

AGENDA

REGULAR WATER COMMISSION MEETING AND STORM WATER CITIZEN ADVISORY BOARD MEETING

MONDAY, August 18, 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 Special Meeting Minutes for July 16, 2025 (Attachment)
2. Approve Closed Session Meeting Minutes for July 16, 2025
3. Approve the Invoices for July 2025 (Attachment)
4. Appearances
5. Old Business/New Business
 - A. Storm Water Report (Attachment)
 - B. Financial Report (Attachment)
 - C. Benchmark Report (Attachment)
 - D. Director's Report (Attachment)
 - E. Any Other Business That May Legally Come Before the Commission
 - F. The Commission will convene into closed session pursuant to Wis. Stat. sec. 19.85(1)(c) for the purpose of considering performance evaluation data and compensation for the Director of Neenah Water Utility
 - 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**
Special Meeting – July 16, 2025
Hauser Room – City Hall, 211 Walnut Street, Neenah, WI

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

Also Present: Finance Director Rasmussen, Director of HR and Safety Fairchild, and Water Utility Relief Operator Preissner

President Schmeichel called the meeting to order at 4:32 p.m.

Approve Regular Meeting Minutes for June 16, 2025 – Following discussion, **M.S.C. Hemes/Bauman to approve the June 16, 2025 Regular Meeting Minutes.** All voting aye.

Approve Closed Session Meeting Minutes for June 16, 2025 – Following discussion, **M.S.C. Schmeichel/Hemes to approve the June 16, 2025 Closed Session Meeting Minutes.** All voting aye.

Approve the Invoices for June 2025 – Commissioners asked about the invoice from Jeff Foust Excavating. Director Mach noted that this charge was for one of the Lagoon berm repairs.

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

Appearances – None.

Old Business/New Business

Discussion on Water Utility organizational structure – Director Mach explained that he was in the process of studying the current organization structure to look for efficiencies and improvements. He also noted that he would like to discuss the addition of an office staff member in the future.

Following discussion, **No action needed.**

Discussion and Possible Action for a Salary Plan Study for the Water Utility – Director Mach presented a memo detailing three options for continuing with a Water Utility salary study. Commissioners did not want to proceed further with performing an internal study, preferring to proceed with an outside firm. Director Mach engaged Baker Tilly and received a quote for \$10,900 for the study. This would likely involve a more in-depth evaluation of positions. Commissioners asked HR Director Fairchild about future salary studies for the City. HR Director Fairchild explained that they received one quote so far from Cottingham and Butler. This firm bought out the City's former salary plan consultant, Carlson-Dettmann. Director Fairchild explained that she was budgeting for a City-wide study in 2026. She hoped to get the process started early in January of 2026 with results in the middle of the year. She explained the current point-factor rating system and curve to the Commissioners in order to educate them on the current system. Director Mach was concerned about the timing of the study in light of the current vacancy and limited applicants. Commissioners asked Director Fairchild if she was able to get a quote to provide a Water Utility study – or the portion of the study applicable to the Water Utility ahead of time. She indicated that she would engage Cottingham and Butler and respond to the Commission.

Following discussion, **M.S.C. Steiner/Bauman to request that the Director of HR and Safety Fairchild obtain a quote and timeline for performing the Water Utility Salary Plan Study from Cottingham and Butler and report this information back to the Waterworks Commission.** All voting aye.

Waterworks Commission and Storm Water Citizens Advisory Board-Special Meeting Minutes
July 16, 2025
Page 2 of 2

Director's Report –

Water Loss Report – Water loss increased slightly, and staff are out looking for leaks.

The following applicable items were approved at the June 25, 2025 Board of Public Works meeting: Final Pay Request, Contract 7-23, Sanitary & Storm Sewer, Water Main and Street Construction, on High Street and River Street, to Carl Bowers & Sons Construction Co., Inc., in the amount of \$45,142.63. The total amount for Water is \$10,449.45.

Booster Station Update – None.

Carbon Dioxide Tank Project Update – None.

Solar installation Update – None.

The next regular Waterworks Commission meeting is scheduled for Monday, August 18, 2025.

Any Other Business That May Legally Come Before the Commission – None.

Closed Session – **M.S.C. Hemes/Bauman to convene into closed session pursuant to Wis. Stats. Sec. 19.85(1)(c) for the purpose of considering performance evaluation data and compensation for the Director of Neenah Water Utility.** All voting aye.

The Commission convened into closed session at 5:40 p.m.

Adjournment – **M.S.C. Schmeichel/Bauman to adjourn in closed session at 5:55 p.m.** All voting aye.

Respectfully submitted,



Anthony L. Mach
Director, Neenah Water Utility

**WATER UTILITY CASH ACTIVITY
Jul 2025**

Cash Balance Jul 1, 2025		\$3,130,374
Cash Receipts		
Water Collection Receipts	627,063	
Other Water Receipts	<u>16,267</u>	
		<u>643,330</u>
Cash Distributions		
Check Register	338,866	
WE Energies	23,247	
CVMIC Liability Insurance	9,937	
Disbursements to the City	<u>253,310</u>	
		<u>625,360</u>
Cash Balance Jul 31, 2025		<u><u>3,148,343</u></u>

JUL DISBURSEMENTS TO THE CITY

Payroll		196,511
Payroll Benefits		50,597
Vehicle Fuel & Fluids		1,471
Vehicle Maintenance		891
Postage		196
IS Services		3,492
GIS Services		152
Total Disbursements to the City		<u><u>253,310</u></u>

REPLACEMENT FUND RESERVES AS OF JUL 2025

Sludge Lagoon		\$1,728,413
Vehicles		164,199
Painting Hydrants		75,500
GAC Media Replacement		530,000
Pump Rehab		173,864
Meters/Endpoints		347,726
Boiler Replacement		<u>45,000</u>
Total Replacement Fund Reserves		<u><u>\$3,064,702</u></u>

AP Payment Date	AP Payment Number	AP Vendor Name	AP Invoice Number	AP Transaction Amount	AP Description 01	AP Description 02	Fund Description
07/31/2025	3055	U S BANK	07-25-25	350.00	WIAWWA	WIAWWA CONF MACH	Water
07/10/2025	60521	BRAZEE'S ACE HARDWARE	63368	7.49	SHOP SUPPLIES		Water
07/31/2025	3036	U S BANK	07-11-25	1,829.49	AMAZON MKTPL*NL1F44VS1	LED WALL PACKS	Water
07/31/2025	3055	U S BANK	07-25-25	25.00	FERRELL*GAS LP	ANNUAL SHOP FEE	Water
07/31/2025	3055	U S BANK	07-25-25	280.00	DIRECT METALS COMPANY LLC	TOWER VENT SCREEN	Water
07/31/2025	3055	U S BANK	07-25-25	801.20	HAWKINS INC	AMMONIA HYDROXIDE	Water
07/31/2025	3055	U S BANK	07-25-25	448.79	HAWKINS INC	AQ307	Water
07/31/2025	3036	U S BANK	07-11-25	5,010.03	HAWKINS INC	SODIUM PERMANGANATE	Water
07/17/2025	2988	KRUEGER TRUE VALUE	166942	118.66	SUPPLIES AND TOOLS		Water
07/31/2025	3036	U S BANK	07-11-25	35.23	WAL-MART #2986	PEROXIDE/SPRAY PAINT	Water
07/10/2025	2955	FERGUSON WATERWORKS	449559	4,500.00	HYD PAINTING		Water
07/24/2025	3011	FERGUSON WATERWORKS	449899	112.80	6" CURBSTOP BOX EXTENTIO	NS	Water
07/31/2025	3036	U S BANK	07-11-25	58.23	AMAZON MKTPL*NR9HU7Z12	COUPLING INSERTS	Water
07/31/2025	3055	U S BANK	07-25-25	37.98	MARCOS PIZZA - 3607	SAFETY LUNCH	Water
07/24/2025	3008	DAVID TENOR CORPORATION	CN3-25 PAY #1	18,169.77	PAY REQUEST NO.1_CONTRACT	3-25	Water
07/17/2025	2988	KRUEGER TRUE VALUE	166817	0.71	HARDWARE		Water
07/31/2025	3055	U S BANK	07-25-25	600.95	HILTON ADVPURCH8002367113	ROOM	Water
07/31/2025	3036	U S BANK	07-11-25	127.20	AMAZON MKTPL*NL1F44VS1	PAPER ORGANIZER	Water
07/10/2025	2954	DIVERSIFIED BENEFIT SERVICES INC	447574	59.15	JUL HRA WATER-13 EES @ \$4	.55 EA	Water
07/31/2025	3055	U S BANK	07-25-25	123.75	NORTHERN LAKE SERVICE	LAB TESTS	Water
07/02/2025	2942	MCMAHON	999326	1,114.41	MAY PROFESSIONAL SERVICES	CONTRACT B	Water
07/31/2025	3055	U S BANK	07-25-25	450.09	KRUEGER'S TRUE VALUE	SHOP SUPPLIES	Water
07/31/2025	3055	U S BANK	07-25-25	159.92	BTS*WERNERELECTRICSSUPPLY	TIME DELAY FUSES	Water
07/31/2025	3036	U S BANK	07-11-25	102.48	AMAZON MKTPL*NQ0K79WN2	TOOL/TAPE/LABELS	Water
07/31/2025	3036	U S BANK	07-11-25	0.90	DNR WS2 EM1 EPAY DEM SRVF	PROCESS FEE JANSSEN	Water
07/24/2025	3013	GRAYMONT WESTERN LIME INC	35243271RI	5,214.53	HYDRATED LIME		Water

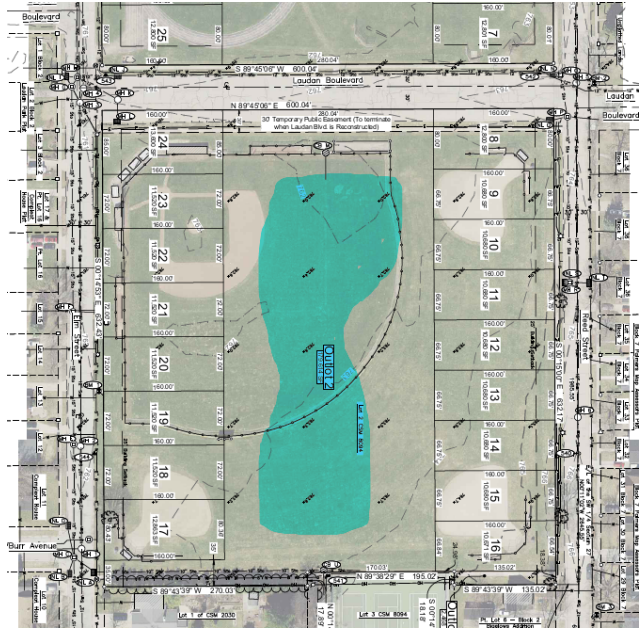
AP Payment Date	AP Payment Number	AP Vendor Name	AP Invoice Number	AP Transaction Amount	AP Description 01	AP Description 02	Fund Description
07/24/2025	60604	POLYDYNE INC	1939785	17,220.00	C-308P POLYMER		Water
07/10/2025	2955	FERGUSON WATERWORKS	449880	1,307.04	CURB STOP BOXES		Water
07/30/2025	60616	BRAZEE'S ACE HARDWARE	63620	80.63	SHOP SUPPLIES		Water
07/24/2025	60613	WISCONSIN PUBLIC SERVICE	5538346716	7.72	PUMPING ELECTRIC JUL 2025		Water
07/10/2025	2956	GRAEF	139220	603.00	GIS MAINTENANCE THRU 5/31		Water
07/30/2025	60622	GEHRKE, MARK/DEBRA	000047421	162.52	OVERPD FINAL ACCOUNT	000010398	Water
07/31/2025	3036	U S BANK	07-11-25	1,538.76	HAWKINS INC	HYDROFLUOSILIC ACID	Water
07/31/2025	3036	U S BANK	07-11-25	9.66	AMAZON MKTPL*NQ8NIU5DQ1	UTILITY TAGS	Water
07/24/2025	60591	GROUND EFFECTS OF WI INC	8013	4,000.00	LAWN INSTALLATION - BOOST	ER STATION	Water
07/31/2025	3055	U S BANK	07-25-25	127.88	AMAZON MKTPL*HZ7MK1ZS3	STRAP BANDING	Water
07/02/2025	60503	EMS HOLDING COMPANY INC	1003260	260.00	ANNUAL HOIST INSPECTIONS		Water
07/31/2025	3037	U S BANK	07-25-25	269.06	U.S. CELLULAR	AIRTIME 6/22-7/21	Water
07/31/2025	3036	U S BANK	07-11-25	28.40	AMAZON MKTPL*NQ4HA0R42	M12 PLUGS	Water
07/31/2025	3036	U S BANK	07-11-25	496.16	BADGER METER INC	JUN 2025 METER READS	Water
07/31/2025	3055	U S BANK	07-25-25	79.75	CINTAS CORP	MATS MOPS DISTRIBUTION	Water
07/31/2025	3055	U S BANK	07-25-25	55.50	4TE*CULLIGAN WATER CONDIT	LAB WATER	Water
07/31/2025	3036	U S BANK	07-11-25	246.07	LAI LTD	PUMP TUBE ELEMENT	Water
07/31/2025	3036	U S BANK	07-11-25	31.00	WI STATE HYGIENE LAB	LAB TEST	Water
07/10/2025	2955	FERGUSON WATERWORKS	449880	1,122.56	WATER MAIN PARTS		Water
07/02/2025	2936	GRAYMONT WESTERN LIME INC	35242077RI	4,929.26	HYDRATED LIME		Water
07/02/2025	2937	HYDRITE CHEMICAL COMPANY	2025000041322	8,199.31	SODIUM HYPOCHLORITE		Water
07/24/2025	60613	WISCONSIN PUBLIC SERVICE	5538346716	18.49	PUMPING HEAT JUN 2025		Water
07/31/2025	3055	U S BANK	07-25-25	93.15	HILTON ADVPURCH8002367113	TAX	Water
07/30/2025	60621	GARRETT, MARLO	000045875	238.63	OVERPD FINAL ACCOUNT	000018252	Water
07/31/2025	3036	U S BANK	07-11-25	13.39	THE UPS STORE 2376	LAB SHIPPING	Water
07/02/2025	60514	TROJAN TECHNOLOGIES CORP.	20050003552	1,036.50	UV - WIPER BEARINGS		Water
07/31/2025	3055	U S BANK	07-25-25	87.10	AMAZON MKTPL*ZB28H1713	LED BULBS/WIRE	Water

AP Payment Date	AP Payment Number	AP Vendor Name	AP Invoice Number	AP Transaction Amount	AP Description 01	AP Description 02	Fund Description
07/30/2025	3045	GRAYMONT WESTERN LIME INC	35243325R	5,314.76	HYDRATED LIME		Water
07/31/2025	3055	U S BANK	07-25-25	79.74	CINTAS CORP	MATS MOPS TREATMENT	Water
07/17/2025	2985	GRAYMONT WESTERN LIME INC	35242543R	4,929.26	HYDRATED LIME		Water
07/24/2025	60613	WISCONSIN PUBLIC SERVICE	5538346716	1.32	PUMPING HEAT JUL 2025		Water
07/31/2025	3036	U S BANK	07-11-25	1,256.39	ZORO TOOLS INC	HYPO TRANSFER PUMP	Water
07/31/2025	3036	U S BANK	07-11-25	33.48	AMAZON MKTPL*NL1F44VS1	MOUSE TRAPS	Water
07/31/2025	3037	U S BANK	07-25-25	216.06	TDS METROCOM	7/22-8/21 PHONE FEES	Water
07/31/2025	3036	U S BANK	07-11-25	33.00	IN*ENABLING ELEMENTS, IN DO	BOOSTER STATION TELEMETR	Water
07/31/2025	3055	U S BANK	07-25-25	245.00	SQ*ADVANTAGE OVERHEAD DO	GARAGE DOORS- SERVICE	Water
07/31/2025	3055	U S BANK	07-25-25	180.28	KRUEGER'S TRUE VALUE	PAINT/BRUSHES/TRASH CANS	Water
07/24/2025	3009	DONALD HIETPAS & SONS INC	CN1-25 PAY #3	88,929.02	PAY REQUEST 3-CONTRACT 1-	25	Water
07/31/2025	3036	U S BANK	07-11-25	13.51	AMAZON.COM*NL41O6K50	FAN	Water
07/17/2025	60554	JEFF FOUST EXCAVATING INC	19259	28,045.00	LAGOON BERM FIXES		Water
07/31/2025	3036	U S BANK	07-11-25	40.68	WAL-MART #2986	ROUND UP	Water
07/31/2025	3055	U S BANK	07-25-25	15.00	BADGER LABORATORIES INC	LAB TEST	Water
07/31/2025	3036	U S BANK	07-11-25	30.00	BADGER LABORATORIES INC	LAB TEST	Water
07/31/2025	3055	U S BANK	07-25-25	6,320.16	HAWKINS INC	LPC-31	Water
07/30/2025	60620	CRANE ENGINEERING SALES INC	49308800	367.63	VALVE REBUILD KITS		Water
07/31/2025	3036	U S BANK	07-11-25	329.70	EBAY O*27-13242-78409	VFD FOR SODIUM HYPOCHLORI	Water
07/24/2025	60613	WISCONSIN PUBLIC SERVICE	5538346716	108.06	PUMPING ELECTRIC JUN 2025		Water
07/24/2025	60588	FEAKER & SONS COMPANY INC	CN2-25 PAY #4	10,627.50	PAY REQUEST NO.4_CONTRACT	2-25	Water
07/31/2025	3036	U S BANK	07-11-25	1,200.00	MIDWEST METER - JACKSON	METER GASKETS	Water
07/31/2025	3036	U S BANK	07-11-25	45.00	DNR WS2 EM1 EPAY DEM SALE	JANSSEN LIC RENEWAL	Water
07/10/2025	60541	SES GROUP INC	S4696P	410.00	ANNUAL CHILLER INSPECTION		Water

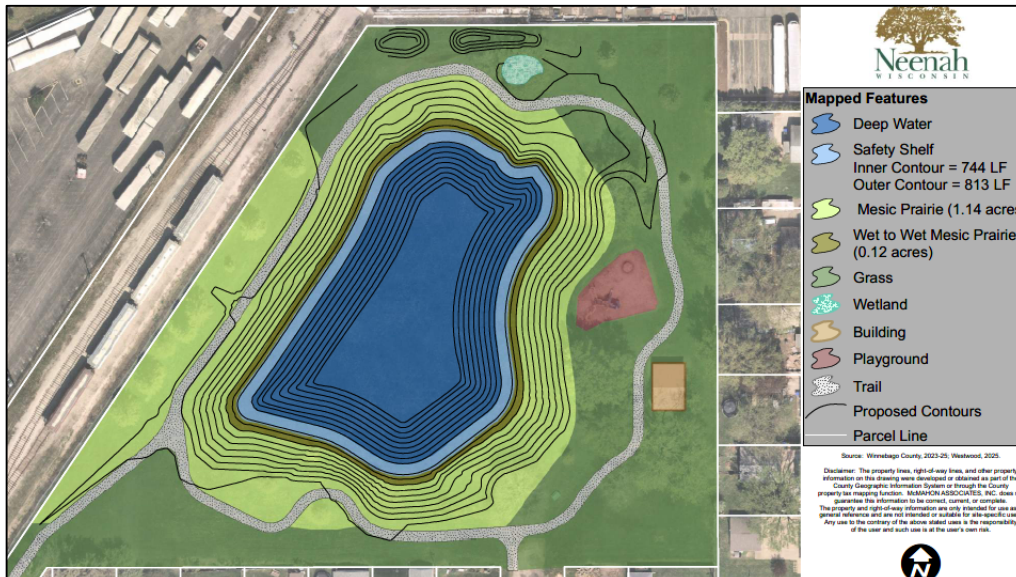
AP Payment Date	AP Payment Number	AP Vendor Name	AP Invoice Number	AP Transaction Amount	AP Description 01	AP Description 02	Fund Description
07/31/2025	3055	U S BANK	07-25-25	5,010.03	HAWKINS INC	SODIUM PERMANGANATE	Water
07/30/2025	60637	VINTON CONSTRUCTION COMPANY	25003X26	58,020.00	RELOCATE HYD. S COMMERCIA	L ST	Water
07/10/2025	60522	CARL BOWERS & SONS CONSTRUCTION CO	CN7-23 FINAL	10,449.45	FINAL PAY REQUEST_CONTRAC	T 7-23	Water
07/31/2025	3055	U S BANK	07-25-25	459.98	AMAZON MKTPL*LR3GF1RT3	LED LIGHTS	Water
07/10/2025	2953	DIGGERS HOTLINE INC	250625801	317.25	JUN LOCATES		Water
07/31/2025	3036	U S BANK	07-11-25	31.67	AMAZON MKTPL*NQ0K79WN2	OILING CAN	Water
07/31/2025	3036	U S BANK	07-11-25	148.68	GRAINGER	COMPRESSOR AUTO DRAINS	Water
07/30/2025	3042	FERGUSON WATERWORKS	444991	3,181.76	14" REPAIR CLAMPS		Water
07/31/2025	3055	U S BANK	07-25-25	2,407.90	LANDIS+GYR TECHNOLOGY,	90410864/MAY 2025 READS	Water
07/10/2025	2957	GRAYMONT WESTERN LIME INC	35242194RI	5,448.40	HYDRATED LIME		Water
07/17/2025	2988	KRUEGER TRUE VALUE	166625	20.11	TUBING		Water
07/17/2025	2977	CHEMTRADE CHEMICALS US LLC	90257808	7,810.63	FERRIC SULFATE		Water
07/31/2025	3055	U S BANK	07-25-25	2,464.50	LANDIS+GYR TECHNOLOGY,	90412542/JUN 2025 READS	Water
07/31/2025	3055	U S BANK	07-25-25	300.92	HANNA CYLINDERS	CYLINDER REBUILD KITS	Water
07/17/2025	2984	GRAEF	139383	2,960.00	DISTRIBUTION MODEL		Water
07/31/2025	3055	U S BANK	07-25-25	3,649.00	AIRGAS - NORTH	CARBON DIOXIDE	Water
07/17/2025	2988	KRUEGER TRUE VALUE	166613	21.58	HOSE NOZZLES		Water
07/31/2025	3055	U S BANK	07-25-25	107.04	AMAZON MKTPL*HZ7MK1ZS3	WATER JUGS	Water
07/24/2025	60609	TROJAN TECHNOLOGIES CORP.	20050003919	198.00	HEAT SHIELDS-UV SYSTEM		Water
07/17/2025	2985	GRAYMONT WESTERN LIME INC	35242907RI	5,088.60	HYDRATED LIME		Water
Overall - Total				338,866.35			

Storm Water Citizen's Advisory Board Monthly Report August 6, 2025

1. Courtside Fields Pond – Staff met with the engineering firm that is preparing plans for the Courtside Fields Pond on the form Shattuck Middle School site. The pond is being designed to provide the required storm water management for the development along with additional capacity to accommodate nearby areas of the city. The goal is to have a project available to start construction later this year.



2. Douglas Park Pond - The contract for the pond construction has been completed. We are working with a landscape contractor to establish prairie along the upper sloped areas of the pond.



NEENAH WATER UTILITY

6 MONTH FINANCIAL REPORT

January 1 through June 30, 2025

Neenah Water Utility
Comparative Balance Sheet
as of June 30, 2025 & 2024

Assets	2025	Assets	2024
Current Assets		Current Assets	
Cash & Cash Equivalents		Cash & Cash Equivalents	
Cash on Hand	\$ 3,078,753	Cash on Hand	\$ 2,855,512
Working Funds - Petty Cash	200	Working Funds - Petty Cash	200
Prepays	281	Prepays	1,360
Total Cash & Cash Equivalents	\$ 3,079,234	Total Cash & Cash Equivalents	\$ 2,857,072 A)
Temporary Investments		Temporary Investments	
Unrestricted	0	Unrestricted	\$ 16,669
Restricted for Debt Service	0	Restricted for Debt Service	299,450 B)
Replacement Reserves	3,029,702	Replacement Reserves	3,178,988
Total Temporary Investments	\$ 3,029,702	Total Temporary Investments	\$ 3,495,107
Receivables		Receivables	
Customer Account	\$ 1,871,539	Customer Account	\$ 1,901,152 C)
Other	1,216	Other	2,348 D)
Investment Interest	9,517	Investment Interest	13,412
Total Receivables	\$ 1,882,272	Total Receivables	\$ 1,916,912
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	\$ 8,157,929	Total Current Assets	\$ 8,395,673
NonCurrent Assets		NonCurrent Assets	
Long Term Investments	1,667,670	Long Term Investments	2,123,145
Revenue Bond Reserve Investments	-	Revenue Bond Reserve Investments	319,000
Unamortized Premiums on Borrowing/Refunding	-	Unamortized Premiums on Borrowing/Refunding	(3,571)
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	(29,016,462)	Less: Accumulated Depreciation	(28,091,180)
Net Utility Plant in Service	\$ 49,301,576	Net Utility Plant in Service	\$ 45,824,868
Construction Work in Process	2,099,412	Construction Work in Process	2,455,512
Deferred Special Assessments	404,154	Deferred Special Assessments	404,154
Total NonCurrent Assets	63,504,992	Total NonCurrent Assets	61,576,834
Total Assets	\$71,662,921	Total Assets	\$69,972,507
Liabilities & Capital		Liabilities & Capital	
Current Liabilities		Current Liabilities	
Accruals		Accruals	
Due to Vendors/Contractors	\$92,026	Due to Vendors/Contractors	\$131,892
Payrolls	11,279	Payrolls	13,497
In Lieu of Property Taxes	895,352	In Lieu of Property Taxes	1,019,146 F)
Interest	20,390	Interest	25,818
Total Accruals	\$ 1,019,047	Total Accruals	\$ 1,190,353
Deferred Revenue	\$ -	Deferred Revenue	\$ -
Total Current Liabilities	\$1,019,047	Total Current Liabilities	\$1,190,353
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	207,834	Employee Vacation & Sick Leave Reserve	98,092
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	\$ 11,413,108	Total NonCurrent Liabilities	\$ 12,641,797
Total Liabilities	\$ 12,432,155	Total Liabilities	\$ 13,832,150
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)	866,814	Net Income (Loss)	1,352,520 L)
Ending Retained Earnings	\$ 55,109,793	Ending Retained Earnings	\$ 51,721,983
Total Capital & Retained Earnings	57,771,680	Total Capital & Retained Earnings	54,383,870
Total Liabilities & Capital	\$ 71,662,921	Total Liabilities & Capital	\$ 69,972,507

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

Liquidity (Current assets/current liabilities) ratio = 8.01 for the 2nd Quarter of 2025. Above 1 is the goal. 2nd Quarter of 2024 = 7.05

- A) Total Cash Equivalents have increased for the 2nd 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 June 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					
Six Months Ending - June 30, 2025 & 2024					
	2025	2024	Percent Change		
Water Operating Revenue					
Unmetered					
Sales to General Customers (WFC)	2,245	1,497	50.0%	(A)	748
Private Fire Protection (Firelines)	69,995	68,667	1.9%	(B)	1,328
Public Fire Protection - All Customers	892,561	877,216	1.7%	(C)	15,345
Total Unmetered Revenue	\$964,801	\$947,380	1.8%		17,421
Metered					
Bulk Water - All Customer Types	433	0	#DIV/0!	(D)	433
Residential Customers	1,547,933	1,539,542	0.5%	(E)	8,391
Multi Residential Customers	82,303	76,118	8.1%	(F)	6,185
Commercial Customers	422,337	436,596	-3.3%	(G)	(14,259)
Industrial Customers	1,010,283	917,313	10.1%	(H)	92,970
Municipal/Other Public Customers	45,929	46,724	-1.7%	(I)	(795)
Total Metered Revenue	\$3,109,218	\$3,016,293	3.1%		92,925
Total Water Operating Revenue	\$ 4,074,019	\$ 3,963,673	2.8%	(J)	110,346
Other Operating Revenue					
Forfeited Discounts (Late Fees)	19,578	18,829	4.0%	(K)	749
Miscellaneous Service Revenues	7,889	6,682	18.1%	(L)	1,207
Water Property Rental Revenue	78,337	72,143	8.6%	(M)	6,194
Other Revenues	16,606	9,153	81.4%	(N)	7,453
Total Other Operating Revenue	\$122,410	\$106,807	14.6%		15,603
Total Operating Revenue	\$ 4,196,429	\$ 4,070,480	3.1%	(O)	125,949
Operating Expenses					
Source of Supply Expenses	7,283	7,187	1.3%	(P)	96
Pumping Expenses	136,516	129,509	5.4%	(Q)	7,007
Water Treatment Expenses	1,122,448	650,467	72.6%	(R)	471,981
Transmission & Distribution Expenses	328,807	202,173	62.6%	(S)	126,634
Customer Account Expenses	95,382	86,856	9.8%	(T)	8,526
Administrative & General Expenses	244,745	245,566	-0.3%	(U)	(821)
Employee Fringe Benefit Expense	213,491	189,050	12.9%	(V)	24,441
GASB 68 Pension Adjustment	0	0	0.0%	(W)	-
GASB 101 Sick Leave Adjustment	0	0	0.0%	(X)	-
Depreciation Expense	858,640	841,805	2.0%	(Y)	16,835
Property Tax Expense	457,500	579,075	-21.0%	(Z)	(121,575)
Payroll Tax Expense	43,199	42,422	1.8%	(AA)	777
Other Tax Expense		0	0.0%		-
Total Operating Expenses	\$ 3,508,011	\$ 2,974,110	18.0%		533,901
Net Operating Income (Loss)	\$ 688,418	\$ 1,096,370	-37.2%		(407,952)
Other Revenue					
Interest Income	155,458	235,206	-33.9%	(BB)	(79,748)
Market Adjustment (Long-Term Investment)	0	0	0.0%		
Amortization of Debt Premium	0	1,260	-100.0%		(1,260)
Capital Contributions	38,121	67,741	-43.7%		(29,620)
Sale of Vehicles and Equipment	1,619	0	0.0%		
P-Card Rebate	12,576	4,123	0.0%		
Total Other Revenue	\$ 207,774	\$ 308,330	-32.6%	(CC)	(100,556)
Other Expenses					
Interest Expense on Long-Term Debt	29,378	52,180	-43.7%		(22,802)
Total Other Expenses	\$ 29,378	\$ 52,180	-43.7%		(22,802)
Net Income (Loss)	\$ 866,814	\$ 1,352,520	-35.9%	(DD)	(485,706)

**Neenah Water Utility
Notes and Explanations
Comparative Income Statement
For the Period Ending June 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 slightly.
- F. Multi-Family Residential reflects an increase from last year.
- G. Commercial revenues reflect a decrease.
- 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 2nd quarter of 2025 is 2.8% 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 2nd quarter are 3.1% 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 2nd quarter of 2025 as compared to the corresponding period in 2024, due to increased maintenance and fuel expenses.

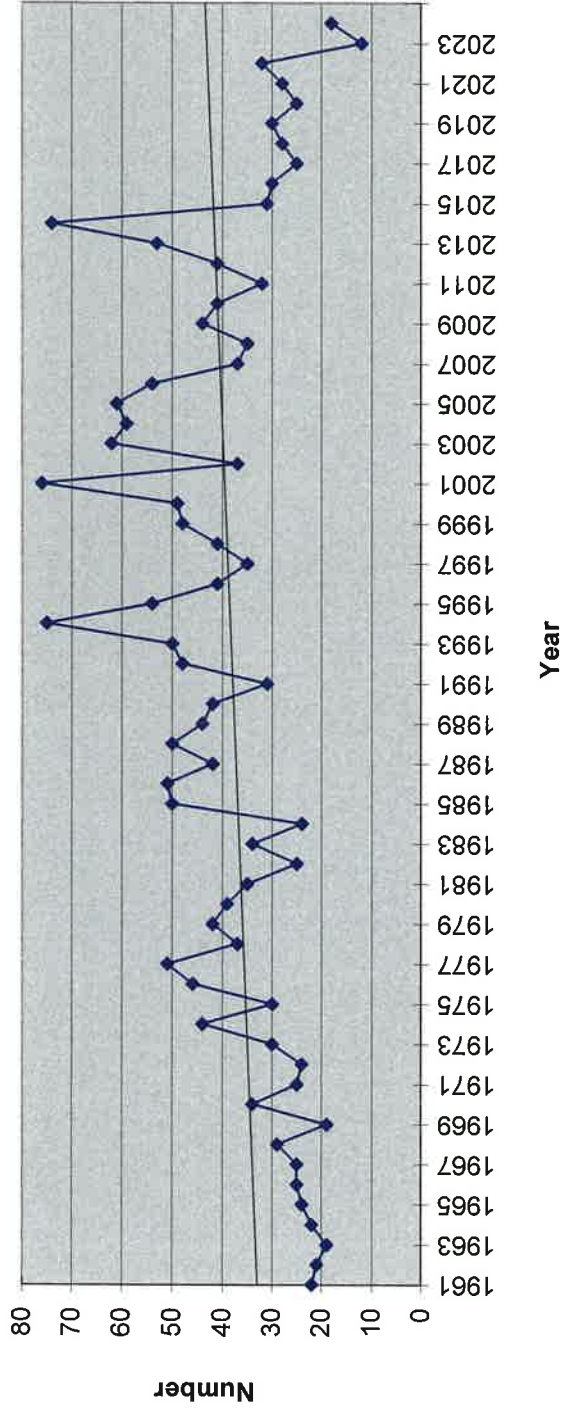
Neenah Water Utility
Notes and Explanations Comparative Income Statement
For the Period Ending June 30, 2024 & 2025
Page 2 of 2

- R. Treatment Expenses have increased due to the lagoon dredging & lagoon berm repairs.
- S. Transmission and Distribution Expenses are up for the 2nd 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 2nd quarter of 2025 than in 2024 due to the increased amount of supervision, records, and collection required, uncollectable accounts, transmission and miscellaneous expenses.
- U. This account remained relatively flat year over year.
- 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 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 2nd quarter of 2025 decreased by 35.9% 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			565,344
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			193,044
Booster Station	-	6,622	159,664			166,286
Watermain Addition/Replacement:						
S. Commercial Hydrant Relocations	55,000					-
Fox River Crossing	500,000					-
Forest Manor Ct.	144,000		82,806			82,806
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			1,118
Caroline St.	65,000		683			683
Elm St.	256,000		271,951			271,951
Douglas St.	-		18,100			18,100
S. Park Ave	-	162,039	606			162,645
Freedom Acres-4th Addition	-	25,493	687			26,180
Misc Hydrants	-		5,625			5,625
Misc Services	-	3,260	13,847			17,107
Totals	2,614,000	916,691	1,182,721	-	-	2,099,412
2025 Temporary Investments						
June 30, 2025						
Replacement Reserves						
Sludge Lagoon Reserve			1,728,413			
Vehicle Replacement Reserve			161,199			
Painting Hydrants Reserve			75,000			
GAC Media Replacement			530,000			
Pump Rehab			169,864			
Meters/Endpoints			322,726			
Boiler Replacement			42,500			
			\$3,029,702			

NEENAH WATER UTILITY

WATER MAIN BREAKS

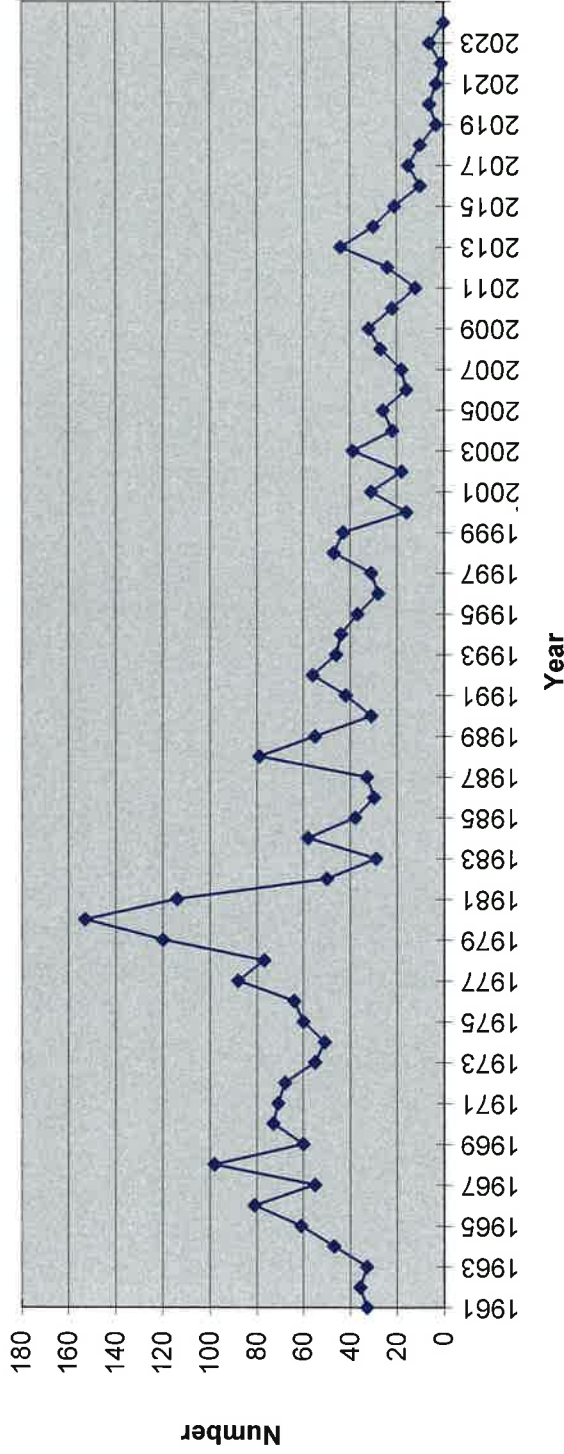


WATER MAIN BREAKS

This traces the history of water main breaks in the Neenah distribution system. Breaks are related to many factors including surface loading, soils, backfill, pump operation, pipe quality, and pipe age. With an aggressive pipe replacement program, the overall direction for water main breaks is predicted to trend lower year over year. There were 18 water main leaks repaired in 2024.

NEENAH WATER UTILITY

SERVICE LEAKS

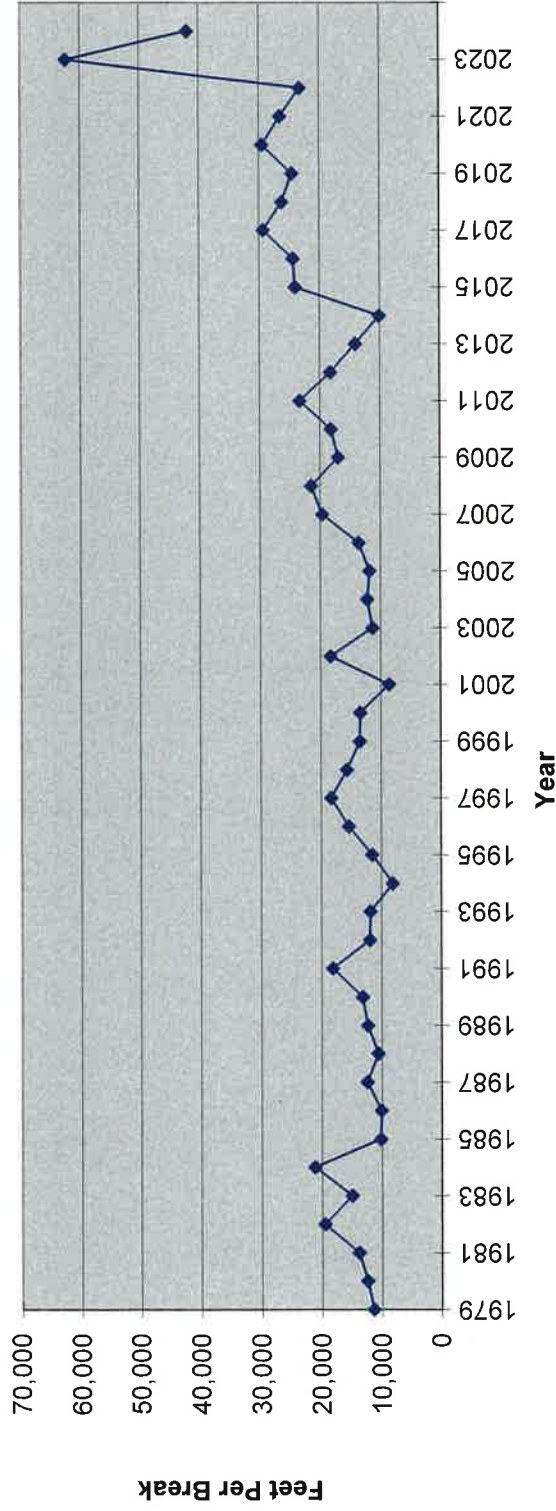


SERVICE LEAKS

We are responsible for repairing leaks on the water service into a property from the water main to and including the curb stop. There has been a significant decline in the number of service leaks since the 1970's, and the long-term trend indicates that there will be only a few leaks per year in the future. As part of the recent aggressive water main replacement program, we have replaced many old lead services connected to the main. In addition, copper pipe has been used since the 1960's and polyethylene since the 2010's. Both of these materials are more reliable than lead. There were 0 service leak repaired in 2024.

NEENAH WATER UTILITY

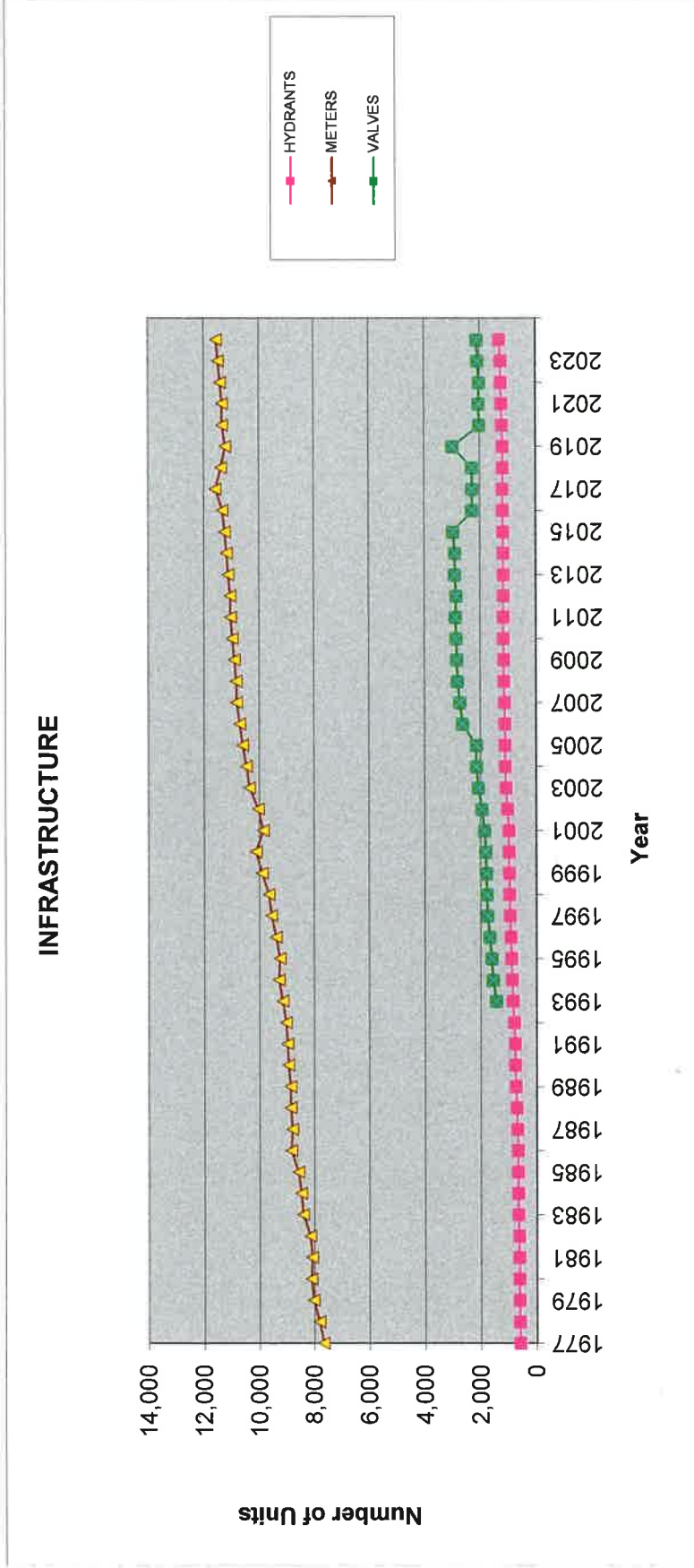
FEET PER WATER MAIN BREAK



FEET PER BREAK

This chart indicates the number feet of water main in the distribution system per main break. There is nearly 755,077 feet of water main in the distribution system. As a metric, there is approximately 41,949 ft of water main per water main break in 2024.

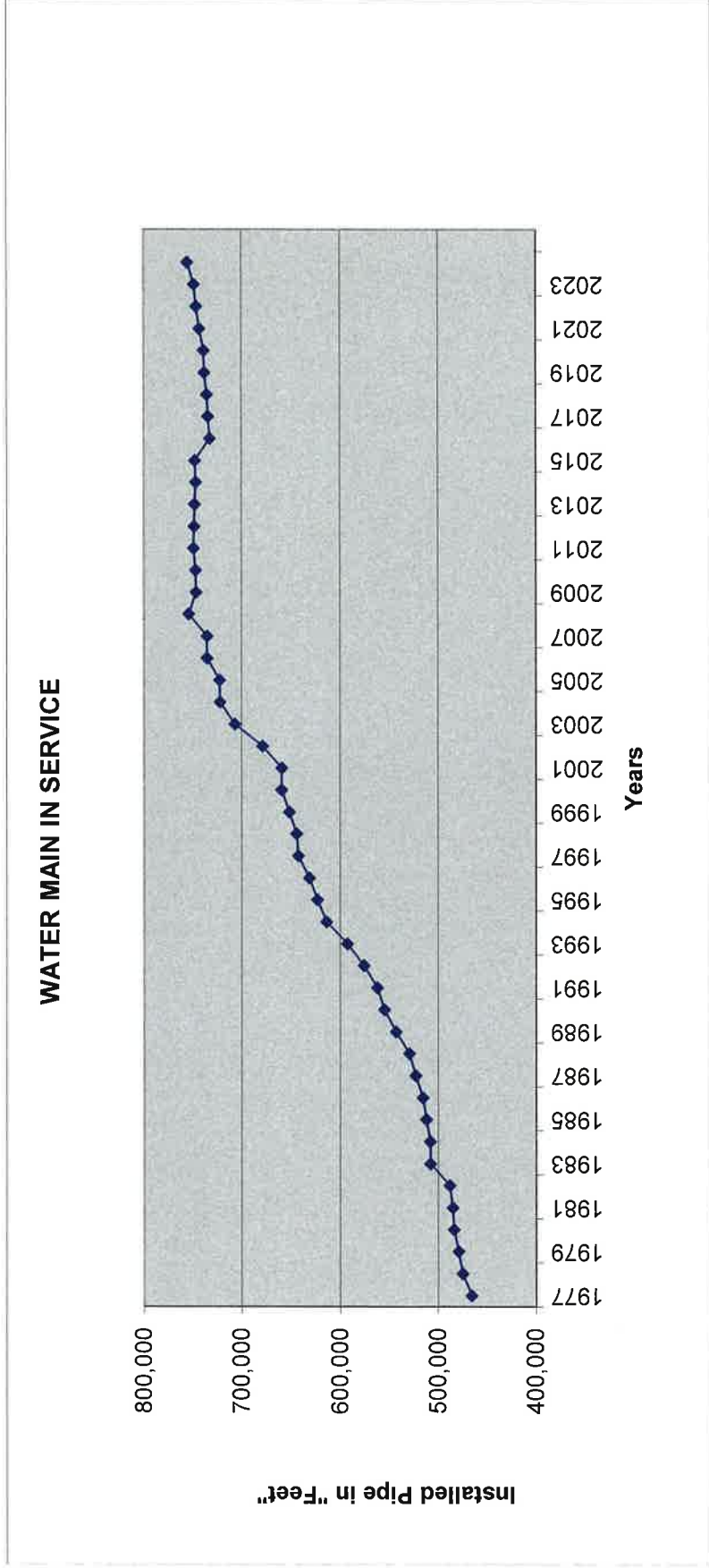
NEENAH WATER UTILITY



INFRASTRUCTURE

This graph reflects infrastructure as it is related to the growth of the City and manpower needs. Hydrants, meters and valves all require a fixed amount of annual maintenance. As the number of units increase the size of the staff should increase. The DNR and the PSC dictate the frequency of maintenance on these items. (i.e., all valves must be operated every 2 to 5 years, all hydrants exercised every 2 years, and residential meters shall be tested and exchanged every 10 years.) The valve total for 2024 reflects only main valves (not hydrant valves or service valves as previously reported). In 2024 there were 1,289 Hydrants, 11,555 Meters, and 2,108 Valves.

NEENAH WATER UTILITY

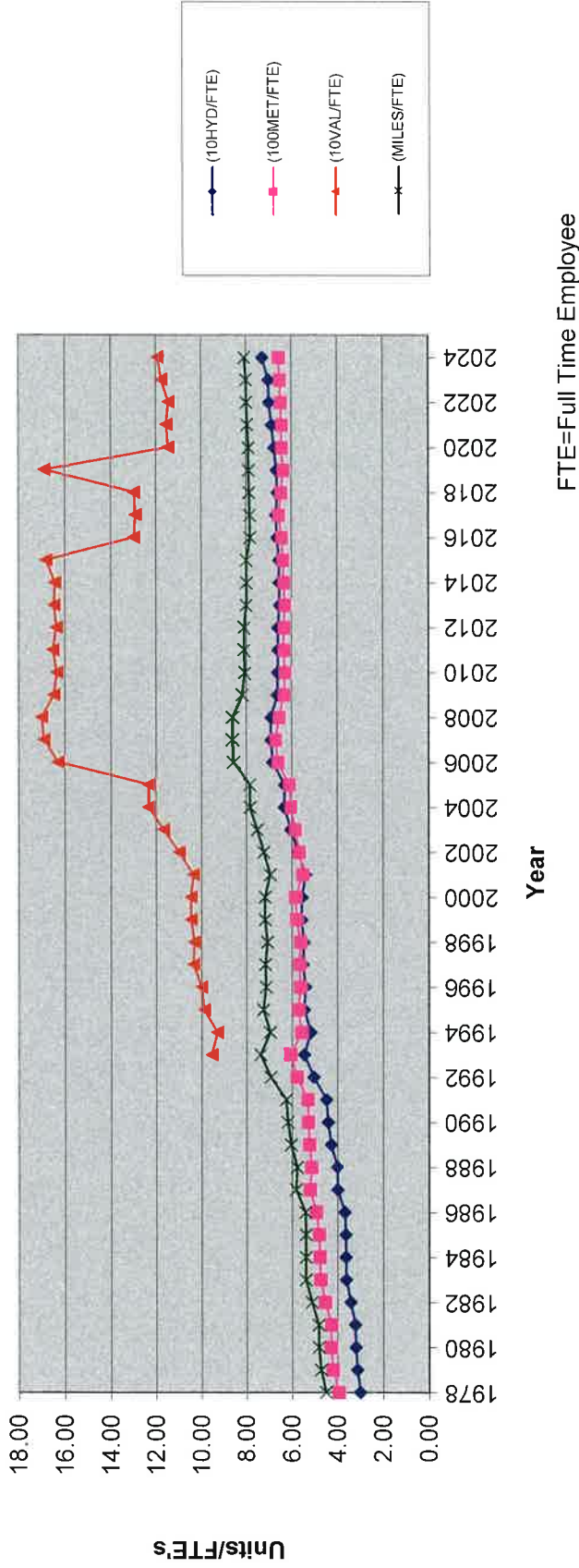


WATER MAIN IN SERVICE

This graph reflects infrastructure as it is related to the growth of the City and manpower needed to maintain the system. Even though water consumption has fluctuated over the years, the newly installed water main has steadily increased in Neenah. This does not reflect replaced water main. Total water main was recalculated in 2016 via the GIS transition. The City has 755,077 feet of water main as of 2024. The steady increase in water mains is due to City expansion.

NEENAH WATER UTILITY

DISTRIBUTION WORKLOAD

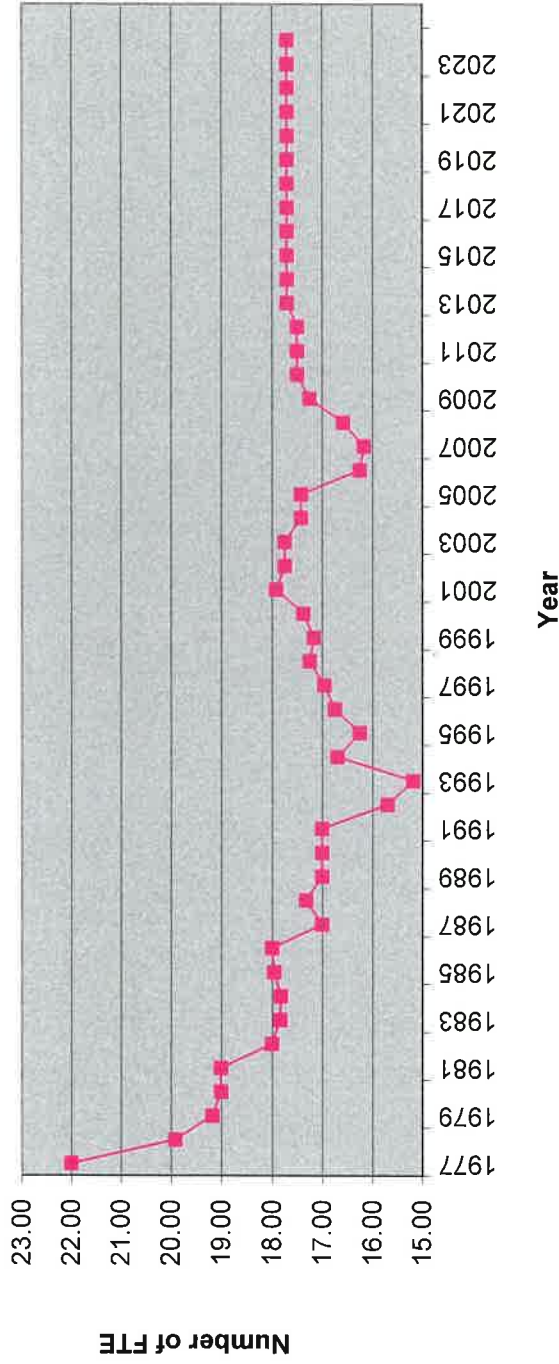


DISTRIBUTION WORKLOAD

This shows the relationship between the number of full time employees (FTE's) and the number of hydrants (HYD), meters (MET), valves (VAL) and miles of pipe (MILES). As these curves continue to rise, we will eventually need additional labor to maintain the infrastructure. The large jump in valves per FTE in 2006 reflects the increase in valves carried on the books. In 2016, adjustments were made to water main and valve totals. In 2020, an adjustment was made to include only main valves (not hydrant or other valves). In 2024 there were 17.7 Full time employees, 1,289 Hydrants, 11,555 Meters, and 2,108 Valves.

NEENAH WATER UTILITY

Full Time Employees (FTE)

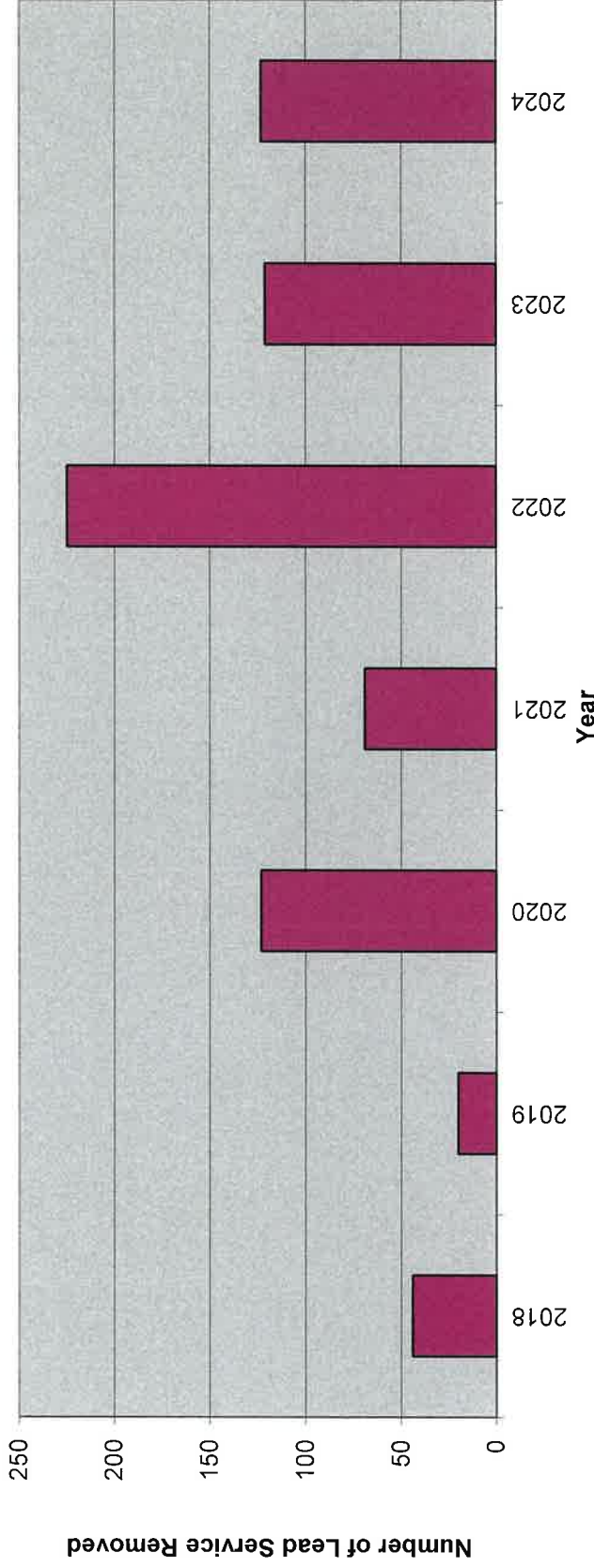


FULL TIME EMPLOYEES (FTE)

This shows the number of full time employees working at the Utility since 1978. It accounts for resignations, retirements, injuries and partial year work. It does not account for vacation and sick leave. Vacation time off increases as employee longevity increases. FTE's would be reduced if vacation and sick leave were factored in. Workload per unit would then increase. In 2024, at full employment with no partial year work, we have 17.7 FTE's.

NEENAH WATER UTILITY

PRIVATELY OWNED LEAD SERVICES REMOVED

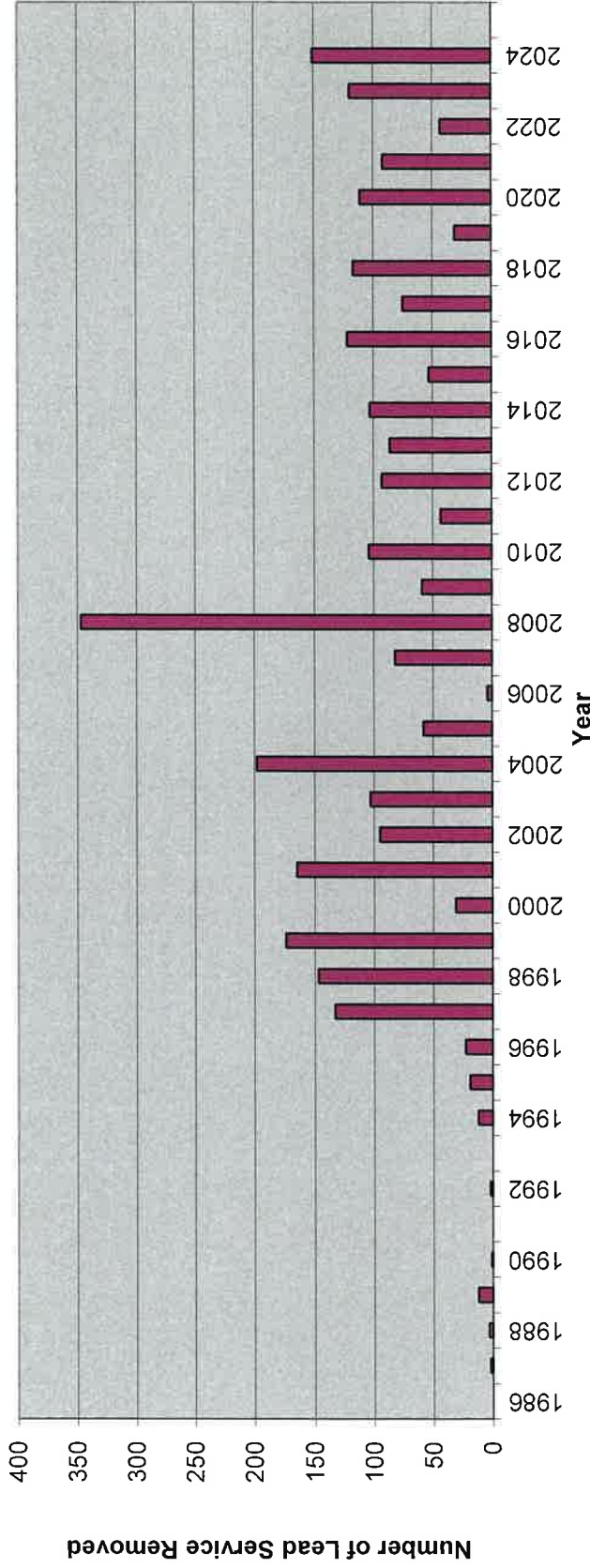


PRIVATELY OWNED LEAD SERVICES REMOVED

This graph shows the progress in removing privately owned lead services that were completed each year. The replacement is from the curb stop to the house. In 2024, 123 private lead service lines were removed.

NEENAH WATER UTILITY

UTILITY OWNED LEAD SERVICES REMOVED

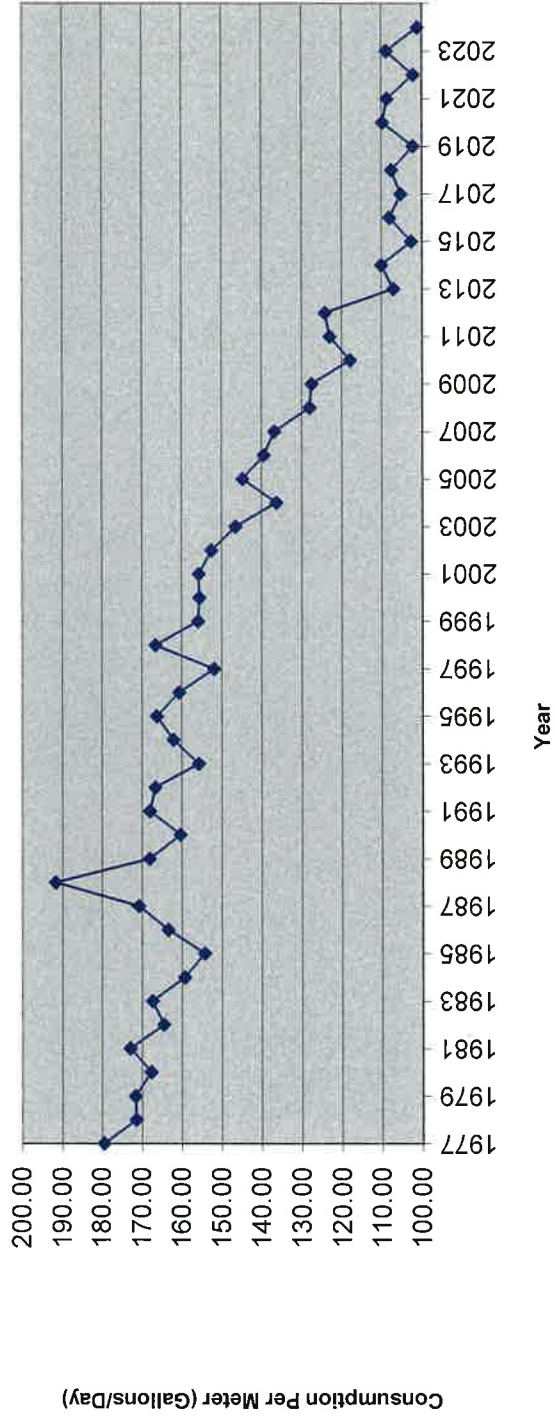


LEAD SERVICES REMOVED

This graph shows the progress in removing lead services from the distribution system. We started with approximately 5,000 lead services and we have approximately 1,944 remaining as of 12/31/2024. Our replacement is from the water main to and including the curb stop. The homeowner is responsible for replacement from the curb stop to the house and inside the house. Recent tests have shown that lead is at an acceptable level. In 2024, 151 Utility-owned lead service lines were removed.

NEENAH WATER UTILITY

RESIDENTIAL USAGE

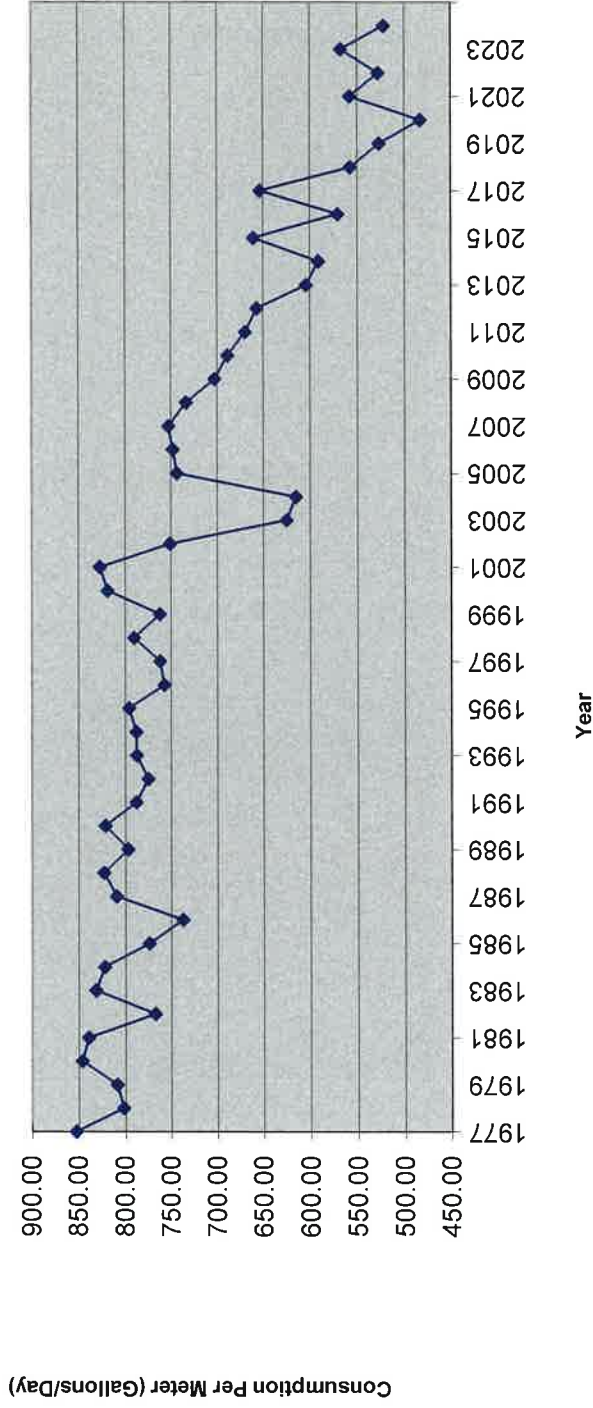


RESIDENTIAL USAGE

This shows the Residential consumption per metered account in gallons per day. The curve shows a decreasing trend, with a recent uptick due to new construction, indicating average Residential consumption is declining. This may be due to conservation related to rate increases, the general economy or environmental issues. In 2011, residential consumption inexplicably began to increase despite the rate increase. 1988 and 2012 were "drought" years. 2013, 2014 and 2015 had higher than normal precipitation during the early summer months. Work from home and other COVID-19 related influences likely impacted the per meter 7.5% increase in water usage from 2019 to 2020. In 2024 Residential Customers used approximately 389M gallons of water.

NEENAH WATER UTILITY

COMMERCIAL USAGE

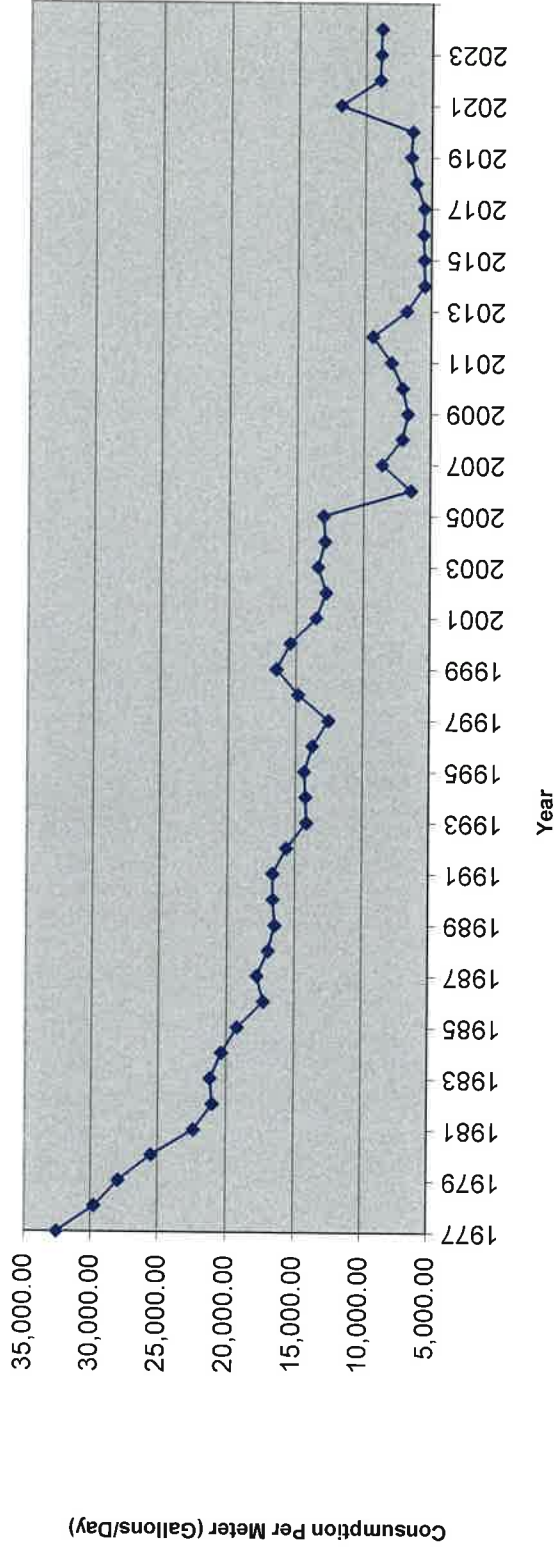


COMMERCIAL USAGE

This shows the Commercial consumption per metered account in gallons per day. It has varied but the trend is generally downward since 1977. The dramatic increase in 2002 through 2004 is a result of the large number of multi-unit apartments being built, which were classified as Commercial, not Residential. Commercial closures and other COVID-19 related influences likely impacted the nearly 8.3% decrease in water usage from 2019 to 2020. In 2024 Commercial Customers used approximately 145M gallons of water.

NEENAH WATER UTILITY

INDUSTRIAL USAGE

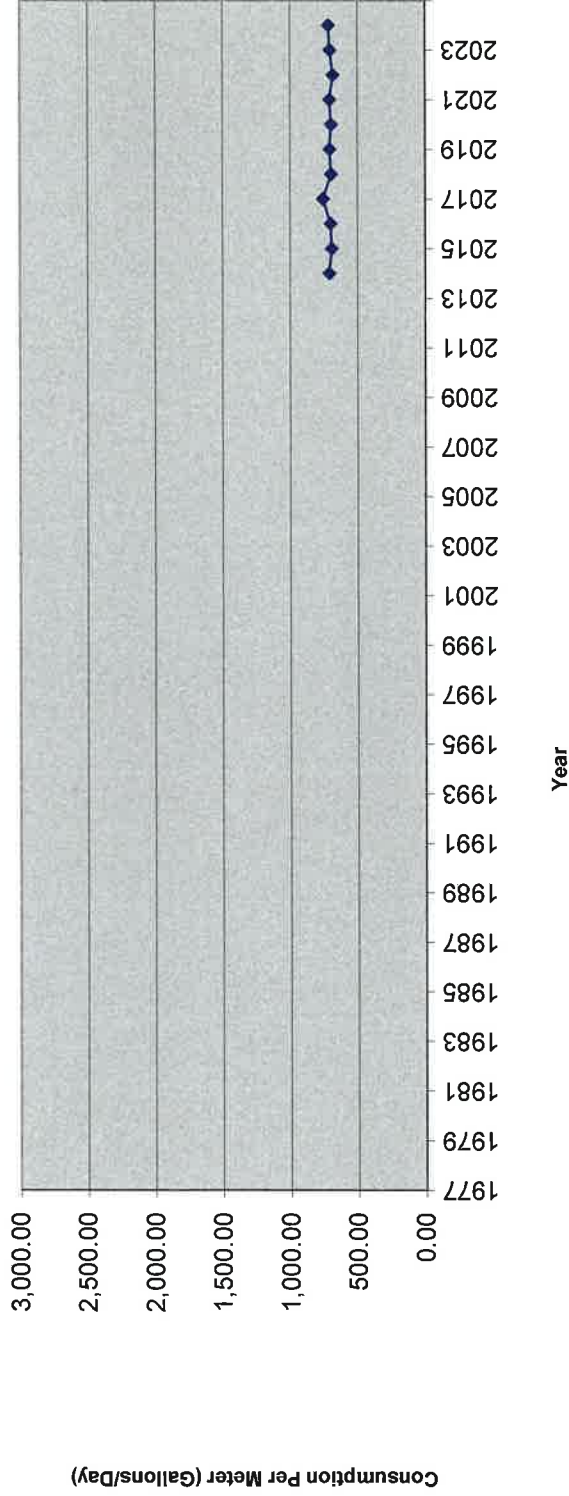


INDUSTRIAL USAGE

This shows the Industrial consumption per metered account in gallons per day. It has declined steadily as the nature of industry and their consumption patterns have changed. The sharp decline in 2006 reflects Fox Valley Energy's purchase of water from Glatfelter. The trend reversed in 2007, when Glatfelter shut down and Fox Valley Energy returned to City water. However, beginning in 2010, consumption began to increase. In 2011 consumption increased by 12.1% and in 2012, it increased by 13.8%. In 2013 the Utility's largest industrial customer went out of business, which accounted for 26% of the industrial base. Despite COVID-19, industrial water usage was down only about 1.5% from 2019 to 2020. In 2024 Industrial Customers used approximately 370M gallons of water.

NEENAH WATER UTILITY

MULTIFAMILY USAGE

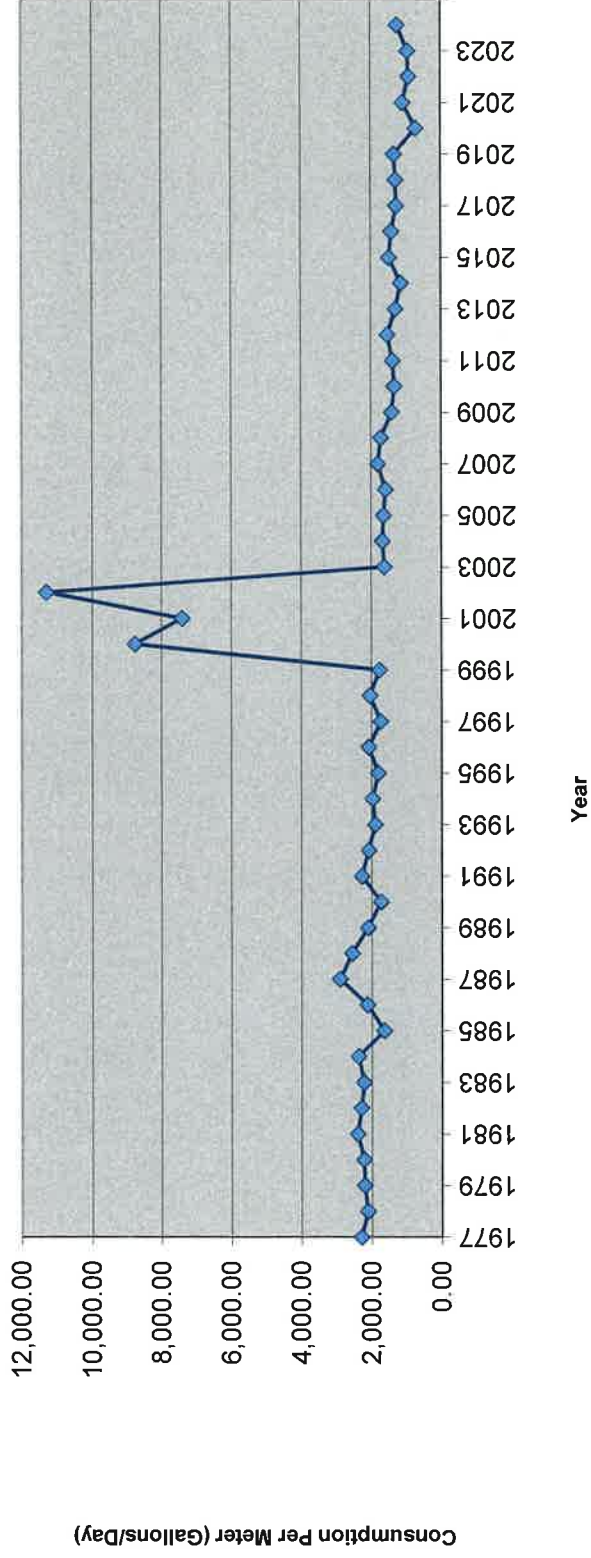


MULTIFAMILY USAGE

This shows the Multi-Family consumption per metered account in gallons per day. The first year that the multi-family customer category was in effect was 2014. Previously, the Multi-Family was included in the Commercial account. Usage was up approximately 1.5% from 2019 to 2020, likely due to COVID-19 and work from home influences. In 2024 the Multi-Family Customers used approximately 24.5M gallons of water.

Public Authority

PUBLIC AUTHORITY USAGE

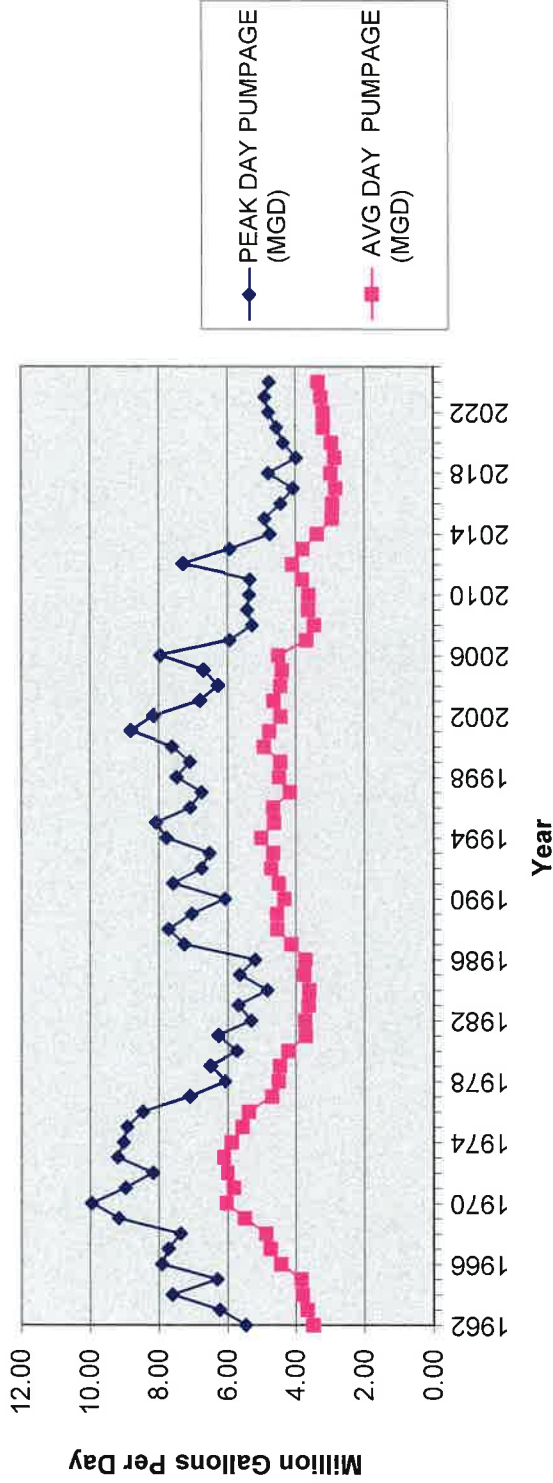


PUBLIC AUTHORITY USAGE

This shows the Public Authority consumption per metered account in gallons per day. Usage was down from 2019 to 2020, likely due to COVID-19 and work from home influences. In 2024 Public Authority Customers used approximately 17.5M gallons of water.

NEENAH WATER UTILITY

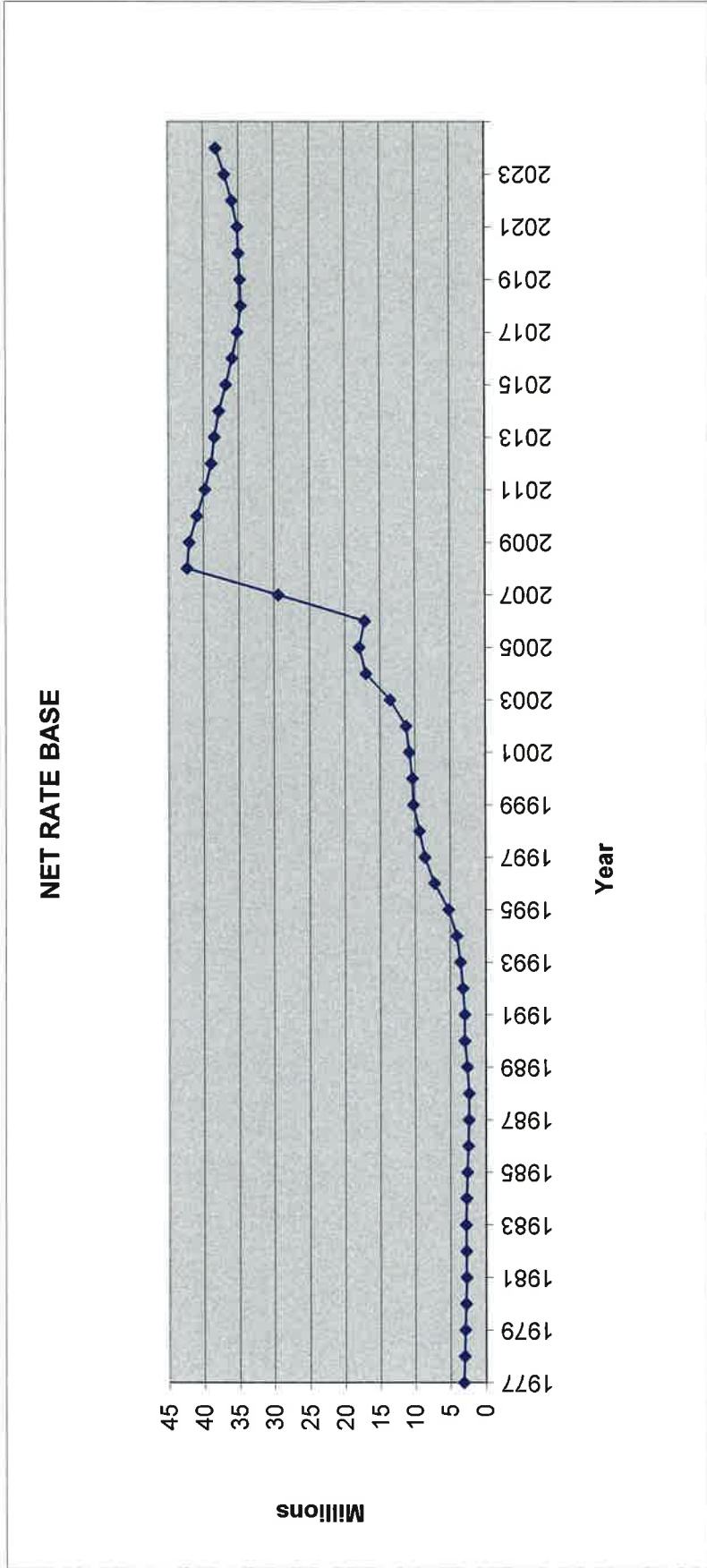
PEAK AND AVERAGE DAY PUMPAGE



PEAK AND AVERAGE DAY PUMPAGE

This tracks the peak day pumpage plus lost water (the sum of the two equals pumpage) throughout the City, and the peak day pumpage each year. This is a basic planning tool. Projections of these curves can be used to determine the adequacy of water treatment plant capacity. The peak day pumpage depends upon weather and related residential use. In 2024 the Peak Day Pumpage was 4.77M gallons per day and the Average Daily Pumpage was 3.34M gallons per day.

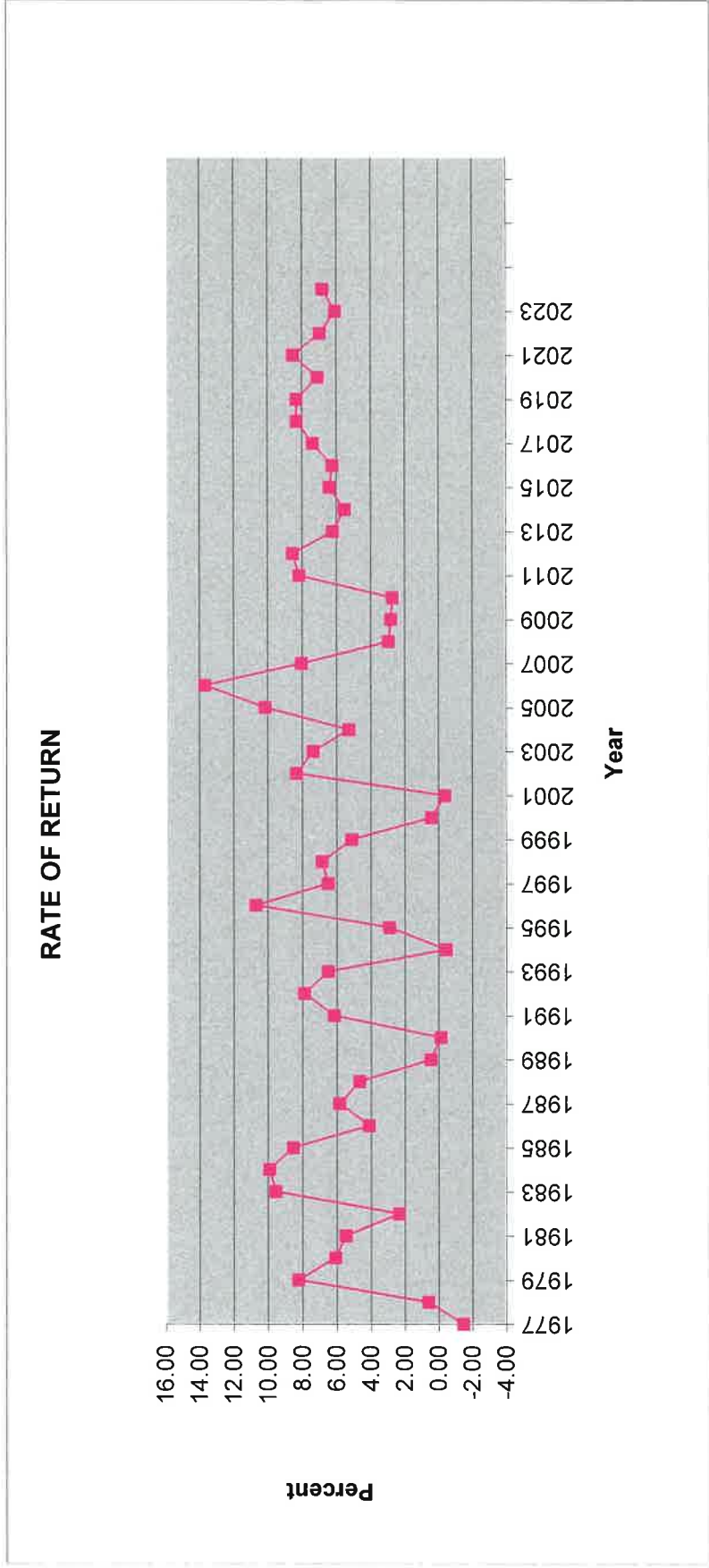
NEENAH WATER UTILITY



NET RATE BASE

The net rate base is defined as gross utility financed plant less accumulated depreciation, less the regulatory liability for pre-2003 depreciation on contributed plant, plus utility materials and supplies. As assets grow and debt is paid, the rate base increases. The dip in 2006 reflects asset retirements at the old plant, while the increase in 2007 and 2008 reflects the net increase in assets due to the implementation of the new plant. The rate base at the end of 2024 is just over \$38M.

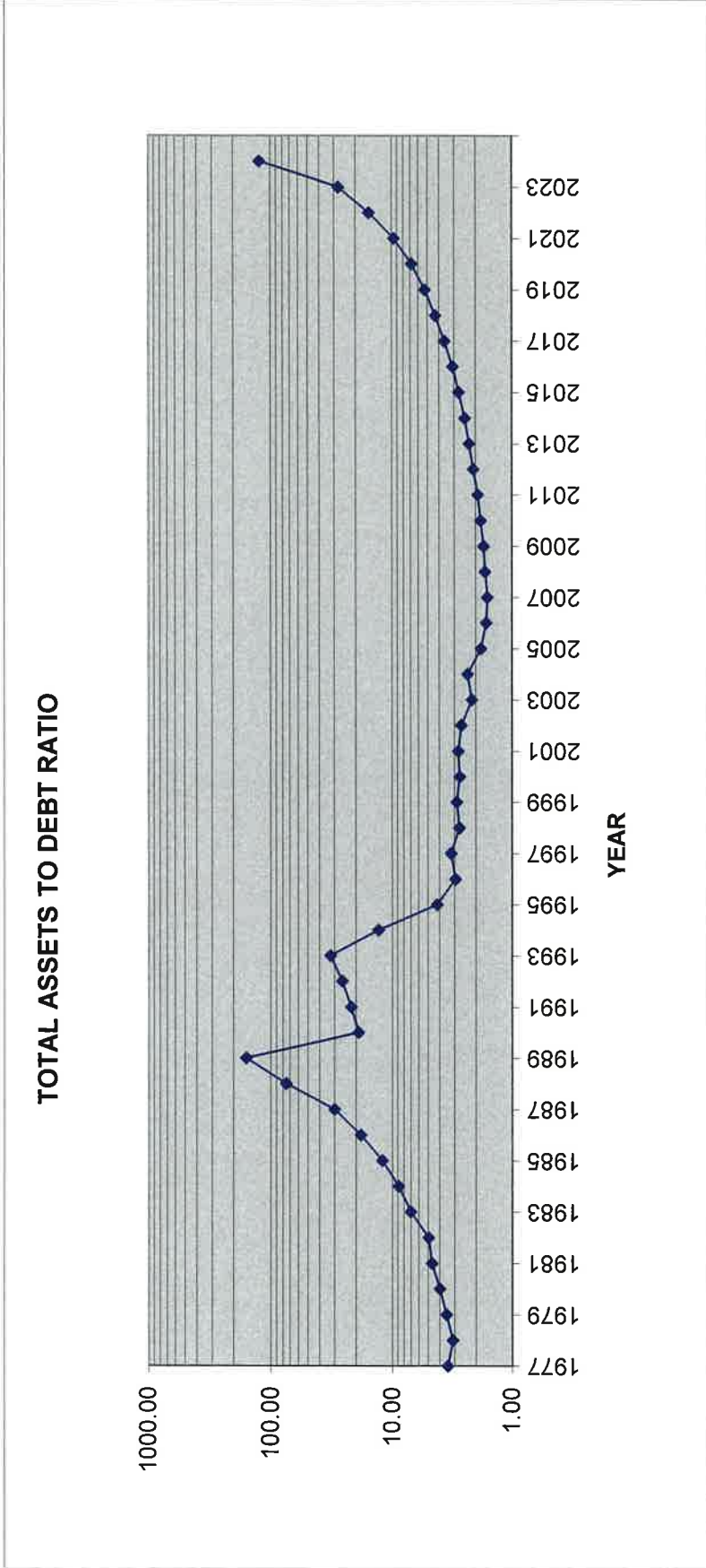
NEENAH WATER UTILITY



RATE OF RETURN

The rate of return is the net operating income divided by the net rate base. This graph shows our rate of return since 1977. The bottom of the valleys are generally the years rate increases were implemented. The peaks are the immediate result of those increases. Intermediate slope changes usually reflect large expenses or consumption pattern changes. The PSC generally allows a rate of return between 5.5% and 8.0%. However, with the latest filter plant construction project there was a rate increase at the beginning of 2006 that caused the rate of return to temporarily exceed the allowable range. The rate increase in 2011 caused the rate of return to jump to 8.18%. It rose again in 2012 because the rate increase in 2011 was prorated for the first three months. The rate of return in 2024 was 6.80%.

NEENAH WATER UTILITY

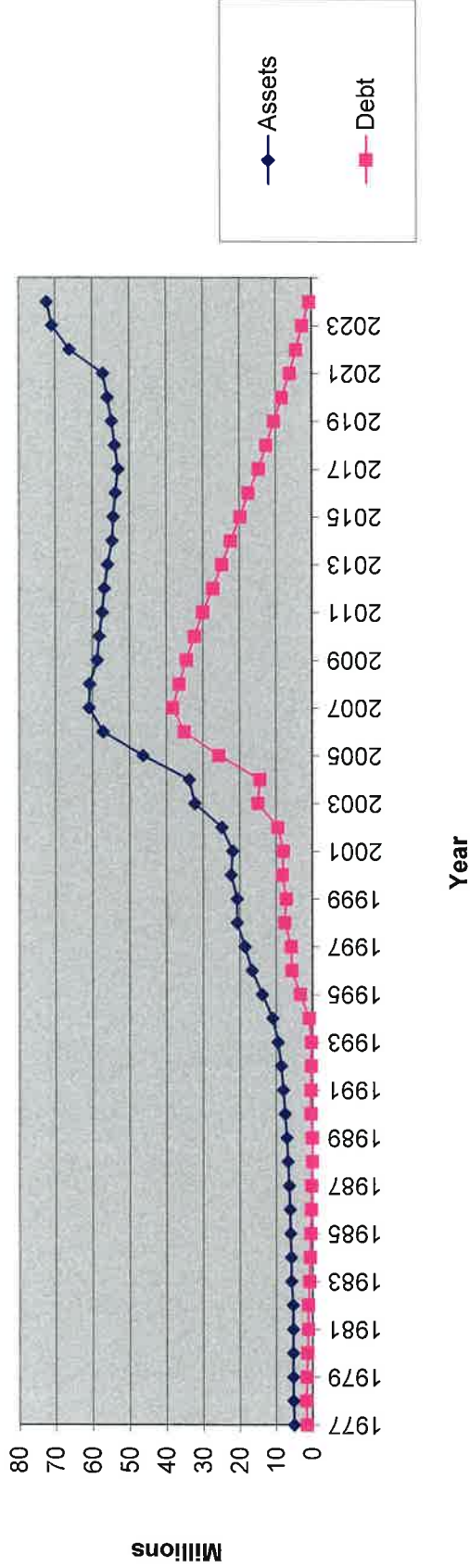


TOTAL ASSETS TO DEBT RATIO

This shows the ratio of total assets to debt. The spike shows a period where the Water Utility was almost debt free. A semi-log scale was used to flatten the curve and make it easier to read. At the end of 2024, the assets to debt ratio was 121.83, which includes a loan from the City of \$3M.

NEENAH WATER UTILITY

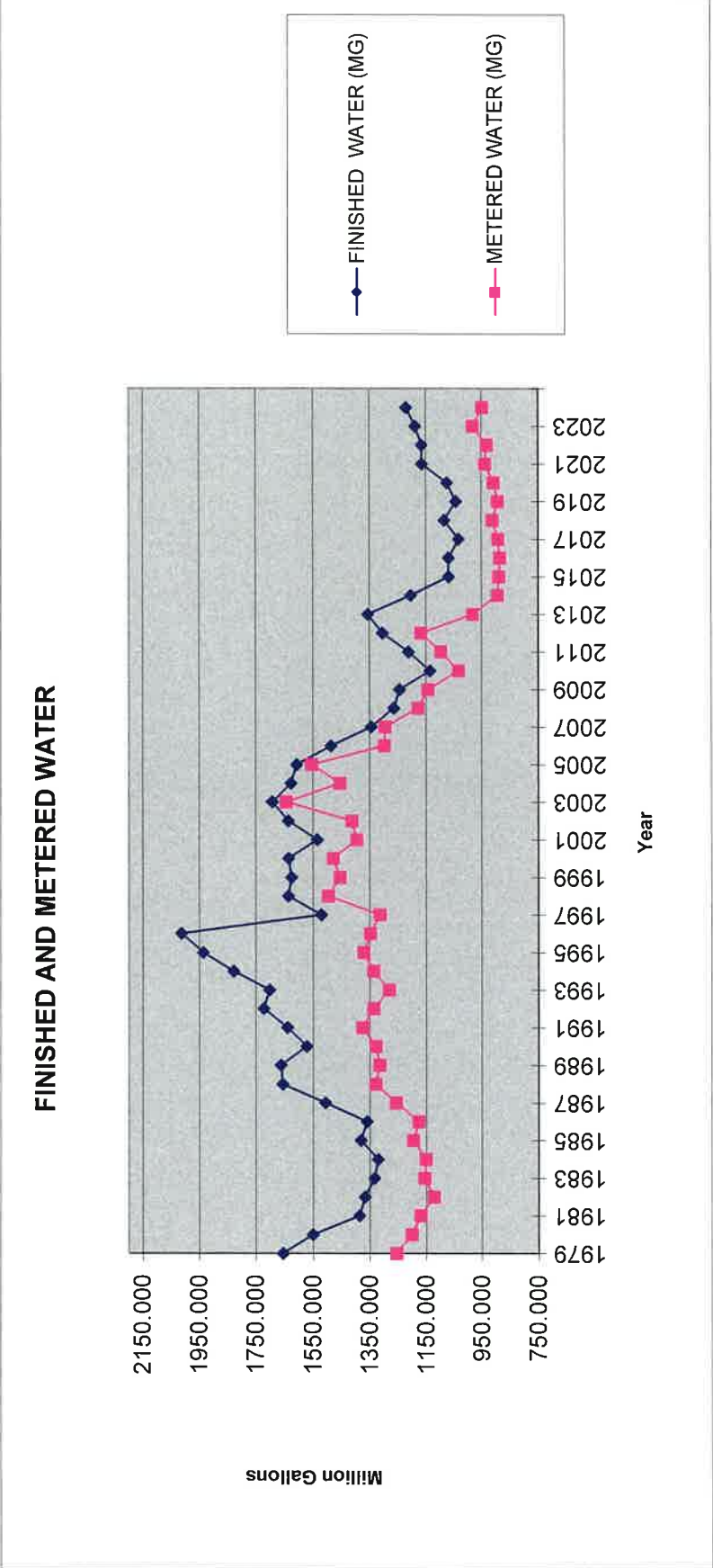
TOTAL ASSETS AND DEBT



TOTAL ASSETS AND DEBT

This is a summary of total assets and debt since 1977. In recent years we have put effort into upgrading the plant and the distribution system, so both have grown. Total debt at the end of 2024 is just under \$600K, which includes a loan from the City of \$3M.

NEENAH WATER UTILITY

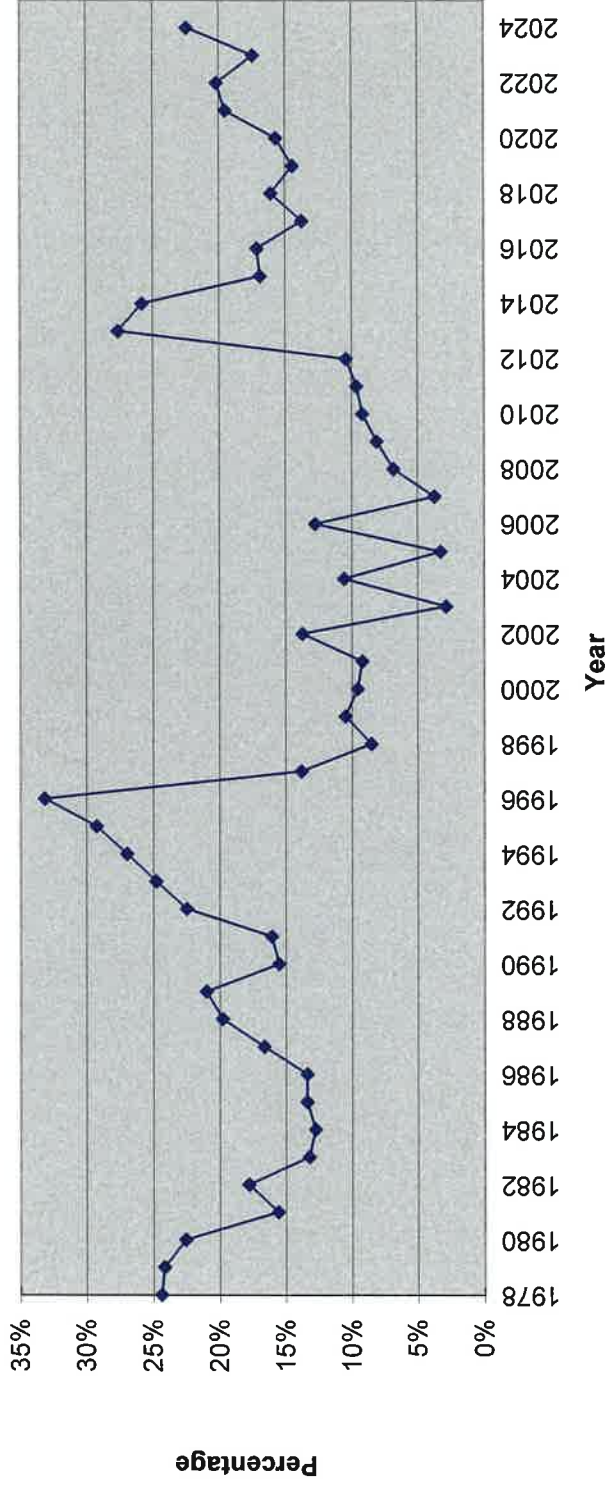


FINISHED AND METERED WATER

The finished water is the amount of water that is pumped from the plant. The gap between finished and metered water is considered non-revenue water. To be efficient, this difference must be as low as possible. Non-revenue water is predominantly from water main and service leaks, fire fighting, in-plant usage, and unauthorized use. The trend of recent years indicates a slight uptick in both finished and metered water due to City expansion. In 2024 the plant produced approximately 1,220M gallons of finished water and 947M gallons was metered water.

NEENAH WATER UTILITY

NON REVENUE WATER

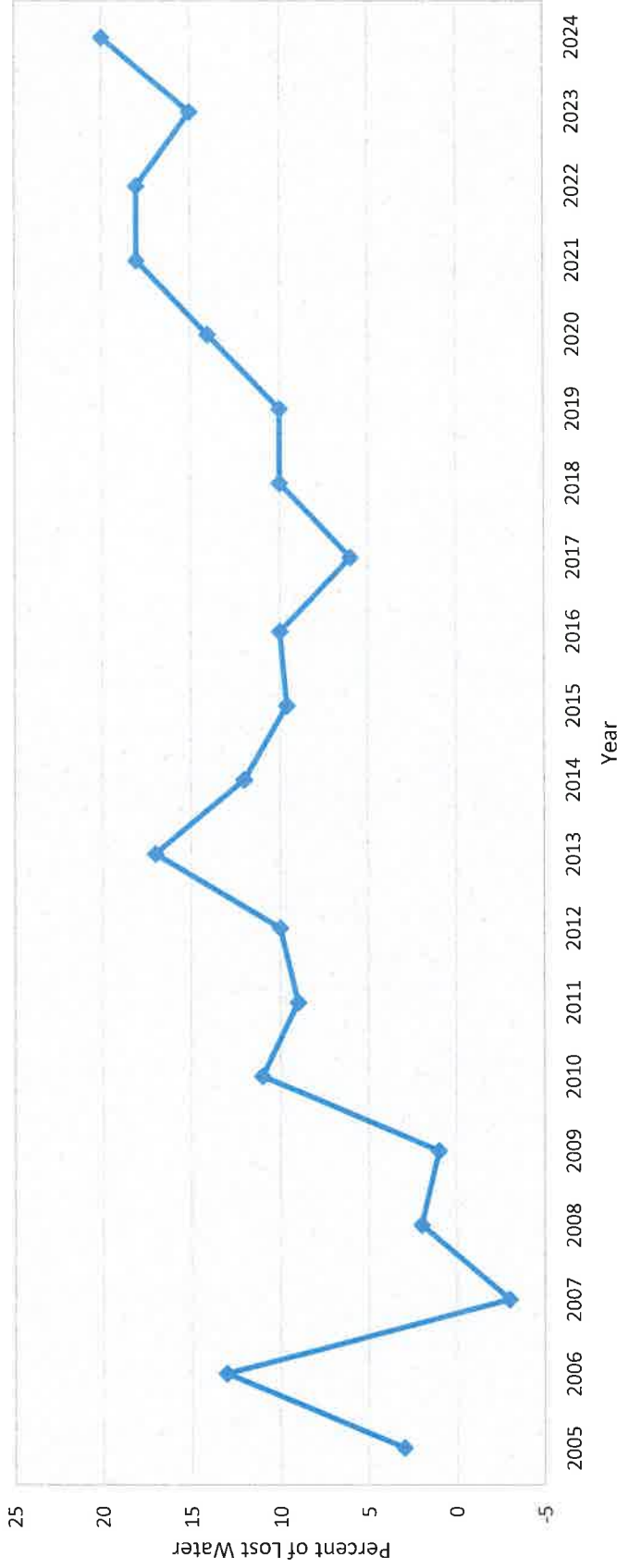


NON REVENUE WATER

This shows the difference between the metered water and the finished water, as a percentage. The PSC goal is under 15%. We calculate the unbilled water on a monthly basis and look for undetected leaks weekly. Since 1996 we have made a major effort to reduce the unbilled water. This is a time consuming effort. This is the key benchmark that water utilities use when comparing themselves to other water utilities and when determining their own efficiency. The non-revenue water is at approximately 22% in 2024.

NEENAH WATER UTILITY

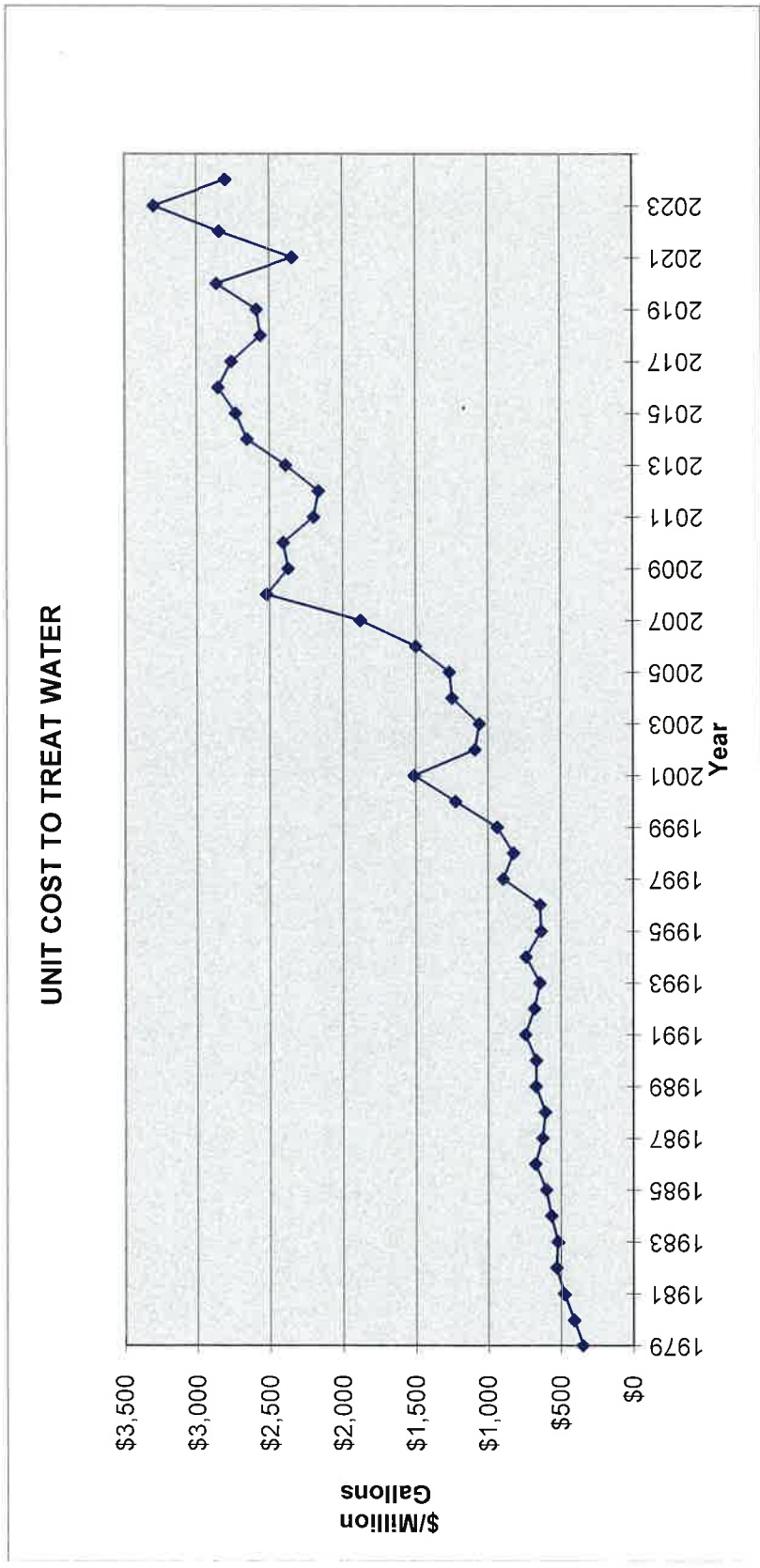
LOST WATER VS. WATER SUPPLIED (%)



LOST WATER VS. WATER SUPPLIED

This shows the water loss as a percentage of finished water. We calculate lost water by subtracting the known or estimated authorized, but unbilled usage (such as fire protection) from the total unbilled water. This factor is then divided by the total water delivered to the distribution system. The lost water is at approximately 20% in 2024.

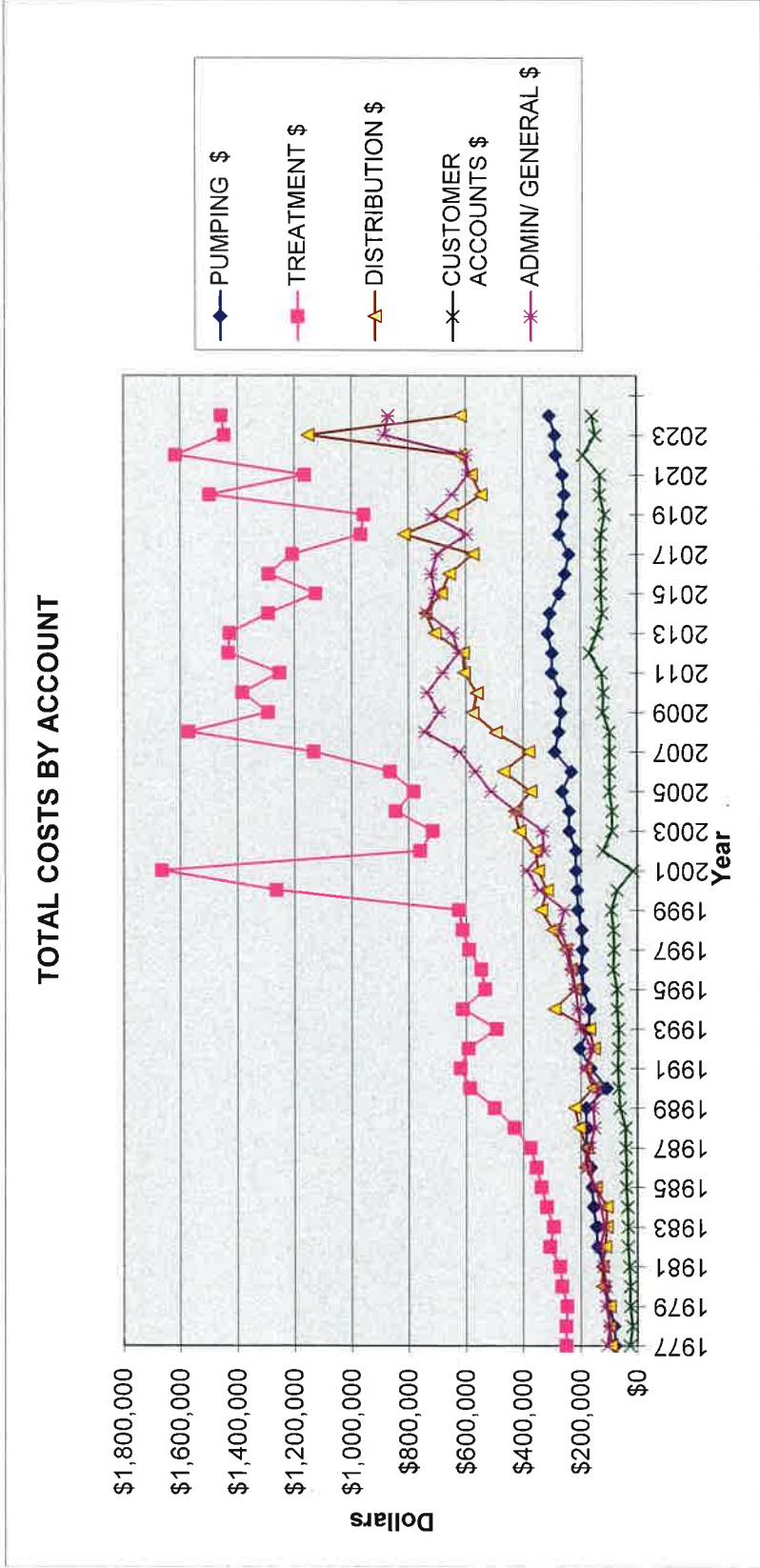
NEENAH WATER UTILITY



UNIT COST TO TREAT WATER

This shows the total pumping, treatment, accounting and administrative/general costs to treat water divided by gallons of water treated (not sold). The unit cost had been fairly level in the mid 90's. The high, non-revenue water was giving a false picture of the actual unit cost to treat water. With a reduction in non-revenue water in 1997, the unit cost took a significant jump, even though the total cost was in line with anticipated expenditures. The steep increase in 2007 and 2008 reflect increased chemical prices, implementation of additional processes at the new plant, additional intermediate pumping at the plant, and lagoon cleanouts. This is one of the key benchmarks that water utilities use when comparing themselves to other water utilities. The unit cost for Neenah water has been one of the lowest in the state, when you factor in the complexity and cost of softening surface water. 2009 reflects a single set aside for the sludge lagoon cleanout. 2008 had a double set aside since 2007 was missed. The decrease in 2023 is due predominantly to the tower painting.

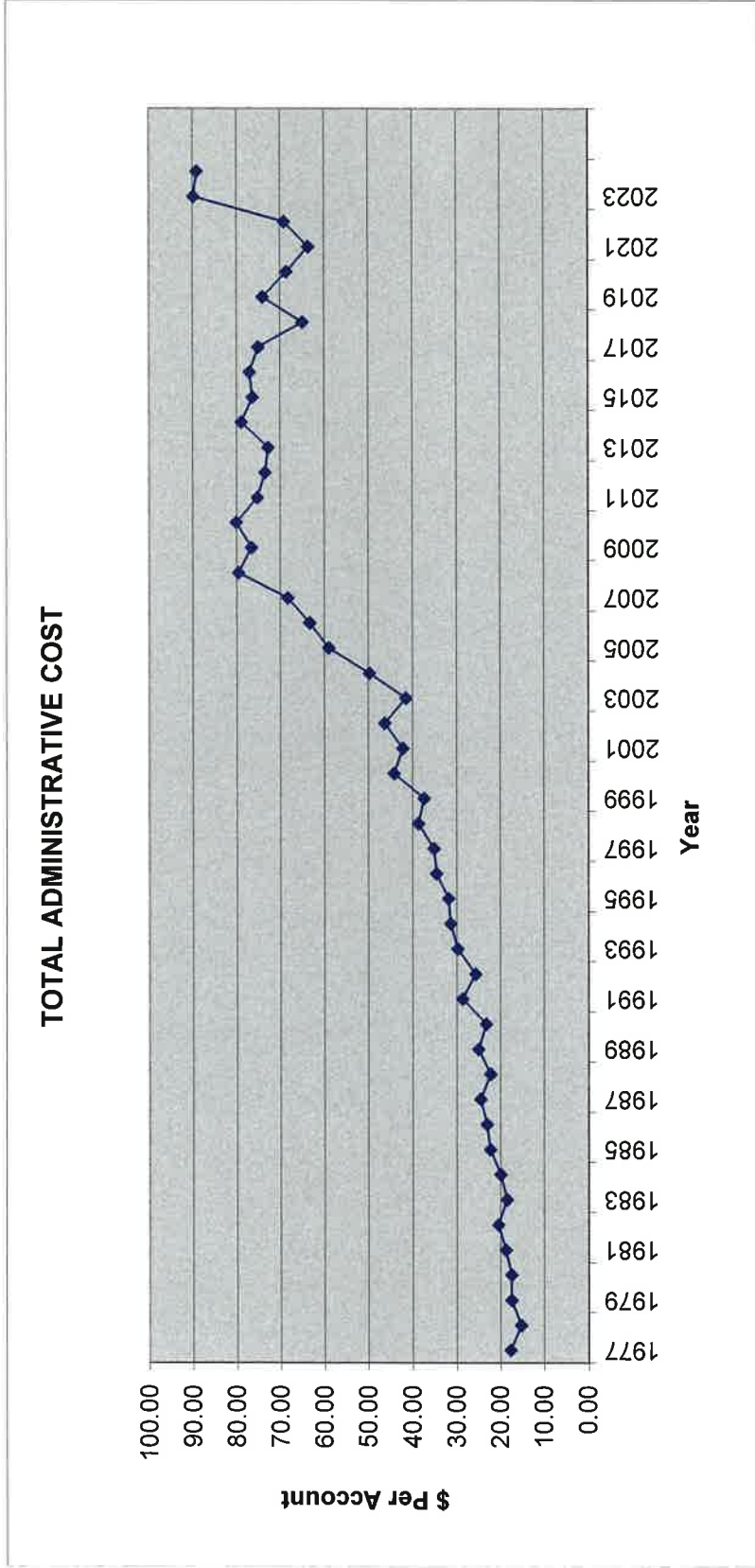
NEENAH WATER UTILITY



TOTAL COSTS BY ACCOUNT

This shows a breakdown of the total cost by account type. There are occasional spikes in each of the accounts; with the subsequent graphs detailing each cost by account. The peak in water treatment expenses in 2022 reflects the sludge lagoon cleanout. In 2023 the expense includes the tower painting.

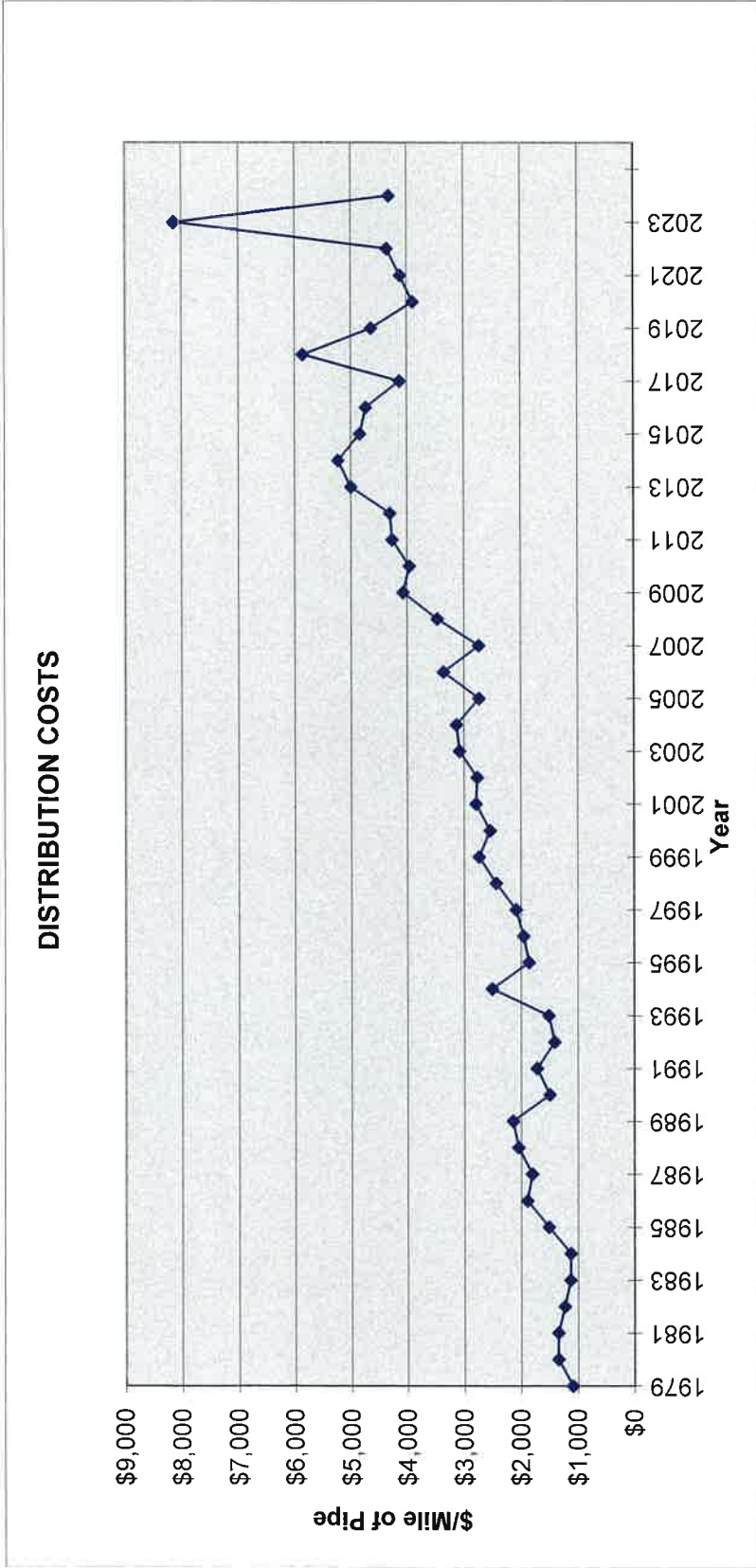
NEENAH WATER UTILITY



TOTAL ADMINISTRATIVE COST

This shows the cost for administrative plus customer accounts per metered account. The sharp increase since 2004 reflects the cost to transfer accounting and billing to the City Finance Department, which replaced a salaried employee that regularly worked 70 hours per week. In 2023, there was an increase due to GASB 68 pension adjustment and new utility billing software required for the AMI integration.

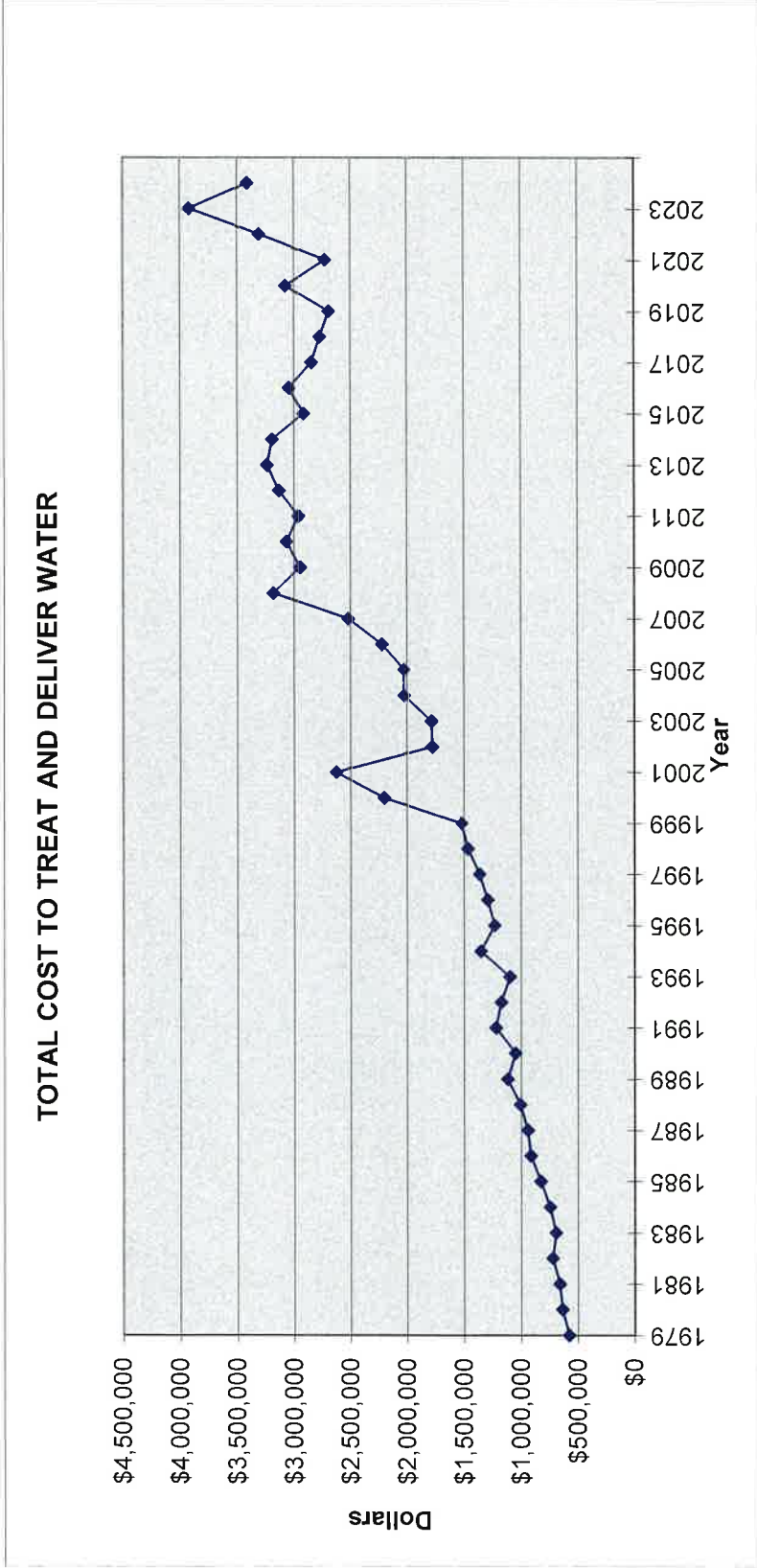
NEENAH WATER UTILITY



DISTRIBUTION COSTS

This shows the money spent on distribution related items per mile of pipe. The distribution system is aging and we are spending more time maintaining it. Sharp increases and decreases reflect an increase or decrease in water main breaks and service leaks for that year. In 2023, there was a sharp increase due to the tower reconditioning and new meter reading software required for the AMI integration.

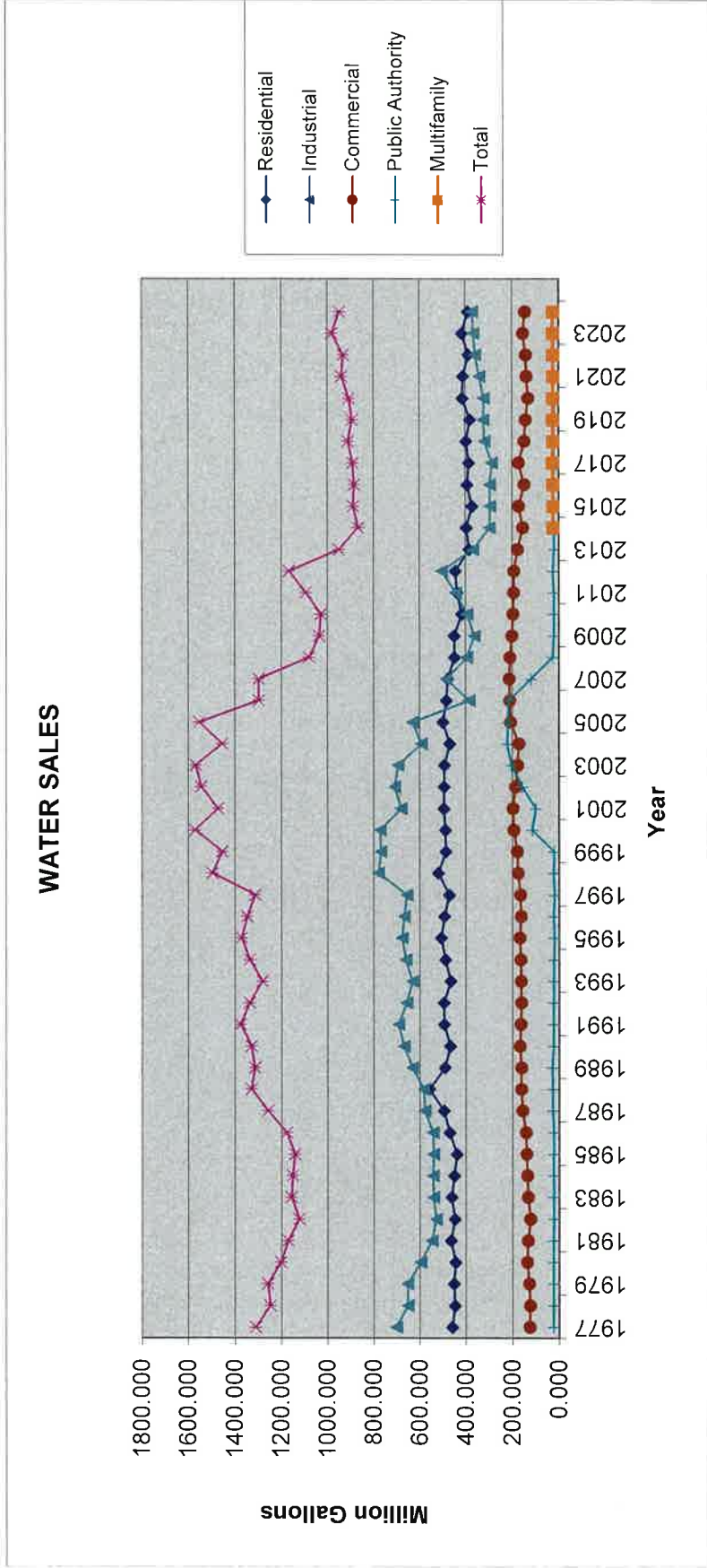
NEENAH WATER UTILITY



TOTAL COST TO TREAT AND DELIVER WATER

This shows the total cost to provide water to customers in Neenah each year. This includes water supply, treatment, distribution, pumping, customer accounts and administration. It does not include debt payment and PILOT. The cost has risen steadily over the years and is predictable within some limits. The total cost generally does not fluctuate with consumption because much of the cost is fixed. The sharp increase in 2000 and 2001 reflects the cleaning of the sludge lagoons. The sharp decrease in 2002 reflects a return to normal. Starting in 2004, the sludge lagoon cleaning is amortized over three years, which flattens the peaks. The peak in 2007 is due to steep chemical increase, and the annual set aside for the lagoons was missed in 2007 and was doubled in 2008 to compensate. 2009 through 2020 show a return to a more stable normal with the exception of a lagoon cleanout in 2020 and 2022. In 2023, increased chemical purchases, tower reconditioning, meter and billing software upgrades, and a pension adjustment, impacted overall costs.

NEENAH WATER UTILITY



WATER SALES

This shows the breakdown of total yearly water sales by customer type. Commercial sales slightly decreased in 2018, where Residential and Industrial slightly increased, providing an overall consistent usage in the past 5 years. Industrial significantly decreased in 2005 when Minergy (Fox Valley Energy) started to buy water from Glatfelter. In 2010, Industrial sales increased when Glatfelter closed and Fox Valley Energy again purchased water from the Utility, but again decreased in 2013, when Fox Valley Energy ceased operations. "Other" includes municipal sales, bulk sales and in plant use (as of 2000). Rate increases, weather, environmental concerns and the general state of the economy affect these categories. The Multi-family customer type was introduced in 2014, as it previously was combined with the Commercial customer base. There are COVID-19 factors that impacted the decline in sales from public authority, commercial, and industrial customers.

**Director's Report
August 18, 2025**

1. Water Loss Report.
2. Booster Station Update.
3. Carbon Dioxide Tank Project Update.
4. Solar installation Update.
5. The next regular Waterworks Commission meeting is scheduled for Monday, September 15, 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 (April, May, June)	369,020	351,650	238,397	28,793	84,460	24.02%
MOST RECENT THREE MONTHS (March, April, May)	364,170	347,110	234,586	20,612	91,912	26.48%
1 YEAR AGO (April, May, June)	327,010	312,170	233,364	25,547	53,259	17.06%

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
Jun, 2025	4.22	4.03
May, 2025	4.08	3.90
Jun, 2024	3.73	3.59

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	212	718	26760	28043	1283	(565)	\$ 132.55
30	5/23/2024	6/25/2024	33	212	885	673	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
						57852		42642		15210	\$ 4,939.19

Number of Full Months in Operation		43
Cost of System (Less Incentives)	\$	10,183.00
Projected Payback (Years)		7.39
Total Cost of System	\$	22,886.00
Incentives	\$	12,703.00
Net Cost of System	\$	10,183.00