding Credit	(4,661.40)		(4,661.40)		(4,661.40)	100%	-
	credit damage tin	(300.00)		(300.00)		(300.00)	100%	-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-
						-		-

Progress Estimate - Lump Sum Work

Contractor's Application for Payment

Owner:	City of Neenah Water Utility	Owner's Project No.:	
Engineer:	McMahon Engineer	Engineer's Project No.:	
Contractor:	Sabel Mechanical LLC	Contractor's Project No.:	241600
Project:	Contract B Water Booster Station Process, Mechanical, Electrical, & Plumbing Constr.		
Contract:	N002-09-22-004696-B		

Application No.:	5		Application Period:	From	12/23/24	to	06/11/25	Application Date:	06/11/25	
A	B			C	D	E	F	G	H	I
Iterr. No.	Description	Scheduled Value (\$)	Work Completed		Materials Currently Stored (not in D or E) (\$)	Work Completed and Materials Stored to Date (D + E + F) (\$)	% of Scheduled Value (G / C) (%)	Balance to Finish (C - G) (\$)		
			(D + E) From Previous Application (\$)	This Period (\$)						
Original Contract										
Div 1	General Conditions	120,680.00	108,300.00	12,380.00		120,680.00	100%	-		
Div 3	Concrete	22,825.00	22,825.00			22,825.00	100%	-		
Div 6	P-Lam Cabinets	7,647.00	4,336.00	3,311.00		7,647.00	100%	-		
Div 7	Insulation- Ceiling	2,256.00	2,256.00			2,256.00	100%	-		
Div 9	Finishes	26,765.00	25,034.50	1,730.50		26,765.00	100%	-		
Div 10	Specialites	1,944.00		1,944.00		1,944.00	100%	-		
Div 22	Plumbing	36,815.00	30,318.00	6,497.00		36,815.00	100%	-		
Div 23	HVAC	52,103.00	45,751.00	6,352.00		52,103.00	100%	-		
Div 26	Electrical	146,739.00	138,876.72	7,862.28		146,739.00	100%	-		
Div 31	Earth Work	23,530.00	20,353.69	3,176.31		23,530.00	100%	-		
Div 32	Exter Improvements	57,007.00	43,478.00	13,529.00		57,007.00	100%	-		
Div 40	Process Piping	226,589.00	215,814.60	10,774.40		226,589.00	100%	-		
						-		-		
						-		-		
						-		-		
						-		-		
						-		-		
						-		-		
						-		-		
						-		-		
Original Contract Totals		\$ 724,900.00	\$ 657,343.51	\$ 67,556.49	\$ -	\$ 724,900.00	100%	\$ -		



Neenah Water Utility

211 Walnut St. PO Box 426 Neenah, WI 54957-0426

Office: (920) 886-6182 Cell: (920) 858-6300

Email: amach@neenahwi.gov

Anthony L. Mach

Director of Neenah Water Utility

MEMORANDUM

DATE: October 15, 2025
TO: Neenah Waterworks Commission
FROM: Anthony L. Mach
RE: Lead and Copper Sampling Results

The annual Lead and Copper Sampling Program has been completed with 30 sites sampled. The Utility had no sites register above the MCL of 15 ppb for lead concentration. The 90th percentile for results was 10 ppb for lead and 48 ppb for copper.

Director's Report
October 20, 2025

1. Water Loss Report.
2. The following applicable items were approved at the September 23, 2025 Board of Public Works meeting:
 - Recommendation to Water Works Commission to approve the Final Pay Request for Contract 2-24W West Side Booster Station Contract B, Process, Mechanical, Electrical and Plumbing Construction, to Sabel Mechanical LLC, in the amount of \$90,837.27
3. Solar Installation Update.
4. PFAS Settlement Update
5. The next regular Waterworks Commission Meeting is scheduled for Monday, November 17, 2025.

**NEENAH WATER UTILITY
PRODUCTION/UNBILLED WATER REPORT**

**THREE MONTH TOTALS
(1000 GALLONS)**

USAGE PERIOD	RAW WATER	FINISHED WATER	BILLED WATER	WATER LOSS ACCOUNTED	WATER LOSS UNACCOUNTED	% WATER LOSS UNACCOUNTED
CURRENT THREE MONTHS (June, July, August)	387,220	369,040	258,233	51,617	59,190	16.04%
MOST RECENT THREE MONTHS (May, June, July)	384,760	367,630	252,163	37,818	77,649	21.12%
1 YEAR AGO (June, July, August)	345,410	330,590	239,332	25,014	66,244	20.04%

NOTES:

Raw water is the total amount of raw water withdrawn from Lake Winnebago / Fox River during the indicated period.

Finished water is the total amount of water entering the distribution system during the indicated period

Billed water is the total usage during the indicated period.

Water loss accounted includes internal plant usage, estimated loss from known main breaks and service leaks, and hydrant flushing.

Water loss unaccounted is calculated by subtracting the billed water and water loss accounted from the finished water.

**DAILY AVERAGE
(MGD)**

USAGE PERIOD	RAW WATER	FINISHED WATER
Aug, 2025	4.16	3.94
Jul, 2025	4.25	4.06
Aug, 2024	3.74	3.57

Neenah Water Utility - Industrial Tower Solar Array

Months in Operation	Dates			Usage (kWh)			Solar Array Output (kWh)			Generation (kWh) [\$0.15376/kWh Usage + \$0.0462/kWh Excess Gen. - Meter Fees]		
	From	To	Days	In Reading	Out Reading	Usage	In Reading	Out Reading	Generation	Net Usage (Generation)		Estimated Net Savings + Surplus
	12/13/2021	12/22/2021	8	65710	66027	317	0	111	111	206		\$ 14.19
1	12/22/2021	1/24/2022	33	66027	67607	1580	111	730	619	961		\$ 79.83
2	1/24/2022	2/23/2022	30	67607	69322	1715	730	1427	697	1018		\$ 90.32
3	2/23/2022	3/24/2022	29	69322	70886	1564	1427	2424	997	567		\$ 130.02
4	3/24/2022	4/23/2022	30	70886	72295	1409	2424	3328	904	505		\$ 117.67
5	4/23/2022	5/24/2022	31	72295	73281	986	3328	4576	1248	(262)		\$ 139.57
6	5/24/2022	6/24/2022	31	73281	73902	621	4576	5941	1365	(744)		\$ 111.80
7	6/24/2022	7/23/2022	29	73902	74477	575	5941	7226	1285	(710)		\$ 104.39
8	7/23/2022	8/23/2022	31	74477	75079	602	7226	8545	1319	(717)		\$ 108.14
9	8/23/2022	9/22/2022	30	75079	75663	584	8545	9704	1159	(575)		\$ 99.79
10	9/22/2022	10/22/2022	30	75663	75869	206	9704	10689	985	(779)		\$ 58.50
11	10/22/2022	11/23/2022	32	75869	76854	985	10689	11506	817	168		\$ 106.05
12	11/23/2022	12/23/2022	30	76854	78267	1413	11506	11877	371	1042		\$ 47.24
13	12/23/2022	1/25/2023	33	78267	79918	1651	11877	12203	326	1325		\$ 48.16
14	1/25/2023	2/22/2023	28	79918	81361	1443	12203	12924	721	722		\$ 109.19
15	2/22/2023	3/23/2023	29	81361	82835	1474	12924	13752	828	646		\$ 125.59
16	3/23/2023	4/22/2023	30	82835	84109	1274	13752	14960	1208	66		\$ 183.96
17	4/22/2023	5/24/2023	32	84109	85162	1053	14960	16144	1184	(131)		\$ 166.09
18	5/24/2023	6/23/2023	30	85162	85772	610	16144	17584	1440	(830)		\$ 130.54
19	6/23/2023	7/22/2023	29	85772	86338	566	17584	18908	1324	(758)		\$ 120.49
20	7/22/2023	8/24/2023	33	86338	86982	644	18908	20427	1519	(875)		\$ 137.68
21	8/24/2023	9/22/2023	29	86982	87559	577	20427	21529	1102	(525)		\$ 111.36
22	9/22/2023	10/20/2023	28	87559	88145	586	21529	22275	746	(160)		\$ 95.86
23	10/20/2023	11/21/2023	32	88145	88900	755	22275	23003	728	27		\$ 110.03
24	11/21/2023	12/22/2023	31	88900	91178	2278	23003	23506	503	1775		\$ 75.50
25	12/22/2023	1/24/2024	33	91178	95362	4184	23506	23743	237	3947		\$ 35.39
26	1/24/2024	2/21/2024	28	95362	97057	1695	23743	24370	627	1068		\$ 97.14
27	2/21/2024	3/23/2024	31	97057	98313	1256	24370	25582	1212	44		\$ 189.15
28	3/23/2024	4/24/2024	32	98313	99494	1181	25582	26760	1178	3		\$ 183.74
29	4/24/2024	5/23/2024	29	99494	101212	1718	26760	28043	1283	(565)		\$ 132.55
30	5/23/2024	6/25/2024	33	101212	102885	1673	28043	29357	1314	(641)		\$ 128.06
31	6/25/2024	7/25/2024	30	885	1482	597	29357	30682	1325	(728)		\$ 119.52
32	7/25/2024	8/26/2024	32	1482	2121	639	30682	32109	1427	(788)		\$ 128.26
33	8/26/2024	9/25/2024	30	2121	2718	597	32109	33358	1249	(652)		\$ 116.67
34	9/25/2024	10/24/2024	29	2718	3353	635	33358	34588	1230	(595)		\$ 120.59
35	10/24/2024	11/22/2024	29	3353	4038	685	34588	35205	617	68		\$ 95.91
36	11/22/2024	12/24/2024	32	4038	5832	1794	35205	35662	457	1337		\$ 70.35
37	12/24/2024	1/24/2025	31	5832	10100	4268	35662	36265	603	3665		\$ 93.50
38	1/24/2025	2/22/2025	29	10100	14082	3982	36265	36693	428	3554		\$ 69.80
39	2/22/2025	3/25/2025	31	14082	18332	4250	36693	37785	1092	3158		\$ 180.64
40	3/25/2025	4/24/2025	30	18332	21591	3259	37785	38843	1058	2201		\$ 175.02
41	4/24/2025	5/22/2025	28	21591	22225	634	38843	40022	1179	(545)		\$ 121.27
42	5/22/2025	6/24/2025	33	22225	22936	711	40022	41332	1310	(599)		\$ 135.51
43	6/24/2025	7/25/2025	31	22936	23562	626	41332	42642	1310	(684)		\$ 124.17
44	7/25/2025	8/25/2025	31	23562	24184	622	42642	43902	1260	(638)		\$ 122.04
45	8/25/2025	9/23/2025	29	24184	24790	606	43902	45090	1188	(582)		\$ 117.72
						57852			42642	15210		\$ 4,939.11

Number of Full Months in Operation		45
Cost of System (Less Incentives)	\$	10,183.00
Projected Payback (Years)		7.73
Total Cost of System	\$	22,886.00
Incentives	\$	12,703.00
Net Cost of System	\$	10,183.00