

PUBLIC SERVICE COMMISSION OF WISCONSIN

INVESTIGATION INTO MUNICIPAL UTILITY PAYMENT IN LIEU OF TAXES (PILOT)

Staff Report

Docket 5-GF-215

January 30, 2013

Denise Schmidt, Program and Policy Analyst

Jeffrey Ripp, Assistant Administrator

Division of Water, Compliance, and Consumer Affairs

Introduction

Municipally owned water and electric utilities in Wisconsin are subject to a payment in lieu of local general property taxes, or PILOT. In contrast, investor-owned utilities pay a gross receipts tax. For rate-making purposes, the Commission makes an allowance for PILOT as a component of a utility's total revenue requirements. Over time, the PILOT payments have become a substantial portion of the revenue requirements for municipal water utilities.

Commission staff and others have raised concerns about the PILOT payment's impact on utility costs and rates, primarily with respect to municipal water utilities. On January 25, 2012, the Commission opened an investigation on the PILOT calculation for municipal utilities and directed staff to investigate the following issues:

1. The statutory authority for municipalities to collect a PILOT from municipal utilities;
2. The Commission's procedures for calculating the PILOT amount;
3. Whether municipalities distribute PILOT revenues to other local taxing jurisdictions, including school districts;
4. The amount that municipal water and electric utilities paid in lieu of taxes in calendar years 2010 and 2011;
5. The percentage of municipal utility revenue requirements attributable to PILOT in 2010 and 2011;
6. An estimate of the amount that would have been paid as a gross receipts tax, had such a tax been in place, for municipal water and electric utilities in 2010 and 2011;
7. The number of utilities that paid less in PILOT to their municipality than the maximum authorized amount for 2010 and 2011;

8. The statutory exemption from PILOT for sewer utilities and town sanitary districts, and;
9. The capital intensity of municipal water and electric utilities in Wisconsin.

Commission staff conducted an analysis of these nine issues and prepared a draft report of findings dated September 28, 2012. On October 11, 2012, staff presented the draft report and received feedback from interveners and other interested parties in a meeting held at Commission offices. In addition, the Commission has received written comments on the report and its findings. A list of attendees from the October 11 meeting are provided in Appendix 1, and the public comments appear in Appendix 2.

Issue 1: Statutory Authority for PILOT

In estimating a municipally owned water utility's operating expenses for rate-making purposes, the Commission has made an allowance for local taxes since 1918. See *Re Edgerton*, 1918B PUR 724 (December 31, 1917). See also *Re City of Milwaukee*, 1927B PUR 229 (December 9, 1926). In 1937, the Legislature codified the Commission's practice by amending Wis. Stat. § 66.06(11)(c), to include local and school tax equivalents among the valid expenses of a municipally owned utility that is tax exempt:

‘The income of a public utility owned by a municipality shall first be used to meet operation, maintenance, depreciation, interest, and sinking-fund requirements, *local and school tax equivalents*, additions and improvements, and other necessary disbursements or indebtedness ...’ (Emphasis added.)

Issue 2: Commission Procedures for Calculating PILOT

In 1955, the Commission established a rule for determining the tax equivalent for municipal utilities. *Re Tax Equivalent for Municipal Utilities*, Docket No. 2-U-4447 (July 11, 1955). In *Re Tax Equivalent*, the Commission adopted Wis. Admin. Code ch. PSC 125, providing in part:

ch. PSC 125.01. Electric and/or water utilities; computing tax equivalent. An acceptable ‘tax equivalent’ for all municipal electric and/or water utilities may be determined by either of the following methods:

- (1) Apply the local and school tax rate to the gross book value of plant plus materials and supplies multiplied by the ratio of assessed value to full value as found by the Wisconsin Department of Taxation for the community involved; or
- (2) Apply the local and school tax rate to the net book value of plant plus materials and supplies.

The Commission adopted ch. PSC 125, and later ch. PSC 109, which superseded ch. PSC 125, to govern calculation of the tax equivalent. By 1985, however, property taxes for privately owned utilities were replaced with a gross receipts tax.

PSC regulations establish a formula for the maximum allowable PILOT charge in Wis. Admin. Code § PSC 109.02 which provides:

§ PSC 109.02. Municipal utilities; computing tax equivalent. The maximum “tax equivalent” for any municipal utility (except a sewer utility) shall be determined by applying the local and school tax rates for the calendar year to the gross book value for the calendar year of plant plus materials and supplies multiplied by the assessment ratio for the municipality involved.

These regulations also give authority to the Commission to establish a charge in excess of the maximum allowable:

§ PSC 109.03. Municipal utilities; higher tax equivalent. If a tax equivalent greater than that obtained by the method in s. PSC 109.02 is desired, the written approval of the commission must be obtained.

In 1994, the Commission opened a docket to consider changes to Wis. Admin. Code ch. PSC 109 “[i]n order to return the tax equivalent to its original purpose of achieving rough equivalence with privately-owned utilities.” *Revisions of Chapter PSC 109, Tax Equivalent for Municipal Utilities*, Docket 1-AC-145, 1995 WL 867887 (Sept. 15, 1995). Because ch. PSC 109 remained unchanged since 1985 when property taxes for privately-owned utilities were replaced with the gross receipts tax, the tax equivalent under ch. PSC 109 substantially exceeded what would be calculated under the gross receipts tax. *Id.* “For some municipal utilities, the tax equivalent now comprises a substantial portion of the revenue requirement.” *Id.*

In 1995, the Legislature established a minimum PILOT payment because utilities’ tax equivalents were expected to decrease as a result of property tax relief provisions in 1995 Wis. Act 27. See COMPARATIVE SUMMARY OF BUDGET PROVISIONS ENACTED AS 1995 ACTS 27 AND 113, at 945 (WI Legislative Fiscal Bureau, 1995). Act 27 amended Wis. Stat. § 66.069(1)(c) (previously § 66.06(11)(c)), adding that “[b]eginning with taxes levied in 1995, payable in 1996, payments for local and school tax equivalents shall at least be equal to the payment made on the property for taxes levied in 1994, payable in 1995, unless a lower payment is authorized by the governing body of the municipality.” 1995 Wis. Act 27, § 3316m.

Later, 1999 Wis. Act 150 renumbered Wis. Stat. § 66.069(1)(c) as § 66.0811(2).

All calculations of PILOT are based on the gross book value of total utility plant, which includes plant that is contributed by outside sources. The gross book value is calculated using the original cost of a utility’s investment in plant.

Issue 3: Municipalities' Distribution of PILOT Revenues to Other Local Taxing

Jurisdictions

The formula used to compute the maximum PILOT for municipal utilities is found in Wis. Admin. Code § PSC 109.02. This formula includes both a local and school tax component. The Commission expressed an interest in determining whether municipalities receiving PILOT revenues shared these revenues with the local school districts. Staff was unable to discover any instances of PILOT revenue sharing through conversations with interveners and other stakeholders. In general, staff found that revenues collected through PILOT remain within the municipalities and are not distributed to school districts or to the other taxing jurisdictions included in the PILOT calculation. However, a more detailed analysis could reveal one or two exceptions to this general practice.

Issue 4: Amount of PILOT Paid

Municipal water utilities made PILOT payments totaling \$87.4 million in 2010 and \$92.9 million in 2011. During the same time period, municipal electric utilities made PILOT payments totaling \$18.4 million and \$19.3 million, respectively. Table 1 provides detailed PILOT amounts by utility class.

TABLE 1
Total PILOT Amount Paid

Utility Type	2010		2011	
<u>Water</u>	<u>Amount</u>	<u>No. of Utilities</u>	<u>Amount</u>	<u>No. of Utilities</u>
Class AB	\$62,916,059	96	\$67,137,268	97
Class C	16,898,934	139	17,765,683	138
Class D	<u>7,549,271</u>	<u>274</u>	<u>7,954,143</u>	<u>276</u>
Total	\$87,364,264	509	\$92,857,094	511
<u>Electric</u>	<u>Amount</u>	<u>No. of Utilities</u>	<u>Amount</u>	<u>No. of Utilities</u>
Class AB	\$13,831,927	32	\$14,549,677	32
Class C	4,531,082	49	4,700,368	49
Class D	<u>11,025</u>	<u>1</u>	<u>11,025</u>	<u>1</u>
Total	\$18,374,034	82	\$19,261,070	82

Issue 5: Percentage of Total Revenue Requirements the PILOT Payment Represents

Table 2 displays the authorized PILOT as a percentage of the revenue requirement for municipal utilities, by class. Water utilities' PILOT payments amounted to, on average, 14.9 percent of the total revenue requirement in 2010 and 14.8 percent in 2011. Ironton Water Utility in Sauk County paid the largest PILOT, by percentage, at approximately 66 percent of its total revenue requirement in both 2010 and 2011. At the other end of the range were those water utilities authorized by their municipalities to pay no PILOT, with 57 water utilities so authorized in 2010 and 62 in 2011, as shown in Table 3.

In contrast, municipal electric utilities' PILOT payments averaged 2.6 percent of their total revenue requirement in both 2010 and 2011. The maximum percentage paid was 7.0 percent in 2010 and 6.3 percent in 2011, with one municipal electric utility authorized to pay no PILOT in both years.

Detailed summaries of PILOT payments for each municipal water and electric utility in 2010 and 2011 are included as Appendices 3 and 4 (water) and 5 and 6 (electric).

TABLE 2

PILOT as Percentage of Total Revenue Requirement
(All Numbers in %)

Utility Type	2010				2011			
	<u>Avg.</u>	<u>Min.</u>	<u>Max.</u>	<u>Median</u>	<u>Avg.</u>	<u>Min.</u>	<u>Max.</u>	<u>Median</u>
Water								
Class AB	14.5	0.0	27.9	15.2	14.3	0.0	27.9	15.0
Class C	16.2	0.0	33.1	16.9	16.7	0.0	43.5	17.2
Class D	15.2	0.0	65.6	16.4	16.0	0.0	66.2	16.5
All Utilities	14.9	0.0	65.6	16.2	14.8	0.0	66.2	16.3
Electric								
Class AB	2.5	1.2	5.2	2.5	2.6	1.3	4.9	2.7
Class C	2.7	0.0	7.0	2.5	2.7	0.0	6.3	2.6
Class D	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
All Utilities	2.6	0.0	7.0	2.5	2.6	0.0	6.3	2.6

TABLE 3
Number of Utilities Authorized to Pay \$0 in PILOT

Utility Type	2010	2011
Water		
Class AB	1	1
Class C	3	3
Class D	<u>54</u>	<u>59</u>
All Utilities	57	62
Electric		
Class AB	0	0
Class C	1	1
Class D	<u>0</u>	<u>0</u>
All Utilities	1	1

Issue 6: Gross Receipts Tax Calculation

If municipally owned water and electric utilities were assessed taxes in the same manner as privately-owned utilities, they would pay a 3.19 percent gross receipts tax, as outlined in Wis. Stat. § 76.28(2)(c)2. The gross receipts tax is collected by the State, while PILOT is collected and retained locally. Table 4 examines what the gross receipts tax would have been in 2010 and 2011 for municipal utilities. To be consistent with the tax calculation method applied to privately-owned utilities, the revenues used to calculate the gross receipts tax exclude interdepartmental sales, interdepartmental rents, and deductions from sales and use taxes.

TABLE 4
Equivalent Gross Receipts Tax
(3.19% of Revenues)

Utility Type	2010	2011
<u>Water</u>		
Class AB	\$13,048,574	\$14,150,361
Class C	3,301,426	3,383,024
Class D	<u>1,573,737</u>	<u>1,585,895</u>
Total	\$17,923,738	\$19,119,280
<u>Electric</u>		
Class AB	\$17,334,681	\$17,952,251
Class C	5,291,255	5,593,502
Class D	<u>11,881</u>	<u>11,841</u>
Total	\$22,637,817	\$23,557,594

Had the gross receipts tax been in place, water utilities would have paid \$17.9 million in 2010 and \$19.1 million in 2011. In other words, municipal water ratepayers would have paid between \$69.4 million and \$73.7 million less had the municipal water utilities paid taxes in the same manner as privately-owned utilities. In contrast, municipal electric customers would have

paid approximately \$4.3 million more in both 2010 and 2011 had a gross receipts tax been in place.

Issue 7: Number of Municipal Utilities with PILOT Payments Lower Than the Maximum Authorized Amount

Wisconsin Stat. § 66.0811(2) provides a statutory formula for determining the minimum allowable amount of the PILOT. This statute does not explicitly identify who has the authority to set the minimum PILOT and does not contain any reference to the Commission's authority to review or adjust this amount. It does, however give explicit authority to the governing body of the municipality to set an amount lower than the statutory minimum. In *Revisions of Chapter PSC 109*, the Commission observed:

- The statutory change essentially provides the governing body of a municipality which owns a public utility the discretion as to the appropriate level of tax equivalent.
- This statutory language allows the municipality to 'freeze' the tax equivalent payment at the 1994 level. In application, future tax equivalents could be at the prior year's level, the level of the 1994 base amount or an amount equal to the current calculation under ch. PSC 109, Wis. Adm. Code. The choice is up to the municipality.
- Pursuant to s. 66.069(1)(c), Wis. Stats., the determination of the level of the municipal tax equivalent is the responsibility of the local municipal officials. Utility personnel will need to work with their municipal officials in establishing an appropriate level of tax equivalent for their situation. The utility will be responsible to report this dollar amount in the filing of all its financial statements, rate case applications and other miscellaneous reporting requirements before the Commission.

Table 5 displays the number of municipal utilities that received authorization to pay less than the maximum authorized amount of PILOT in 2010 and 2011. In both years, approximately 23 percent of the municipal water utilities had a lower PILOT authorized, resulting in a reduction in total payments of \$5.8 million in 2010 and \$5.9

million in 2011. In 2010, four municipal electric utilities paid \$78,262 less than the calculated PILOT amount. In 2011, seven utilities paid \$123,987 less than the calculated PILOT amount. Table 5 includes those utilities that paid no PILOT in 2010 and 2011.

TABLE 5
Utilities With Lower Tax Equivalent Authorized

Utility Type	2010			2011		
<u>Water</u>	<u>Number</u>	<u>%</u>	<u>Difference</u>	<u>Number</u>	<u>%</u>	<u>Difference</u>
Class A/B	12	12.5	\$2,130,997	15	15.5	\$2,345,364
Class C	18	12.9	1,562,784	14	10.1	1,171,205
Class D	<u>86</u>	31.4	<u>2,113,161</u>	<u>89</u>	32.2	<u>2,359,788</u>
All Utilities	116	22.8	\$5,806,942	118	23.1	\$5,876,357
<u>Electric</u>	<u>Number</u>	<u>%</u>	<u>Difference</u>	<u>Number</u>	<u>%</u>	<u>Difference</u>
Class A/B	1	3.1	\$24,337	3	9.4	\$65,909
Class C	3	6.1	53,925	4	8.2	58,078
Class D	<u>0</u>	0.0	<u>0</u>	<u>0</u>	0.0	<u>0</u>
All Utilities	4	4.9	\$78,262	7	8.5	\$123,987

Issue #8: Exemption from PILOT for Sewer Utilities and Sanitary Sewer Districts

Municipal sewer utilities are exempt from PILOT under Wis. Admin. Code § PSC 109.05, and town sanitary districts that own and operate water utilities are exempt under Wis. Admin. Code § PSC 109.06. Municipal sewer utilities are not subject to Commission jurisdiction, as the definition of a 'public utility' under Wis. Stat. § 196.01(5)(a)1. does not include a governmental unit, "who furnishes services by means of a sewerage system either directly or indirectly to or for the public." A combined water-sewer sanitary district may by ordinance be considered a single public utility subject to PSC jurisdiction under Wis. Stat. § 66.0819(2). However, the PSC is required to treat the water and sewer systems separately in terms of rates, accounting, extension rules, service standards or other regulations, unless the Commission finds that the public interest requires otherwise.

Issue #9: Capital Intensity of Municipal Water and Electric Utilities

In general, the municipal water industry is far more capital-intensive than the municipal electric industry. As a measure of capital intensity, Table 6 examines the dollars invested in gross utility plant for every dollar of gross utility revenue. For the 2010 and 2011 reporting years, water utilities had between \$2.76 and \$152.25 invested in plant for every dollar in revenue, with a median of \$10.66 invested per dollar of revenue. In contrast, the electric utility amounts ranged between \$0.62 and \$4.02, with a median of \$1.58 invested for every dollar in revenue.

TABLE 6
\$ Gross Plant per \$ Gross Revenues

Utility Type	2010				2011			
	<u>Avg.</u>	<u>Min.</u>	<u>Max.</u>	<u>Median</u>	<u>Avg.</u>	<u>Min.</u>	<u>Max.</u>	<u>Median</u>
Water								
Class A/B	\$9.16	\$3.69	\$17.00	\$9.22	\$8.80	\$3.52	\$16.63	\$9.22
Class C	10.82	2.76	21.11	10.23	10.66	2.98	21.13	10.22
Class D	11.79	3.35	152.25	11.76	12.40	0.00	147.85	11.86
All Utilities	\$9.67	\$2.76	\$152.25	\$10.62	\$9.40	\$0.00	\$147.85	\$10.71
Electric								
Class A/B	\$1.67	\$0.63	\$3.25	\$1.52	\$1.67	\$0.62	\$2.87	\$1.61
Class C	1.63	0.64	3.81	1.52	1.60	0.64	4.02	1.47
Class D	1.86	1.86	1.86	1.86	1.87	1.87	1.87	1.87
All Utilities	\$1.66	\$0.63	\$3.81	\$1.54	\$1.65	\$0.62	\$4.02	\$1.61

Conclusion

The cost of PILOT payments is passed on to ratepayers in the form of higher rates. PILOT payments can be a significant component of a municipal water utility's revenue requirement, meaning a large portion of a customer's water bill is actually being paid to support local government operations rather than water production and distribution. In contrast, PILOT is a much smaller component of the revenue requirement for municipal electric utilities. Because water utilities are capital-intensive, the current method for calculating PILOT may be a disincentive to replacing aging infrastructure and making improvements necessary to ensure adequate service and protect public health. In addition, while the original purpose of providing for a tax equivalent was to ensure that municipal utilities were treated on par with privately owned utilities that paid a property tax, property taxes for privately owned utilities were replaced with a gross receipts tax in

1985. As shown by this analysis, PILOT payments for most municipal water systems exceed the amount that they would otherwise pay as a gross receipts tax.

Appendix 1

Docket 5-GF-215
Investigation Into Municipal Utility Payment in Lieu of Taxes (PILOT)
Stakeholder Group Meeting

Date: Thursday, October 11, 2012
Time: 2:00 – 4:00 p.m.
Location: Public Service Commission of Wisconsin
Pecatonica River Conference Room
610 North Whitney Way
Madison, WI 53707

Attendees

Name	Organization
Scott Meske	Municipal Electric Utilities of Wisconsin
Curt Witynski	League of Wisconsin Municipalities
Vicki Hellenbrand	Baker Tilly, Wisconsin Water Association
Lawrie Kobza	Municipal Environmental Group – Water
Keith Haas	Racine Water Department
Dave Lawrence	Wisconsin Rural Water Association
Dave Sheard	Ruekert Mielke
Kira Loehr	Citizens Utility Board
Charlie Higley	Citizens Utility Board
Nick Zaugs	City of Madison
Tom Heikkinen	City of Madison Water Utility
Jeff Ripp	Public Service Commission staff
Dave Albino	Public Service Commission staff
Denise Schmidt	Public Service Commission staff
Kathy Butzlaff	Public Service Commission staff

Agenda

1. Discuss draft report
2. Next steps
3. Adjourn

Appendix 2

Docket 5-GF-215
Investigation Into Municipal Utility Payment in Lieu of Taxes (PILOT)
Public Comments

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10. Kira Loehr Kurt Runzler	Citizens Utility Board	17
11. Todd Stuart Earl Gustafson Kavita Maini	Wisconsin Industrial Energy Group Wisconsin Paper Council KM Energy Consulting, LLC	20

Public Service Commission of Wisconsin (PSC)

Submitted: 10/12/2012 8:13:10 AM

COMMENTS FILED ELECTRONICALLY IN**5-GF-215
Payment in Lieu of Taxes (Pilot) Calculation for Municipal Utilities**Public Comment Open Period:
10/01/2012 - 10/19/2012**Commentor Information:**

Name: Adam Sonntag
Address: 123 Mechanic St
City: Hillsboro State:WI Zip:54634
E-mail: admin@hillsborowi.com
Phone: (608)489-2350

Comment:

To significantly lower a municipalities ability to obtain a PILOT from a water utility will lead to the increase in property taxes for property owners throughout the State. The City of Hillsboro relays significantly on the PILOT from our water utility to assist with providing services for the water utility and the ratepayers. To slash the PILOT would place a larger burden on property tax payers, unlike the current scenario that spreads the costs to all rate payers (renters, tax exepmt properties). If it is not broke, don't fix it.

I affirm that these comments are true and correct to the best of my knowledge and belief.

Adam Sonntag



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To: Public Service Commission Staff
From: Curt Witynski, Assistant Director, League of Wisconsin Municipalities
Date: October 12, 2012
Re: Comments on Draft Report on Municipal Utility PILOTs; **Docket 5-GF-215**

Thank you for the opportunity to provide feedback on the draft report on the investigation into municipal utility payment in lieu of taxes (PILOTs). I've reviewed the draft report and, on behalf of the League of Wisconsin Municipalities' 583 member city and villages, offer the following comments:

1. Municipal utility PILOT levels are primarily a matter of local control. Under the current and long standing law in this state, the governing body of a municipality that owns a public utility has discretion to determine the appropriate level of PILOTs paid by municipal utilities, subject to PSC regulations determining the maximum PILOT. If a municipality believes the PILOT is too high, it has the ability to establish a lower amount. Indeed, according to the draft report, in 2010 and 2011 approximately 23 percent of municipal water utilities had a lower PILOT authorized. There is no need for the state to micro-manage this issue.

2. PILOTs serve numerous policy goals unacknowledged by the draft report. The staff's report states that the original purpose of PILOTs was to ensure that municipal utilities were treated on par with privately owned utilities that paid a property tax. That may have been an important consideration for originally allowing municipal electric utilities to make PILOTs, however, with one exception there has not been any private water utilities in Wisconsin for some time. Regardless, the Legislature severed the link to that objective in 1995 Wis. Act 27, by creating a statutory minimum PILOT to protect a vital source of revenue to municipalities and providing to the municipality's governing body the discretion to determine the appropriate level of PILOT.

Municipal utilities make PILOTs to their municipalities for many compelling reasons, including:

- a) Municipalities, as the owners of the utilities, should receive a dividend in return for the considerable investment they make and risk they incur in establishing the utilities.
- b) Municipal utility facilities directly benefit from public services provided by municipalities, such as police, fire, and snow plowing.

- c) Municipal utility facilities are located on land within the municipality that could otherwise be privately developed with the owners paying property taxes.
- d) PILOTs provide historically stable and essential revenue that can be used to improve key public services, lower property taxes rates, or to pursue other policy goals.
- e) PILOTs are a way for municipalities to more fairly spread the cost of public services to tax exempt entities, and thereby provide some relief to property tax payers.

3. Broader perspective needed. Municipal utility PILOTs should not be analyzed exclusively from the narrow perspective of their impact on utility rates. It would be irresponsible to dramatically reduce PILOTs at this point in time. The impact on municipalities and property taxpayers would be devastating. Nearly all Wisconsin municipalities are under tremendous budget pressure.

Municipalities took a \$100 million hit in the 2011-2013 state budget to help resolve the state's fiscal difficulties. The shared revenue program alone was cut by \$48 million in 2012. This marked the third time in ten years that shared revenue was cut. The program was cut by \$57.6 million in 2004 and \$23 million in 2010.

Other cuts to municipal revenues in the current state budget include:

- 41 percent cut to the Recycling Grant Program (\$13 million).
- 6 percent cut in funding for general transportation aids (applied to cities and villages only, not towns) (\$30 million).
- 10 percent cut in mass transit aids (\$11.8 million).
- 10 percent cut in payments for municipal services program (\$2 million).

Most municipalities would be unable to make-up any loss of municipal utility PILOTs by increasing property taxes because of state imposed levy limits. In an era of strict property tax levy limits, any further attempt to cut non-property tax revenue sources will have direct service impacts on most communities.

Finally, even if a municipality were able to make-up the loss of PILOT revenue by increasing property taxes, such a result would further exacerbate a worrying trend in Wisconsin, which is residential property owners shouldering more of the burden the cost of public services.

Currently, 70 percent of the statewide property tax levy is paid by residential property owners due to state created property tax exemptions and other causes. Dramatically reducing municipal utility PILOTs will certainly increase the already huge property tax burden on homeowners.

4. Municipal utilities and private utilities are very different. It appears that there is a desire by PSC staff to treat municipal utilities in the same manner as investor owned utilities and to equate the gross receipts taxes paid to the state by private utilities with PILOTs paid to municipalities by municipal utilities. Municipal utilities are not like private utilities in many important ways, including the fact that they are not for profit, do not have highly compensated executives, and do not pay annual bonuses to executives and managers. Why then should these two different types of utilities be treated the same with respect to tax matters?

5. Other Points

- a. As far as we can tell, municipalities have never shared PILOTs with other taxing jurisdictions such as the school district. We have a 1954 legal opinion from the League's legal counsel to one of our members concluding that state law does not require a municipality to share tax equivalencies with the school district.
- b. The draft report compares what a municipally owned utility would pay if it were assessed a gross receipts tax against the amount of PILOT it pays. Yet, the gross receipts tax is not the only "tax" a private utility might have to pay. To be fair and comprehensive, the analysis should also consider, in addition to the 3.19% gross receipts tax that private utilities pay the state, the impact fees that the owners of high voltage transmission lines must pay to local governments under Wis. Stats. § 16.969. The annual impact fees equal .3% of the cost of the lines and a one-time environmental fee equals 5% of the cost of the lines.
- c. The concern expressed on page 6 that \$15 of every \$100 billed to a municipal water utility customer is transferred to the municipality's general fund seems overstated. Why is it bad public policy if PILOTs act to hold down property taxes? In cases where the water utility serves the entire municipality, this is a non-issue, other than the potential benefit to the taxpayer of tax-exempt entities indirectly paying for municipal services from which they benefit.
- d. On page 12, the draft report includes an argument that the current method for calculating PILOTs may act as a disincentive for water utilities to replace aging infrastructure and make other improvements since such investments would add to gross plant in service and result in a higher tax equivalent. According to comments I've received from my members, this concern is not even on their radar screen. The top concern for all municipal governing bodies and their utilities is public safety. No community will compromise water utility infrastructure replacement and upgrades because they fear that such public improvements will cause the PILOT to increase. We categorically reject the notion that increasing a PILOT weighs in a community's decision about whether to make necessary utility infrastructure improvements. Even if it was a concern, the municipal governing body can address the issue by choosing to reduce the PILOT.

Conclusion. The League of Wisconsin Municipalities supports current law governing municipal utility PILOTs and urges the PSC to not interfere in what is essentially a matter of local control. Thank you for considering our comments and concerns.

Public Service Commission of Wisconsin (PSC)

Submitted: 10/15/2012 10:06:58 AM

COMMENTS FILED ELECTRONICALLY IN**5-GF-215
Payment in Lieu of Taxes (Pilot) Calculation for Municipal Utilities**Public Comment Open Period:
10/01/2012 - 10/19/2012**Commentor Information:**

Name: Mayor John Dickert
Address: 730 Washington Ave
City: Racine State: WI Zip: 53403
E-mail: mayor@cityofracine.org

Comment:

Thank you for the opportunity to provide feedback and your consideration regarding Municipal Utility PILOTs. In addition to serving as Racine mayor, I am also the President of the Urban Alliance, which represents 46 Mayors and City Administrations statewide. I believe the current system of PILOT payments does not need state intervention or interference. On behalf of the UA, we urge you not to alter the formulas or current structure of PILOT payments, which would ultimately cut yet another funding source of municipal programs.

In the 2011 - 2013 budgets, municipalities saw extensive reductions in shared revenue, transportation aids, recycling funds, and road aids. Cities were forced to dramatically reduce everything from parks, libraries, community centers and basic services like Police and Fire protection. Eliminating city services makes it impossible to attract businesses into Wisconsin cities. Finally, reductions to municipal utility PILOTs will no doubt force increases to property taxes on homeowners, requiring homeowners to pick up a greater share of the services we provide the Utilities.

Communities in Wisconsin are diligently working to help fuel the engine of economic development - and are doing so with fewer personnel and resources than ever before. A reduction in municipal utility PILOT payments in this economic environment would do more to hinder that effort. Once again, I strongly urge the Commission to refrain from tampering with the PILOT structure, and let each community continue to govern this issue as it stands today.

I affirm that these comments are true and correct to the best of my knowledge and belief.

Mayor John Dickert

Comments of Keith Haas, General Manager, Racine Water and Wastewater Utilities

PSC Stakeholder Group Meeting
Held October 11, 2012, 2:00-4:00 p.m.

Comments on the

Investigation into Municipal Utility Payment in Lieu of Taxes (PILOT)

Report of Public Service Commission Staff
Docket 5-GF-215
September 28, 2012

Thank you for this opportunity to comment on the PILOT report. I will present the perspective of the City of Racine's Class AB water utility relative to the current draft. As directed by the Commissioners, Public Service Commission (PSC) staff has investigated and drafted a documented response to the nine issues outlined on Pages 1-2 of the report. In my brief comments I wish to present some additional thoughts that are not included in the report. Hopefully my comments can provide a more robust understanding to the Commission on the complexity of this issue and potential unintended consequences that could result from a change in how PILOT is calculated. I understand that the Commission staff is not intending to make any specific recommendations in the current report but even though left unstated, the plain reading of the draft may lead some to question the reasonableness of municipal PILOT ... at least for certain municipal water utilities.

Thus my comments:

- PILOT may have been initiated in the early days to maintain parity with private or investor-owned public utilities that were paying some form of a property-based tax. This was either a property tax paid directly to the local municipality or, prior to 1985, if the private utility was located in multiple municipalities, it was subject to an ad valorem tax paid over to the State which was then shared with local municipalities. However, practically speaking, PILOT now serves a much more complex and integrated role in municipal funding of services.
- PILOT provides incentive to serve regionally (or at least in shared-perimeter streets) outside the municipal boundaries without the municipality requiring annexation for service. For a large system like the Racine Water Utility, PILOT enables it to recover additional dollars from the outside areas as those areas grow and require more utility infrastructure. In Racine's case water was extended to the following Villages without annexation that serve as tax islands from the City: Mt. Pleasant, Sturtevant, Caledonia, Elmwood Park, North Bay, and Wind Point
- PILOT provides a benefit to the municipality in that it reimburses the municipality for the lack of a tax base due to municipal utility ownership and in that sense is like a dividend that the municipal utility pays to the local government that owns the utility.
- When the Racine Water Utility borrows money, the City of Racine is the backer of those revenue bonds. If the water Utility rates are insufficient to pay back the bonds the City of

Racine is on the hook to make the payments. No other Utility Village customer carries that burden or risk. It also ties up their ability to bond if the Water Utility carries significant debt. Currently the Racine water Utility has about \$70,000,000 in debt in the bond market.

- PILOT for a regional system like Racine's, together with rate of return, constitutes the revenue requirement components that compensate the City for the risk it has made in investing in this capital intense industry.
- PILOT provides a measured, standardized computation and allocation of who pays for city services. If PILOT were not in rates, the residential property owners of only the City would essentially bear the majority of the substantive property tax increase that the City would likely need to replace PILOT.
- Collecting PILOT ensures that tax-exempt and machinery and equipment (M&E) exempt properties help to pay for the services that they receive and would otherwise pay nothing for (police, fire, library, snow plowing, etc.). Likewise outlying areas pay something toward the City services they enjoy (hospital, courthouse, universities and library to name a few).
- Racine Water Utility currently pays the City about \$2.5 million as its annual PILOT payment. If this amount were to be reduced or eliminated under the current levy limit controls, the City may not be able to raise its levy to provide these needed dollars. Certainly for some municipalities this would be problematic.
- If Water Utility property was not currently occupying certain real estate in a City, then the City could benefit from having a tax paying productive establishment on that parcel. In this case a City would be penalized if PILOT was not collected. There would be no incentive to have a Water Utility in a City. If a Utility was in private hands, control would be in the hands of a "For Profit" entity that would charge higher rates for their profitability.
- Reducing PILOT would likely pressure more municipalities to regularly make an annual appropriation of water utility dollars as provided for under Wis. Stats. 66.0811. The City of Racine already appropriates about \$230,000 each year under this statutory provision.
- In addition to consideration of my comments above, it may help to inform the Commission's next step in this docket for Commission staff to also expand on the following questions:
 - Why was PILOT deemed a good thing when introduced?
 - What has changed? If it's not broke, why fix it.
 - Has it changed for all municipal utilities or just a few? Is water different than electric relative to this question? (For example, most muni-electric utilities have no generating assets and purchase electricity off the grid leaving a lower capital investment on which to calculate PILOT but higher operating costs when including the purchased power thus keeping their ratio of PILOT to gross revenues much lower than the average water utility.)
 - Doesn't the existing rule under PSC 109 provide the local municipality with a full range of PILOT choices from a calculated ceiling amount to zero, and this at the local municipality's discretion?
 - Why were municipal utilities not included in the 1985 changeover of IOUs from a State ad valorem tax to a gross receipts tax?
 - Is PILOT truly broken or might messing with it create a whole new level of fiscal inequities that haven't been thought through?
 - Current rules and legislation establishes a floor and a ceiling for PILOT payments. It is up to the City to determine whether collecting less in PILOT is good for business in their locale all things being considered.

From Racine Water Utility's perspective there does not appear to be a need to change the current rule in Ch. PSC 109 Wis. Admin. Code. The current draft report reveals a wide range of impacts of the PILOT calculation on water and to lesser extent electric rates but the municipalities that own these utilities seemingly have all the tools they need to address rate impacts if that is their concern.

I would respectfully request that the Commission leave the current operating rule unchanged and allow local municipalities to exercise their broad discretion to achieve the PILOT amounts that best serve their residents and, where appropriate, the residents of neighboring municipalities served at wholesale, or as "outside" retail customers.

Thank you again for the opportunity to comment; I would be pleased to respond to any questions you might have.

October 17, 2012

Ms. Denise Schmidt
Water Conservation Coordinator
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
P.O. Box 7854
Madison, WI 53707-7854

RE: Comments on Investigation into Municipal Utility Payment in Docket 5-GF-215
Lieu of Taxes (PILOT) - Staff Report

Dear Ms. Schmidt:

Thank you for this opportunity to comment on the Public Service Commission's Investigation into Municipal Payment in Lieu of Taxes, otherwise known as "PILOT" or the tax equivalent. Municipal Economics & Planning (MEP), a division of Ruekert/Mielke, provides financial analysis, urban development and infrastructure system planning consulting to local governments and municipal utilities. Our parent company, Ruekert/Mielke has been serving municipal clients for more than 65 years, providing engineering, land surveying, geographic information systems and other consulting services.

We appreciate the Public Service Commission's initiative to conduct a comprehensive review of PILOT and to prepare this report addressing the history behind PILOT and including helpful statistical analysis. Our interest in providing comments in this proceeding is not to replicate the effort that Commission staff has put forth in developing the Staff Report but rather to expand upon some of the current needs and value for PILOT as it now exists. We make our comments based on our experience in assisting municipal and utility clients seeking to equitably finance and maintain the infrastructure necessary to support today's homes and businesses.

Wisconsin is one of the very few states that regulates municipally-owned public utilities. In this regulatory capacity, it has long provided for the tax equivalent component in the municipal utility's revenue requirement. All the reasons behind establishing the tax equivalent may be difficult to identify but certainly the fact that it is entitled "Municipal Tax Equivalent" in Wis. Admin. Code PSC Ch. 109, lends credence to the oft PSC articulated idea that at least in part it was established to create a level of equality with privately-held water and electric utilities that paid a "property based" tax, either as a local property tax or an ad valorem tax to the State.

It is helpful to understand the foundational roots of PILOT but in our experience in working with municipal clients and water utilities, it is at least as important to understand how municipal utilities, and especially municipally-owned water utilities, have come to rely on the proceeds of the PILOT in supporting their local municipality. Based on our experience the dollars associated with PILOT are routinely paid over to the municipality and placed in the general fund. An argument can be made that PILOT should be distributed to all the entities that

~Municipal Economics & Planning > PSC Pilot Program > Schmidt-PSC-20121017-PILOTS Comments to PSC in Docket 5-GF- 215~

Ms. Denise Schmidt
Water Conservation Coordinator
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
October 17, 2012
Page 2

comprise the tax equivalent calculation such as the school district mil levy. By act of law that was not provided for and in our experience such is not taking place. It is helpful to understand the complex interrelationship noted below of the municipality's general fund and growth of its reliance on the tax equivalent calculation governing the PILOT payment.

As you know the entire concept of regulation of municipal utilities as expressed by statutory requirements, places municipal utilities in the position of business enterprises. Business concepts with respect to operating expenses, depreciation, taxes and return on investment are followed in the determination of revenue requirement and rates for utility services.

For example, Wis. Stats. §.66.0811(2) provides that the revenue generated by a municipal public utility can and should be used for the same purpose as revenues generated by an investor-owned utility including the payment of dividends into the general fund of the municipality for the benefit of the property owners as stockholders of the municipal utility. PILOT is the source of funds within the municipality's revenue requirement that allows for this "dividend" to the municipality.

Our firm routinely engages with municipalities and their water and sewer utilities in funding infrastructure needs. In particular, we have assisted many of the larger municipalities in Southeastern Wisconsin to achieve equitable means to fund regional water and wastewater systems. With water utilities we have found that PILOT is a vital component relied on by local municipal governments agreeing to provide water utility service outside of their corporate boundaries. It is one incentive that supports the municipality in not requiring annexation to gain necessary utility services. This is particularly critical along the more densely populated Lake Michigan shoreline to gain access to high-quality treated surface water supply without the local mandate of an annexation requirement.

PILOT also provides the municipality in its governmental capacity with substantive revenues to provide the same governmental services to the municipal utility that all other municipal residents receive and fund through their local property tax. If a municipal utility's tax equivalent was to be reduced it would either increase the local property tax or, more likely, result in a need to reduce services. For many communities having made significant budget cuts in recent years, this would equate to reduction in their labor force to achieve a balanced budget.

As part of the financing of local government, PILOT results in all residents regardless of tax exempt or machinery and equipment exempt status participating to pay such benefits as police, fire and other local services. For regional systems it's a mechanism to recover some costs

Ms. Denise Schmidt
Water Conservation Coordinator
Division of Water, Compliance and Consumer Affairs
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Page 3

for benefits that accrue to the outlying areas for such things as fire departments, hospitals, libraries, parks and even a zoo or two.

In summary, the PSC staff PILOT report is helpful in that it calls to question the value of PILOT today. However, in making that value determination and deciding next steps, if any, it may be too narrow a perspective to limit the questions and comparisons exclusively to the world of utilities. PILOT plays an integral role in funding municipalities. If the goal is simply to achieve a future rebalancing of the municipal PILOT payment with what investor-owned utilities now contribute through a gross receipts tax, then that is just a mathematical exercise to ratchet PILOT down in some reasonable manner.

We would respectfully suggest that this issue is far more complex because of the full integration of PILOT over time into the municipal financing DNA. PILOT may not be the perfect solution nor if starting from scratch the one that would be designed today. But to unpack and deliver this in some new form seems a daunting task and one that could be fraught with unintended consequences. Unlike the owners (stockholders) of investor-owned public utilities, municipalities in Wisconsin have concurrent and ongoing oversight along with the Public Service Commission relative to municipal public utilities (Wis. Stats. §.196.58). Since 1995, if not before, individual municipalities have had full discretion subject to a calculated ceiling to set their utilities' tax equivalent at the level they deem most reasonable to serve their residents and, where applicable, regional outside retail and wholesale customers. In our opinion, PILOT is providing value and not creating unduly discriminatory results.

Thank you for this opportunity to comment. Please contact me at (608) 819-2600 if you have questions on the above or if I can be of further assistance.

Very truly yours,

RUEKERT/MIELKE



David A. Sheard, P.E.
Senior Rate Analyst

DAS:crp

cc: William J. Mielke, President/CEO, Ruekert/Mielke
File

Public Service Commission of Wisconsin (PSC)

Submitted: 10/17/2012 8:53:41 AM

COMMENTS FILED ELECTRONICALLY IN**5-GF-215
Payment in Lieu of Taxes (Pilot) Calculation for Municipal Utilities**Public Comment Open Period:
10/01/2012 - 10/19/2012**Commentor Information:**

Name: Larry J. MacDonald, Mayor
Address: 125 South First Street
City: Bayfield State: WI Zip: 54814
E-mail: bayfieldmayor@gmail.com
Phone: 715-779-5712

Comment:

October 17, 2012

TO: Public Service Commission Staff

FROM: Larry J. MacDonald, Mayor

RE: Comments on Draft Report on Municipal Utility PILOTS

On behalf of the City of Bayfield I am writing to express our support of current law governing municipal utility PILOTS and urge the PSC to not interfere in what is a matter of local control.

We have read the Public Service Commission's Draft Report and the "Comments on Draft Report on Municipal Utility PILOT's" dated October 11, 2012 from the League of Wisconsin Municipalities. We concur with the League's comments and strongly agree:

1. It should remain a matter of local control.
2. Municipal utilities receive a variety of benefits as a result of their PILOT payments.
3. The impact on municipalities and property taxpayers would be devastating!
4. Municipal and Private Utilities are different and shouldn't be treated in the same manner.

Currently our community receives approximately \$51,000 in PILOT payments from our water utility. If a drastic change like the one proposed is made, our City would be unable to make-up the loss in revenues and this would cause a devastating reduction in services to our community. We strongly urge you to consider the large impacts that would be caused as a result of this proposed change and respectfully ask that you make no changes to the PILOTS program.

I affirm that these comments are true and correct to the best of my knowledge and belief.

Larry J. MacDonald, Mayor

Public Service Commission of Wisconsin (PSC)

Submitted: 10/18/2012 10:25:52 AM

COMMENTS FILED ELECTRONICALLY IN**5-GF-215
Payment in Lieu of Taxes (Pilot) Calculation for Municipal Utilities**Public Comment Open Period:
10/01/2012 - 10/19/2012**Commentor Information:**

Name: City of Oconomowoc
Address: 174 E Wisconsin Ave
City: Oconomowoc State: WI Zip: 53549
E-mail: skitsembel@oconomowoc-wi.gov
Phone: 262-569-3234

Comment:

The City of Oconomowoc has reviewed the PSC's docket and study on this matter. We have also reviewed the comments submitted by the League of Wisconsin Municipalities dated October 11, 2012. The City would like to go on record supporting the League's comments which reflects our position on this matter.

In addition we would like to share the impact such a change would have on the City of Oconomowoc so that you may have an example to reference.

If the calculation of the payment in lieu of taxes (PILOT) payment were changed to a gross receipts base payment for municipal utilities, it would have a significant negative impact on the City of Oconomowoc. In 2011 the City received \$1,099,306 in PILOT payments from our municipal water and electric utilities. Under the gross receipts tax method, we would lose about \$328,500 or 28% of that revenue support for our City's operations. This would have a significant impact on the City's budget. Our total tax levy for 2011 was \$8,325,172 so we would need to increase our levy by nearly 4% just to make up for the loss of this revenue source. However, state imposed property tax levy limits would prohibit us from increasing our levy by this amount. In current times where municipalities are faced with constrained revenue growth and state imposed levy limits, a reduction like this would be detrimental to providing City services.

Municipal utilities exist to provide services to our citizens and for many communities this includes basic needs such as water and electricity. We look at all the services we provide to our citizens and their funding sources from a macro level. The same citizen base is paying for city services, including utilities. With property tax levy limits in place the City would be unable to levy for this loss of revenue and would need to reduce services to our citizens who are both utility customers and property taxpayers.

Thank you for your consideration of our comments.
Sarah Kitsembel
Finance Director

I affirm that these comments are true and correct to the best of my knowledge and belief.

City of Oconomowoc

Public Service Commission of Wisconsin (PSC)

Submitted: 10/18/2012 4:52:50 PM

COMMENTS FILED ELECTRONICALLY IN**5-GF-215
Payment in Lieu of Taxes (Pilot) Calculation for Municipal Utilities**Public Comment Open Period:
10/01/2012 - 10/19/2012**Commentor Information:**

Name: Robert Scott
Address: 2000 N. Calhoun Road
City: Brookfield State:WI Zip:53005
E-mail: scott@ci.brookfield.wi.us
Phone: 262-796-6643

Comment:

Thank you for the opportunity to provide comments on this issue. I am the Director of Finance for the City of Brookfield, including the Brookfield Water Utility.

Page 6 of the report includes a statement of concern that \$15 of every \$100 billed to a municipal water utility customer is PILOT. I think that concern is unfounded. So what if PILOTs act to hold down property taxes? Most water utilities serve the entire municipality, so the taxpayers are largely the ratepayers, and with respect to tax-exempt entities indirectly paying for municipal services from which they benefit via PILOTs, that benefits the taxpayer.

In addition, as noted under Issue 7, if a municipality believes the PILOT is too high, it has the discretion to establish a lower amount. In fact, pursuant to statute, it is their responsibility to determine the level of the utility tax equivalent. There is no need for any state meddling in this issue.

Page 12 of the report includes a statement that the method currently used to compute the PILOT may be a disincentive to replacing aging infrastructure and making other improvements as such investments would add to gross plant in service and higher tax equivalent. I can tell you as a City where the utility does not serve the entire population, this is a specious argument. Brookfield has a Common Council affirmed policy to extend water main to all properties in the City, and we also include significant dollars in our capital budget for infrastructure replacement and upgrades. No one has ever raised a concern that the PILOT would grow as a result of such capital investment or that we shouldn't spend that money because the PILOT would increase.

I have also read the comments provided to the Commission by the League of Wisconsin Municipalities regarding this draft report, and I agree wholeheartedly with the comments, particularly the concerns about potential loss of PILOTs on local property taxes, which have been severely limited by state imposed limits. The City of Brookfield would not be able to recoup any significant loss of PILOT revenue from the water utility via property taxes due to these limitations, which would directly affect citizen services.

In summary, the City of Brookfield supports current law regarding PILOTs and requests that the PSC not interfere further in local affairs. Thank you for considering my comments.

I affirm that these comments are true and correct to the best of my knowledge and belief.

Robert Scott

Algoma
Arcadia
Argyle
Bangor
Barron
Belmont
Benton
Black Earth
Black River Falls
Bloomer
Boscobel
Brodhead
Cadott
Cashton
Cedarburg
Centuria
Clintonville
Columbus
Cornell
Cuba City
Cumberland
Eagle River
Elkhorn
Elroy
Evansville
Fennimore
Florence
Gresham
Hartford
Hazel Green
Hustisford
Jefferson
Juneau
Kaukauna
Kiel
La Farge
Lake Mills
Lodi
Manitowoc
Marshfield
Mazomanie
Medford
Menasha
Merrillan
Mount Horeb
Muscoda
New Glarus
New Holstein
New Lisbon
New London
New Richmond
Oconomowoc
Oconto Falls
Pardeeville
Plymouth
Prairie du Sac
Princeton
Reedsburg
Rice Lake
Richland Center
River Falls
Sauk City
Shawano
Sheboygan Falls
Shullsburg
Slinger
Spooner
Stoughton
Stratford
Sturgeon Bay
Sun Prairie
Trempealeau
Two Rivers
Viola
Waterloo
Waunakee
Waupun
Westby
Whitehall
Wisconsin Dells
Wisconsin Rapids
Wonewoc

Filed via ERF

October 19, 2012

Jeff Ripp, Assistant Division Administrator
Public Service Commission
P.O. Box 7854
Madison, WI 53707-7854

RE: MEUW Comments in Docket #5-GF-215 - PSC Investigation into Municipal Utility Payment in Lieu of Taxes

Dear Jeff,

MEUW represents Wisconsin's 82 municipal electric utilities, and with the exception of the City of Shullsburg, all make a payment in lieu of tax (PILOT) to their host community's general fund. Many times, the municipal electric PILOT payment is the largest single contribution to that community's general fund and is therefore a very important source of steady revenue for that community.

Our position in this docket, that the existing PILOT statutory formula has worked and is working well, is based on several factors:

1. The rationale for PILOT payments has been in place in some form since 1918 and has been revisited by both the PSC and the State Legislature several times since.
2. Each City Council or Village Board has the statutory authority to waive the PILOT amount paid by the municipal utility in full or in part. Those locally elected governing bodies are the proper arbiters as to the proper amount of the PILOT payment from that community's municipal utility pursuant to Wis. Stats. 66.0811 and PSC Chapter 109.
3. The municipal utility business model by design requires the lowest cost delivery of service possible (either water or electric). PILOT payments made directly to the community's general fund are a dividend back to the community for its investment in the utility. Implementing a gross receipts formula for municipal electric or water utilities (i.e., sending the payments to the State, with a small percentage being returned to the community in the form of utility aid payments) would most certainly not be in the utility's or the community's best interests.
4. The draft report highlights the fact that on average 2.6 percent of municipal electric utility revenue requirements are attributable to the PILOT payment made to the host community. This statistic clearly demonstrates that existing PILOT formulas are reasonable and not in need of Commission or Legislative intervention.

We commend the staff for their detailed draft report in this matter and appreciate this opportunity to provide our comments. In summary, MEUW's position in this docket is that the PILOT formula does not require modification, and that oversight of PILOT payments by municipal utilities should remain at the local level within the current statutory and regulatory boundaries.

Sincerely,



David J. Benforado
Executive Director

**BEFORE THE
PUBLIC SERVICE COMMISSION OF WISCONSIN**

Payment in Lieu of Taxes (PILOT) Calculation
For Municipal Utilities

Docket No. 5-GF-215

**THE CITIZENS UTILITY BOARD'S COMMENTS ON
COMMISSION STAFF'S DRAFT REPORT**

On October 2, 2012, Public Service Commission (Commission) staff posted and distributed a draft report entitled, "Investigation into Municipal Utility Payment in Lieu of Taxes (PILOT)" dated September 28, 2012 (PSC REF #: 173567) (Report) in response to the Commission's Notice of Investigation issued February 10, 2012 (PSC REF #: 159510). The Citizens Utility Board (CUB) appreciates the information in the Report and Commission staff's work in responding to the Commission's questions. CUB has also reviewed the comments posted in the above-referenced docket to date and understands that the history and current use of PILOT payments is a complicated issue. CUB does not take a position as to whether any additional action needs to be taken on this issue in this docket, but offers the following comments on the Report with respect to municipal water utilities.

A foundational principle of utility regulation is that utility rates should be based on the reasonable and prudently incurred costs to provide utility service. Rates based on cost of service balance consumers' interest in the lowest possible rates and safe and reliable utility service, and the utility's interest in rate levels which are sufficient to cover the costs of providing utility service. Straying from this foundational principle can upset that balance.

CUB recognizes that Wisconsin is fairly unique in its regulation of municipal water utilities and that the particular PILOT payment structure provided in Wis. Stat. 66.0811(2) and

Wis. Admin. Code ch. PSC 109 is also unique. CUB also recognizes that at least some portion of the PILOT payment does contribute to the utility's costs to provide water service to its customers. With respect to utility rate issues, CUB supports maximum transparency so that customers can be aware of the makeup of the costs they pay for consumption of utility commodities. Thus, CUB supports efforts to explain to ratepayers what impact PILOT and other charges have on their bills. CUB also has some concern with the fact that the PILOT level is tied to infrastructure improvements. The Report raises the concern that water utilities may lose incentive to invest in necessary capital projects for fear of the need to also raise rates due to the increased PILOT payment. (Report, p. 12) Various commenters categorically rejected this concern, but were silent as to the opposite effect. (*See, e.g.*, League of Wisconsin Municipalities Comments, p. 3 (PSC REF #: 174604)) That is, because the PILOT level is based on total utility plant in service, the reliance on PILOT to fund non-utility municipal services could have the unintended consequence of lessening the incentive of municipal water utilities to undertake capital projects at the lowest possible costs. Greater transparency in the PILOT payment amount of each utility would help address these concerns in individual water utility rate cases.

CUB appreciates the Commission's investigation into this issue and its consideration of these comments.

Dated this 19th day of October, 2012.

Respectfully submitted,

/s/ Kira E. Loehr

By:

Kira E. Loehr
Kurt W. Runzler
Attorneys for Citizens Utility Board

16 N. Carroll Street
Suite 640
Madison, WI 53703
608-251-3322 x. 12
loehr@wiscub.org
runzler@wiscub.org

**BEFORE THE
PUBLIC SERVICE COMMISSION OF WISCONSIN**

Payment in Lieu of Taxes (PILOT) Calculation for Municipal Utilities 5-GF-215

**COMMENTS OF
JOINT INDUSTRIAL CUSTOMERS
(WI INDUSTRIAL ENERGY GROUP, WI PAPER COUNCIL)
REGARDING THE DRAFT STAFF REPORT**

**I.
Introduction**

The Joint Industrial Customers, collectively the Wisconsin Industrial Energy Group (WIEG) and the Wisconsin Paper Council (Paper Council), appreciate the opportunity to submit these comments regarding the draft *Investigation into Municipal Utility Payment in Lieu of Taxes (PILOT) – Staff Report* prepared by the Public Service Commission of Wisconsin (PSCW) in the above captioned docket.

WIEG represents over 30 large companies with operations in Wisconsin which employ approximately 50,000 people. WIEG's membership includes a diverse range of sectors including automobiles, chemicals, food processing, fabricating, metal casting, malting and pulp and paper. Some of these firms are the largest customers of the state's municipal water and electric utilities.

The Paper Council is the trade association of the pulp, paper and allied industry in Wisconsin. It is comprised of 19 companies which are manufacturers of pulp and paper products and approximately 75 companies which are suppliers of goods and services to the industry. Wisconsin is the nation's leading paper making state. In

existence since 1848, Wisconsin's paper industry employs more than 32,000 individuals and is the largest sector of the state's forest products industry.

The Joint Industrial Customers share the concern highlighted in the Commission staff's draft report that PILOTs are a significant portion of a water utility's revenue requirement as is evidenced by the data that indicates, on average, close to 15% of the revenue requirement of water utilities is associated with PILOTs. These payments – clearly subsidies – result in significant deviations from the cost of providing water service. The Joint Industrial Customers have consistently advocated for aligning rates closely with the cost to serve in electric utility-related issues – our advocacy remains the same here. We respectfully urge the Commission to investigate the issues in order to produce necessary reforms to municipal water pricing.

II. PILOT Program is a Serious Concern for Businesses Dependent on Municipal Water

The Joint Industrial Customers appreciate the PSCW's timely investigation into the PILOT program and its production of an informative draft report. We believe the PSC staff has done an outstanding job providing pertinent background to the PILOT program and highlighting contemporary issues of interest to stakeholders. We commend the PSC staff.

The Joint Industrial Customers view the draft report as the impetus for a continuing and expanding dialogue among all stakeholders regarding PILOT program purposes, policies and outcomes. The PSCW's investigation should serve as a platform that will build to an in-depth exploration of the PILOT program, including municipalities'

present reliance on PILOTs, and the serious concerns this raises for the subset of industrial water users most dependent on municipal water.

It should be understood that the Joint Industrial Customer's individual members rely on municipal water service to greater and lesser degrees. For example, some companies are able to access necessary water supplies through non-municipal sources such as surface water and private wells. Others, however, are substantially dependent on municipal water service, including those that rely on their local municipality for 100 percent of their needs.

It should also be understood that the paper industry typically returns about 88 percent of the water it requires, back to the environment¹. Since 1995, the volume of water discharged by paper companies nationally (a surrogate for water use) has decreased by almost 21 percent. Because of the importance of water to papermaking and other industrial activities, a water conservation ethic is characteristic of the firms represented by the Joint Industrial Customers.

These comments reflect the concerns of those Joint Industrial Customers that are entirely or substantially dependent on municipalities for reliable, economical water services at cost-based rates.

III. Cost-Base Rates, Free of Subsidies, Are Critical to Business

After reading the PSC's draft report, it should be no surprise that the crux of the Joint Industrial Customer's concerns is the subsidy nature – its existence and its current magnitude – inherent in the PILOT program. In 2010 some 509 water utilities employed

¹ Water acquired from non-municipal sources typically is returned to the environment cleaner than when it entered the paper making process.

the PILOT program to collect more than \$87.3 million from customers. Last year, the total increased to more than \$92.8 million.² The water utilities' average PILOT payments amounted to close to 15% of the total revenue requirement in 2010 and 2011 – this is a significant deviation from the actual cost of water service.³

Further, it is not clear why the percentage ranges are so large and varied. As an extreme case, there are some water utilities where PILOTs are in excess of 40%.⁴ While it's not apparent what criteria water utilities used to determine these payments, it is very clear that these payments are not for water service.

These high percentages are problematic as they deviate significantly from the cost to provide water service, create over-pricing of the commodity, and send distorted price signals. Municipalities apparently subsidize local services or amenities – of their choosing, at their discretion – by charging water rates that are unsupported by cost-of-service analyses or studies.

Regardless of the rationale for subsidies, this is contrary to regulatory principles established decades ago, and adhered to today: customers should receive accurate price signals – bills for service – that reflect, to the greatest extent possible, the actual cost to serve them. The service is water procurement and delivery; street maintenance or snow removal is not part of water service.

Generating double-digit percentage subsidies via water rates sends erroneous information to industrial personnel who attempt to mitigate, control or reduce costs in order to maintain their company's competitive abilities. Prices above cost whether for raw material, labor, debt service, equipment and infrastructure – or utilities such as

² Table 1, Page 5, Staff Report

³ Table 2, Page 7, Staff Report

⁴ See PSCW Draft Appendices

water service – promote erroneous decision making. That is a significant concern as these are important decisions that affect all facets of the firm: (a) how many men and women it can afford to employ, (b) whether it can afford to upgrade its equipment to improve productivity, conserve resources or improve its competitive abilities, (c) whether it can afford to engage in research and development, (d) whether it can expand its operations (thus expanding its contributions – for example, through tax payments and purchases of goods and services – that benefit the quality of life and socio-economics at the state, county and municipal levels), (e) indeed, whether it can afford to continue in business in any particular Wisconsin municipality.

Simply stated, payments in lieu of taxes may be perceived as valuable (albeit additive) contributions to municipal managers' budgets – but the “rest of the story” is that they distort the cost of water to companies that are dependent on water for their existence.

The situation is all the more pernicious as, speaking generally, customers do not have supplier choice if they are reliant on municipal water; there is one supplier of municipal water in the municipality.

In mentioning customer choice, please understand that the Joint Industrial Customers are not suggesting or flirting with deregulation of municipal water utilities in Wisconsin. But water rates, inflated by PILOT programs, do risk industrial customers considering what options they have in order to reduce or sever their dependence on municipal water. And that raises the specter of municipal utilities being forced to cover fixed costs while their customer base and sales decrease.

The multi-million dollar subsidies generated by PILOT programs would be a regulatory policy concern in any economic environment. But they become even greater concerns as Wisconsin businesses struggle to cope, to survive, in challenging economic times. The unprecedented slow recovery, from what is being termed the Great Recession, exacerbates the tax challenges being borne by Wisconsin businesses.

Thus a 15 percent PILOT component – or larger – in a water-dependent company's water bill can be a heavy counterweight impeding economic recovery progress and the economic growth so sought by the nation, the state and its municipalities.

IV. Subsidies are Counter-Productive to Rebuilding Water Utility Infrastructure

The Joint Industrial Customers are also concerned about the practical impact of inflated water rates on the ability of those municipalities that are facing costly projects to replace and/or upgrade aging infrastructure. The Joint Industrial Customers are concerned that municipalities succumbing to the use of water service as a means to subsidize other services hobbles their ability to budget responsibly for the future needs of their water utilities. Thus, we agree with Commission staff's concern that because water utilities are capital-intensive, the current method for calculating PILOTs may be a disincentive to replacing aging infrastructure and making improvements necessary to ensure adequate service.

A reflective observer may understand the path that has led Wisconsin municipalities to develop significant subsidization in their water rates and the attendant distortion of price signals to water customers. The Joint Industrial Customers believe

that a reflective person will come to the conclusion that now is the time to address the situation.

V. Recommendations of the Joint Industrial Customer

The reality of distorted water rates used to subsidize services by Wisconsin's municipalities clearly is wide spread. It has harmful impacts on those Wisconsin businesses that rely the most on municipal water service.

Identification of equitable solutions requires prompt attention and an encompassing initiative. This is the bottom line "take away" message the Joint Industrial Customers submits to the PSCW.

The nascent thoughts of the Joint Industrial Customers regarding solutions include (a) termination of the PILOT program over a certain number of years to permit an orderly transition into a better regulatory mode, or (b) caps on PILOT levels.

However, the Joint Industrial Customers recognize this is a complex, multi-faceted issue. Thus, we respectfully urge the Public Service Commission to make a determination now that this is a serious issue which requires a concerted effort in order to identify – and implement – reforms. This is crucial to our members that are dependent on municipal water supplies.

It would be a short-sighted public policy response were Wisconsin to shirk or postpone this opportunity to correct a problem that is hampering important segments of its economy and business community.

Maintaining the status quo is not acceptable public policy; a commitment to identify and implement reform is essential.

Appendix 3

APPENDIX 3 MUNICIPAL WATER UTILITIES 2010												
			W-1	W-1	W-7	W-7	W-7	W-7	W-7	F-23	Actual	
ID	Utility Name	Class	Total Operating Revenues	Total Operating Expenses	Tax Equiv. Computed C. Yr.	Tax Equiv. per 1994 PSC Report	Lower Equiv. Authorized	Tax Equiv. for Current Year	Utility Plant 1-Jan	Average Net Rate Base	of Total Rev. Requirements	PILOT as % Gross \$ Plant per Gross \$ Revenues
10	ABBOTSFORD MUNICIPAL WATER UTILITY	D	\$897,544	\$715,060	\$124,486	\$45,903		\$124,486	\$8,503,997	\$5,049,027	13.9%	\$9.47
20	ADAMS MUNICIPAL WATER AND SEWER UTIL	D	414,214	393,785	76,068	30,732		76,068	5,115,430	3,238,778	18.4%	12.35
30	ADELL MUN SEWER AND WATER UTILITY	D	82,572	76,051	13,766	10,352	10,352		855,810	307,572	12.5%	10.36
40	ALBANY MUN WATER AND SEWER UTILITY	D	176,559	139,072	30,856	15,972		30,856	1,466,938	1,006,838	17.5%	8.31
50	ALGOMA UTILITY COMMISSION	AB	973,996	659,539	142,460	49,531		142,460	7,845,133	5,119,488	14.6%	8.05
70	ALLOUEZ VILLAGE OF WATER DEPT	AB	3,213,608	2,960,517	197,271	111,855		197,272	11,868,609	6,928,510	6.1%	3.69
90	ALMA CENTER WATER UTILITY	D	69,868	87,448	15,349	0		15,349	962,937	624,056	22.0%	13.78
80	ALMA MUNICIPAL WATER UTILITY	D	61,889	95,800	5,736	4,738		5,736	375,774	193,699	9.3%	6.07
100	ALMENA MUNICIPAL WATER UTILITY	D	73,347	62,330	15,904	6,851	0	0	1,018,074	485,239	0.0%	13.88
120	ALTOONA MUN WATER AND SEWER UTILITY	C	776,697	758,135	140,639	75,471		140,639	8,192,806	4,832,446	18.1%	10.55
140	AMERY MUN JOINT WTR & SWR UTY	C	380,878	332,075	84,261	42,805		84,262	4,052,259	1,637,343	22.1%	10.64
160	AMHERST VILL OF WATER UTILITY	D	206,029	190,009	34,605	0	14,889	14,889	2,161,380	926,097	7.2%	10.49
180	ANTIGO UTILITIES	AB	1,445,959	1,472,226	260,649	95,965	160,000	160,000	13,328,781	6,476,486	11.1%	9.22
190	APPLETON WATER DEPT	AB	18,155,383	12,054,274	1,543,336	940,728		1,543,338	144,811,600	97,287,494	8.5%	7.98
210	ARCADIA ELECTRIC & WATER UTILITY	C	1,252,144	875,604	194,884	58,421		194,884	10,850,379	6,324,748	15.6%	8.67
220	ARENA MUNICIPAL WATER UTILITY	D	151,479	129,882	26,183	4,898		26,183	1,308,886	486,997	17.3%	8.64
230	ARGYLE MUN ELECTRIC & WATER UTIL	C	129,031	98,044	17,432	16,416		17,432	1,154,288	845,834	13.5%	8.95
240	ARLINGTON WATER UTILITY	D	202,906	128,215	31,075	4,781	27,992	27,992	2,039,971	1,301,273	13.8%	10.05
250	ASHLAND WATER UTILITY	AB	1,615,929	1,463,326	298,860	134,300		298,860	17,426,722	9,036,793	18.5%	10.78
255	ASHWAUBENON WATER AND SEWER UTILITY	AB	4,626,203	3,974,909	462,644	239,549		462,644	32,307,858	13,377,669	10.0%	6.98
260	ATHENS MUNICIPAL WATER UTILITY	D	231,054	189,853	55,035	38,430	50,454	50,454	2,894,179	1,166,015	21.8%	12.53
270	AUGUSTA, CITY OF MUN WTR & SWR UTY	D	371,881	290,824	68,461	51,842		68,462	3,816,483	1,657,890	18.4%	10.26
280	AVOCA MUNICIPAL WATER UTILITY	D	102,384	107,370	36,123	14,225		36,123	1,664,312	541,675	35.3%	16.26
310	BAGLEY MUNICIPAL WATER UTILITY	D	98,883	72,517	16,785	19,971		19,971	1,098,000	117,342	20.2%	11.10
320	BALDWIN MUNICIPAL WATER UTILITY	C	466,049	398,958	127,334	39,874		127,334	6,686,046	2,364,287	27.3%	14.35
340	BALSAM LAKE MUN WATER UTILITY	D	183,713	186,565	44,810	25,480		44,810	3,171,989	751,731	24.4%	17.27
350	BANGOR MUNICIPAL UTILITY	C	185,014	257,335	24,951	9,953		24,951	1,571,587	641,188	13.5%	8.49
360	BARABOO CITY WATER WORKS	AB	1,432,120	1,463,184	258,887	114,320		258,887	14,402,950	7,184,734	18.1%	10.06
370	BARNEVELD MUNICIPAL WATER UTILITY	D	176,745	150,927	35,044	22,080		35,044	2,070,598	977,996	19.8%	11.72
380	BARRON LIGHT AND WATER UTILITY	C	574,817	495,579	77,314	61,547		77,314	3,677,786	1,592,466	13.5%	6.40
381	BAY CITY VILLAGE OF WATER UTILITY	D	121,488	79,733	23,846	0	0	0	1,584,254	529,068	0.0%	13.04
385	BAYFIELD WATER & SEWER UTILITY	D	229,433	186,923	51,171	51,161	51,161	51,161	3,386,759	664,062	22.3%	14.76
395	BEAR CREEK WATER UTILITY	D	115,844	81,646	26,232	39,419		39,419	1,563,167	119,738	34.0%	13.49
400	BEAVER DAM WATER UTILITY	AB	2,523,196	2,164,209	387,556	136,607		387,555	21,336,173	10,953,686	15.4%	8.46
410	BELGIUM MUNICIPAL WATER UTILITY	D	374,291	351,623	71,878	30,792		71,878	5,018,764	1,472,763	19.2%	13.41
420	BELLEVILLE MUN WATER & SEWER UTY	D	261,381	253,786	55,560	25,846	52,000	52,000	3,285,017	2,548,775	19.9%	12.57
430	BELLEVUE WATER UTILITY	AB	2,669,589	2,705,492	194,270	0		194,270	15,008,161	3,370,421	7.3%	5.62
440	BELMONT MUN WATER AND ELECTRIC UTIL	C	277,534	162,845	36,775	18,406		36,775	2,269,934	1,693,490	13.3%	8.18
455	BELOIT WATER UTILITY	AB	5,029,628	3,571,324	584,501	300,000		584,501	37,051,341	27,511,421	11.6%	7.37
460	BENTON MUN ELECTRIC AND WATER UTIL	C	195,939	176,156	43,923	18,048		43,923	2,376,741	947,681	22.4%	12.13
480	BERLIN MUN WATER AND SEWER UTILITY	C	904,280	814,883	141,072	75,470		141,072	7,967,463	4,721,920	15.6%	8.81
490	BIRCHWOOD MUNICIPAL WATER UTILITY	D	83,018	105,253	10,356	18,353	0	0	978,179	231,772	0.0%	11.78
500	BIRNAMWOOD MUNICIPAL WATER UTILITY	D	43,281	53,667	11,197	6,399	0	0	1,039,995	266,097	0.0%	24.03
510	BIRON MUN WATER UTILITY	D	326,515	240,552	61,504	18,752		61,504	3,429,788	2,047,899	18.8%	10.50
520	BLACK CREEK MUN WATER & SEWER UTIL	D	235,194	240,716	41,427	6,716		41,427	2,237,096	1,420,826	17.6%	9.51
531	BLACK EARTH VILL OF WATER UTILITY	C	215,572	168,011	27,039	13,140		27,039	1,545,394	465,920	12.5%	7.17
550	BLACK RIVER FALLS MUN ELEC & WTR	AB	925,562	718,733	116,706	59,419		116,706	7,025,419	4,355,010	12.6%	7.59
560	BLAIR MUNICIPAL WATER UTILITY	D	482,986	335,489	72,458	37,816		72,458	4,079,320	2,930,944	15.0%	8.45
570	BLANCHARDVILLE MUN WATER UTILITY	D	174,672	133,423	35,724	12,587		35,725	1,843,553	893,529	20.5%	10.55
585	BLOOMER CITY OF WATER UTILITY	C	640,540	544,191	76,685	58,640		76,685	5,085,129	2,141,161	12.0%	7.94
610	BLOOMINGTON MUNICIPAL WATER UTILITY	D	83,950	100,355	25,499	11,436		25,499	1,228,881	733,601	30.4%	14.64
615	BLUE MOUNDS VILL OF MUNICIPAL WT UT	D	199,541	182,458	48,465	13,407		48,465	2,946,435	988,910	24.3%	14.77
620	BLUE RIVER MUN WATER AND SEWER UTIL	D	86,023	61,128	18,924	11,904	0	0	934,215	590,627	0.0%	10.86
630	BONDUEL WATER & SEWER UTILITY	D	243,300	234,619	37,962	18,443		37,962	2,694,101	899,893	15.6%	11.07
650	BOSCOBEL MUNICIPAL UTILITIES	C	410,379	389,953	74,638	50,896		74,638	4,121,817	2,323,333	18.2%	10.04

APPENDIX 3												
MUNICIPAL WATER UTILITIES												
2010												
			W-1	W-1	W-7	W-7	W-7	W-7	W-7	F-23	Actual	
			Total Operating	Total Operating	Tax Equiv.	Tax Equiv. per	Lower Equiv.	Tax Equiv. for	Utility Plant	Average Net	of Total Rev.	Gross \$ Plant
ID	Utility Name	Class	Revenues	Expenses	Computed C. Yr.	1994 PSC Report	Authorized	Current Year	1-Jan	Rate Base	Requirements	per Gross
												\$ Revenues
670	BOWLER WATER AND SEWER UTILITY	D	76,500	48,817	16,199	7,804	0	0	1,503,637	537,991	0.0%	19.66
680	BOYCEVILLE MUNICIPAL WATER UTILITY	D	216,899	172,553	28,370	9,242		28,370	1,792,362	751,235	13.1%	8.26
690	BOYD MUN WATER AND SEWER UTILITY	D	93,978	99,009	23,227	20,883		23,227	1,572,796	206,009	24.7%	16.74
700	BRANDON SEWER & WATER UTIL	D	154,062	118,346	19,422	3,743		19,422	983,238	412,712	12.6%	6.38
710	BRILLION MUNICIPAL WATER UTILITY	C	689,023	512,557	81,708	56,131		81,708	4,278,227	2,317,190	11.9%	6.21
720	BRISTOL WATER UTILITY	D	336,883	344,474	187,379	0	0	0	7,149,049	2,912,023	0.0%	21.22
740	BRODHEAD WATER AND LIGHT COMMISSION	C	513,138	446,467	93,181	67,652		93,181	4,644,430	2,438,874	18.2%	9.05
750	BROKAW VILLAGE OF WATER UTILITY	C	310,595	296,141	69,516	23,530		69,516	4,166,859	2,490,649	22.4%	13.42
760	BROOKFIELD MUNICIPAL WATER UTILITY	AB	4,413,669	4,476,451	1,133,414	489,453		1,133,414	70,376,059	16,084,550	25.7%	15.95
770	BROOKLYN WATER UTILITY	D	279,034	196,408	47,356	12,964		47,356	2,521,052	1,216,207	17.0%	9.03
780	BROWN DEER WATER PUBLIC UTILITY	AB	1,548,515	1,364,437	239,727	164,448		239,727	11,566,015	2,613,846	15.5%	7.47
790	BROWNSVILLE WATER UTILITY	D	134,136	123,820	27,595	7,257	12,475	12,475	1,851,471	981,182	9.3%	13.80
800	BROWNTOWN MUNICIPAL WATER UTILITY	D	45,003	55,790	4,802	4,604		4,802	266,094	250,917	10.7%	5.91
810	BRUCE MUN WATER & SEWER UTILITY	D	121,356	78,790	6,900	10,966	6,900	6,900	670,220	176,160	5.7%	5.52
840	BURLINGTON MUNICIPAL WATERWORKS	C	1,779,179	1,582,828	355,145	149,132		355,145	20,001,188	9,203,042	20.0%	11.24
860	BUTLER PUBLIC WATER UTILITY	C	500,940	471,341	34,227	36,497		36,497	2,046,004	628,183	7.3%	4.08
870	BUTTERNUT MUNICIPAL WATER DEPT	D	57,988	100,038	17,419	0	0	0	1,382,152	916,398	0.0%	23.84
890	CADOTT LIGHT AND WATER MUN UTILITY	C	224,969	166,223	37,820	40,709		40,709	2,400,363	531,756	18.1%	10.67
900	CALEDONIA VILLAGE OF WATER UTILITY	AB	2,767,338	2,539,927	0	0		0	37,658,024	11,954,988	0.0%	13.61
910	CAMBRIA MUNICIPAL WATER UTILITY	D	313,474	230,699	50,699	11,112		50,699	3,078,862	1,381,004	16.2%	9.82
920	CAMBRIDGE MUNICIPAL WATER UTILITY	D	424,850	325,766	81,463	27,404		81,463	4,065,010	2,612,531	19.2%	9.57
930	CAMERON VILL OF MUNICIPAL WTR UTY	D	168,011	196,673	41,740	29,371		41,740	2,533,399	1,220,177	24.8%	15.08
950	CAMP DOUGLAS MUNICIPAL WATER UTILITY	D	78,338	67,318	15,091	7,135		15,091	751,580	425,840	19.3%	9.59
940	CAMPBELLSPORT MUN WATER UTILITY	D	557,778	347,937	101,293	20,723		101,293	5,874,140	3,209,584	18.2%	10.53
955	CASCADE WATER UTILITY	D	58,899	63,340	0	8,015	0	0	770,444	-5,045	0.0%	13.08
970	CASHTON MUN ELECTRIC AND WATER UTIL	C	273,700	222,187	83,599	17,099	22,000	22,000	5,306,982	3,804,586	8.0%	19.39
980	CASSVILLE WATER & SEWER UT	D	134,703	135,025	19,366	22,905		22,905	1,033,909	428,743	17.0%	7.68
990	CAZENOVIA VILL OF WATER UTILITY	D	49,625	69,257	20,294	6,562		20,294	1,029,014	521,539	40.9%	20.74
1010	CEDAR GROVE MUNICIPAL WATER UTILITY	D	336,842	189,668	50,589	11,980		50,590	3,053,221	1,578,683	15.0%	9.06
1000	CEDARBURG LIGHT AND WATER COMMISSION	AB	1,610,984	1,241,561	271,557	192,196		271,557	16,097,010	6,634,281	16.9%	9.99
1050	CENTURIA MUN WATER AND SEWER UTILITY	D	121,514	145,929	13,829	8,451		13,829	826,958	345,876	11.4%	6.81
1060	CHASEBURG WATER & SEWER UTILITY	D	34,949	32,960	3,619	0		3,619	276,665	40,107	10.4%	7.92
1080	CHETEK MUNICIPAL WATER UTILITY	D	389,980	291,300	53,071	24,646		53,071	2,764,417	1,358,949	13.6%	7.09
1100	CHILTON MUNICIPAL WATER UTILITY	C	766,922	673,467	93,103	60,216		93,103	6,279,684	2,596,094	12.1%	8.19
1120	CHIPPEWA FALLS DEPT OF PUBLIC UTIL	AB	2,134,136	1,565,955	348,498	196,054	315,012	315,012	19,838,964	8,412,576	14.8%	9.30
1150	CLAYTON MUNICIPAL WATER UTILITY	D	93,787	85,365	16,042	19,967		19,967	1,623,490	-44,335	21.3%	17.31
1160	CLEAR LAKE MUNICIPAL WATER UTILITY	D	188,463	188,951	19,273	18,902		19,273	1,187,293	505,995	10.2%	6.30
1180	CLEVELAND WATER UTILITY	D	221,761	204,195	33,713	17,203	0	0	1,996,787	884,686	0.0%	9.00
1190	CLINTON MUNICIPAL WATERWORKS	D	411,032	403,126	87,497	29,028		87,497	4,118,472	2,543,271	21.3%	10.02
1200	CLINTONVILLE WATER & ELECTRIC UTY	C	1,232,115	864,391	199,985	73,151		199,985	8,481,973	6,047,947	16.2%	6.88
1210	CLYMAN UTILITY COMMISSION	D	146,430	182,664	28,021	24,811		28,021	1,232,298	636,048	19.1%	8.42
1220	COBB MUNICIPAL WATER UTILITY	D	86,552	70,783	15,139	12,019		15,139	964,986	656,040	17.5%	11.15
1240	COCHRANE MUNICIPAL WATER UTILITY	D	75,675	48,038	12,896	4,811	0	0	862,874	483,016	0.0%	11.40
1250	COLBY CITY OF MUN WATER UTILITY	D	403,164	298,265	61,621	27,706		61,622	3,551,021	1,564,168	15.3%	8.81
1260	COLEMAN WATER UTILITY	D	165,549	150,669	42,384	6,848		42,384	2,568,657	978,861	25.6%	15.52
1270	COLFAX MUN WATER AND SEWER UTILITY	D	193,823	178,100	42,368	14,852		42,368	2,290,406	1,487,762	21.9%	11.82
1280	COLOMA MUNICIPAL WATER UTILITY	D	88,136	83,409	13,608	3,640		13,608	682,343	238,685	15.4%	7.74
1300	COLUMBUS WATER AND LIGHT DEPT	AB	1,085,518	954,212	185,141	111,027		185,141	9,654,369	5,165,523	17.1%	8.89
1310	COMBINED LOCKS WATER UTILITY	C	465,269	583,323	42,041	17,913		42,041	2,683,999	1,017,942	9.0%	5.77
1360	COON VALLEY MUNICIPAL WATER UTILITY	D	127,003	117,818	25,093	25,181		25,181	1,410,549	672,757	19.8%	11.11
1370	CORNELL MUN WATER AND ELECTRIC UTIL	C	241,878	179,607	41,252	39,979		41,252	2,412,115	930,675	17.1%	9.97
1390	COTTAGE GROVE WATER & SEWER UTIL	C	766,404	696,398	177,163	61,106		177,163	10,443,140	3,385,590	23.1%	13.63
1400	CRANDON WATER AND SEWER UTILITY	D	196,166	201,307	32,201	33,180	32,201	32,201	1,925,955	216,383	16.4%	9.82
1435	CRIVITZ VILLAGE OF WATER UTILITY	D	267,897	255,437	72,722	33,127		72,722	4,579,496	1,968,145	27.1%	17.09
1450	CROSS PLAINS WATER UTIL	C	272,876	274,826	54,547	36,631		54,547	3,059,440	825,309	20.0%	11.21
1470	CUBA CITY ELECTRIC & WATER UTILITY	C	317,242	262,074	53,307	44,108	44,108	44,108	2,795,152	1,648,408	13.9%	8.81

APPENDIX 3 MUNICIPAL WATER UTILITIES 2010												
			W-1	W-1	W-7	W-7	W-7	W-7	W-7	F-23	Actual	
			Total Operating	Total Operating	Tax Equiv.	Tax Equiv. per	Lower Equiv.	Tax Equiv. for	Utility Plant	Average Net	of Total Rev.	Gross \$ Plant
ID	Utility Name	Class	Revenues	Expenses	Computed C. Yr.	1994 PSC Report	Authorized	Current Year	1-Jan	Rate Base	Requirements	per Gross
												\$ Revenues
1480	CUDAHY CITY OF WATER UTILITY	AB	2,049,355	2,271,074	377,702	263,442		377,701	19,034,530	8,156,646	18.4%	9.29
1490	CUMBERLAND MUNICIPAL UTILITY	C	358,464	321,708	46,600	29,171		46,600	2,423,635	714,657	13.0%	6.76
1505	CURTISS MUNICIPAL WTR & SWR UTY	D	158,235	143,973	63,695	3,021	30,000	30,000	2,923,652	1,187,120	19.0%	18.48
1520	DALLAS MUNICIPAL WATER UTILITY	D	30,293	39,033	6,219	3,725	0	0	448,115	251,396	0.0%	14.79
1540	DANE WATER & SEWER UTY	D	118,606	69,187	16,070	13,263		16,070	908,040	215,858	13.5%	7.66
1550	DARIEN WATER WORKS & SEWER SYSTEM	D	265,879	455,345	127,316	29,081		127,316	5,738,376	3,569,676	47.9%	21.58
1560	DARLINGTON MUN WATER AND SEWER UTIL	C	547,205	433,240	117,427	32,263		117,427	5,175,524	2,945,782	21.5%	9.46
1610	DE PERE WATER DEPARTMENT	AB	5,429,609	5,226,549	408,231	206,342		408,231	23,884,077	12,890,694	7.5%	4.40
1570	DEERFIELD WATER UTILITY	C	446,188	335,203	75,197	39,897		75,197	4,204,033	2,792,040	16.9%	9.42
1580	DEFORST MUNICIPAL WATER UTILITY	C	1,003,665	844,103	208,435	82,192		208,435	15,422,279	4,132,194	20.8%	15.37
1595	DELAFIELD MUNICIPAL WATER UTILITY	D	750,283	485,809	118,120	0		118,120	8,634,227	3,545,205	15.7%	11.51
1590	DELAVAN WATER & SEWAGE COMMISSION	C	1,656,921	1,676,499	388,230	165,250		388,230	22,673,040	11,280,101	23.4%	13.68
1600	DENMARK MUNICIPAL WATER UTILITY	D	558,640	441,954	63,501	19,709		63,501	4,122,890	2,403,323	11.4%	7.38
1620	DICKEYVILLE WATER UTILITY	D	178,530	109,890	34,482	8,905	0	0	1,896,474	1,253,815	0.0%	10.62
1650	DODGEVILLE WATER UTILITY	C	868,070	659,463	189,889	75,033		189,889	8,712,782	4,710,142	21.9%	10.04
1660	DORCHESTER VILLAGE OF WATER UTILITY	D	163,581	236,426	51,330	22,206		51,330	3,222,758	1,967,997	31.4%	19.70
1670	DOUSMAN WATER UTILITY	D	319,693	217,116	59,667	22,934		59,667	4,379,196	830,165	18.7%	13.70
1680	DRESSER MUNICIPAL WATER UTILITY	D	109,634	125,260	27,326	18,221		27,326	1,567,852	213,836	24.9%	14.30
1690	DURAND MUNICIPAL WATER UTILITY	D	306,264	281,066	42,932	38,798	38,798	38,798	2,568,053	764,379	12.7%	8.39
1710	EAGLE RIVER LIGHT AND WATER COMM	AB	416,196	410,992	54,325	55,009		55,009	4,129,122	1,672,679	13.2%	9.92
1700	EAGLE VILL OF MUNICIPAL WTR UTY	D	408,114	226,115	33,875	22,233		33,875	4,416,730	2,143,407	8.3%	10.82
1730	EAST TROY VILL OF MUN WTR UTY	C	897,986	700,711	133,330	44,142		133,330	8,295,403	5,129,865	14.8%	9.24
1720	EASTMAN WATER UTILITY	D	40,105	23,635	15,192	3,105	0	0	608,617	174,961	0.0%	15.18
1740	EAU CLAIRE MUNICIPAL WATER UTILITY	AB	8,331,360	6,830,240	1,431,499	899,112		1,431,499	77,726,897	33,164,138	17.2%	9.33
1750	EDGAR MUNICIPAL WATER UTILITY	D	224,839	187,856	30,148	27,341		30,148	1,899,049	779,565	13.4%	8.45
1760	EDGERTON MUNICIPAL WATER UTILITY	C	892,388	695,868	173,479	67,819	139,387	139,387	11,526,452	4,895,540	15.6%	12.92
1780	ELEVA MUNICIPAL WATER UTILITY	D	94,574	89,352	13,049	6,075		13,049	875,788	216,335	13.8%	9.26
1810	ELK MOUND MUN WATER & SEWER UTY	D	121,457	149,400	15,578	13,751	10,750	10,750	871,152	175,450	8.9%	7.17
1790	ELKHART LAKE WATER DEPT	D	265,037	256,259	63,504	29,598		63,504	5,094,964	3,431,918	24.0%	19.22
1800	ELKHORN LIGHT AND WATER	AB	2,283,006	2,031,907	397,397	132,350		397,397	24,091,506	13,738,937	17.4%	10.55
1820	ELLSWORTH MUN WATER AND SEWER UTIL	C	466,201	380,146	85,392	35,030		85,392	5,156,355	3,033,814	18.3%	11.06
1830	ELMWOOD MUNICIPAL WATER UTILITY	D	148,307	129,350	38,815	7,836		38,815	1,902,257	731,686	26.2%	12.83
1850	ELROY MUN ELECTRIC AND WATER UTY	C	352,523	295,636	110,628	29,312	11,238	11,238	4,704,965	2,786,724	3.2%	13.35
1860	EMBARRASS WATER AND SEWER UTIL	D	78,890	77,202	5,009	3,784		5,009	409,093	83,655	6.3%	5.19
1870	ETTRICK MUN WATER AND SEWER UTILITY	D	148,598	99,528	33,242	4,415	0	0	2,034,487	815,886	0.0%	13.69
1880	EVANSVILLE CITY OF WATER & LIGHT	C	857,314	696,258	175,412	47,842		175,412	9,423,594	5,271,664	20.5%	10.99
1885	EXELAND MUNICIPAL WATER UTILITY	D	38,941	25,061	7,897	13,385	0	0	579,212	80,287	0.0%	14.87
1890	FAIRCHILD MUNICIPAL WATER UTILITY	D	87,398	79,190	14,663	6,578		14,663	1,081,620	354,157	16.8%	12.38
1900	FAIRWATER MUN WATER UTILITY	D	62,141	88,622	22,640	6,618		22,640	802,485	286,961	36.4%	12.91
1920	FALL CREEK MUNICIPAL WATER UTILITY	D	199,449	157,618	32,881	11,156		32,881	1,833,167	1,022,457	16.5%	9.19
1930	FALL RIVER MUNICIPAL WATER UTILITY	D	250,399	147,149	41,408	7,544		41,408	2,538,809	1,312,671	16.5%	10.14
1980	FENNIMORE WATER AND LIGHT PLANT	C	473,330	424,967	63,379	35,514		63,379	3,902,872	2,244,353	13.4%	8.25
1990	FITCHBURG WATER UTILITY	AB	2,032,909	1,909,927	524,769	209,393		524,769	28,130,893	7,531,653	25.8%	13.84
2000	FLORENCE UTILITY COMMISSION	AB	208,711	138,908	27,461	26,752		27,461	2,536,718	870,073	13.2%	12.15
2010	FOND DU LAC WATER UTILITY	AB	11,651,467	7,782,259	1,422,395	424,278		1,422,395	87,356,816	64,287,354	12.2%	7.50
2020	FONTANA MUNICIPAL WATER UTILITY	C	1,003,700	678,237	85,517	44,166		85,517	9,733,967	6,579,998	8.5%	9.70
2040	FOOTVILLE WATER UTILITY	D	153,538	127,802	33,215	22,539		33,215	1,815,454	983,718	21.6%	11.82
2060	FORT ATKINSON CITY OF WATER UTILITY	AB	1,575,002	1,471,031	271,827	119,509		271,827	14,829,842	8,100,135	17.3%	9.42
2070	FOUNTAIN CITY WATER UTILITY	D	36,343	49,368	4,922	5,631		5,631	364,402	176,754	15.5%	10.03
2080	FOX LAKE CITY OF WATER UTILITY	D	272,286	274,283	65,623	65,787		65,787	3,402,535	1,123,683	24.2%	12.50
2090	FOX POINT VILL OF WATER UTILITY	C	1,293,172	951,575	130,187	88,804		130,186	10,678,757	5,173,969	10.1%	8.26
2105	FRANKLIN MUNICIPAL WATER UTILITY	AB	4,440,054	4,369,141	1,013,365	634,462		1,013,365	56,063,564	5,031,912	22.8%	12.63
2110	FREDERIC WATER COMMISSION	D	173,868	185,394	22,593	18,973		22,593	1,237,408	374,923	13.0%	7.12
2130	FREDONIA MUNICIPAL WATER UTILITY	D	196,753	206,934	46,895	25,846		46,895	2,869,254	1,020,916	23.8%	14.58
2140	FRIENDSHIP VILLAGE OF WATER UTILITY	D	308,673	281,538	41,780	6,512		41,780	2,774,260	2,272,985	13.5%	8.99
2150	FRIESLAND MUNICIPAL WATER UTILITY	D	87,988	77,236	15,636	5,000		15,636	1,016,813	735,221	17.8%	11.56

APPENDIX 3												
MUNICIPAL WATER UTILITIES												
2010												
			W-1	W-1	W-7	W-7	W-7	W-7	W-7	F-23	Actual	
			Total Operating	Total Operating	Tax Equiv.	Tax Equiv. per	Lower Equiv.	Tax Equiv. for	Utility Plant	Average Net	of Total Rev.	Gross \$ Plant
ID	Utility Name	Class	Revenues	Expenses	Computed C. Yr.	1994 PSC Report	Authorized	Current Year	1-Jan	Rate Base	Requirements	per Gross
												\$ Revenues
2157	FULTON WATER UTILITY	D	48,228	56,252	3,335			3,335	277,089	119,016	6.9%	5.75
2160	GALESVILLE CITY OF MUN WTR & SWR UT	D	321,151	229,606	70,164	28,631	10,000	10,000	4,068,407	1,534,703	3.1%	12.67
2170	GAYS MILLS VILL OF MUN WTR UT	D	80,788	100,284	18,592	20,303		20,303	1,130,266	333,990	25.1%	13.99
2200	GENOA CITY VILLAGE OF MUN WATER UT	C	841,774	707,964	138,298	12,444		138,298	6,638,749	3,960,536	16.4%	7.89
2190	GENOA MUN WATER AND SEWER UTILITY	D	20,558	24,275	2,191	3,628		3,628	175,817	37,308	17.6%	8.55
2210	GERMANTOWN WATER UTILITY	AB	2,011,303	1,987,228	533,647	352,393		533,647	34,183,761	9,998,300	26.5%	17.00
2220	GILLETT WATER AND SEWER COMM	D	381,241	461,829	66,569	33,933		66,569	3,975,178	2,586,949	17.5%	10.43
2230	GILMAN WATER UTILITY	D	107,321	107,726	18,332	12,791		18,332	843,527	284,685	17.1%	7.86
2275	GLEN FLORA, VILLAGE OF, WATER UT	D	34,145	26,415	16,976	7,836	5,000	5,000	920,930	241,996	14.6%	26.97
2250	GLENBEULAH MUN WATER UTILITY	D	60,144	69,945	9,333	3,025		9,333	721,624	413,158	15.5%	12.00
2260	GLENDALE WATER UTILITY	AB	2,501,295	2,322,053	321,568	162,572		321,568	23,050,744	12,386,647	12.9%	9.22
2270	GLENWOOD CITY MUN WATER UTILITY	D	113,036	99,710	22,761	25,540		25,540	1,317,636	262,201	22.6%	11.66
2300	GRANTON WATER & WASTEWATER COMM	AB	1,617,021	1,283,261	319,614	147,252	210,000	210,000	19,176,817	7,528,059	13.0%	11.86
2320	GRANTON MUNICIPAL WATER UTILITY	D	81,060	67,305	28,768	0	18,765	18,765	1,572,015	220,983	23.1%	19.39
2330	GRANTSBURG VILL OF MUN WTR UT	D	264,066	227,068	52,708	54,195		54,195	3,127,380	791,431	20.5%	11.84
2340	GRATIOT MUNICIPAL WATER UTILITY	D	44,313	41,288	7,804	7,014		7,804	452,796	343,743	17.6%	10.22
2350	GREEN BAY WATER UTILITY	AB	16,909,414	13,308,556	1,993,152	1,104,847		1,993,151	190,745,563	119,295,491	11.8%	11.28
2370	GREEN LAKE CITY OF WATER UTILITY	D	177,507	189,439	33,595	0		33,595	2,964,308	1,211,917	18.9%	16.70
2360	GREENDALE VILLAGE OF WATER UT	AB	1,465,266	1,603,304	171,609	137,736		171,609	8,775,713	2,397,827	11.7%	5.99
2380	GREENWOOD CITY OF WATER UTILITY	D	310,705	219,673	47,604	18,133		47,604	2,484,209	1,336,200	15.3%	8.00
2410	GRESHAM MUNICIPAL WATER AND SEWER UT	D	156,083	198,609	23,629	3,021		23,629	2,120,466	544,411	15.1%	13.59
2430	HAMMOND MUNICIPAL WATER UTILITY	D	344,348	299,260	77,200	21,359		77,200	4,000,478	2,118,084	22.4%	11.62
2450	HANCOCK MUNICIPAL WATER UTILITY	D	43,548	34,145	0	5,633	0	0	242,417	69,439	0.0%	5.57
2470	HARTFORD CITY OF UTILITIES	AB	2,440,798	2,524,502	664,978	177,264		664,978	40,402,860	21,021,387	27.2%	16.55
2480	HARTLAND MUN WATER UTILITY	C	1,209,428	1,274,904	210,327	99,292		210,328	14,326,684	5,756,548	17.4%	11.85
2483	HATLEY VILLAGE OF WATER UTILITY	D	65,427	51,554	15,112	16,558		16,558	1,117,254	-57,632	25.3%	17.08
2485	HAUGEN VILLAGE OF WATER UTILITY	D	37,639	34,474	6,076	3,725		6,076	512,582	27,704	16.1%	13.62
2490	HAWKINS MUN WATER AND SEWER UTILITY	D	48,483	45,274	7,576	8,722		8,722	593,569	245,843	18.0%	12.24
2500	HAYWARD CITY OF WATERWORKS AND SWR	C	508,073	467,733	73,274	41,056		73,274	6,208,257	3,107,770	14.4%	12.22
2510	HAZEL GREEN MUNICIPAL UTILITY	C	215,770	185,199	24,814	23,130		24,814	1,711,308	897,995	11.5%	7.93
2530	HIGHLAND MUNICIPAL WATER UTILITY	D	138,167	134,016	38,194	21,429	30,854	30,854	2,138,390	1,296,272	22.3%	15.48
2540	HILBERT MUNICIPAL WATER UTILITY	D	160,183	138,066	39,101	11,021	0	0	2,293,797	1,051,977	0.0%	14.32
2550	HILLSBORO MUN WATER UT	D	268,948	199,267	35,679	12,274		35,679	1,776,856	1,013,322	13.3%	6.61
2570	HIXTON MUNICIPAL WATER UTILITY	D	202,634	141,244	33,730	7,291		33,730	2,532,522	1,543,870	16.6%	12.50
2573	HOBART VILLAGE OF WATER UTILITY	C	585,122	436,059	124,097	94,387		124,097	8,549,186	2,351,019	21.2%	14.61
2580	HOLLANDALE WATER UTILITY	D	117,748	75,969	36,309	3,262		36,309	2,026,266	661,287	30.8%	17.21
2590	HOLMEN MUNICIPAL WATER UTILITY	C	1,041,960	680,874	188,509	0		188,509	11,533,020	4,475,480	18.1%	11.07
2600	HORICON CITY OF WATER UTILITY	C	809,840	614,413	104,506	44,843		104,506	5,498,771	3,779,461	12.9%	6.79
2610	HORTONVILLE VILLAGE OF WTR & SWR	C	447,399	340,044	76,207	22,794	33,097	33,097	4,784,959	2,777,039	7.4%	10.70
2620	HOWARD VILLAGE OF WTR & SWR DEP	AB	4,242,799	3,682,732	317,360	200,555		317,360	24,281,077	10,885,999	7.5%	5.72
2630	HUDSON PUBLIC UTILITIES	AB	2,538,374	2,122,359	366,368	148,725		366,368	30,589,602	6,526,801	14.4%	12.05
2640	HURLEY CITY OF WATER UTILITY	D	422,457	440,633	143,447	42,801		143,447	6,176,670	888,730	34.0%	14.62
2650	HUSTISFORD UTILITIES	AB	571,274	394,562	71,191	37,057		71,191	4,228,432	2,923,935	12.5%	7.40
2655	HUSTLER MUNICIPAL WATER UTILITY	D	31,773	22,955	14,769	1,009	1,009	1,009	1,061,680	-48,624	3.2%	33.41
2660	INDEPENDENCE MUNICIPAL WATER UTILITY	D	247,144	269,712	78,630	28,480		78,630	3,611,453	1,765,225	31.8%	14.61
2670	IOLA MUNICIPAL WATER UTILITY	D	112,478	102,736	25,386	13,066		25,386	1,186,362	438,771	22.6%	10.55
2690	IRON RIDGE MUNICIPAL WATER UTILITY	D	145,313	132,913	17,735	15,820		17,735	1,196,194	563,819	12.2%	8.23
2703	IRONTON WATER UTILITY	D	30,788	57,248	14,605	20,200		20,200	918,834	-98,135	65.6%	29.84
2720	JACKSON VILL OF WATER UTILITY	C	989,954	1,049,443	250,662	50,823		250,662	17,244,912	6,366,028	25.3%	17.42
2740	JANESVILLE WATER UTILITY	AB	5,890,963	5,383,056	1,135,924	624,601		1,135,924	67,169,133	28,993,930	19.3%	11.40
2750	JEFFERSON WATER AND ELECTRIC DEPT	AB	1,395,278	1,020,839	218,625	87,550		218,626	12,568,682	7,892,575	15.7%	9.01
2770	JOHNSON CREEK WATER UTILITY	D	546,872	577,521	155,227	25,748		155,227	10,005,685	5,932,441	28.4%	18.30
2780	JUNCTION CITY WATER UTILITY	D	85,558	92,422	14,524	5,812		14,524	1,244,779	463,720	17.0%	14.55
2790	JUNEAU UTILITY COMMISSION	C	553,103	368,971	93,553	60,345		93,553	4,539,585	2,907,738	16.9%	8.21
2800	KAUKAUNA UTILITIES	AB	3,146,990	2,540,118	420,687	181,939		420,687	23,666,160	12,480,622	13.4%	7.52
2805	KELLNERSVILLE WATER UTILITY	D	34,140	31,087	5,728	7,152	0	0	401,374	23,015	0.0%	11.76

APPENDIX 3												
MUNICIPAL WATER UTILITIES												
2010												
			W-1	W-1	W-7	W-7	W-7	W-7	W-7	W-7	F-23	Actual
			Total Operating	Total Operating	Tax Equiv.	Tax Equiv. per	Lower Equiv.	Tax Equiv. for	Utility Plant	Average Net	PILOT as %	Gross \$ Plant
ID	Utility Name	Class	Revenues	Expenses	Computed C. Yr.	1994 PSC Report	Authorized	Current Year	1-Jan	Rate Base	of Total Rev.	per Gross
											Requirements	\$ Revenues
2810	KENDALL MUNICIPAL WATER UTILITY	D	116,609	89,932	19,816	18,708		19,816	1,031,293	404,957	17.0%	8.84
2820	KENOSHA WATER UTILITY	AB	11,625,214	9,685,425	2,058,043	1,033,306		2,058,043	107,665,339	58,115,407	17.7%	9.26
2830	KEWASKUM MUNICIPAL WATER UTILITY	C	617,808	556,437	124,895	44,224	124,390	124,390	8,098,685	3,436,156	20.1%	13.11
2840	KEWAUNEE MUNICIPAL WATER UTILITY	C	605,655	507,784	103,939	42,769		103,939	6,233,605	2,990,333	17.2%	10.29
2850	KIEL CITY OF UTILITIES	C	608,356	651,998	98,383	43,919		98,383	6,704,650	4,599,142	16.2%	11.02
2870	KIMBERLY MUNICIPAL WATER UTILITY	C	1,462,584	1,083,091	133,380	74,036		133,380	7,724,610	4,853,328	9.1%	5.28
2880	KNAPP MUN WATER AND SEWER UTILITY	D	46,966	54,022	16,354	10,305	0	0	608,226	285,663	0.0%	12.95
2680	KNIGHT TOWN OF MUN WATER UTILITY	D	80,431	72,648	15,921	33,288		33,288	1,443,929	34,423	41.4%	17.95
2890	KOHLER MUNICIPAL WATER UTILITY	D	717,573	718,227	57,482	51,614		57,482	3,757,201	1,126,882	8.0%	5.24
2901	KRONENWETTER WATER UTILITY	C	634,452	470,930	167,192	94,387		167,192	11,205,171	2,564,569	26.4%	17.66
2920	LA CROSSE WATER UTILITY	AB	4,616,930	3,984,226	897,993	539,357		897,994	36,686,305	18,545,433	19.5%	7.95
2960	LA FARGE MUN WATER AND SEWER UTILITY	D	105,405	96,098	41,126	15,887	15,887	15,887	2,137,175	652,130	15.1%	20.28
3080	LA VALLE MUNICIPAL WATER UTILITY	D	83,378	78,718	18,875	3,761		18,875	1,129,440	507,774	22.6%	13.55
2940	LADYSMITH MUNICIPAL WATER UTILITY	C	650,082	586,847	131,463	77,164		131,463	6,532,170	1,855,403	20.2%	10.05
2975	LAKE DELTON VILLAGE OF WATER UTIL	C	1,640,561	887,739	199,081	197,900		199,081	17,867,463	7,363,695	12.1%	10.89
2980	LAKE GENEVA UTILITY COMMISSION	AB	1,373,893	1,405,825	266,327	142,729		266,327	17,304,849	7,155,687	19.4%	12.60
2428	LAKE HALLIE (VILLAGE OF) PUBLIC WORK	C	559,200	240,344	152,705	0	0	0	11,803,814	1,240,864	0.0%	21.11
3000	LAKE MILLS LIGHT AND WATER DEPT	AB	785,578	766,967	119,640	54,559		119,640	6,864,886	2,577,414	15.2%	8.74
3030	LANCASTER MUNICIPAL WATER UTILITY	C	981,771	804,513	151,196	101,604		151,196	8,981,306	4,765,411	15.4%	9.15
3045	LANNON MUNICIPAL WATER UTILITY	D	26,753	104,195	70,558	0	0	0	4,073,016	1,647,711	0.0%	152.25
3095	LAWRENCE TOWN OF WATER UTILITY	D	516,639	455,401	90,268	60,216	0	0	6,174,505	2,194,152	0.0%	11.95
3120	LENA MUNICIPAL WATER & SEWER UTY	D	146,382	107,467	25,493	6,205	25,493	25,493	1,518,657	282,562	17.4%	10.37
3130	LINDEN MUNICIPAL WATER UTILITY	D	73,194	74,074	0	30,425	0	0	1,288,925	339,748	0.0%	17.61
3140	LITTLE CHUTE MUNICIPAL WATER DEPT	AB	1,766,579	1,477,242	282,763	147,591	200,000	200,000	15,734,207	7,454,287	11.3%	8.91
3150	LIVINGSTON MUNICIPAL WATER UTILITY	D	118,732	100,418	19,987	14,957		19,987	1,163,660	801,050	16.8%	9.80
3160	LODI MUN LIGHT AND WATER UTILITY	AB	718,876	483,395	102,743	35,929		102,743	5,534,699	3,444,872	14.3%	7.70
3170	LOGANVILLE MUN WATER & SEWER UTILITY	D	39,886	39,179	6,362	6,954		6,954	355,267	81,740	17.4%	8.91
3180	LOMIRA MUNICIPAL WATER UTILITY	D	243,053	259,420	40,001	24,809		40,001	2,552,789	1,486,254	16.5%	10.50
3190	LONE ROCK UTILITIES	D	74,725	110,318	13,254	16,720		16,720	917,010	92,386	22.4%	12.27
3200	LOWELL MUN WATER AND SEWER UTILITY	D	29,938	37,096	0	6,136		6,136	258,427	35,821	20.5%	8.63
3210	LOYAL MUNICIPAL WATER UTILITY	D	250,400	182,450	45,030	20,785		45,030	2,368,812	851,043	18.0%	9.46
3220	LUCK MUNICIPAL WATER UTILITY	D	151,407	164,988	17,798	15,339		17,798	1,081,397	278,779	11.8%	7.14
3240	LUXEMBURG MUNICIPAL WATER UTILITY	D	321,199	220,454	70,403	34,462	0	0	4,668,873	2,251,881	0.0%	14.54
3250	LYNDON STATION MUN WATER UTILITY	D	120,090	84,864	26,423	7,975		26,423	1,729,216	540,689	22.0%	14.40
3280	MADISON WATER UTILITY	AB	27,106,886	21,293,855	4,113,885	2,077,440		4,113,885	216,406,064	102,417,850	15.2%	7.98
3295	MAIDEN ROCK, VILLAGE OF, MUN WTR UTY	D	52,115	43,105	6,286	12,670		12,670	386,858	29,610	24.3%	7.42
3300	MANAWA MUNICIPAL WATER UTILITY	D	278,097	221,464	77,776	25,290	0	0	3,758,298	2,172,894	0.0%	13.51
3320	MANITOWOC PUBLIC UTILITIES	AB	5,914,049	5,378,684	926,347	399,683	810,111	810,111	66,830,176	22,443,156	13.7%	11.30
3340	MAPLE BLUFF VILLAGE OF MUN WTR UTY	D	343,109	370,255	43,317	12,130		43,317	2,504,095	2,392,771	12.6%	7.30
3350	MARATHON VILLAGE OF WTR & SWR UTY	D	386,582	383,221	96,204	43,656		96,204	5,611,445	1,839,876	24.9%	14.52
3360	MARIBEL MUN WTR & SWR UTY	D	36,731	33,717	3,307	3,307	2,395	2,395	263,826	-2,565	6.5%	7.18
3370	MARINETTE MUNICIPAL WATER UTILITY	AB	3,270,419	2,510,613	433,687	181,602		433,687	25,691,667	16,203,233	13.3%	7.86
3380	MARION MUN WATER AND SEWER UTILITY	D	262,672	180,989	67,480	23,140	0	0	3,324,739	2,272,716	0.0%	12.66
3390	MARKESAN MUN WATER PLANT	D	140,863	137,106	40,236	16,413		40,236	2,192,233	1,554,758	28.6%	15.56
3410	MARSHALL WATER AND SEWER UTILITY	C	477,159	344,018	90,518	38,135		90,518	5,464,262	2,515,977	19.0%	11.45
3420	MARSHFIELD UTILITIES	AB	3,515,209	3,254,815	488,313	355,627		488,313	29,262,021	15,092,162	13.9%	8.32
3440	MATTOON MUNICIPAL WATER UTILITY	D	66,321	163,004	19,367	12,911	0	0	1,468,107	409,004	0.0%	22.14
3450	MAUSTON CITY OF MUNICIPAL WTR UTY	C	871,988	650,356	208,295	80,715	80,715	80,715	9,235,243	5,449,080	9.3%	10.59
3460	MAYVILLE MUNICIPAL WATER UTILITY	C	1,014,279	764,655	160,294	97,354		160,294	9,121,736	5,257,622	15.8%	8.99
3480	MAZOMANIE WATER UTILITY	D	346,622	240,348	61,302	23,766		61,302	3,521,810	1,473,391	17.7%	10.16
3490	MCFARLAND WATER & SEWER UTILITY	C	1,066,159	881,548	198,328	78,428		198,328	10,738,357	4,590,652	18.6%	10.07
3520	MEDFORD WATER WORKS	C	760,925	549,026	118,819	54,312		118,819	7,479,635	4,675,428	15.6%	9.83
3530	MELLEN MUN WATER UTILITY	D	124,055	110,587	17,153	16,601		17,153	944,598	289,876	13.8%	7.61
3540	MELROSE MUNICIPAL WATER UTILITY	D	281,906	140,158	53,272	8,558	0	0	3,601,183	2,458,456	0.0%	12.77
3545	MELVINA MUNICIPAL WATER UTILITY	D	14,135	14,657	0	0	0	0	1,131,457	7,528	0.0%	80.05
3550	MENASHA - TOWN OF - UTILITY DISTRICT	AB	4,023,799	3,609,575	461,583	311,626		461,583	35,522,951	15,641,399	11.5%	8.83

APPENDIX 3 MUNICIPAL WATER UTILITIES 2010												
			W-1	W-1	W-7	W-7	W-7	W-7	W-7	W-7	F-23	Actual
			Total Operating	Total Operating	Tax Equiv.	Tax Equiv. per	Lower Equiv.	Tax Equiv. for	Utility Plant	Average Net	of Total Rev.	Gross \$ Plant
ID	Utility Name	Class	Revenues	Expenses	Computed C. Yr.	1994 PSC Report	Authorized	Current Year	1-Jan	Rate Base	Requirements	per Gross
												\$ Revenues
3560	MENASHA ELECTRIC & WATER UTILITIES	AB	4,475,136	3,742,191	529,945	295,279		529,945	26,580,140	19,122,306	11.8%	5.94
3580	MENOMONEE FALLS VILLAGE OF WTR UTY	AB	6,146,807	5,349,890	1,222,329	716,142		1,222,329	73,873,372	16,735,468	19.9%	12.02
3590	MENOMONIE CITY OF WATER DEPT	AB	1,620,697	1,366,008	305,745	261,775	261,000	261,000	17,814,103	5,239,305	16.1%	10.99
3595	MEQUON MUNICIPAL WATER UTILITY	C	2,350,842	1,334,469	260,730		0	0	17,933,170	14,632,171	0.0%	7.63
3610	MERRILL WATER UTILITY	C	1,190,186	1,016,377	254,129	56,160		254,129	10,979,316	5,457,110	21.4%	9.22
3620	MERRILLAN MUN ELECTRIC & WTR UTIL	D	123,031	114,529	23,628	19,666		23,628	1,880,421	670,462	19.2%	15.28
3630	MERRIMAC MUNICIPAL WATER UTILITY	D	107,538	76,685	29,866	5,955	5,955	5,955	2,132,507	1,067,454	5.5%	19.83
3640	MIDDLETON MUNICIPAL WATER UTILITY	AB	1,822,183	1,723,611	367,813	200,141		367,813	23,719,707	8,470,230	20.2%	13.02
3675	MILLADORE VILLAGE OF WATER UTILITY	D	55,705	55,293	0	0	0	0	2,212,146	145,604	0.0%	39.71
3680	MILLTOWN VIL OF WATER UTY	D	108,104	117,876	20,260	13,954		20,260	1,036,888	207,122	18.7%	9.59
3700	MILTON CITY OF MUN WTR UTY	C	931,907	830,631	155,981	51,986		155,981	9,460,373	5,272,651	16.7%	10.15
3720	MILWAUKEE WATER WORKS	AB	68,707,213	71,135,656	10,153,951	6,904,063		10,153,957	581,588,369	292,084,159	14.8%	8.46
3740	MINERAL POINT MUN WATER UTILITY	C	314,834	262,999	61,940	59,714		61,940	3,169,192	1,199,087	19.7%	10.07
3760	MINONG VILLAGE OF WATER UTILITY	D	133,307	170,095	15,275	22,203	15,275	15,275	1,170,156	265,324	11.5%	8.78
3770	MISHICOT WATER UTILITY & SEW DEPT	D	212,385	196,611	36,963	25,847		36,963	2,411,753	1,245,014	17.4%	11.36
3780	MONDOVI MUN WATER AND SEWER UTILITY	C	437,000	351,737	81,448	42,624		81,448	4,984,379	1,952,251	18.6%	11.41
3800	MONONA WATER UTILITY	C	1,335,358	968,437	216,488	144,070		216,488	11,901,917	8,966,246	16.2%	8.91
3820	MONROE MUNICIPAL WATER UTILITY	AB	1,560,809	1,211,521	283,728	131,335	200,000	200,000	12,614,264	5,853,070	12.8%	8.08
3830	MONTELO CITY OF WATER UTILITY	D	188,500	207,694	27,491	20,563		27,491	1,735,588	664,271	14.6%	9.21
3840	MONTFORT MUNICIPAL WATER UTILITY	D	170,194	100,369	25,754	12,709		25,754	1,810,315	926,684	15.1%	10.64
3850	MONTICELLO VILLAGE OF WATER UTY	D	247,703	188,626	38,912	22,048		38,912	2,052,878	1,402,867	15.7%	8.29
3860	MONTREAL MUNICIPAL WATER UTILITY	D	184,087	148,736	30,245	21,107		30,245	2,166,300	731,776	16.4%	11.77
3890	MOSINEE MUNICIPAL WATER AND SEWER UT	C	850,199	759,531	138,660	97,388		138,660	8,417,375	4,042,383	16.3%	9.90
3920	MOUNT HOPE MUNICIPAL WATER UTILITY	D	65,858	34,361	1,484	2,859	0	0	1,037,348	626,430	0.0%	15.75
3950	MOUNT HOREB WATER AND SEWER UTILITY	C	975,080	821,383	201,121	65,037		201,121	12,615,523	3,237,527	20.6%	12.94
3960	MOUNT STERLING MUN WATER UTILITY	D	38,844	35,016	10,960	1,326	1,239	1,239	682,289	161,712	3.2%	17.56
3910	MT CALVARY VILL OF MUN WTR& SWR	D	76,830	81,404	9,828	8,904		9,828	842,624	244,734	12.8%	10.97
3980	MUKWONAGO MUNICIPAL WATER UTILITY	C	1,480,648	1,149,906	324,480	22,233		324,480	19,471,552	10,203,630	21.9%	13.15
4000	MUSCODA LIGHT AND WATER UTILITY	C	259,448	245,335	39,808	37,277		39,808	1,900,425	717,196	15.3%	7.32
4005	MUSKEGO CITY OF WATER PUBLIC UTY	C	1,788,794	1,464,295	544,276	196,830		544,276	36,011,302	8,112,526	30.4%	20.13
4020	NECEDAH VILL OF MUN WATER UTILITY	D	401,368	314,925	85,120	37,531		85,120	3,966,349	1,805,983	21.2%	9.88
4030	NEENAH CITY OF WATER UTILITY	AB	6,654,835	5,542,585	1,021,504	314,207		1,021,504	57,476,936	40,948,056	15.3%	8.64
4040	NEILLSVILLE CITY OF MUN WTR UTY	C	515,406	593,729	74,725	36,928		74,725	6,284,099	1,979,161	14.5%	12.19
4050	NEKOOSA MUNICIPAL WATER UTILITY	C	580,144	561,273	192,228	58,915	192,000	192,000	8,954,399	4,661,256	33.1%	15.43
4060	NELSON WATER AND SEWER DEPARTMENT	D	30,783	57,009	3,778	6,645		6,645	244,160	-37,593	21.6%	7.93
4080	NEW AUBURN MUNICIPAL WATER UTILITY	D	125,819	87,839	16,210	3,680		16,210	1,085,947	731,400	12.9%	8.63
4090	NEW BERLIN WATER UTILITY	AB	4,877,595	3,783,191	772,187	619,090		772,187	50,954,464	14,621,209	15.8%	10.45
4100	NEW GLARUS LIGHT AND WATER WORKS	C	414,190	298,557	72,790	18,057		72,790	3,558,110	2,600,390	17.6%	8.59
4110	NEW HOLSTEIN PUBLIC UTILITY	C	548,023	624,597	116,130	51,364		116,130	6,322,035	4,220,393	21.2%	11.54
4120	NEW LISBON CITY OF ELEC & WATER UT	C	366,704	295,560	84,447	56,041		84,447	4,592,931	1,392,129	23.0%	12.52
4130	NEW LONDON ELECTRIC & WATER UTILITY	AB	1,844,185	1,489,608	326,378	145,895		326,378	17,391,962	11,534,279	17.7%	9.43
4140	NEW RICHMOND MUNICIPAL WATER UTILITY	C	1,304,163	1,220,913	255,132	98,480		255,132	12,943,870	5,505,099	19.6%	9.93
4150	NIAGARA MUNICIPAL WATER UTILITY	C	420,952	296,339	89,779	41,975	15,400	15,400	3,817,473	1,987,573	3.7%	9.07
4170	NICHOLS MUNICIPAL WATER UTILITY	D	37,491	35,849	7,548	10,475	7,548	7,548	521,775	-5,785	20.1%	13.92
4230	NORTH FOND DU LAC WATER UTILITY	C	839,034	638,379	116,682	54,833		116,682	7,661,309	2,929,255	13.9%	9.13
4240	NORTH FREEDOM MUN WATER UTILITY	D	86,861	73,175	23,206	11,533	0	0	1,717,576	1,087,081	0.0%	19.77
4290	NORWALK MUNICIPAL WATER UTILITY	D	85,441	77,175	24,644	11,004	0	0	1,019,519	533,136	0.0%	11.93
4310	OAK CREEK WATER & SEWER UTILITY	AB	7,951,001	6,853,417	1,460,182	845,726		1,460,181	97,204,131	39,859,075	18.4%	12.23
4325	OAKDALE WATER UTILITY VILLAGE OF	D	111,201	77,934	27,878		6,750	6,750	1,914,975	572,085	6.1%	17.22
4330	OAKFIELD VILLAGE OF MUN WTR UTY	D	283,069	267,508	76,436	9,266	0	0	3,965,342	2,818,290	0.0%	14.01
4340	OCONOMOWOC CITY OF UTILITIES	AB	2,527,357	2,287,947	453,095	137,061		453,095	32,790,337	13,449,999	17.9%	12.97
4360	OCONTO FALLS WATER AND LIGHT COMM	C	593,891	600,504	89,440	42,397		89,440	4,806,836	3,185,569	15.1%	8.09
4350	OCONTO UTILITY COMMISSION	C	703,165	608,082	161,039	18,165	130,000	130,000	9,217,972	5,108,259	18.5%	13.11
4390	OLIVER MUNICIPAL WATER PLANT	D	23,687	22,340	1,048	1,052		1,052	79,326	31,417	4.4%	3.35
4400	OMRO CITY OF WTR UTY	C	333,651	354,705	58,558	40,023		58,558	3,046,906	1,227,081	17.6%	9.13
4410	ONALASKA MUNICIPAL WATER UTILITY	AB	1,627,961	1,731,742	347,495	195,839		347,495	22,155,499	6,560,088	21.3%	13.61

APPENDIX 3 MUNICIPAL WATER UTILITIES 2010												
			W-1	W-1	W-7	W-7	W-7	W-7	W-7	W-7	F-23	Actual
			Total Operating	Total Operating	Tax Equiv.	Tax Equiv. per	Lower Equiv.	Tax Equiv. for	Utility Plant	Average Net	of Total Rev.	Gross \$ Plant
ID	Utility Name	Class	Revenues	Expenses	Computed C. Yr.	1994 PSC Report	Authorized	Current Year	1-Jan	Rate Base	Requirements	per Gross
												\$ Revenues
4420	ONTARIO MUNICIPAL WATER UTILITY	D	65,561	68,507	10,087	6,699		10,087	542,944	178,820	15.4%	8.28
4430	OOSTBURG MUNICIPAL WATER UTILITY	C	424,543	346,284	88,389	34,383		88,389	5,870,721	3,652,961	20.8%	13.83
4440	OREGON MUN WATER AND SEWER UTILITY	C	1,123,667	879,313	252,745	91,932		252,745	15,198,288	4,449,287	22.5%	13.53
4450	ORFORDVILLE MUNICIPAL WATER UTILITY	D	205,267	230,168	42,886	27,125		42,886	2,437,224	798,357	20.9%	11.87
4460	OSCEOLA MUNICIPAL WATER UTILITY	C	569,638	452,442	120,007	26,898		120,007	8,225,727	4,437,111	21.1%	14.44
4480	OSHKOSH CITY OF WATER UTILITY	AB	11,353,762	9,118,598	1,993,311	611,543	1,000,000	1,000,000	112,793,852	60,221,453	8.8%	9.93
4490	OSSEO MUN WATER AND SEWER UTILITY	D	509,565	360,430	72,815	48,646		72,815	3,732,387	1,335,311	14.3%	7.32
4500	OWEN MUN WATER UTILITY	D	472,633	422,982	80,307	16,829		80,307	3,577,318	1,622,636	17.0%	7.57
4510	PADDOCK LAKE MUN WATER UTILITY	D	88,654	66,428	43,302	3,615	0	0	2,535,447	530,438	0.0%	28.60
4520	PALMYRA VILLAGE OF WTR & SWR UTY	D	359,324	227,481	55,880	30,843		55,880	3,132,754	1,709,034	15.6%	8.72
4540	PARDEEVILLE MUN WATER UTY	D	289,325	243,578	43,732	31,200		43,732	2,531,436	1,181,529	15.1%	8.75
4550	PARK FALLS MUNICIPAL WATER UTILITY	C	1,111,180	744,991	57,052	41,994		57,052	10,103,335	4,748,961	5.1%	9.09
4560	PATCH GROVE MUNICIPAL WATER UTILITY	D	43,551	26,993	7,411	8,700		8,700	508,816	181,005	20.0%	11.68
4570	PENCE TOWN OF MUN WTR DEPT	D	32,571	21,702	16,107	879	0	0	1,423,017	248,639	0.0%	43.69
4600	PEPIN MUNICIPAL WATER UTILITY	D	97,154	101,087	10,076	7,409		10,076	551,202	112,471	10.4%	5.67
4610	PESHTIGO MUN WATER UTILITY	C	708,300	690,256	135,303	32,125		135,303	9,198,877	7,170,256	19.1%	12.99
4625	PEWAUKEE CITY OF WATER UTILITY	C	1,830,223	1,677,403	472,230	0		472,229	36,401,767	3,834,306	25.8%	19.89
4620	PEWAUKEE VILLAGE OF WATER UTILITY	C	1,429,512	1,408,774	249,000	147,408		249,000	15,869,365	5,441,384	17.4%	11.10
4640	PHILLIPS MUN WATER WORKS	D	313,141	314,304	72,369	0		72,369	3,693,615	1,340,235	23.1%	11.80
4650	PIGEON FALLS MUNICIPAL WATER UTILITY	D	38,237	47,859	6,467	10,388		10,388	526,351	4,091	27.2%	13.77
4670	PITTSVILLE MUN WATER UTILITY	D	215,623	271,467	91,503	0	0	0	4,163,168	2,749,240	0.0%	19.31
4680	PLAIN MUNICIPAL WATER UTILITY	D	152,027	123,740	25,947	17,618		25,947	1,479,203	1,035,248	17.1%	9.73
4690	PLAINFIELD VILL OF WATER UTILITY	D	83,393	126,874	33,402	8,547		33,402	2,262,004	1,452,727	40.1%	27.12
4700	PLATTEVILLE WATER & SEWER UTILITY	AB	1,685,392	1,371,265	275,776	144,545		275,776	14,331,908	6,906,726	16.4%	8.50
4730	PLEASANT PRAIRIE VILL OF WTR UTY	AB	3,696,000	3,489,572	805,297	350,518		805,297	54,376,456	17,769,712	21.8%	14.71
4737	PLOVER VILL OF MUN WTR UTY	C	2,225,482	1,328,057	434,544	285,767	67,410	67,410	29,199,174	8,264,798	3.0%	13.12
4740	PLYMOUTH UTILITIES	AB	1,420,288	1,062,831	232,985	118,693		232,985	14,325,914	8,262,044	16.4%	10.09
4770	PORT EDWARDS WATER UTILITY	C	380,896	320,588	46,703	44,148		46,703	2,529,748	1,074,456	12.3%	6.64
4780	PORT WASHINGTON MUN WATER UTILITY	AB	2,726,906	2,336,708	359,617	230,283		359,617	23,172,136	11,589,703	13.2%	8.50
4760	PORTAGE WATER UTILITY	C	1,588,320	1,476,642	308,658	141,953		308,658	17,331,047	8,834,255	19.4%	10.91
4790	POTOSI MUNICIPAL WATER UTILITY	D	55,390	49,379	10,690	11,322	0	0	699,133	277,101	0.0%	12.62
4800	POUND VILL OF WATER & SWR UTY	D	61,156	32,487	7,644	3,648		7,644	616,339	434,607	12.5%	10.08
4810	POYNETTE MUNICIPAL WATER UTILITY	C	263,430	257,488	45,265	35,187		45,265	2,404,102	621,705	17.2%	9.13
4820	PRAIRIE DU CHIEN MUN WATER UTILITY	C	932,655	701,889	137,621	72,913		137,621	7,150,509	3,857,976	14.8%	7.67
4830	PRAIRIE DU SAC MUN ELECTRIC & WTR	C	468,595	408,995	66,745	41,130		66,745	4,028,475	1,631,552	14.2%	8.60
4840	PRENTICE VILLAGE OF WTR & SWR UTY	D	138,135	126,537	24,340	0		24,340	1,568,724	1,044,165	17.6%	11.36
4850	PRESCOTT CITY OF MUN WTR UTY	C	473,821	393,515	90,395	39,723		90,395	4,836,652	2,047,284	19.1%	10.21
4880	PRINCETON MUN WATER & ELECTRIC UTIL	C	468,498	450,980	85,139	9,770		85,139	4,792,013	3,927,506	18.2%	10.23
4890	PULASKI WATER DEPT	C	374,692	316,509	73,693	49,063	49,063	49,063	4,473,770	1,735,070	13.1%	11.94
4900	RACINE WATER WORKS COMMISSION	AB	17,804,117	15,216,952	2,303,518	1,075,080		2,303,518	170,720,363	81,087,794	12.9%	9.59
4910	RADISSON WATER AND SEWER UTILITY	D	41,586	26,756	7,918	13,160	0	0	634,847	-117,444	0.0%	15.27
4920	RANDOLPH MUNICIPAL WATER UTILITY	D	250,534	271,662	100,273	13,033	50,000	50,000	4,793,636	3,363,773	20.0%	19.13
4930	RANDOM LAKE MUNICIPAL WATER DEPT	D	271,298	276,788	40,229	26,564		40,229	2,614,638	1,548,134	14.8%	9.64
4950	READSTOWN MUNICIPAL WATER UTILITY	D	40,893	34,032	8,119	11,788	500	500	506,593	110,031	1.2%	12.39
4960	REDGRANITE WATER UTILITY	D	237,471	249,710	33,244	23,751		33,244	2,240,859	848,076	14.0%	9.44
4970	REEDSBURG UTILITY COMMISSION	AB	1,347,021	1,119,594	181,069	90,634		181,069	11,072,287	3,723,654	13.4%	8.22
4980	REEDSVILLE MUNICIPAL WATER UTILITY	D	145,532	171,601	31,635	14,678		31,635	1,471,679	878,895	21.7%	10.11
4990	RESEVILLE WATER UTILITY	D	161,957	105,521	27,757	9,152		27,757	1,687,295	742,167	17.1%	10.42
5000	REWEY MUNICIPAL WATER UTILITY	D	59,853	47,886	10,679	13,473		13,473	613,271	83,037	22.5%	10.25
5010	RHINELANDER CITY OF WATER UTY	C	1,518,265	1,228,327	257,382	160,939	160,939	160,939	13,018,404	4,973,636	10.6%	8.57
5030	RIB LAKE VILLAGE OF WATER UTILITY	D	158,612	194,178	29,109	21,938		29,109	1,688,150	566,737	18.4%	10.64
5050	RICE LAKE MUN WATER & ELECTRIC UTIL	AB	1,168,292	994,027	179,029	103,919		179,029	9,494,177	3,302,941	15.3%	8.13
5071	RICHLAND CENTER WATER UTILITY	C	1,023,849	919,565	171,133	82,240		171,133	9,660,608	5,789,537	16.7%	9.44
5090	RIDGEWAY VILL OF MUN WATER UTY	D	130,220	110,594	30,345	16,788		30,345	1,583,679	981,669	23.3%	12.16
5100	RIO MUNICIPAL WATER UTILITY	D	176,379	144,428	44,948	9,020		44,948	2,273,045	1,243,580	25.5%	12.89
5105	RIPON WATER UTILITY	AB	1,117,206	898,041	191,014	148,214	80,000	80,000	10,617,543	7,492,719	7.2%	9.50

APPENDIX 3												
MUNICIPAL WATER UTILITIES												
2010												
			W-1	W-1	W-7	W-7	W-7	W-7	W-7	F-23	Actual	
			Total Operating	Total Operating	Tax Equiv.	Tax Equiv. per	Lower Equiv.	Tax Equiv. for	Utility Plant	Average Net	of Total Rev.	Gross \$ Plant
ID	Utility Name	Class	Revenues	Expenses	Computed C. Yr.	1994 PSC Report	Authorized	Current Year	1-Jan	Rate Base	Requirements	per Gross
												\$ Revenues
5110	RIVER FALLS MUNICIPAL UTILITY	AB	1,451,202	1,153,548	256,754	132,020		256,755	15,509,790	3,407,484	17.7%	10.69
5120	ROBERTS VILL OF WATER UTILITY	AB	199,725	228,491	55,583	45,721		55,583	2,886,320	1,003,828	27.8%	14.45
5150	ROCK SPRINGS MUNICIPAL UTILITY	D	70,549	55,231	17,682	15,670		17,682	1,127,920	509,131	25.1%	15.99
5130	ROCKLAND MUN WATER AND SEWER UTILITY	D	78,736	65,442	19,374	5,564		19,374	1,255,600	414,700	24.6%	15.95
5159	ROME TOWN OF WATER UTILITY	D	979,502	583,146	112,837		105,000	105,000	7,992,115	5,974,578	10.7%	8.16
5180	ROTHSCHILD MUNICIPAL WATER UTILITY	C	1,097,770	626,128	142,438	56,160		142,438	8,361,400	5,347,112	13.0%	7.62
5260	SAUK CITY MUN WATER & LIGHT UTIL	C	429,932	426,272	81,963	62,313		81,962	4,964,476	2,230,149	19.1%	11.55
5270	SAUKVILLE MUN WATER UTILITY	C	1,070,804	816,942	169,384	94,387		169,384	10,284,502	5,299,903	15.8%	9.60
5290	SCHOFIELD MUN WATER & SEWER UTILITY	C	438,108	344,508	61,369	40,005		61,369	3,430,943	1,875,554	14.0%	7.83
5296	SCOTT TOWN OF WATER UTILITY	D	182,979	203,928	48,251	0	0	0	3,890,189	143,990	0.0%	21.26
5320	SEYMOUR MUN WATER UTILITY	C	579,119	525,835	69,917	36,231		69,917	3,795,499	1,768,186	12.1%	6.55
5330	SHARON WATERWORKS & SEWER SYSTEM	D	320,938	272,725	61,661	46,614		61,661	3,009,451	1,278,612	19.2%	9.38
5365	SHAWANO CITY OF WATER & SEWER UTILIT	AB	1,483,922	1,066,957	231,763	92,236		231,763	13,086,112	8,819,174	15.6%	8.82
5380	SHEBOYGAN FALLS UTILITIES	AB	1,319,149	1,251,720	165,874	83,559		165,874	11,755,906	5,802,318	12.6%	8.91
5370	SHEBOYGAN WATER UTILITY	AB	6,775,493	5,512,408	910,468	560,533		910,468	46,931,980	29,833,773	13.4%	6.93
5395	SHELDON MUNICIPAL WATER UTILITY	D	69,717	61,430	12,737	25,360		25,360	866,286	47,055	36.4%	12.43
5400	SHELL LAKE MUNICIPAL UTILITIES	D	191,866	139,178	28,995	35,079		35,079	1,892,547	836,387	18.3%	9.86
5420	SHERWOOD VILLAGE OF WTR & SWR UTY	D	533,816	551,427	93,742	41,394		93,742	5,594,314	1,858,123	17.6%	10.48
5430	SHIOCTON MUNICIPAL UTILITY	D	116,087	97,433	14,633	12,997		14,633	791,233	164,490	12.6%	6.82
5450	SHOREWOOD HILLS VILL OF WATER UTY	D	358,361	313,261	25,062	20,190		25,062	1,611,734	1,211,792	7.0%	4.50
5440	SHOREWOOD MUNICIPAL WATER UTILITY	C	1,124,570	1,190,549	64,887	43,692		64,887	3,099,047	1,691,662	5.8%	2.76
5470	SHULLSBURG WATER UTILITY	D	213,679	151,609	36,598	21,940	0	0	2,236,745	1,312,071	0.0%	10.47
5480	SIREN MUNICIPAL WATER UTILITY	D	188,460	188,649	30,554	12,595		30,554	1,921,899	899,665	16.2%	10.20
5500	SISTER BAY WATER AND SEWER UTILITY	C	364,842	316,979	38,346	23,137	23,137	23,137	4,375,276	1,028,239	6.3%	11.99
5510	SLINGER UTILITIES	C	810,595	868,765	147,081	45,246		147,081	9,055,159	5,544,472	18.1%	11.17
5520	SOLDIERS GROVE VILL OF MUN WTR UTY	D	96,677	97,125	19,107	29,877		29,877	1,483,531	468,167	30.9%	15.35
5545	SOMERS WATER UTILITY TOWN OF	C	632,752	617,206	142,850	0	0	0	7,760,987	3,893,738	0.0%	12.27
5550	SOMERSET VILLAGE OF WATER UTILITY	C	402,602	401,041	109,332	34,739		109,332	5,360,400	2,290,787	27.2%	13.31
5590	SOUTH MILWAUKEE WATER UTILITY	AB	2,485,836	2,763,585	421,475	175,000		421,475	21,027,634	15,440,678	17.0%	8.46
5600	SOUTH WAYNE MUNICIPAL WATER UTILITY	D	75,267	77,357	9,800	15,390	0	0	573,966	309,267	0.0%	7.63
5610	SPARTA MUNICIPAL WATER DEPT	AB	1,857,888	1,274,714	335,543	122,103		335,543	18,637,492	11,448,108	18.1%	10.03
5620	SPENCER MUNICIPAL WATER UTILITY	D	338,410	291,702	69,241	0	0	0	3,862,725	2,111,804	0.0%	11.41
5630	SPOONER MUNICIPAL UTILITIES	C	544,097	440,867	78,225	28,058		78,225	4,662,330	2,511,565	14.4%	8.57
5640	SPRING GREEN MUNICIPAL WATER UTILITY	D	230,436	215,457	49,910	32,366		49,910	3,039,605	1,419,980	21.7%	13.19
5650	SPRING VALLEY WATERWORKS	D	186,536	168,909	47,899	24,217		47,899	2,531,630	1,004,820	25.7%	13.57
5190	ST CLOUD WATER & SEWER UTY	D	126,709	90,954	0	7,769	0	0	1,706,306	1,011,331	0.0%	13.47
5220	ST CROIX FALLS MUN WATER UTILITY	C	415,289	501,590	77,298	37,951		77,298	4,874,341	1,939,071	18.6%	11.74
5250	ST NAZIANZ WATER UTILITY	D	82,810	138,979	7,427	6,884		7,427	442,324	148,617	9.0%	5.34
5670	STANLEY MUNICIPAL WATERWORKS	C	1,063,510	753,768	138,619	49,861		138,619	10,217,119	6,970,870	13.0%	9.61
5675	STAR PRAIRIE MUNICIPAL WATER UTILITY	D	77,674	62,162	20,647	13,656	0	0	1,159,213	331,838	0.0%	14.92
5690	STEVENS POINT MUN WATER UTILITY	AB	3,459,100	2,742,640	523,468	333,470		523,469	30,981,858	14,088,115	15.1%	8.96
5715	STOCKBRIDGE WATER UTILITY	D	148,341	137,186	39,808	42,316		42,316	2,489,435	630,351	28.5%	16.78
5720	STODDARD MUNICIPAL WATER UTILITY	D	109,160	125,466	25,223	6,873		25,223	1,520,492	782,887	23.1%	13.93
5750	STOUGHTON WATER UTILITY	AB	1,558,841	1,216,446	259,163	130,803		259,162	15,149,234	6,554,878	16.6%	9.72
5760	STRATFORD MUN WATER & ELECTRIC UTIL	C	318,506	297,147	61,892	23,000		61,892	4,081,922	2,897,099	19.4%	12.82
5770	STRUM MUNICIPAL UTILITIES	D	251,848	185,254	46,471	16,570		46,471	2,512,220	1,277,462	18.5%	9.98
5780	STURGEON BAY UTILITIES	AB	2,037,216	1,694,124	310,720	310,720	310,720	310,720	18,182,199	6,448,691	15.3%	8.93
5795	SUAMICO WATER UTILITY	C	819,791	678,105	191,751	0		191,751	13,880,428	2,962,150	23.4%	16.93
5810	SUN PRAIRIE UTILITIES	AB	2,682,003	2,316,775	681,482	187,203		681,482	34,886,408	11,373,678	25.4%	13.01
5830	SURING VILLAGE OF WATER UTILITY	D	187,083	180,713	32,726	11,117		32,726	2,443,332	1,483,366	17.5%	13.06
5835	SUSSEX VILLAGE OF WTR PUBLIC UTY	C	1,791,234	1,456,679	368,713	185,171		368,712	25,350,347	5,222,982	20.6%	14.15
5840	TAYLOR VILLAGE OF WATER UTILITY	D	77,557	93,697	17,528	21,693		21,693	1,163,407	261,043	28.0%	15.00
5860	TENNYSON WATER UTILITY	D	39,650	63,124	0	0		0	280,562	53,980	0.0%	7.08
5870	THERESA MUN WATER AND SEWER UTILITY	D	143,626	146,239	28,197	15,175	20,747	20,747	1,962,889	731,080	14.4%	13.67
5880	THORP MUN WATER AND SEWER UTILITY	D	438,737	274,284	54,823	20,904		54,823	3,630,841	1,834,528	12.5%	8.28
5910	TIGERTON MUNICIPAL WATER & SEWER UTY	D	132,761	128,386	25,705	29,430		29,430	1,507,892	403,342	22.2%	11.36

APPENDIX 3												
MUNICIPAL WATER UTILITIES												
2010												
			W-1	W-1	W-7	W-7	W-7	W-7	W-7	W-7	F-23	Actual
			Total Operating	Total Operating	Tax Equiv.	Tax Equiv. per	Lower Equiv.	Tax Equiv. for	Utility Plant	Average Net	of Total Rev.	Gross \$ Plant
ID	Utility Name	Class	Revenues	Expenses	Computed C. Yr.	1994 PSC Report	Authorized	Current Year	1-Jan	Rate Base	Requirements	per Gross
												\$ Revenues
5920	TOMAH WATER UTILITY	C	2,050,931	1,434,056	299,935	203,611		299,935	17,492,280	9,050,181	14.6%	8.53
5930	TOMAHAWK MUN WATER & SEWER UTILITY	C	486,169	432,460	87,406	66,095		87,407	5,483,191	2,481,228	18.0%	11.28
5935	TONY MUNICIPAL WATER UTILITY	D	31,475	25,235	10,041	0	0	0	1,075,854	194,226	0.0%	34.18
5940	TREMPEALEAU MUN ELECTRIC & WTR UTY	C	287,351	231,386	48,411	18,449		48,411	3,229,231	1,196,391	16.8%	11.24
5970	TURTLE LAKE MUN WATER & SEWER UTIL	D	275,963	271,697	68,383	33,072		68,383	3,609,488	2,251,161	24.8%	13.08
5990	TWO RIVERS WATER & LIGHT UTILITY	AB	2,209,297	2,197,228	246,271	144,134	145,426	145,426	13,213,281	7,719,018	6.6%	5.98
6010	UNION CENTER VILLAGE OF WTR UTY	D	32,761	25,475	4	4		4	206,682	31,829	0.0%	6.31
6020	UNION GROVE MUNICIPAL WATER UTILITY	C	906,386	740,139	161,614	47,834		161,614	8,683,640	5,182,490	17.8%	9.58
6060	VALDERS PUBLIC UTILITY	D	167,530	130,748	31,091	12,591		31,091	1,914,690	905,671	18.6%	11.43
6100	VERONA WATER UTILITY	AB	1,415,124	1,136,107	394,275	96,999		394,275	20,448,526	6,117,766	27.9%	14.45
6110	VESPER MUN WATER AND SEWER UTILITY	D	68,079	78,278	14,827	15,910	0	0	1,261,988	88,339	0.0%	18.54
6130	VIOLA MUN WATER AND ELECTRIC UTILITY	C	134,575	117,320	26,085	26,330		26,330	1,885,077	578,135	19.6%	14.01
6140	VIROQUA CITY OF MUN WATER UTILITY	C	870,614	662,832	147,223	88,277		147,223	7,931,993	4,747,700	16.9%	9.11
6170	WALDO WATER AND SEWER UTILITY	D	92,044	53,046	10,207	3,208	0	0	616,209	103,989	0.0%	6.69
6180	WALWORTH MUN WATER AND SEWER UTILITY	D	441,025	335,138	74,539	31,671		74,539	4,995,793	2,609,786	16.9%	11.33
6185	WARRENS MUN WTR & SWR UTILITIES	D	136,263	179,257	115,411	6,280	0	0	5,527,216	4,312,318	0.0%	40.56
6190	WASHBURN MUN WATER AND SEWER UTILITY	D	581,450	289,745	133,253	27,484	27,484	27,484	9,646,631	4,048,220	4.7%	16.59
6210	WATERFORD VILLAGE OF WTR & SWR UTY	C	720,764	614,770	201,433	45,286		201,433	10,885,455	2,441,908	27.9%	15.10
6220	WATERLOO WATER AND LIGHT COMM	AB	471,083	477,971	99,179	28,330		99,179	5,196,589	2,975,591	21.1%	11.03
6230	WATERTOWN WATER COMMISSION	AB	3,767,058	2,677,832	639,293	250,522		639,293	35,769,352	17,806,841	17.0%	9.50
6240	WAUKESHA WATER UTILITY CITY OF	AB	8,893,173	6,870,903	1,662,143	840,079	1,306,846	1,306,846	92,453,375	37,371,838	14.7%	10.40
6260	WAUNAKEE WATER AND LIGHT COMMISSION	AB	1,633,417	1,174,748	319,210	100,342		319,210	18,019,939	6,597,777	19.5%	11.03
6280	WAUPACA WATER UTILITY	AB	1,335,114	1,059,819	212,758	117,647		212,758	10,821,214	5,979,484	15.9%	8.11
6290	WAUPUN PUBLIC UTILITIES	AB	2,426,996	1,819,668	333,758	113,479		333,758	19,483,360	14,353,760	13.8%	8.03
6300	WAUSAU WATER UTILITY	AB	4,580,376	3,995,712	985,047	545,935		985,046	48,033,900	19,453,937	21.5%	10.49
6310	WAUSAUKEE WTR & SWR UTY	D	122,908	98,068	19,018	17,259	0	0	1,077,110	555,067	0.0%	8.76
6325	WAUTOMA PUBLIC WATER UTILITY	C	385,246	348,143	128,703	0	100,000	100,000	7,140,639	1,966,128	26.0%	18.54
6320	WAUWATOSA WATER UTILITY	AB	6,268,519	5,876,096	611,820	491,637		611,820	37,032,785	14,271,151	9.8%	5.91
6330	WAUZEKA MUNICIPAL WATER UTILITY	D	98,457	73,081	28,986	16,831		28,986	1,642,150	580,888	29.4%	16.68
6350	WEBSTER VILL OF MUN WATER UTILITY	D	101,543	141,873	27,756	25,548		27,756	1,536,998	247,165	27.3%	15.14
6360	WEST ALLIS MUNICIPAL WATER UTILITY	AB	7,094,928	6,270,969	642,951	613,556		642,951	31,244,584	10,564,005	9.1%	4.40
6370	WEST BARABOO MUN WTR & SWR UTY	D	360,225	310,011	56,246	20,662		56,246	3,180,220	2,317,723	15.6%	8.83
6380	WEST BEND CITY OF WATER UTY	AB	4,367,643	4,030,109	637,881	346,040		637,881	37,358,277	15,566,535	14.6%	8.55
6430	WEST SALEM MUN JOINT WTR & SWR UTIL	C	606,684	463,838	116,721	39,584		116,721	8,078,475	4,626,684	19.2%	13.32
6400	WESTBY CITY OF MUN ELEC & WTR UTY	C	329,134	319,189	50,878	38,930		50,878	3,115,987	1,398,477	15.5%	9.47
6420	WESTON WATER UTILITY	AB	1,994,573	1,743,869	418,298	129,161		418,298	27,010,667	12,267,463	21.0%	13.54
6445	WESTPORT WATER UTILITY DISTRICT	D	303,331	103,030	61,117	0	0	0	4,743,676	892,846	0.0%	15.64
6450	WEYAUWEGA CITY OF WATER & SEWER UTY	D	321,107	257,108	67,884	37,017	0	0	3,791,600	2,632,688	0.0%	11.81
6470	WEYERHAEUSER MUNICIPAL WATER UTILITY	D	28,824	46,009	5,472	6,054		6,054	405,492	52,048	21.0%	14.07
6475	WHEELER VILL OF MUN WTR UTY	D	70,392	71,403	28,091	12,752	0	0	1,591,673	87,488	0.0%	22.61
6505	WHITE LAKE VILLAGE OF WTR UTY	D	102,451	75,370	22,535	24,873		24,873	1,114,820	51,244	24.3%	10.88
6480	WHITEFISH BAY VILLAGE OF WTR UTY	AB	1,448,817	1,385,816	157,294	71,562		157,294	11,877,331	8,652,242	10.9%	8.20
6500	WHITEHALL MUNICIPAL WATER UTILITY	C	479,314	510,033	100,152	36,407		100,152	5,550,425	1,805,666	20.9%	11.58
6510	WHITELAW MUN WATER AND SEWER UTIL	D	38,232	37,209	4,413	5,430		5,430	358,079	24,435	14.2%	9.37
6520	WHITWATER MUNICIPAL WATER UTILITY	C	1,420,484	1,318,427	225,118	116,511		225,118	15,726,856	4,652,219	15.8%	11.07
6530	WHITING MUN WATER AND SEWER UTILITY	C	469,040	468,016	42,361	43,698		43,698	3,449,034	968,002	9.3%	7.35
6540	WILLIAMS BAY MUNICIPAL WATER UTILITY	C	758,604	678,641	78,986	66,145		78,986	8,220,997	2,778,418	10.4%	10.84
6545	WILSON VILLAGE OF MUN WTR UTY	D	20,239	22,777	6,022	10,968	3,750	3,750	422,810	-22,470	18.5%	20.89
6550	WILTON MUNICIPAL WATER & SEWER UTY	D	83,088	89,648	19,651	15,107		19,651	913,377	419,389	23.7%	10.99
6560	WIND POINT MUNICIPAL WATER UTILITY	D	361,207	325,633	17,873	20,373		20,373	1,482,892	316,630	5.6%	4.11
6580	WINNECONNE WATER UTILITY	C	449,370	348,919	60,507	38,598		60,507	3,382,172	1,767,704	13.5%	7.53
6590	WINTER VILLAGE OF WATER UTILITY	D	80,057	138,064	10,494	18,045	15,000	15,000	810,151	133,986	18.7%	10.12
6620	WISCONSIN DELLS MUN WATER UTILITY	C	635,553	553,120	142,153	80,761		142,154	7,240,944	2,606,402	22.4%	11.39
6700	WISCONSIN RAPIDS WATERWORKS & LIGHT	AB	4,510,003	3,799,778	583,705	317,937		583,705	35,016,788	20,226,781	12.9%	7.76
6730	WITHEE MUNICIPAL WATER UTILITY	D	265,148	268,517	53,243	22,430		53,243	3,152,817	1,371,052	20.1%	11.89
6740	WITTENBERG MUN WTR & SWR UTILITY	D	128,215	256,016	41,353	18,165		41,353	2,962,513	1,021,964	32.3%	23.11

APPENDIX 3												
MUNICIPAL WATER UTILITIES												
2010												
			W-1	W-1	W-7	W-7	W-7	W-7	W-7	F-23	Actual	
			Total Operating	Total Operating	Tax Equiv.	Tax Equiv. per	Lower Equiv.	Tax Equiv. for	Utility Plant	Average Net	PILOT as %	Gross \$ Plant
ID	Utility Name	Class	Revenues	Expenses	Computed C. Yr.	1994 PSC Report	Authorized	Current Year	1-Jan	Rate Base	of Total Rev.	per Gross
											Requirements	\$ Revenues
6760	WONEWOC ELEC & WTR UTY	C	157,282	121,405	32,365	11,089		32,365	1,637,000	790,302	20.6%	10.41
6790	WOODVILLE WATER AND SEWER UTY	D	182,813	155,655	43,205	7,836		43,206	2,281,368	739,109	23.6%	12.48
6800	WRIGHTSTOWN VILLAGE OF WTR UTILITY	C	531,651	431,963	96,209	21,758		96,209	6,256,669	2,720,941	18.1%	11.77
6818	WYOCENA MUN WATER & SEWER UTILITY	D	93,765	76,451	11,495	10,280		11,495	689,263	-3,533	12.3%	7.35
6819	YORKVILLE TOWN OF WATER UTILITY	D	217,608	106,722	40,145	12,000	15,500	15,500	2,689,825	622,671	7.1%	12.36
6820	YUBA MUNICIPAL WATERWORKS	D	8,054	6,417	5,357	6,451	0	0	366,544	58,160	0.0%	45.51

Appendix 4

APPENDIX 4 MUNICIPAL WATER UTILITIES 2011												
ID	Utility Name	Class	W-1	W-1	W-7, 30	W-7, 31	W-7, 33	W-7, 34	W-8	F-23	Actual	
			Total Operating Revenues	Total Operating Expenses	Tax Equiv. Computed C. Yr.	Tax Equiv. per 1994 PSC Report	Lower Equiv. Authorized	Tax Equiv. for Current Year	Utility Plant 1-Jan	Average Net Rate Base	PILOT as % of Total Rev. Requirements	\$ Gross Plant Per \$ Gross Revs.
10	ABBOTSFORD MUNICIPAL WATER UTILITY	D	\$941,717	\$689,944	\$126,497	\$45,903		\$126,497	\$11,286,598	\$5,178,607	13.4%	\$11.99
20	ADAMS MUNICIPAL WATER AND SEWER UTIL	D	423,151	447,437	101,883	30,732		101,883	6,837,145	3,377,293	24.1%	16.16
30	ADELL MUN SEWER AND WATER UTILITY	D	80,748	96,530	13,264	10,352	\$10,352	10,352	823,421	326,263	12.8%	10.20
40	ALBANY MUN WATER AND SEWER UTILITY	D	179,680	150,430	30,761	15,972		30,761	1,467,048	984,759	17.1%	8.16
50	ALGOMA UTILITY COMMISSION	AB	976,367	697,171	145,439	49,531		145,439	7,931,996	5,072,311	14.9%	8.12
70	ALLOUEZ VILLAGE OF WATER DEPT	AB	3,366,748	2,923,289	206,741	111,855		206,741	11,838,822	7,373,576	6.1%	3.52
90	ALMA CENTER WATER UTILITY	D	73,029	95,575	15,458	0		15,458	972,037	626,745	21.2%	13.31
80	ALMA MUNICIPAL WATER UTILITY	D	59,851	96,955	5,440	4,738		5,440	375,287	210,362	9.1%	6.27
100	ALMENA MUNICIPAL WATER UTILITY	D	73,601	69,811	15,537	6,851		15,537	1,018,380	472,980	21.1%	13.84
120	ALTOONA MUN WATER AND SEWER UTILITY	C	815,933	780,245	145,512	75,471		145,512	8,728,079	4,978,242	17.8%	10.70
140	AMERY MUN JOINT WTR & SWR UTY	C	389,402	328,473	88,951	42,805		88,951	4,058,188	1,603,789	22.8%	10.42
160	AMHERST VILL OF WATER UTILITY	D	216,737	256,210	44,948	0		44,948	2,740,370	1,284,338	20.7%	12.64
180	ANTIGO UTILITIES	AB	1,453,804	1,399,260	267,169	95,965	160,000	160,000	13,368,105	6,310,341	11.0%	9.20
190	APPLETON WATER DEPT	AB	20,334,751	12,759,976	1,678,832	940,728		1,678,833	152,078,951	99,298,405	8.3%	7.48
210	ARCADIA ELECTRIC & WATER UTILITY	C	1,338,698	909,578	195,460	58,421		195,460	11,003,412	6,242,276	14.6%	8.22
220	ARENA MUNICIPAL WATER UTILITY	D	152,064	117,583	24,813	4,898		24,813	1,319,683	476,079	16.3%	8.68
230	ARGYLE MUN ELECTRIC & WATER UTIL	C	128,757	99,576	18,723	16,416		18,723	1,206,764	850,554	14.5%	9.37
240	ARLINGTON WATER UTILITY	D	153,599	133,547	34,171	4,781	31,075	31,075	2,133,431	1,292,803	20.2%	13.89
250	ASHLAND WATER UTILITY	AB	1,592,411	1,560,264	313,580	134,300		313,580	17,907,136	9,033,724	19.7%	11.25
255	ASHWAUBENON WATER AND SEWER UTILITY	AB	4,593,758	3,983,277	466,392	239,549		466,392	32,408,944	12,779,258	10.2%	7.05
260	ATHENS MUNICIPAL WATER UTILITY	D	227,661	202,628	54,618	38,430	52,250	52,250	2,895,367	1,162,906	23.0%	12.72
270	AUGUSTA, CITY OF MUN WTR & SWR UTY	D	354,199	289,780	73,363	51,842		73,363	4,068,124	1,779,945	20.7%	11.49
280	AVOCA MUNICIPAL WATER UTILITY	D	103,932	115,817	39,373	14,225		39,373	1,662,975	577,282	37.9%	16.00
310	BAGLEY MUNICIPAL WATER UTILITY	D	95,733	75,494	15,721	19,971		19,971	1,098,285	113,472	20.9%	11.47
320	BALDWIN MUNICIPAL WATER UTILITY	C	468,949	421,926	138,164	39,874		138,164	7,048,950	2,592,163	29.5%	15.03
340	BALSAM LAKE MUN WATER UTILITY	D	180,124	212,737	45,984	25,480		45,984	3,175,782	743,740	25.5%	17.63
350	BANGOR MUNICIPAL UTILITY	C	251,740	276,310	28,398	9,953		28,398	1,582,318	636,004	11.3%	6.29
360	BARABOO CITY WATER WORKS	AB	1,396,530	1,494,907	260,128	114,320		260,128	14,476,468	7,403,251	18.6%	10.37
370	BARNEVELD MUNICIPAL WATER UTILITY	D	177,410	153,749	36,976	22,080		36,976	2,070,949	993,234	20.8%	11.67
380	BARRON LIGHT AND WATER UTILITY	C	587,717	513,833	83,506	61,547		83,506	3,994,886	1,632,194	14.2%	6.80
381	BAY CITY VILLAGE OF WATER UTILITY	D	120,378	80,567	25,719	7,836	0	0	1,587,662	516,872	0.0%	13.19
385	BAYFIELD WATER & SEWER UTILITY	D	237,699	192,280	53,035	51,161		53,035	3,462,241	662,213	22.3%	14.57
395	BEAR CREEK WATER UTILITY	D	116,098	87,493	23,371	39,419		39,419	1,566,181	137,268	34.0%	13.49
400	BEAVER DAM WATER UTILITY	AB	2,591,709	2,246,962	377,299	136,607		377,299	21,293,903	10,667,566	14.6%	8.22
410	BELGIUM MUNICIPAL WATER UTILITY	D	391,033	289,867	60,219	30,792	16,925	16,925	5,089,564	1,454,256	4.3%	13.02
420	BELLEVILLE MUN WATER & SEWER UTY	D	312,952	265,763	91,839	25,846	55,088	55,088	5,081,778	3,375,329	17.6%	16.24
430	BELLEVUE WATER UTILITY	AB	2,796,854	2,844,463	220,411	0		220,411	16,314,359	4,606,814	7.9%	5.83
440	BELMONT MUN WATER AND ELECTRIC UTIL	C	290,519	163,066	38,639	18,406		38,639	2,416,731	1,715,051	13.3%	8.32
455	BELOIT WATER UTILITY	AB	5,428,314	3,629,429	657,633	300,000		657,633	39,488,503	27,807,604	12.1%	7.27
460	BENTON MUN ELECTRIC AND WATER UTIL	C	189,182	168,004	45,275	18,048		45,275	2,432,106	958,981	23.9%	12.86
480	BERLIN MUN WATER AND SEWER UTILITY	C	1,041,802	873,683	145,139	75,470		145,139	8,146,344	5,437,711	13.9%	7.82
490	BIRCHWOOD MUNICIPAL WATER UTILITY	D	82,940	97,258	10,521	18,353	0	0	978,179	221,044	0.0%	11.79
500	BIRNAMWOOD MUNICIPAL WATER UTILITY	D	49,209	76,076	12,314	6,399	0	0	1,070,892	269,115	0.0%	21.76
510	BIRON MUN WATER UTILITY	D	332,306	412,560	63,332	18,752		63,332	3,432,482	2,005,314	19.1%	10.33
520	BLACK CREEK MUN WATER & SEWER UTIL	D	267,903	220,194	46,040	6,716		46,041	2,453,040	1,506,116	17.2%	9.16
531	BLACK EARTH VILL OF WATER UTILITY	C	220,023	163,872	26,965	13,140		26,965	1,589,433	426,555	12.3%	7.22
550	BLACK RIVER FALLS MUN ELEC & WTR	AB	941,970	787,100	125,803	59,419		125,803	7,304,507	4,353,968	13.4%	7.75
560	BLAIR MUNICIPAL WATER UTILITY	D	483,118	359,496	76,059	37,816		76,059	4,309,707	2,917,119	15.7%	8.92
570	BLANCHARDVILLE MUN WATER UTILITY	D	173,440	134,764	35,333	12,587		35,333	1,843,692	897,048	20.4%	10.63
585	BLOOMER CITY OF WATER UTILITY	C	660,328	555,537	79,107	58,640		79,107	5,094,743	2,158,744	12.0%	7.72
610	BLOOMINGTON MUNICIPAL WATER UTILITY	D	81,503	80,045	26,713	11,436		26,713	1,228,589	815,195	32.8%	15.07
615	BLUE MOUNDS VILL OF MUNICIPAL WT UT	D	200,685	203,930	50,584	13,407		50,584	2,946,435	943,169	25.2%	14.68

APPENDIX 4 MUNICIPAL WATER UTILITIES 2011												
ID	Utility Name	Class	W-1	W-1	W-7, 30	W-7, 31	W-7, 33	W-7, 34	W-8	F-23	Actual	
			Total Operating Revenues	Total Operating Expenses	Tax Equiv. Computed C. Yr.	Tax Equiv. per 1994 PSC Report	Lower Equiv. Authorized	Tax Equiv. for Current Year	Utility Plant 1-Jan	Average Net Rate Base	PILOT as % of Total Rev. Requirements	\$ Gross Plant Per \$ Gross Revs.
620	BLUE RIVER MUN WATER AND SEWER UTIL	D	109,465	63,421	33,155	11,904	0	0	1,551,949	785,743	0.0%	14.18
627	BLUFFVIEW SANITARY DISTRICT	D	54,625	36,211	0				0	82,079	0.0%	0.00
630	BONDUEL WATER & SEWER UTILITY	D	313,428	229,450	43,134	18,443		43,134	2,797,488	937,879	13.8%	8.93
650	BOSCOBEL MUNICIPAL UTILITIES	C	421,087	423,709	79,150	50,896		79,150	4,205,412	2,359,538	18.8%	9.99
670	BOWLER WATER AND SEWER UTILITY	D	72,919	47,870	18,000	7,804	0	0	1,505,293	517,796	0.0%	20.64
680	BOYCEVILLE MUNICIPAL WATER UTILITY	D	213,559	151,173	31,411	9,242		31,411	1,854,161	762,406	14.7%	8.68
690	BOYD MUN WATER AND SEWER UTILITY	D	92,240	96,770	24,030	20,883		24,030	1,572,569	204,840	26.1%	17.05
700	BRANDON SEWER & WATER UTIL	D	154,696	139,450	17,974	3,743		17,974	1,006,500	410,666	11.6%	6.51
710	BRILLION MUNICIPAL WATER UTILITY	C	723,375	750,659	83,476	56,131		83,476	4,376,872	2,311,960	11.5%	6.05
720	BRISTOL WATER UTILITY	D	333,754	361,492	93,470	0	0	0	7,167,394	2,896,840	0.0%	21.48
740	BRODHEAD WATER AND LIGHT COMMISSION	C	521,699	689,242	93,884	67,652		93,884	4,656,462	2,375,553	18.0%	8.93
750	BROKAW VILLAGE OF WATER UTILITY	C	317,118	315,820	72,850	23,530		72,850	4,168,178	2,472,926	23.0%	13.14
760	BROOKFIELD MUNICIPAL WATER UTILITY	AB	4,661,452	4,622,001	1,137,479	489,453		1,137,479	72,882,656	16,783,790	24.4%	15.64
770	BROOKLYN WATER UTILITY	D	278,894	207,829	50,348	12,964		50,348	2,540,447	1,198,905	18.1%	9.11
780	BROWN DEER WATER PUBLIC UTILITY	AB	1,573,212	1,498,356	255,439	164,448		255,439	11,853,153	2,865,226	16.2%	7.53
790	BROWNSVILLE WATER UTILITY	D	137,780	132,376	28,253	7,257	12,475	12,475	1,851,924	979,046	9.1%	13.44
800	BROWNTOWN MUNICIPAL WATER UTILITY	D	42,529	45,726	4,478	4,604	0	0	266,094	246,697	0.0%	6.26
810	BRUCE MUN WATER & SEWER UTILITY	D	120,839	87,915	6,951	10,966	6,951	6,951	668,824	496,969	5.8%	5.53
840	BURLINGTON MUNICIPAL WATERWORKS	C	2,183,309	1,712,825	390,231	149,132		390,231	21,042,178	9,527,210	17.9%	9.64
860	BUTLER PUBLIC WATER UTILITY	C	502,690	423,544	37,686	36,497		37,686	2,051,969	627,100	7.5%	4.08
870	BUTTERNUT MUNICIPAL WATER DEPT	D	81,951	77,126	42,285	0	0	0	3,032,435	1,558,521	0.0%	37.00
890	CADOTT LIGHT AND WATER MUN UTILITY	C	219,687	180,589	37,748	40,709		40,709	2,414,485	518,458	18.5%	10.99
900	CALEDONIA VILLAGE OF WATER UTILITY	AB	3,309,427	2,835,540	0	0		0	39,278,143	12,731,769	0.0%	11.87
910	CAMBRIA MUNICIPAL WATER UTILITY	D	317,196	240,784	51,957	11,112		51,957	3,078,752	1,398,214	16.4%	9.71
920	CAMBRIDGE MUNICIPAL WATER UTILITY	D	431,752	373,967	97,204	27,404		97,203	4,782,896	2,805,686	22.5%	11.08
930	CAMERON VILL OF MUNICIPAL WTR UTY	D	309,018	236,332	44,855	29,371		44,855	2,854,048	1,403,047	14.5%	9.24
950	CAMP DOUGLAS MUNICIPAL WATER UTILITY	D	80,221	94,106	15,638	7,135		15,638	762,347	452,115	19.5%	9.50
940	CAMPBELLSPORT MUN WATER UTILITY	D	573,853	694,863	116,518	20,723		116,518	6,580,068	3,119,966	20.3%	11.47
955	CASCADE WATER UTILITY	D	58,863	61,195	0	8,015	0	0	772,858	51,894	0.0%	13.13
970	CASHTON MUN ELECTRIC AND WATER UTIL	C	276,102	239,504	82,676	17,099	22,000	22,000	5,306,982	3,752,506	8.0%	19.22
980	CASSVILLE WATER & SEWER UT	D	145,108	132,081	21,514	22,905		22,905	1,036,784	412,863	15.8%	7.14
990	CAZENOVIA VILL OF WATER UTILITY	D	93,600	66,944	19,609	6,562		19,609	1,030,781	509,730	20.9%	11.01
1010	CEDAR GROVE MUNICIPAL WATER UTILITY	D	342,869	201,094	51,344	11,980		51,344	3,111,743	1,664,712	15.0%	9.08
1000	CEDARBURG LIGHT AND WATER COMMISSION	AB	1,770,425	1,165,427	266,912	192,196		266,912	16,474,130	6,917,690	15.1%	9.31
1050	CENTURIA MUN WATER AND SEWER UTILITY	D	124,853	143,466	14,380	8,451		14,380	826,958	363,192	11.5%	6.62
1060	CHASEBURG WATER & SEWER UTILITY	D	33,407	57,551	3,651	0	0	0	280,335	45,586	0.0%	8.39
1080	CHETEK MUNICIPAL WATER UTILITY	D	387,341	259,893	55,477	24,646		55,477	2,771,329	1,324,270	14.3%	7.15
1100	CHILTON MUNICIPAL WATER UTILITY	C	768,696	715,068	100,918	60,216		100,918	6,593,126	2,680,109	13.1%	8.58
1120	CHIPPEWA FALLS DEPT OF PUBLIC UTIL	AB	2,112,708	1,770,371	407,117	196,054	372,658	372,658	22,529,820	9,889,091	17.6%	10.66
1150	CLAYTON MUNICIPAL WATER UTILITY	D	119,986	186,012	17,200	19,967		19,967	1,652,090	-22,052	16.6%	13.77
1160	CLEAR LAKE MUNICIPAL WATER UTILITY	D	193,765	564,807	20,185	18,902		20,185	1,216,271	544,890	10.4%	6.28
1180	CLEVELAND WATER UTILITY	D	231,005	201,281	36,601	17,203	0	0	2,029,501	887,085	0.0%	8.79
1190	CLINTON MUNICIPAL WATERWORKS	D	412,570	391,858	91,707	29,028		91,707	4,207,405	2,478,036	22.2%	10.20
1200	CLINTONVILLE WATER & ELECTRIC UTY	C	1,175,518	875,169	169,797	73,151		169,797	8,553,154	5,928,046	14.4%	7.28
1210	CLYMAN UTILITY COMMISSION	D	166,315	173,713	27,522	24,811		27,522	1,234,722	612,816	16.5%	7.42
1220	COBB MUNICIPAL WATER UTILITY	D	89,447	68,630	16,201	12,019		16,201	965,450	639,512	18.1%	10.79
1240	COCHRANE MUNICIPAL WATER UTILITY	D	82,598	66,665	13,081	4,811	0	0	862,213	469,721	0.0%	10.44
1250	COLBY CITY OF MUN WATER UTILITY	D	400,432	304,476	76,733	27,706		76,733	4,162,585	1,760,906	19.2%	10.40
1260	COLEMAN WATER UTILITY	D	168,138	209,567	43,796	6,848		43,796	2,568,045	1,032,640	26.0%	15.27
1270	COLFAX MUN WATER AND SEWER UTILITY	D	194,819	210,316	52,664	14,852		52,664	2,289,598	1,451,250	27.0%	11.75
1280	COLOMA MUNICIPAL WATER UTILITY	D	89,764	106,489	13,137	3,640		13,137	683,996	234,834	14.6%	7.62
1300	COLUMBUS WATER AND LIGHT DEPT	AB	1,102,599	965,137	198,360	111,027		198,360	10,083,702	5,310,039	18.0%	9.15

APPENDIX 4 MUNICIPAL WATER UTILITIES 2011												
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			Total Operating Revenues	Total Operating Expenses	Tax Equiv. Computed C. Yr.	Tax Equiv. per 1994 PSC Report	Lower Equiv. Authorized	Tax Equiv. for Current Year	Utility Plant 1-Jan	Average Net Rate Base	of Total Rev. Requirements	\$ Gross Plant Per \$ Gross Revs.
1310	COMBINED LOCKS WATER UTILITY	C	514,624	593,215	42,811	17,913		42,811	2,693,218	1,084,273	8.3%	5.23
1360	COON VALLEY MUNICIPAL WATER UTILITY	D	131,517	127,041	25,499	25,181		25,499	1,497,542	700,924	19.4%	11.39
1370	CORNELL MUN WATER AND ELECTRIC UTIL	C	242,462	192,730	41,605	39,979		41,605	2,420,193	918,716	17.2%	9.98
1390	COTTAGE GROVE WATER & SEWER UTIL	C	893,507	758,763	188,054	61,106		188,054	10,947,435	3,480,321	21.0%	12.25
1400	CRANDON WATER AND SEWER UTILITY	D	193,915	205,860	32,382	33,180	32,382	32,382	1,926,743	201,680	16.7%	9.94
1435	CRIVITZ VILLAGE OF WATER UTILITY	D	268,095	265,742	72,812	33,127		72,812	4,655,317	1,978,913	27.2%	17.36
1450	CROSS PLAINS WATER UTIL	C	317,125	285,441	55,861	36,631		55,861	3,067,441	798,949	17.6%	9.67
1470	CUBA CITY ELECTRIC & WATER UTILITY	C	328,635	258,941	55,107	44,108	44,108	44,108	2,861,409	1,656,848	13.4%	8.71
1480	CUDAHY CITY OF WATER UTILITY	AB	2,297,154	2,279,553	370,968	263,442		370,968	19,215,404	7,936,664	16.1%	8.36
1490	CUMBERLAND MUNICIPAL UTILITY	C	350,614	406,817	72,989	29,171		72,989	4,016,761	1,245,211	20.8%	11.46
1505	CURTISS MUNICIPAL WTR & SWR UTY	D	162,711	181,770	107,592	3,021	30,000	30,000	4,779,152	2,213,276	18.4%	29.37
1520	DALLAS MUNICIPAL WATER UTILITY	D	31,961	41,000	6,163	3,725	0	0	451,603	244,295	0.0%	14.13
1540	DANE WATER & SEWER UTY	D	134,734	55,391	17,629	13,263	0	0	966,037	227,140	0.0%	7.17
1550	DARIEN WATER WORKS & SEWER SYSTEM	D	271,493	470,026	130,953	29,081		130,953	5,744,637	3,450,444	48.2%	21.16
1560	DARLINGTON MUN WATER AND SEWER UTIL	C	540,948	422,317	130,077	32,263		130,077	5,637,905	2,996,342	24.0%	10.42
1610	DE PERE WATER DEPARTMENT	AB	6,507,437	5,308,013	442,811	206,342		442,811	24,668,499	13,318,967	6.8%	3.79
1570	DEERFIELD WATER UTILITY	C	449,020	421,959	0	39,897		39,897	5,544,376	3,214,071	8.9%	12.35
1580	DEFORST MUNICIPAL WATER UTILITY	C	1,015,838	866,484	224,247	82,192		224,247	15,850,473	4,864,184	22.1%	15.60
1595	DELAFIELD MUNICIPAL WATER UTILITY	D	771,969	511,835	120,270	0		120,270	8,796,243	4,273,324	15.6%	11.39
1590	DELAVAN WATER & SEWAGE COMMISSION	C	1,793,570	1,645,145	403,334	165,250		403,334	22,937,490	11,962,443	22.5%	12.79
1600	DENMARK MUNICIPAL WATER UTILITY	D	584,323	481,450	64,887	19,709		64,887	4,140,520	2,612,312	11.1%	7.09
1620	DICKEYVILLE WATER UTILITY	D	178,847	125,113	34,530	8,905	0	0	1,897,149	1,221,603	0.0%	10.61
1650	DODGEVILLE WATER UTILITY	C	878,455	664,508	188,590	75,033		188,590	8,740,115	4,754,480	21.5%	9.95
1660	DORCHESTER VILLAGE OF WATER UTILITY	D	157,952	258,582	52,532	22,206		52,532	3,270,531	1,938,325	33.3%	20.71
1670	DOUSMAN WATER UTILITY	D	325,757	243,947	59,922	22,934		59,922	4,404,101	834,602	18.4%	13.52
1680	DRESSER MUNICIPAL WATER UTILITY	D	107,878	128,307	29,282	18,221		29,282	1,568,409	206,398	27.1%	14.54
1690	DURAND MUNICIPAL WATER UTILITY	D	300,815	283,860	43,815	38,798	38,798	38,798	2,582,719	743,385	12.9%	8.59
1710	EAGLE RIVER LIGHT AND WATER COMM	AB	423,807	391,865	56,192	55,009		56,192	4,234,321	1,686,458	13.3%	9.99
1700	EAGLE VILL OF MUNICIPAL WTR UTY	D	418,413	222,996	35,049	22,233		35,049	4,451,142	2,105,010	8.4%	10.64
1730	EAST TROY VILL OF MUN WTR UTY	C	884,143	641,551	131,403	44,142		131,403	8,303,628	5,043,507	14.9%	9.39
1720	EASTMAN WATER UTILITY	D	36,494	40,166	17,915	3,105	0	0	608,617	426,220	0.0%	16.68
1740	EAU CLAIRE MUNICIPAL WATER UTILITY	AB	8,590,989	6,770,532	1,497,328	899,112		1,497,328	79,805,266	34,652,033	17.4%	9.29
1750	EDGAR MUNICIPAL WATER UTILITY	D	224,555	195,478	31,184	27,341		31,184	1,899,819	750,987	13.9%	8.46
1760	EDGERTON MUNICIPAL WATER UTILITY	C	936,929	768,209	180,806	67,819	144,445	144,445	11,731,634	4,734,304	15.4%	12.52
1780	ELEVA MUNICIPAL WATER UTILITY	D	93,828	85,505	13,161	6,075		13,161	884,224	214,464	14.0%	9.42
1810	ELK MOUND MUN WATER & SEWER UTY	D	122,122	132,779	15,902	13,751	10,750	10,750	889,201	166,946	8.8%	7.28
1790	ELKHART LAKE WATER DEPT	D	279,721	261,997	63,291	29,598		63,291	5,149,499	3,370,311	22.6%	18.41
1800	ELKHORN LIGHT AND WATER	AB	2,705,291	2,095,126	411,930	132,350		411,930	24,326,409	13,739,874	15.2%	8.99
1820	ELLSWORTH MUN WATER AND SEWER UTIL	C	457,427	393,564	92,687	35,030		92,687	5,185,072	2,968,304	20.3%	11.34
1830	ELMWOOD MUNICIPAL WATER UTILITY	D	148,508	134,839	40,145	7,836		40,145	1,902,257	707,952	27.0%	12.81
1850	ELROY MUN ELECTRIC AND WATER UTY	C	358,557	263,879	99,052	29,312	11,567	11,567	4,782,917	2,752,350	3.2%	13.34
1860	EMBARRASS WATER AND SEWER UTIL	D	78,413	68,845	6,450	3,784		6,450	521,916	104,244	8.2%	6.66
1870	ETTRICK MUN WATER AND SEWER UTILITY	D	149,815	102,362	34,918	4,415	0	0	2,036,346	783,528	0.0%	13.59
1880	EVANSVILLE CITY OF WATER & LIGHT	C	872,308	766,929	177,829	47,842		177,829	9,429,378	5,227,643	20.4%	10.81
1885	EXELAND MUNICIPAL WATER UTILITY	D	38,742	31,797	8,157	13,385	0	0	593,425	84,137	0.0%	15.32
1890	FAIRCHILD MUNICIPAL WATER UTILITY	D	83,452	74,087	15,265	6,578		15,265	1,082,066	351,442	18.3%	12.97
1900	FAIRWATER MUN WATER UTILITY	D	61,520	94,127	23,480	6,618		23,480	803,245	275,084	38.2%	13.06
1920	FALL CREEK MUNICIPAL WATER UTILITY	D	204,212	165,518	33,002	11,156		33,002	1,834,146	1,003,965	16.2%	8.98
1930	FALL RIVER MUNICIPAL WATER UTILITY	D	233,113	169,876	47,833	7,544		47,834	2,641,275	1,391,597	20.5%	11.33
1980	FENNIMORE WATER AND LIGHT PLANT	C	547,751	390,694	62,663	35,514		62,663	3,938,349	2,217,889	11.4%	7.19
1990	FITCHBURG WATER UTILITY	AB	2,154,574	1,817,363	543,730	209,393		543,730	28,026,041	7,557,001	25.2%	13.01
2000	FLORENCE UTILITY COMMISSION	AB	209,505	164,174	27,017	26,752		27,017	2,566,528	951,363	12.9%	12.25

APPENDIX 4 MUNICIPAL WATER UTILITIES												
2011												
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			Total Operating Revenues	Total Operating Expenses	Tax Equiv. Computed C. Yr.	Tax Equiv. per 1994 PSC Report	Lower Equiv. Authorized	Tax Equiv. for Current Year	Utility Plant 1-Jan	Average Net Rate Base	of Total Rev. Requirements	\$ Gross Plant Per \$ Gross Revs.
2010	FOND DU LAC WATER UTILITY	AB	12,703,334	7,824,161	1,497,591	424,278		1,497,592	90,053,497	65,008,240	11.8%	7.09
2020	FONTANA MUNICIPAL WATER UTILITY	C	1,008,113	679,196	86,896	44,166		86,896	9,980,724	6,547,195	8.6%	9.90
2040	FOOTVILLE WATER UTILITY	D	152,225	147,405	34,495	22,539		34,495	1,836,537	1,054,245	22.7%	12.06
2060	FORT ATKINSON CITY OF WATER UTILITY	AB	1,600,619	1,436,618	280,586	119,509		280,586	14,917,449	7,963,655	17.5%	9.32
2070	FOUNTAIN CITY WATER UTILITY	D	36,140	71,098	5,133	5,631		5,631	376,141	178,564	15.6%	10.41
2080	FOX LAKE CITY OF WATER UTILITY	D	287,408	288,875	68,990	65,787		68,990	3,546,548	1,173,780	24.0%	12.34
2090	FOX POINT VILL OF WATER UTILITY	C	1,421,728	1,017,825	141,183	88,804		141,184	11,265,340	5,240,314	9.9%	7.92
2105	FRANKLIN MUNICIPAL WATER UTILITY	AB	4,587,995	4,500,527	975,702	634,462		975,702	56,378,504	5,006,742	21.3%	12.29
2110	FREDERIC WATER COMMISSION	D	173,300	192,229	21,769	18,973		21,769	1,244,039	353,211	12.6%	7.18
2130	FREDONIA MUNICIPAL WATER UTILITY	D	201,265	234,531	46,643	25,846		46,643	2,927,983	1,026,864	23.2%	14.55
2140	FRIENDSHIP VILLAGE OF WATER UTILITY	D	324,179	285,066	43,787	6,512		43,787	2,942,612	2,238,081	13.5%	9.08
2150	FRIESLAND MUNICIPAL WATER UTILITY	D	87,743	106,775	15,732	5,000		15,732	1,018,675	718,287	17.9%	11.61
2157	FULTON WATER UTILITY	D	47,053	54,628	3,374			3,374	277,089	4,509	7.2%	5.89
2160	GALESVILLE CITY OF MUN WTR & SWR UT	D	360,107	250,545	74,586	28,631	10,000	10,000	4,082,423	1,595,074	2.8%	11.34
2170	GAYS MILLS VILL OF MUN WTR UT	D	100,124	106,047	25,021	20,303		25,021	1,512,743	333,181	25.0%	15.11
2200	GENOA CITY VILLAGE OF MUN WATER UT	C	833,582	700,584	131,965	12,444		131,965	6,638,865	3,845,951	15.8%	7.96
2190	GENOA MUN WATER AND SEWER UTILITY	D	21,484	28,513	2,952	3,628		3,628	236,865	66,876	16.9%	11.03
2210	GERMANTOWN WATER UTILITY	AB	2,122,702	2,022,120	548,955	352,393		548,955	35,290,051	11,231,028	25.9%	16.63
2220	GILLETT WATER AND SEWER COMM	D	318,963	322,352	70,867	33,933		70,867	4,132,940	2,623,084	22.2%	12.96
2230	GILMAN WATER UTILITY	D	109,906	125,449	20,481	12,791		20,481	956,495	570,477	18.6%	8.70
2275	GLEN FLORA, VILLAGE OF, WATER UT	D	34,453	26,039	17,543	7,836	5,000	5,000	920,930	237,452	14.5%	26.73
2250	GLENBEULAH MUN WATER UTILITY	D	61,473	40,677	9,097	3,025		9,097	724,546	406,256	14.8%	11.79
2260	GLENDALE WATER UTILITY	AB	2,612,679	2,387,514	353,247	162,572		353,247	23,292,256	12,558,750	13.5%	8.92
2270	GLENWOOD CITY MUN WATER UTILITY	D	118,877	116,027	20,429	25,540		25,540	1,317,636	312,851	21.5%	11.08
2300	GRAFTON WATER & WASTEWATER UTILITY	AB	1,667,315	1,208,838	323,360	147,252	210,000	210,000	19,533,208	7,658,860	12.6%	11.72
2320	GRANTON MUNICIPAL WATER UTILITY	D	83,018	70,023	29,308		18,765	18,765	1,576,629	220,744	22.6%	18.99
2330	GRANTSBURG VILL OF MUN WTR UT	D	265,126	248,990	55,798	54,195		55,798	3,224,349	847,992	21.0%	12.16
2340	GRATIOT MUNICIPAL WATER UTILITY	D	44,055	40,956	7,663	7,014		7,663	453,349	345,848	17.4%	10.29
2350	GREEN BAY WATER UTILITY	AB	17,592,207	12,768,990	2,127,264	1,104,847		2,127,264	194,251,788	122,642,178	12.1%	11.04
2370	GREEN LAKE CITY OF WATER UTILITY	D	166,830	209,814	35,627	0		35,627	3,228,451	1,622,498	21.4%	19.35
2360	GREENDALE VILLAGE OF WATER UT	AB	1,437,576	1,568,112	187,294	137,736		187,294	9,274,865	2,580,901	13.0%	6.45
2380	GREENWOOD CITY OF WATER UTILITY	D	300,312	226,421	54,000	18,133		54,000	2,566,872	1,352,318	18.0%	8.55
2410	GRESHAM MUNICIPAL WATER AND SEWER UT	D	152,625	162,365	21,029	3,021		21,029	2,149,421	675,502	13.8%	14.08
2430	HAMMOND MUNICIPAL WATER UTILITY	D	347,920	339,546	79,974	21,359		79,974	4,004,279	2,060,350	23.0%	11.51
2450	HANCOCK MUNICIPAL WATER UTILITY	D	50,980	42,862	3,722	5,633	0	0	246,379	68,601	0.0%	4.83
2470	HARTFORD CITY OF UTILITIES	AB	3,782,904	2,730,658	684,420	177,264		684,420	41,453,959	22,536,074	18.1%	10.96
2480	HARTLAND MUN WATER UTILITY	C	1,222,932	1,227,528	211,728	99,292		211,728	14,402,508	5,754,441	17.3%	11.78
2483	HATLEY VILLAGE OF WATER UTILITY	D	66,587	54,621	15,832	16,558		16,558	1,130,718	-51,277	24.9%	16.98
2485	HAUGEN VILLAGE OF WATER UTILITY	D	39,205	33,443	5,773	3,725		5,773	512,582	28,041	14.7%	13.07
2490	HAWKINS MUN WATER AND SEWER UTILITY	D	47,398	74,094	7,801	8,722		8,722	628,470	257,452	18.4%	13.26
2500	HAYWARD CITY OF WATERWORKS AND SWR	C	501,884	449,110	73,390	41,056		73,390	6,131,504	3,021,511	14.6%	12.22
2510	HAZEL GREEN MUNICIPAL UTILITY	C	216,310	188,003	24,752	23,130		24,752	1,720,695	891,746	11.4%	7.95
2530	HIGHLAND MUNICIPAL WATER UTILITY	D	137,249	143,691	45,331	21,429	38,194	38,194	2,137,550	1,269,189	27.8%	15.57
2540	HILBERT MUNICIPAL WATER UTILITY	D	163,123	120,038	40,837	11,021	0	0	2,389,637	1,044,145	0.0%	14.65
2550	HILLSBORO MUN WATER UT	D	264,580	194,238	35,780	12,274		35,780	1,784,993	985,763	13.5%	6.75
2570	HIXTON MUNICIPAL WATER UTILITY	D	200,799	145,033	34,825	7,291		34,825	2,545,322	1,510,846	17.3%	12.68
2573	HOBART VILLAGE OF WATER UTILITY	C	735,753	606,368	132,457	94,387		132,457	8,850,898	2,972,532	18.0%	12.03
2580	HOLLANDALE WATER UTILITY	D	110,406	80,277	35,869	3,262		35,869	2,034,578	653,337	32.5%	18.43
2590	HOLMEN MUNICIPAL WATER UTILITY	C	1,016,464	725,729	191,422	0		191,422	12,178,776	4,448,923	18.8%	11.98
2600	HORICON CITY OF WATER UTILITY	C	826,336	576,851	117,541	44,843		117,541	6,005,215	3,773,071	14.2%	7.27
2610	HORTONVILLE VILLAGE OF WTR & SWR	C	472,578	326,297	79,853	22,794	33,097	33,097	4,883,835	2,789,847	7.0%	10.33
2620	HOWARD VILLAGE OF WTR & SWR DEP	AB	4,489,964	4,462,817	359,576	200,555		359,576	26,071,150	11,434,454	8.0%	5.81

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			Total Operating Revenues	Total Operating Expenses	Tax Equiv. Computed C. Yr.	Tax Equiv. per 1994 PSC Report	Lower Equiv. Authorized	Tax Equiv. for Current Year	Utility Plant 1-Jan	Average Net Rate Base	of Total Rev. Requirements	\$ Gross Plant Per \$ Gross Revs.
2630	HUDSON PUBLIC UTILITIES	AB	2,550,135	2,145,978	379,272	148,725		379,272	30,770,656	6,535,204	14.9%	12.07
2640	HURLEY CITY OF WATER UTILITY	D	417,490	474,339	140,875	42,801		140,875	6,333,907	2,499,856	33.7%	15.17
2650	HUSTISFORD UTILITIES	AB	566,749	448,546	73,708	37,057		73,708	4,252,361	2,855,288	13.0%	7.50
2655	HUSTLER MUNICIPAL WATER UTILITY	D	30,974	31,746	15,754		972	1,094,957		-29,356	3.1%	35.35
2660	INDEPENDENCE MUNICIPAL WATER UTILITY	D	251,856	298,448	88,077	28,480		88,077	4,120,099	2,057,880	35.0%	16.36
2670	IOLA MUNICIPAL WATER UTILITY	D	119,337	112,069	24,519	13,066		24,519	1,184,412	417,828	20.5%	9.92
2690	IRON RIDGE MUNICIPAL WATER UTILITY	D	142,425	138,899	18,133	15,820		18,133	1,209,585	557,028	12.7%	8.49
2703	IRONTON WATER UTILITY	D	30,492	47,003	14,774	20,200		20,200	920,958	-89,638	66.2%	30.20
2720	JACKSON VILL OF WATER UTILITY	C	1,087,586	1,025,811	255,895	50,823		255,895	17,247,845	5,814,910	23.5%	15.86
2740	JANESVILLE WATER UTILITY	AB	5,924,663	5,763,130	1,257,156	624,601		1,257,157	70,659,667	30,716,522	21.2%	11.93
2750	JEFFERSON WATER AND ELECTRIC DEPT	AB	1,324,085	1,093,501	239,693	87,550		239,693	12,687,299	8,266,099	18.1%	9.58
2770	JOHNSON CREEK WATER UTILITY	D	557,199	804,318	160,969	25,748		160,969	10,069,456	5,789,057	28.9%	18.07
2780	JUNCTION CITY WATER UTILITY	D	86,687	106,371	16,148	5,812		16,148	1,372,950	449,409	18.6%	15.84
2790	JUNEAU UTILITY COMMISSION	C	552,280	366,698	100,440	60,345		100,439	4,662,459	2,866,639	18.2%	8.44
2800	KAUKAUNA UTILITIES	AB	3,455,774	2,586,209	437,449	181,939		437,450	24,304,685	12,649,320	12.7%	7.03
2805	KELLNERSVILLE WATER UTILITY	D	34,123	29,861	6,617	7,152	0	0	404,775	25,446	0.0%	11.86
2810	KENDALL MUNICIPAL WATER UTILITY	D	75,809	95,601	21,568	18,708		21,568	1,063,462	390,293	28.5%	14.03
2820	KENOSHA WATER UTILITY	AB	11,754,013	10,221,704	2,203,425	1,033,306		2,203,426	108,918,994	58,100,924	18.7%	9.27
2830	KEWASKUM MUNICIPAL WATER UTILITY	C	630,432	588,431	125,327	44,224		125,327	8,152,023	3,408,146	19.9%	12.93
2840	KEWAUNEE MUNICIPAL WATER UTILITY	C	610,386	495,372	103,357	42,769		103,357	6,239,177	2,901,007	16.9%	10.22
2850	KIEL CITY OF UTILITIES	C	606,675	593,983	103,097	43,919		103,097	6,996,842	4,601,931	17.0%	11.53
2870	KIMBERLY MUNICIPAL WATER UTILITY	C	1,557,929	1,104,134	137,924	74,036		137,924	7,842,980	4,866,074	8.9%	5.03
2880	KNAPP MUN WATER AND SEWER UTILITY	D	45,130	56,849	16,710	10,305	0	0	608,226	279,476	0.0%	13.48
2680	KNIGHT TOWN OF MUN WATER UTILITY	D	74,319	73,043	15,612	33,288		33,288	1,443,929	35,564	44.8%	19.43
2890	KOHLER MUNICIPAL WATER UTILITY	D	776,818	637,712	57,150	51,614		57,150	3,774,311	1,108,901	7.4%	4.86
2901	KRONENWETTER WATER UTILITY	C	630,617	602,206	173,089	94,387		173,089	11,247,980	2,599,230	27.4%	17.84
2920	LA CROSSE WATER UTILITY	AB	5,029,322	4,408,975	934,138	539,357		934,139	37,855,350	19,543,306	18.6%	7.53
2960	LA FARGE MUN WATER AND SEWER UTILITY	D	105,902	122,813	43,758	15,887	15,887	15,887	2,187,410	659,140	15.0%	20.66
3080	LA VALLE MUNICIPAL WATER UTILITY	D	81,507	82,474	19,993	3,761		19,993	1,138,446	503,904	24.5%	13.97
2940	LADYSMITH MUNICIPAL WATER UTILITY	C	670,640	627,808	121,568	77,164		121,568	6,631,022	1,926,799	18.1%	9.89
2975	LAKE DELTON VILLAGE OF WATER UTIL	C	1,662,716	920,473	204,798	197,900		204,798	17,983,682	7,202,530	12.3%	10.82
2980	LAKE GENEVA UTILITY COMMISSION	AB	1,373,773	1,438,636	275,003	142,729		275,003	17,990,938	7,215,303	20.0%	13.10
2428	LAKE HALLIE (VILLAGE OF) PUBLIC WORK	C	564,356	267,729	160,496	0	0	0	11,925,773	1,261,340	0.0%	21.13
3000	LAKE MILLS LIGHT AND WATER DEPT	AB	775,542	776,862	125,877	54,559		125,877	7,135,064	2,676,251	16.2%	9.20
3030	LANCASTER MUNICIPAL WATER UTILITY	C	994,192	812,744	150,758	101,604		150,758	9,060,430	4,645,258	15.2%	9.11
3045	LANNON MUNICIPAL WATER UTILITY	D	27,742	77,491	107,301	0	0	0	4,101,566	1,643,555	0.0%	147.85
3095	LAWRENCE TOWN OF WATER UTILITY	D	584,041	455,312	93,399	60,216	0	0	6,210,857	2,159,874	0.0%	10.63
3120	LENA MUNICIPAL WATER & SEWER UTY	D	140,751	110,989	25,394	6,205		25,394	1,523,313	316,432	18.0%	10.82
3130	LINDEN MUNICIPAL WATER UTILITY	D	72,690	79,758	21,220	30,425	0	0	1,314,668	347,207	0.0%	18.09
3140	LITTLE CHUTE MUNICIPAL WATER DEPT	AB	1,857,003	1,578,902	260,928	147,591	216,000	216,000	15,916,666	7,438,152	11.6%	8.57
3150	LIVINGSTON MUNICIPAL WATER UTILITY	D	149,202	167,636	31,256	14,957		31,256	1,753,090	966,170	20.9%	11.75
3160	LODI MUN LIGHT AND WATER UTILITY	AB	715,413	481,724	107,633	35,929		107,633	5,582,358	3,460,021	15.0%	7.80
3170	LOGANVILLE MUN WATER & SEWER UTILITY	D	39,273	32,618	6,646	6,954		6,954	355,299	79,679	17.7%	9.05
3180	LOMIRA MUNICIPAL WATER UTILITY	D	247,093	298,702	57,409	24,809		57,409	3,519,893	1,947,444	23.2%	14.25
3190	LONE ROCK UTILITIES	D	74,352	99,632	13,526	16,720		16,720	923,065	98,115	22.5%	12.41
3200	LOWELL MUN WATER AND SEWER UTILITY	D	29,238	33,504	7,571	6,136	6,136	6,136	372,072	40,164	21.0%	12.73
3210	LOYAL MUNICIPAL WATER UTILITY	D	232,376	178,683	48,205	20,785		48,205	2,408,220	1,084,202	20.7%	10.36
3220	LUCK MUNICIPAL WATER UTILITY	D	151,189	168,222	18,566	15,339		18,566	1,081,397	267,129	12.3%	7.15
3240	LUXEMBURG MUNICIPAL WATER UTILITY	D	333,038	224,646	68,536	34,462	0	0	4,676,005	2,205,281	0.0%	14.04
3250	LYNDON STATION MUN WATER UTILITY	D	139,688	100,602	38,073	7,975		38,073	2,443,017	831,209	27.3%	17.49
3280	MADISON WATER UTILITY	AB	28,451,577	22,670,452	4,519,768	2,077,440		4,519,768	229,237,894	117,432,423	15.9%	8.06
3295	MAIDEN ROCK, VILLAGE OF, MUN WTR UTY	D	52,890	47,030	6,792	12,670		12,670	386,858	29,354	24.0%	7.31

APPENDIX 4 MUNICIPAL WATER UTILITIES 2011												
ID	Utility Name	Class	W-1	W-1	W-7, 30	W-7, 31	W-7, 33	W-7, 34	W-8	F-23	Actual	
			Total Operating Revenues	Total Operating Expenses	Tax Equiv. Computed C. Yr.	Tax Equiv. per 1994 PSC Report	Lower Equiv. Authorized	Tax Equiv. for Current Year	Utility Plant 1-Jan	Average Net Rate Base	of Total Rev. Requirements	\$ Gross Plant Per \$ Gross Revs.
3300	MANAWA MUNICIPAL WATER UTILITY	D	377,637	248,993	81,232	25,290	0	0	3,764,543	2,198,906	0.0%	9.97
3320	MANITOWOC PUBLIC UTILITIES	AB	5,896,989	5,484,362	1,049,713	399,683	853,960	853,960	67,365,849	22,052,922	14.5%	11.42
3340	MAPLE BLUFF VILLAGE OF MUN WTR UT	D	377,713	274,122	64,874	12,130		64,874	3,696,711	2,959,243	17.2%	9.79
3350	MARATHON VILLAGE OF WTR & SWR UT	D	396,580	383,883	103,468	43,656		103,468	5,714,805	1,888,062	26.1%	14.41
3360	MARIBEL MUN WTR & SWR UT	D	35,152	32,783	3,493		2,395	2,395	263,995	-2,150	6.8%	7.51
3370	MARINETTE MUNICIPAL WATER UTILITY	AB	3,376,739	2,960,927	685,866	181,602		685,866	38,751,430	20,823,473	20.3%	11.48
3380	MARION MUN WATER AND SEWER UTILITY	D	269,037	166,743	66,708	23,140	0	0	3,351,087	2,253,302	0.0%	12.46
3390	MARKESAN MUN WATER PLANT	D	141,535	284,431	43,353	16,413		43,353	2,279,807	1,568,427	30.6%	16.11
3410	MARSHALL WATER AND SEWER UTILITY	C	468,097	370,919	95,431	38,135		95,431	5,526,413	2,523,459	20.4%	11.81
3420	MARSHFIELD UTILITIES	AB	3,521,332	3,211,622	512,217	355,627		512,217	30,442,908	16,303,229	14.5%	8.65
3440	MATTOON MUNICIPAL WATER UTILITY	D	65,090	77,457	21,749	12,911	0	0	1,483,592	406,261	0.0%	22.79
3450	MAUSTON CITY OF MUNICIPAL WTR UT	C	885,009	629,841	235,296	80,715	80,715	80,715	10,229,181	6,012,585	9.1%	11.56
3460	MAYVILLE MUNICIPAL WATER UTILITY	C	1,018,660	809,295	167,514	97,354		167,514	9,178,929	5,290,169	16.4%	9.01
3480	MAZOMANIE WATER UTILITY	D	351,009	242,792	65,038	23,766		65,038	3,686,999	1,643,505	18.5%	10.50
3490	MCFARLAND WATER & SEWER UTILITY	C	1,112,168	849,271	211,574	78,428		211,574	11,235,823	4,732,022	19.0%	10.10
3520	MEDFORD WATER WORKS	D	808,825	518,089	125,023	54,312		125,023	7,602,377	5,338,684	15.5%	9.40
3530	MELLEN MUN WATER UTILITY	C	131,335	128,967	17,988	16,601		17,988	944,460	288,270	13.7%	7.19
3540	MELROSE MUNICIPAL WATER UTILITY	D	246,309	157,203	58,524	8,558	0	0	3,657,360	2,433,990	0.0%	14.85
3545	MELVINA MUNICIPAL WATER UTILITY	D	16,448	12,463	14,041		0	0	1,131,457	7,451	0.0%	68.79
3550	MENASHA - TOWN OF - UTILITY DISTRICT	AB	4,232,535	3,683,396	488,634	311,626		488,634	36,759,806	16,981,557	11.5%	8.69
3560	MENASHA ELECTRIC & WATER UTILITIES	AB	4,733,365	3,833,677	546,885	295,279		546,885	26,690,904	18,636,939	11.6%	5.64
3580	MENOMONEE FALLS VILLAGE OF WTR UT	AB	6,580,495	5,590,086	1,225,175	716,142		1,225,175	74,824,603	17,160,913	18.6%	11.37
3590	MENOMONIE CITY OF WATER DEPT	AB	1,584,238	1,356,986	304,448	261,775	261,000	261,000	17,966,638	5,530,599	16.5%	11.34
3595	MEQUON MUNICIPAL WATER UTILITY	C	2,467,311	1,489,768	262,892		0	0	18,204,123	14,878,156	0.0%	7.38
3610	MERRILL WATER UTILITY	C	1,366,296	1,099,178	255,237	56,160		255,237	11,192,038	5,446,930	18.7%	8.19
3620	MERRILLAN MUN ELECTRIC & WTR UTIL	D	140,004	130,551	24,072	19,666		24,072	1,911,788	660,984	17.2%	13.66
3630	MERRIMAC MUNICIPAL WATER UTILITY	D	105,721	81,549	24,998	5,955	5,955	5,955	1,950,540	1,092,619	5.6%	18.45
3640	MIDDLETON MUNICIPAL WATER UTILITY	AB	2,097,414	1,621,737	381,459	200,141		381,459	24,236,552	9,190,476	18.2%	11.56
3675	MILLADORE VILLAGE OF WATER UTILITY	D	57,616	51,491	29,111	0	0	0	2,212,146	177,747	0.0%	38.39
3680	MILLTOWN VIL OF WATER UT	D	108,930	104,298	21,327	13,954		21,327	1,038,247	198,185	19.6%	9.53
3700	MILTON CITY OF MUN WTR UT	C	942,942	830,343	168,200	51,986		168,200	9,629,582	5,317,317	17.8%	10.21
3720	MILWAUKEE WATER WORKS	AB	80,492,455	73,881,006	11,150,860	6,904,063		11,150,863	601,812,809	308,207,205	13.9%	7.48
3740	MINERAL POINT MUN WATER UTILITY	C	324,066	327,046	63,449	59,714		63,449	3,231,993	1,259,184	19.6%	9.97
3760	MINONG VILLAGE OF WATER UTILITY	D	138,619	131,027	16,277	22,203	16,277	16,277	1,214,121	267,799	11.7%	8.76
3770	MISHICOT WATER UTILITY & SEW DEPT	D	214,377	207,213	40,992	25,847		40,992	2,462,171	1,261,635	19.1%	11.49
3780	MONDOVI MUN WATER AND SEWER UTILITY	C	427,108	524,108	89,186	42,624		89,186	4,999,426	1,921,190	20.9%	11.71
3800	MONONA WATER UTILITY	C	1,337,035	1,073,595	253,873	144,070		253,873	13,584,247	9,757,604	19.0%	10.16
3820	MONROE MUNICIPAL WATER UTILITY	AB	1,613,488	1,200,057	270		200,000	200,000	12,892,899	5,950,624	12.4%	7.99
3830	MONTELLO CITY OF WATER UTILITY	D	194,082	191,067	29,561	20,563		29,561	1,799,643	715,389	15.2%	9.27
3840	MONTFORT MUNICIPAL WATER UTILITY	D	168,353	127,532	30,581	12,709		30,580	1,810,791	900,213	18.2%	10.76
3850	MONTICELLO VILLAGE OF WATER UT	D	242,104	199,590	46,185	22,048		46,185	2,317,797	1,536,323	19.1%	9.57
3860	MONTREAL MUNICIPAL WATER UTILITY	D	202,453	160,053	29,792	21,107		29,792	2,179,427	714,640	14.7%	10.77
3890	MOSINEE MUNICIPAL WATER AND SEWER UT	C	900,932	854,848	148,136	97,388		148,136	8,467,339	3,950,172	16.4%	9.40
3920	MOUNT HOPE MUNICIPAL WATER UTILITY	D	69,339	41,320	15,717	2,859	0	0	1,037,348	611,770	0.0%	14.96
3950	MOUNT HOREB WATER AND SEWER UTILITY	C	996,692	847,344	213,842	65,037		213,842	12,901,706	3,424,528	21.5%	12.94
3960	MOUNT STERLING MUN WATER UTILITY	D	38,274	36,579	9,009	1,326	1,221	1,221	682,289	159,669	3.2%	17.83
3910	MT CALVARY VILL OF MUN WTR& SWR	D	80,090	92,961	9,870	8,904		9,870	855,514	247,180	12.3%	10.68
3980	MUKWONAGO MUNICIPAL WATER UTILITY	C	1,713,772	1,130,118	343,463	22,233		343,463	20,076,110	10,475,712	20.0%	11.71
4000	MUSCODA LIGHT AND WATER UTILITY	C	267,747	233,154	45,308	37,277		45,308	2,047,558	753,345	16.9%	7.65
4005	MUSKEGO CITY OF WATER PUBLIC UT	C	1,872,798	1,543,463	555,630	196,830		555,629	36,774,122	8,430,299	29.7%	19.64
4020	NECEDAH VILL OF MUN WATER UTILITY	D	410,265	329,798	86,856	37,531		86,856	3,974,472	1,760,306	21.2%	9.69
4030	NEENAH CITY OF WATER UTILITY	AB	8,718,387	5,463,151	1,028,922	314,207		1,028,922	58,107,791	39,819,231	11.8%	6.66

APPENDIX 4 MUNICIPAL WATER UTILITIES 2011												
ID	Utility Name	Class	W-1	W-1	W-7, 30	W-7, 31	W-7, 33	W-7, 34	W-8	F-23	Actual	
			Total Operating Revenues	Total Operating Expenses	Tax Equiv. Computed C. Yr.	Tax Equiv. per 1994 PSC Report	Lower Equiv. Authorized	Tax Equiv. for Current Year	Utility Plant 1-Jan	Average Net Rate Base	PILOT as % of Total Rev. Requirements	\$ Gross Plant Per \$ Gross Revs.
4040	NEILLSVILLE CITY OF MUN WTR UTY	C	616,593	738,694	76,716	36,928		76,716	6,315,008	1,891,458	12.4%	10.24
4050	NEKOOSA MUNICIPAL WATER UTILITY	C	581,984	674,583	253,355	58,915		253,355	9,994,996	5,449,672	43.5%	17.17
4060	NELSON WATER AND SEWER DEPARTMENT	D	31,018	45,815	3,761	6,645	0	0	244,160	-36,677	0.0%	7.87
4080	NEW AUBURN MUNICIPAL WATER UTILITY	D	129,401	105,550	15,027	3,680		15,027	1,085,937	716,488	11.6%	8.39
4090	NEW BERLIN WATER UTILITY	AB	5,061,975	4,122,507	800,989	619,090		800,989	52,685,872	15,408,866	15.8%	10.41
4100	NEW GLARUS LIGHT AND WATER WORKS	C	421,435	388,069	77,230	18,057		77,230	3,561,887	2,643,205	18.3%	8.45
4110	NEW HOLSTEIN PUBLIC UTILITY	C	673,938	625,784	118,062	51,364		118,062	6,351,631	4,154,263	17.5%	9.42
4120	NEW LISBON CITY OF ELEC & WATER UT	C	371,599	382,920	97,270	56,041		97,270	4,904,774	1,929,415	26.2%	13.20
4130	NEW LONDON ELECTRIC & WATER UTILITY	AB	1,796,060	1,441,816	330,935	145,895		330,936	17,555,022	11,439,678	18.4%	9.77
4140	NEW RICHMOND MUNICIPAL WATER UTILITY	C	1,264,622	1,133,691	273,274	98,480		273,274	13,537,945	5,669,058	21.6%	10.71
4150	NIAGARA MUNICIPAL WATER UTILITY	C	422,192	301,072	89,302	41,975	15,400	15,400	3,824,744	1,926,857	3.6%	9.06
4170	NICHOLS MUNICIPAL WATER UTILITY	D	37,080	24,587	7,706	10,475	0	0	531,455	4,545	0.0%	14.33
4230	NORTH FOND DU LAC WATER UTILITY	C	864,096	683,601	129,235	54,833		129,235	7,155,259	2,891,178	15.0%	8.28
4240	NORTH FREEDOM MUN WATER UTILITY	D	87,977	83,016	23,037	11,533	0	0	1,717,759	1,052,429	0.0%	19.53
4290	NORWALK MUNICIPAL WATER UTILITY	D	85,062	80,742	23,204	11,004	0	0	1,050,120	623,761	0.0%	12.35
4310	OAK CREEK WATER & SEWER UTILITY	AB	8,329,721	7,179,374	1,518,425	845,726		1,518,424	100,713,200	46,251,872	18.2%	12.09
4325	OAKDALE WATER UTILITY VILLAGE OF	D	113,438	77,285	30,675		6,750	6,750	1,914,779	561,966	6.0%	16.88
4330	OAKFIELD VILLAGE OF MUN WTR UTY	D	289,206	247,121	0	9,266	0	0	3,966,636	2,725,676	0.0%	13.72
4340	OCONOMOWOC CITY OF UTILITIES	AB	2,712,707	2,393,160	480,579	137,061		480,579	34,176,006	14,069,953	17.7%	12.60
4360	OCONTO FALLS WATER AND LIGHT COMM	C	581,556	543,700	118,226	42,397		118,226	6,263,170	3,513,559	20.3%	10.77
4350	OCONTO UTILITY COMMISSION	C	810,484	640,040	192,912	18,165	130,000	130,000	9,904,337	5,529,239	16.0%	12.22
4390	OLIVER MUNICIPAL WATER PLANT	D	23,658	23,640	1,044	1,052		1,052	79,326	28,974	4.4%	3.35
4400	OMRO CITY OF WTR UTY	C	347,752	369,544	60,010	40,023		60,010	3,108,427	1,258,058	17.3%	8.94
4410	ONALASKA MUNICIPAL WATER UTILITY	AB	2,017,630	1,714,463	367,669	195,839		367,669	22,520,156	6,648,380	18.2%	11.16
4420	ONTARIO MUNICIPAL WATER UTILITY	D	65,771	68,046	9,153	6,699		9,153	543,070	206,098	13.9%	8.26
4430	OOSTBURG MUNICIPAL WATER UTILITY	C	491,229	365,278	91,892	34,383		91,892	5,965,442	3,610,083	18.7%	12.14
4440	OREGON MUN WATER AND SEWER UTILITY	C	1,140,182	903,459	265,208	265,209		265,209	15,326,706	4,407,459	23.3%	13.44
4450	ORFORDVILLE MUNICIPAL WATER UTILITY	D	203,746	219,737	43,210	27,125		43,210	2,437,224	774,213	21.2%	11.96
4460	OSCEOLA MUNICIPAL WATER UTILITY	C	578,981	460,315	136,369	26,898		136,369	8,263,832	4,484,510	23.6%	14.27
4480	OSHKOSH CITY OF WATER UTILITY	AB	11,879,128	9,312,860	2,068,759	611,543	1,000,000	1,000,000	116,002,739	64,383,746	8.4%	9.77
4490	OSSEO MUN WATER AND SEWER UTILITY	D	509,199	365,333	79,006	48,646		79,006	4,003,888	1,327,185	15.5%	7.86
4500	OWEN MUN WATER UTILITY	D	463,789	463,478	78,281	16,829		78,281	3,577,318	1,749,486	16.9%	7.71
4510	PADDOCK LAKE MUN WATER UTILITY	D	89,937	65,525	35,187	3,615	0	0	2,635,074	518,031	0.0%	29.30
4520	PALMYRA VILLAGE OF WTR & SWR UTY	D	362,071	268,702	58,650	30,843		58,650	3,136,675	1,655,348	16.2%	8.66
4540	PARDEEVILLE MUN WATER UTY	D	293,465	266,356	46,110	31,200		46,110	2,619,907	1,213,979	15.7%	8.93
4550	PARK FALLS MUNICIPAL WATER UTILITY	C	1,084,861	861,934	51,932	41,994		51,933	10,210,102	6,014,250	4.8%	9.41
4560	PATCH GROVE MUNICIPAL WATER UTILITY	D	42,697	32,235	6,928	8,700		8,700	508,516	179,224	20.4%	11.91
4570	PENCE TOWN OF MUN WTR DEPT	D	33,120	27,407	0	879	0	0	1,398,738	360,117	0.0%	42.23
4600	PEPIN MUNICIPAL WATER UTILITY	D	99,766	113,392	9,864	7,409		9,864	557,604	181,328	9.9%	5.59
4610	PESHTIGO MUN WATER UTILITY	C	702,122	1,353,727	134,292	32,125		134,292	9,211,560	6,952,565	19.1%	13.12
4625	PEWAUKEE CITY OF WATER UTILITY	C	1,845,961	1,707,620	472,467			472,467	36,540,587	4,353,520	25.6%	19.79
4620	PEWAUKEE VILLAGE OF WATER UTILITY	C	1,462,363	1,082,227	264,183	147,408		264,183	16,791,082	5,838,901	18.1%	11.48
4640	PHILLIPS MUN WATER WORKS	D	321,935	333,198	76,358	0		76,358	3,781,751	1,335,716	23.7%	11.75
4650	PIGEON FALLS MUNICIPAL WATER UTILITY	D	39,569	66,802	6,290	10,388		10,388	528,251	1,094	26.3%	13.35
4670	PITTSVILLE MUN WATER UTILITY	D	204,967	214,106	92,739	0	0	0	4,302,826	2,753,539	0.0%	20.99
4680	PLAIN MUNICIPAL WATER UTILITY	D	145,889	137,792	33,469	17,618		33,469	1,809,770	1,226,142	22.9%	12.41
4690	PLAINFIELD VILL OF WATER UTILITY	D	124,426	129,694	33,553	8,547		33,553	2,262,363	1,409,336	27.0%	18.18
4700	PLATTEVILLE WATER & SEWER UTILITY	AB	2,030,798	1,306,815	294,177	144,545		294,176	15,293,028	7,801,101	14.5%	7.53
4730	PLEASANT PRAIRIE VILL OF WTR UTY	AB	3,783,130	3,585,070	843,324	350,518		843,323	54,770,872	17,417,594	22.3%	14.48
4737	PLOVER VILL OF MUN WTR UTY	AB	2,163,544	1,555,157	448,976	285,767	68,214	68,214	29,994,113	8,341,486	3.2%	13.86
4740	PLYMOUTH UTILITIES	AB	1,454,707	1,139,518	255,724	118,693		255,724	15,635,216	10,092,002	17.6%	10.75
4770	PORT EDWARDS WATER UTILITY	C	384,008	316,881	49,205	44,148		49,205	2,564,806	1,143,721	12.8%	6.68

APPENDIX 4 MUNICIPAL WATER UTILITIES 2011												
ID	Utility Name	Class	W-1	W-1	W-7, 30	W-7, 31	W-7, 33	W-7, 34	W-8	F-23	Actual	
			Total Operating Revenues	Total Operating Expenses	Tax Equiv. Computed C. Yr.	Tax Equiv. per 1994 PSC Report	Lower Equiv. Authorized	Tax Equiv. for Current Year	Utility Plant 1-Jan	Average Net Rate Base	PILOT as % of Total Rev. Requirements	\$ Gross Plant Per \$ Gross Revs.
4780	PORT WASHINGTON MUN WATER UTILITY	AB	2,820,503	2,347,894	372,421	230,283		372,421	24,320,435	11,796,709	13.2%	8.62
4760	PORTAGE WATER UTILITY	C	1,826,078	1,509,411	314,453	141,953		314,453	17,654,948	8,983,605	17.2%	9.67
4790	POTOSI MUNICIPAL WATER UTILITY	D	56,623	60,317	11,440	11,322	0	0	700,104	268,713	0.0%	12.36
4800	POUND VILL OF WATER & SWR UTY	D	61,147	91,309	8,662	3,648		8,662	616,491	425,817	14.2%	10.08
4810	POYNETTE MUNICIPAL WATER UTILITY	C	272,155	325,684	48,022	35,187		48,022	2,475,916	643,666	17.6%	9.10
4820	PRAIRIE DU CHIEN MUN WATER UTILITY	C	905,865	687,183	142,792	72,913		142,792	7,433,750	4,037,896	15.8%	8.21
4830	PRAIRIE DU SAC MUN ELECTRIC & WTR	C	432,231	414,198	73,956	41,130		73,956	4,417,728	1,815,039	17.1%	10.22
4840	PRENTICE VILLAGE OF WTR & SWR UTY	D	142,613	122,521	23,753	0		23,753	1,588,392	1,078,978	16.7%	11.14
4850	PRESCOTT CITY OF MUN WTR UTY	C	495,484	416,479	96,342	39,723		96,342	4,959,166	2,049,820	19.4%	10.01
4880	PRINCETON MUN WATER & ELECTRIC UTIL	C	469,272	335,693	91,851	9,770		91,851	4,824,388	3,867,526	19.6%	10.28
4890	PULASKI WATER DEPT	C	375,072	395,243	76,072	49,063	49,063	49,063	4,476,136	1,736,717	13.1%	11.93
4900	RACINE WATER WORKS COMMISSION	AB	18,960,045	15,099,584	2,491,338	1,075,080		2,491,340	173,824,732	83,161,488	13.1%	9.17
4910	RADISSON WATER AND SEWER UTILITY	D	41,286	24,327	7,691	13,160	0	0	634,847	-112,295	0.0%	15.38
4920	RANDOLPH MUNICIPAL WATER UTILITY	D	371,677	304,221	108,819	13,033	50,000	50,000	4,996,302	3,395,146	13.5%	13.44
4930	RANDOM LAKE MUNICIPAL WATER DEPT	D	273,507	286,522	40,858	26,564		40,858	2,692,866	1,584,250	14.9%	9.85
4950	READSTOWN MUNICIPAL WATER UTILITY	D	41,856	39,160	8,750	11,788	500	500	505,993	105,751	1.2%	12.09
4960	REDGRANITE WATER UTILITY	D	239,591	203,189	34,580	23,751		34,580	2,254,944	829,732	14.4%	9.41
4970	REEDSBURG UTILITY COMMISSION	AB	1,409,917	1,116,073	211,738	90,634		211,738	12,325,054	3,934,158	15.0%	8.74
4980	REEDSVILLE MUNICIPAL WATER UTILITY	D	257,566	192,379	35,585	14,678		35,585	1,585,764	1,617,466	13.8%	6.16
4990	REESEVILLE WATER UTILITY	D	162,497	113,754	27,560	9,152		27,560	1,687,130	726,108	17.0%	10.38
5000	REWEY MUNICIPAL WATER UTILITY	D	67,831	50,906	11,246	13,473		13,473	613,271	81,055	19.9%	9.04
5010	RHINELANDER CITY OF WATER UTY	C	1,680,435	1,597,128	245,682	160,939		245,681	13,329,223	5,700,918	14.6%	7.93
5030	RIB LAKE VILLAGE OF WATER UTILITY	D	158,174	160,655	32,767	21,938		32,767	1,898,835	647,511	20.7%	12.00
5050	RICE LAKE MUN WATER & ELECTRIC UTIL	AB	1,201,478	1,107,877	177,312	103,919		177,312	9,949,179	3,655,608	14.8%	8.28
5071	RICHLAND CENTER WATER UTILITY	C	1,016,911	894,955	155,777	82,240		155,777	10,086,382	5,975,720	15.3%	9.92
5090	RIDGEWAY VILL OF MUN WATER UTY	D	137,330	119,992	34,510	16,788		34,510	1,629,140	1,007,993	25.1%	11.86
5100	RIO MUNICIPAL WATER UTILITY	D	239,502	152,032	44,456	9,020		44,456	2,524,034	1,456,366	18.6%	10.54
5105	RIPON WATER UTILITY	AB	1,216,524	905,086	178,684	148,214	85,000	85,000	10,749,005	7,461,128	7.0%	8.84
5110	RIVER FALLS MUNICIPAL UTILITY	AB	1,473,585	1,159,909	267,870	132,020		267,871	15,645,688	3,267,109	18.2%	10.62
5120	ROBERTS VILL OF WATER UTILITY	D	205,288	246,271	60,148	45,721		60,148	2,901,702	981,237	29.3%	14.13
5150	ROCK SPRINGS MUNICIPAL UTILITY	D	71,257	66,027	18,621	15,670		18,621	1,137,996	504,109	26.1%	15.97
5130	ROCKLAND MUN WATER AND SEWER UTILITY	D	79,368	73,415	19,143	5,564		19,143	1,256,745	405,110	24.1%	15.83
5159	ROME TOWN OF WATER UTILITY	D	981,694	603,224	117,083		105,000	105,000	8,065,327	5,848,620	10.7%	8.22
5180	ROTHSCHILD MUNICIPAL WATER UTILITY	C	1,101,377	864,784	151,333	56,160		151,333	8,501,544	5,489,661	13.7%	7.72
5260	SAUK CITY MUN WATER & LIGHT UTIL	C	441,385	396,245	83,160	62,313		83,160	5,020,942	2,180,716	18.8%	11.38
5270	SAUKVILLE MUN WATER UTILITY	C	1,306,623	835,578	170,041	94,387		170,041	10,318,672	5,147,724	13.0%	7.90
5290	SCHOFIELD MUN WATER & SEWER UTILITY	C	436,669	421,645	62,780	40,005		62,780	3,445,195	1,824,274	14.4%	7.89
5296	SCOTT TOWN OF WATER UTILITY	D	184,606	192,191	50,948	0	0	0	3,917,249	180,496	0.0%	21.22
5320	SEYMOUR MUN WATER UTILITY	C	591,850	542,137	71,601	36,231		71,601	3,872,897	1,725,587	12.1%	6.54
5330	SHARON WATERWORKS & SEWER SYSTEM	D	320,436	271,178	64,429	46,614		64,429	3,009,848	1,242,885	20.1%	9.39
5365	SHAWANO CITY OF WATER & SEWER UTILIT	AB	1,477,813	1,065,166	234,254	92,236		234,254	13,620,309	9,208,169	15.9%	9.22
5380	SHEBOYGAN FALLS UTILITIES	AB	1,296,023	1,274,514	173,398	83,559		173,398	11,845,619	5,898,722	13.4%	9.14
5370	SHEBOYGAN WATER UTILITY	AB	7,002,139	5,204,312	954,120	560,533		954,120	47,181,623	29,410,762	13.6%	6.74
5395	SHELDON MUNICIPAL WATER UTILITY	D	68,553	62,092	13,424	25,360		25,360	866,286	50,628	37.0%	12.64
5400	SHELL LAKE MUNICIPAL UTILITIES	D	194,793	157,088	31,092	35,079		35,079	1,893,367	899,647	18.0%	9.72
5420	SHERWOOD VILLAGE OF WTR & SWR UTY	D	759,436	756,058	132,346	41,394		132,346	7,883,816	2,356,535	17.4%	10.38
5430	SHIOCTON MUNICIPAL UTILITY	D	121,790	107,613	15,023	12,997		15,023	796,748	155,366	12.3%	6.54
5450	SHOREWOOD HILLS VILL OF WATER UTY	D	418,262	324,990	28,643	20,190		28,643	1,791,553	1,537,642	6.8%	4.28
5440	SHOREWOOD MUNICIPAL WATER UTILITY	C	1,199,074	1,309,251	76,075	43,692		76,075	3,573,201	2,143,993	6.3%	2.98
5470	SHULLSBURG WATER UTILITY	D	227,960	175,953	43,249	21,940	0	0	2,489,388	1,438,653	0.0%	10.92
5480	SIREN MUNICIPAL WATER UTILITY	D	184,409	189,763	30,926	12,595		30,926	1,929,188	875,779	16.8%	10.46
5500	SISTER BAY WATER AND SEWER UTILITY	C	375,879	457,935	38,884	23,137	23,137	23,137	4,375,570	994,143	6.2%	11.64

APPENDIX 4 MUNICIPAL WATER UTILITIES 2011												
ID	Utility Name	Class	W-1	W-1	W-7, 30	W-7, 31	W-7, 33	W-7, 34	W-8	F-23	Actual	
			Total Operating Revenues	Total Operating Expenses	Tax Equiv. Computed C. Yr.	Tax Equiv. per 1994 PSC Report	Lower Equiv. Authorized	Tax Equiv. for Current Year	Utility Plant 1-Jan	Average Net Rate Base	PILOT as % of Total Rev. Requirements	\$ Gross Plant Per \$ Gross Revs.
5510	SLINGER UTILITIES	C	956,706	867,761	149,886	45,246		149,886	9,200,460	5,349,174	15.7%	9.62
5520	SOLDIERS GROVE VILL OF MUN WTR UTY	D	97,154	116,037	17,317	29,877		29,877	1,505,180	507,729	30.8%	15.49
5545	SOMERS WATER UTILITY TOWN OF	C	635,484	668,159	180,435	0	0	0	11,163,468	5,876,769	0.0%	17.57
5550	SOMERSET VILLAGE OF WATER UTILITY	C	397,062	419,483	111,249	34,739		111,249	5,420,096	2,287,491	28.0%	13.65
5590	SOUTH MILWAUKEE WATER UTILITY	AB	3,202,035	2,738,012	442,286	175,000		442,286	21,093,648	14,925,033	13.8%	6.59
5600	SOUTH WAYNE MUNICIPAL WATER UTILITY	D	78,173	83,595	12,049	15,390		0	737,572	347,453	0.0%	9.44
5610	SPARTA MUNICIPAL WATER DEPT	AB	1,915,039	1,274,712	341,813	122,103	341,991	341,991	18,839,391	11,319,026	17.9%	9.84
5620	SPENCER MUNICIPAL WATER UTILITY	D	335,349	338,490	74,117	0	0	0	3,940,089	2,259,642	0.0%	11.75
5630	SPOONER MUNICIPAL UTILITIES	C	539,016	438,056	77,460	28,058		77,460	4,726,759	2,509,550	14.4%	8.77
5640	SPRING GREEN MUNICIPAL WATER UTILITY	D	248,666	226,457	53,468	32,366		53,468	3,056,824	1,387,122	21.5%	12.29
5650	SPRING VALLEY WATERWORKS	D	190,668	178,470	50,567	24,217		50,567	2,736,967	1,123,356	26.5%	14.35
5190	ST CLOUD WATER & SEWER UTY	D	125,824	87,006	0	7,769	0	0	1,716,675	981,771	0.0%	13.64
5220	ST CROIX FALLS MUN WATER UTILITY	C	430,914	438,289	82,153	37,951		82,153	4,874,420	1,862,111	19.1%	11.31
5250	ST NAZIANZ WATER UTILITY	D	77,761	98,929	8,175	6,884		8,175	477,533	162,133	10.5%	6.14
5670	STANLEY MUNICIPAL WATERWORKS	C	1,074,074	800,461	147,293	49,861		147,293	10,469,964	6,868,309	13.7%	9.75
5675	STAR PRAIRIE MUNICIPAL WATER UTILITY	D	77,094	71,779	21,518	13,656	0	0	1,158,263	321,512	0.0%	15.02
5683	STETSONVILLE WATER UTILITY	D	36,863	91,440	0	0		0	0	913,475	0.0%	0.00
5690	STEVENS POINT MUN WATER UTILITY	AB	3,328,430	2,909,811	616,342	333,470		616,342	34,920,661	14,379,263	18.5%	10.49
5715	STOCKBRIDGE WATER UTILITY	D	155,163	146,285	41,300	42,316		42,316	2,489,435	611,443	27.3%	16.04
5720	STODDARD MUNICIPAL WATER UTILITY	D	108,073	136,144	25,330	6,873		25,330	1,526,898	763,751	23.4%	14.13
5750	STOUGHTON WATER UTILITY	AB	1,734,825	1,329,931	301,134	130,803		301,134	16,577,579	7,020,406	17.4%	9.56
5760	STRATFORD MUN WATER & ELECTRIC UTIL	C	322,772	301,788	65,388	23,000		65,388	4,084,212	2,798,724	20.3%	12.65
5770	STRUM MUNICIPAL UTILITIES	D	263,019	218,270	46,391	16,570		46,391	2,512,421	1,238,987	17.6%	9.55
5780	STURGEON BAY UTILITIES	AB	1,993,080	1,759,816	319,925	315,832	315,832	315,832	18,453,267	6,438,926	15.8%	9.26
5795	SUAMICO WATER UTILITY	C	885,831	682,818	203,504	0		203,504	13,915,740	2,937,286	23.0%	15.71
5810	SUN PRAIRIE UTILITIES	AB	2,980,431	2,476,798	735,905	187,203	734,470	734,470	35,818,570	12,338,220	24.6%	12.02
5830	SURING VILLAGE OF WATER UTILITY	D	195,620	184,285	32,510	11,117		32,510	3,471,217	1,601,670	16.6%	17.74
5835	SUSSEX VILLAGE OF WTR PUBLIC UTY	C	1,784,578	1,319,425	381,856	185,171		381,856	26,106,123	5,746,848	21.4%	14.63
5840	TAYLOR VILLAGE OF WATER UTILITY	D	78,315	86,992	17,980	21,693		21,693	1,179,694	318,939	27.7%	15.06
5860	TENNYSON WATER UTILITY	D	58,417	66,308	0	0		0	280,562	46,970	0.0%	4.80
5870	THERESA MUN WATER AND SEWER UTILITY	D	145,068	168,751	29,451	15,175	20,747	20,747	1,967,844	699,332	14.3%	13.56
5880	THORP MUN WATER AND SEWER UTILITY	D	437,540	287,709	55,674	20,904		55,674	3,671,567	1,859,112	12.7%	8.39
5910	TIGERTON MUNICIPAL WATER & SEWER UTY	D	130,143	139,019	25,906	29,430		29,430	1,522,511	424,796	22.6%	11.70
5920	TOMAH WATER UTILITY	C	2,136,326	1,479,938	325,709	203,611		325,709	18,569,962	10,189,417	15.2%	8.69
5930	TOMAHAWK MUN WATER & SEWER UTILITY	C	491,790	466,804	102,049	66,095		102,049	6,235,235	3,124,939	20.8%	12.68
5935	TONY MUNICIPAL WATER UTILITY	D	32,138	26,464	10,496	0	0	0	1,077,781	191,249	0.0%	33.54
5940	TREMPEALEAU MUN ELECTRIC & WTR UTY	C	374,434	303,420	61,812	18,449		61,812	3,894,105	1,921,478	16.5%	10.40
5970	TURTLE LAKE MUN WATER & SEWER UTIL	D	327,149	287,066	78,363	33,072		78,363	4,229,064	2,511,571	24.0%	12.93
5990	TWO RIVERS WATER & LIGHT UTILITY	AB	2,535,211	2,424,787	269,710	144,134	145,426	145,426	14,081,829	7,677,556	5.7%	5.55
6010	UNION CENTER VILLAGE OF WTR UTY	D	34,197	25,831	0	4		4	4,684	30,062	0.0%	0.14
6020	UNION GROVE MUNICIPAL WATER UTILITY	C	1,114,266	779,430	194,572	47,834		194,572	10,586,344	5,841,572	17.5%	9.50
6060	VALDERS PUBLIC UTILITY	D	173,839	142,219	33,279	12,591		33,279	2,030,611	1,239,509	19.1%	11.68
6100	VERONA WATER UTILITY	AB	1,612,135	1,165,917	449,531	96,999		449,531	22,664,175	6,129,062	27.9%	14.06
6110	VESPER MUN WATER AND SEWER UTILITY	D	72,255	72,729	18,870	15,910	0	0	1,263,014	97,216	0.0%	17.48
6130	VIOLA MUN WATER AND ELECTRIC UTILITY	C	136,158	121,374	29,271	26,330		29,271	1,926,806	580,592	21.5%	14.15
6140	VIROQUA CITY OF MUN WATER UTILITY	C	945,315	695,239	161,299	88,277		161,299	8,374,012	4,751,812	17.1%	8.86
6170	WALDO WATER AND SEWER UTILITY	D	90,219	52,730	10,534	3,208	0	0	621,069	127,883	0.0%	6.88
6180	WALWORTH MUN WATER AND SEWER UTILITY	D	446,335	327,365	75,388	31,671		75,388	5,012,291	2,571,741	16.9%	11.23
6185	WARRENS MUN WTR & SWR UTILITIES	D	143,078	192,493	149,195	6,280	0	0	5,527,216	4,210,576	0.0%	38.63
6190	WASHBURN MUN WATER AND SEWER UTILITY	D	452,452	262,557	138,371	27,484	0	0	9,647,687	3,965,400	0.0%	21.32
6210	WATERFORD VILLAGE OF WTR & SWR UTY	C	738,903	624,263	204,804	45,286		204,804	10,947,473	2,383,161	27.7%	14.82
6220	WATERLOO WATER AND LIGHT COMM	AB	504,046	527,732	112,656	28,330		112,656	5,416,355	3,012,361	22.4%	10.75

APPENDIX 4 MUNICIPAL WATER UTILITIES 2011												
ID	Utility Name	Class	W-1	W-1	W-7, 30	W-7, 31	W-7, 33	W-7, 34	W-8	F-23	Actual	
			Total Operating Revenues	Total Operating Expenses	Tax Equiv. Computed C. Yr.	Tax Equiv. per 1994 PSC Report	Lower Equiv. Authorized	Tax Equiv. for Current Year	Utility Plant 1-Jan	Average Net Rate Base	PILOT as % of Total Rev. Requirements	\$ Gross Plant Per \$ Gross Revs.
6230	WATERTOWN WATER DEPARTMENT	AB	3,783,169	2,948,640	686,725	250,522		686,725	36,651,603	18,174,361	18.2%	9.69
6240	WAUKESHA WATER UTILITY CITY OF	AB	9,044,386	7,269,449	1,692,264	840,079	1,359,120	1,359,120	93,697,784	39,123,944	15.0%	10.36
6260	WAUNAKEE WATER AND LIGHT COMMISSION	AB	1,642,816	1,399,374	346,524	100,342		346,524	19,134,136	7,323,153	21.1%	11.65
6280	WAUPACA WATER UTILITY	AB	1,382,552	1,062,218	212,489	117,647		212,489	10,905,393	5,912,381	15.4%	7.89
6290	WAUPUN PUBLIC UTILITIES	AB	2,466,665	1,763,315	326,622	113,479		326,621	19,520,579	13,827,480	13.2%	7.91
6300	WAUSAU WATER UTILITY	AB	4,655,579	4,091,751	1,013,197	545,935		1,013,196	48,953,674	19,373,195	21.8%	10.52
6310	WAUSAUKEE WTR & SWR UTY	D	128,053	98,511	28,315	17,259	0	0	1,686,077	557,371	0.0%	13.17
6325	WAUTOMA PUBLIC WATER UTILITY	C	392,774	360,590	133,811	25,548	100,000	100,000	7,182,863	1,943,633	25.5%	18.29
6320	WAUWATOSA WATER UTILITY	AB	6,646,997	5,863,843	654,134	491,637		654,134	38,778,106	15,773,207	9.8%	5.83
6330	WAUZEKA MUNICIPAL WATER UTILITY	D	79,297	75,157	30,698	16,831		30,698	1,658,873	578,179	38.7%	20.92
6350	WEBSTER VILL OF MUN WATER UTILITY	D	123,499	139,077	28,635	25,548		28,635	1,539,986	243,140	23.2%	12.47
6360	WEST ALLIS MUNICIPAL WATER UTILITY	AB	7,335,549	6,401,372	719,032	613,556		719,031	32,901,779	11,924,328	9.8%	4.49
6370	WEST BARABOO MUN WTR & SWR UTY	D	405,759	304,020	73,583	20,662		73,583	4,163,945	2,744,137	18.1%	10.26
6380	WEST BEND CITY OF WATER UTY	AB	4,733,307	4,355,960	651,309	346,040		651,309	38,512,032	16,050,215	13.8%	8.14
6430	WEST SALEM MUN JOINT WTR & SWR UTIL	C	594,965	478,383	119,809	39,584		119,809	8,338,375	4,660,347	20.1%	14.01
6400	WESTBY CITY OF MUN ELEC & WTR UTY	C	340,813	338,003	52,428	38,930		52,428	3,201,726	1,459,071	15.4%	9.39
6420	WESTON WATER UTILITY	AB	2,009,775	1,769,990	430,404	129,161		430,403	27,130,874	12,451,201	21.4%	13.50
6445	WESTPORT WATER UTILITY DISTRICT	D	315,744	109,796	62,009	0	0	0	4,745,010	868,294	0.0%	15.03
6450	WEYAUWEGA CITY OF WATER & SEWER UTY	D	381,468	284,412	67,847	37,017	0	0	3,804,442	2,572,230	0.0%	9.97
6470	WEYERHAEUSER MUNICIPAL WATER UTILITY	D	84,867	89,851	18,763	6,054		18,763	1,340,597	447,356	22.1%	15.80
6475	WHEELER VILL OF MUN WTR UTY	D	74,722	78,212	28,856	12,752	0	0	1,597,673	87,250	0.0%	21.38
6505	WHITE LAKE VILLAGE OF WTR UTY	D	93,885	79,374	21,925	24,873		24,873	1,114,720	55,695	26.5%	11.87
6480	WHITEFISH BAY VILLAGE OF WTR UTY	AB	1,747,121	1,572,316	203,944	71,562		203,944	14,382,082	10,375,025	11.7%	8.23
6500	WHITEHALL MUNICIPAL WATER UTILITY	C	623,932	530,838	129,422	36,407		129,422	7,381,437	2,650,483	20.7%	11.83
6510	WHITELAW MUN WATER AND SEWER UTIL	D	39,817	38,870	4,605	5,430		5,430	358,855	25,751	13.6%	9.01
6520	WHITEWATER MUNICIPAL WATER UTILITY	C	1,511,291	1,507,955	260,437	116,511		260,437	16,170,257	5,482,317	17.2%	10.70
6530	WHITING MUN WATER AND SEWER UTILITY	C	469,024	513,180	58,401	43,698		58,401	4,054,385	1,162,097	12.5%	8.64
6540	WILLIAMS BAY MUNICIPAL WATER UTILITY	C	791,185	739,778	82,908	66,145		82,908	8,245,966	2,660,915	10.5%	10.42
6545	WILSON VILLAGE OF MUN WTR UTY	D	20,666	29,108	5,888	10,968	3,750	3,750	426,310	-19,031	18.1%	20.63
6550	WILTON MUNICIPAL WATER & SEWER UTY	D	84,197	100,168	17,797	15,107		17,797	918,233	410,568	21.1%	10.91
6560	WIND POINT MUNICIPAL WATER UTILITY	D	385,748	369,238	19,655	20,373		20,373	1,450,285	311,928	5.3%	3.76
6580	WINNECONNE WATER UTILITY	C	479,751	422,016	66,799	38,598		66,799	3,789,872	2,020,602	13.9%	7.90
6590	WINTER VILLAGE OF WATER UTILITY	D	79,636	74,648	10,090	18,045	15,000	15,000	811,493	130,170	18.8%	10.19
6620	WISCONSIN DELLS MUN WATER UTILITY	C	622,690	584,931	159,509	80,761		159,508	7,387,800	2,723,497	25.6%	11.86
6700	WISCONSIN RAPIDS WATER WORKS & LIGHT	AB	4,892,917	3,772,174	624,790	317,937		624,790	36,319,222	21,213,273	12.8%	7.42
6730	WITHEE MUNICIPAL WATER UTILITY	D	290,451	281,209	74,012	22,430		74,012	4,498,207	1,806,084	25.5%	15.49
6740	WITTENBERG MUN WTR & SWR UTILITY	D	131,251	149,900	45,231	18,165		45,231	3,070,689	1,009,050	34.5%	23.40
6760	WONEWOC ELEC & WTR UTY	C	173,443	138,607	38,604	11,089		38,604	1,855,226	849,543	22.3%	10.70
6790	WOODVILLE WATER AND SEWER UTY	D	181,517	175,600	42,428	7,836		42,428	2,286,809	720,515	23.4%	12.60
6800	WRIGHTSTOWN VILLAGE OF WTR UTILITY	C	534,312	448,236	114,699	21,758		114,699	6,489,873	2,659,559	21.5%	12.15
6818	WYOCENA MUN WATER & SEWER UTILITY	D	92,710	79,506	11,773	10,280		11,773	689,263	16,115	12.7%	7.43
6819	YORKVILLE TOWN OF WATER UTILITY	D	228,932	119,185	39,293	12,000	17,715	17,715	2,723,272	612,857	7.7%	11.90
6820	YUBA MUNICIPAL WATERWORKS	D	7,544	10,939	5,471	6,451	0	0	366,349	57,273	0.0%	48.56

Appendix 5

APPENDIX 5												
MUNICIPAL ELECTRIC UTILITIES												
2010												
			E-1	E-1	E-5, 30	E-5, 31	E-5, 33	E-5, 34	E-5, 22	F-23	Actual	
			Total	Total	Tax Equiv.	Tax Equiv. per	Lower Equiv.	Tax Equiv. for	Utility Plant	Average Net	PILOT as %	\$ Gross Plant
ID	Utility Name	Class	Revenues	Expenses	Computed C. Yr.	1994 PSC Report	Authorized	Current Year	1-Jan	Rate Base	Requirements	per
												\$Gross Rev
50	ALGOMA UTILITY COMMISSION	AB	\$4,413,927	\$4,086,538	\$119,084	\$79,246		\$119,084	\$6,528,482	\$3,442,422	2.7%	\$1.48
210	ARCADIA ELECTRIC & WATER UTILITY	C	6,473,968	6,070,451	257,046	156551		257,046	14,202,926	7,068,482	4.0%	2.19
230	ARGYLE MUN ELECTRIC & WATER UTIL	C	701,610	612,327	36,399	21459		36,399	2,422,931	1,285,282	5.2%	3.45
350	BANGOR MUNICIPAL UTILITY	C	2,801,760	2,715,797	36,384	22702		36,384	5,948,620	672,462	1.3%	2.12
380	BARRON LIGHT AND WATER UTILITY	C	5,990,778	5,829,235	172,711	81653		172,711	8,114,384	2,215,067	2.9%	1.35
440	BELMONT MUN WATER AND ELECTRIC UTIL	C	1,623,075	1,592,870	17,911	9089		17,911	1,059,089	271,509	1.1%	0.65
460	BENTON MUN ELECTRIC AND WATER UTIL	C	600,876	553,490	19,683	19645		19,683	1,053,980	229,402	3.3%	1.75
530	BLACK EARTH ELECTRIC UTILITY	C	1,796,119	1,854,805	40,462	33504		40,462	3,529,983	426,503	2.3%	1.97
550	BLACK RIVER FALLS MUN ELEC & WTR	AB	6,676,973	6,222,384	143,032	97,064		143,032	9,140,001	3,634,329	2.1%	1.37
580	BLOOMER CITY OF ELECTRIC UTILITY	C	3,946,022	3,914,264	91,009	39344		91,009	6,002,305	2,731,736	2.3%	1.52
650	BOSCOBEL MUNICIPAL UTILITIES	C	3,903,700	3,860,298	64,075	60069		64,075	3,549,182	496,268	1.6%	0.91
740	BRODHEAD WATER AND LIGHT COMMISSION	C	3,197,862	3,244,333	112,621	53572		112,621	5,567,804	2,334,454	3.5%	1.74
890	CADOTT LIGHT AND WATER MUN UTILITY	C	1,144,888	1,142,974	19,978	16839		19,978	1,213,894	38,783	1.7%	1.06
970	CASHTON MUN ELECTRIC AND WATER UTIL	C	1,366,937	1,213,721	57,925	17933		57,925	2,931,614	1,390,911	4.2%	2.14
1000	CEDARBURG LIGHT AND WATER COMMISSION	AB	11,606,744	10,953,480	355,587	211,930		355,587	21,617,562	14,213,856	3.1%	1.86
1040	CENTURIA MUNICIPAL ELECTRIC UTILITY	C	604,659	588,944	6,600	4546		6,600	389,202	33,433	1.1%	0.64
1200	CLINTONVILLE WATER & ELECTRIC UTY	C	9,227,316	9,249,996	174,012	87272		174,012	7,178,140	2,350,945	1.9%	0.78
1300	COLUMBUS WATER AND LIGHT DEPT	AB	6,497,975	6,249,329	208,122	143,630		208,122	10,715,627	5,751,450	3.2%	1.65
1370	CORNELL MUN WATER AND ELECTRIC UTIL	C	1,099,696	1,070,058	23,204	24414		24,414	1,322,961	19,832	2.2%	1.20
1470	CUBA CITY ELECTRIC & WATER UTILITY	C	1,853,473	1,753,525	61,518	51816	\$51,816	51,816	3,132,218	937,302	2.8%	1.69
1490	CUMBERLAND MUNICIPAL UTILITY	C	4,219,150	3,956,607	276,571	128465		276,571	14,469,234	4,543,209	6.6%	3.43
1710	EAGLE RIVER LIGHT AND WATER COMM	AB	3,426,567	3,427,330	76,150	51,287		76,150	5,540,631	1,754,061	2.2%	1.62
1800	ELKHORN LIGHT AND WATER	AB	10,645,535	10,530,161	340,645	141,452		340,645	20,253,532	9,931,720	3.2%	1.90
1850	ELROY MUN ELECTRIC AND WATER UTY	C	1,997,077	1,850,490	139,786	39560		139,786	5,914,417	2,973,166	7.0%	2.96
1880	EVANSVILLE CITY OF WATER & LIGHT	C	7,158,236	7,024,862	215,194	57699		215,194	13,693,134	7,899,832	3.0%	1.91
1980	FENNIMORE WATER AND LIGHT PLANT	C	2,870,398	2,634,861	111,752	54012		111,752	6,808,397	2,411,239	3.9%	2.37
2000	FLORENCE UTILITY COMMISSION	AB	1,903,036	1,863,537	51,261	23,882		51,261	5,353,923	2,519,904	2.7%	2.81
2400	GRESHAM MUN LIGHT AND POWER UTILITY	C	2,553,188	2,562,280	43,382	33712	27,771	27,771	6,746,463	2,532,475	1.1%	2.64
2470	HARTFORD CITY OF UTILITIES	AB	25,479,112	24,409,986	577,418	283,971		577,418	33,931,293	23,319,208	2.3%	1.33
2510	HAZEL GREEN MUNICIPAL UTILITY	C	911,318	856,131	15,057	10854		15,057	956,953	389,688	1.7%	1.05
2650	HUSTISFORD UTILITIES	AB	2,514,156	2,336,752	82,225	38,063		82,225	6,848,558	3,668,867	3.3%	2.72
2750	JEFFERSON WATER AND ELECTRIC DEPT	AB	12,341,750	12,167,134	229,715	163,536		229,715	14,042,131	7,283,754	1.9%	1.14
2790	JUNEAU UTILITY COMMISSION	C	3,948,443	3,740,780	99,767	61617		99,767	4,764,155	2,272,292	2.5%	1.21
2800	KAUKAUNA UTILITIES	AB	57,429,440	54,470,305	873,553	451,463		873,553	87,044,079	49,161,155	1.5%	1.52
2850	KIEL CITY OF UTILITIES	C	6,889,429	6,890,538	157,653	57418		157,653	10,353,979	4,756,236	2.3%	1.50
2950	LA FARGE MUNICIPAL ELECTRIC UTILITY	C	809,002	768,861	41,713	22277		41,713	2,227,634	1,098,148	5.2%	2.75
3000	LAKE MILLS LIGHT AND WATER DEPT	AB	6,911,351	6,582,263	212,067	97,216		212,067	13,213,899	4,744,529	3.1%	1.91
3160	LODI MUN LIGHT AND WATER UTILITY	AB	3,203,334	3,060,539	125,468	49,343		125,468	6,685,019	3,692,911	3.9%	2.09
3320	MANITOWOC PUBLIC UTILITIES	AB	55,226,340	52,323,396	2,875,674	1,456,295		2,875,674	179,261,757	114,910,150	5.2%	3.25
3420	MARSHFIELD UTILITIES	AB	29,346,610	26,960,261	1,092,881	420,306		1,092,881	79,740,210	24,772,984	3.7%	2.72
3470	MAZOMANIE ELECTRIC UTILITY	C	2,624,332	2,554,056	63,831	22056		63,831	3,726,465	1,999,059	2.4%	1.42
3510	MEDFORD ELECTRIC UTILITY	C	9,606,448	9,426,883	133,563	105856		133,563	9,779,387	5,073,117	1.4%	1.02
3560	MENASHA ELECTRIC & WATER UTILITIES	AB	43,971,163	43,196,914	551,504	598,534		598,534	27,703,646	13,988,742	1.4%	0.63
3620	MERRILLAN MUN ELECTRIC & WTR UTIL	D	372,445	338,953	8,783	11,025		11,025	693,896	-24,303	3.0%	1.86
3930	MOUNT HOREB ELECTRIC UTILITY	C	5,807,645	5,460,200	149,948	77348		149,948	11,330,070	4,673,710	2.6%	1.95
4000	MUSCODA LIGHT AND WATER UTILITY	C	3,835,752	3,818,511	74,130	40343		74,130	3,562,474	1,402,562	1.9%	0.93
4100	NEW GLARUS LIGHT AND WATER WORKS	C	2,676,637	2,461,195	78,652	28454		78,652	3,808,387	1,984,511	2.9%	1.42
4110	NEW HOLSTEIN PUBLIC UTILITY	C	4,794,544	4,660,442	145,838	49529		145,838	10,659,763	5,937,792	3.0%	2.22
4120	NEW LISBON CITY OF ELEC & WATER UT	C	2,257,958	2,100,287	134,450	54471		134,450	7,193,678	3,631,766	6.0%	3.19
4130	NEW LONDON ELECTRIC & WATER UTILITY	AB	15,665,363	15,461,326	357,028	194,209		357,029	19,030,248	10,040,086	2.3%	1.21
4139	NEW RICHMOND MUNICIPAL ELECTRIC UTIL	C	9,031,985	8,750,632	224,373	107848		224,373	11,120,663	4,681,925	2.5%	1.23
4340	OCONOMOWOC CITY OF UTILITIES	AB	22,907,485	22,011,251	646,211	320,828		646,211	44,074,369	23,636,246	2.8%	1.92

APPENDIX 5												
MUNICIPAL ELECTRIC UTILITIES												
2010												
			E-1	E-1	E-5, 30	E-5, 31	E-5, 33	E-5, 34	E-5, 22	F-23	Actual	
			Total	Total	Tax Equiv.	Tax Equiv. per	Lower Equiv.	Tax Equiv. for	Utility Plant	Average Net	PILOT as %	\$ Gross Plant
ID	Utility Name	Class	Revenues	Expenses	Computed C. Yr.	1994 PSC Report	Authorized	Current Year	1-Jan	Rate Base	Requirements	per
												\$Gross Rev
4360	OCONTO FALLS WATER AND LIGHT COMM	C	3,134,466	3,296,188	91,597	42274		91,597	4,868,205	1,331,831	2.9%	1.55
4530	PARDEEVILLE VILL OF ELECTRIC UTY	C	2,086,407	2,031,934	39,781	21278		39,781	2,438,172	663,879	1.9%	1.17
4740	PLYMOUTH UTILITIES	AB	21,841,463	21,118,545	264,101	137,341		264,100	36,006,653	20,735,405	1.2%	1.65
4830	PRAIRIE DU SAC MUN ELECTRIC & WTR	C	4,584,462	4,418,062	113,488	55411		113,488	6,763,320	3,277,587	2.5%	1.48
4880	PRINCETON MUN WATER & ELECTRIC UTIL	C	1,089,116	1,106,209	29,223	21558		29,223	1,573,829	459,099	2.7%	1.45
4970	REEDSBURG UTILITY COMMISSION	AB	22,772,042	22,330,117	449,030	214,312		449,029	26,129,979	13,466,564	2.0%	1.15
5050	RICE LAKE MUN WATER & ELECTRIC UTIL	AB	12,241,857	12,010,731	256,988	205,324		256,988	14,425,690	8,892,768	2.1%	1.18
5070	RICHLAND CENTER ELECTRIC UTILITY	C	9,487,133	9,393,064	215,344	124415		215,344	12,034,750	5,708,966	2.3%	1.27
5110	RIVER FALLS MUNICIPAL UTILITY	AB	13,694,528	13,192,399	463,232	259,372		463,232	28,096,009	12,781,497	3.4%	2.05
5260	SAUK CITY MUN WATER & LIGHT UTIL	C	3,657,048	3,347,037	107,687	39635		107,687	7,123,967	3,473,395	2.9%	1.95
5350	SHAWANO MUNICIPAL UTILITIES (1)	AB	22,962,929	22,742,844	336,973	164,729		336,973	21,496,719	12,992,940	1.5%	0.94
5380	SHEBOYGAN FALLS UTILITIES	AB	14,929,931	14,238,534	217,870	142,749		217,870	15,420,085	5,971,602	1.5%	1.03
5460	SHULLSBURG ELECTRIC UTILITY	C	1,001,229	931,788	29,822	19951	0	0	1,791,733	471,122	0.0%	1.79
5510	SLINGER UTILITIES	C	3,985,616	3,918,426	167,622	45246		167,622	10,314,712	5,357,020	4.2%	2.59
5630	SPOONER MUNICIPAL UTILITIES	C	2,876,834	2,863,298	68,682	25397		68,682	4,259,471	2,290,346	2.4%	1.48
5740	STOUGHTON ELECTRIC UTILITY	AB	14,140,673	13,537,508	291,922	118,192		291,922	23,602,821	12,734,953	2.1%	1.67
5760	STRATFORD MUN WATER & ELECTRIC UTIL	C	1,596,645	1,526,323	32,497	12550		32,497	2,161,010	1,026,658	2.0%	1.35
5780	STURGEON BAY UTILITIES	AB	14,408,286	13,871,954	348,337	324,001	324,001	324,001	25,706,768	12,243,362	2.2%	1.78
5810	SUN PRAIRIE UTILITIES	AB	22,971,221	22,300,420	663,071	258,990		663,071	33,296,921	17,700,070	2.9%	1.45
5940	TREMPEALEAU MUN ELECTRIC & WTR UTY	C	1,498,909	1,396,027	47,243	12873		47,243	3,194,338	1,891,795	3.2%	2.13
5990	TWO RIVERS WATER & LIGHT UTILITY	AB	9,422,213	9,032,719	235,946	153,107		235,946	12,266,488	6,847,206	2.5%	1.30
6130	VIOLA MUN WATER AND ELECTRIC UTILITY	C	573,211	524,837	30,443	13744		30,443	2,182,077	561,347	5.3%	3.81
6220	WATERLOO WATER AND LIGHT COMM	AB	4,258,964	4,178,208	122,248	49,526		122,248	6,415,317	3,045,877	2.9%	1.51
6260	WAUNAKEE WATER AND LIGHT COMMISSION	AB	12,087,237	11,045,066	315,672	106,041		315,672	18,267,502	9,490,891	2.6%	1.51
6290	WAUPUN PUBLIC UTILITIES	AB	9,634,732	9,226,248	239,660	93,571		239,660	14,024,525	8,571,831	2.5%	1.46
6400	WESTBY CITY OF MUN ELEC & WTR UTY	C	2,482,802	2,386,682	56,245	25933		56,245	3,375,413	1,068,948	2.3%	1.36
6490	WHITEHALL MUNICIPAL ELECTRIC UTILITY	C	3,573,370	3,526,764	76,322	43250		76,322	4,219,121	671,768	2.1%	1.18
6610	WISCONSIN DELLS MUN ELECTRIC UTILITY	C	5,396,026	5,348,809	171,794	74412		171,794	8,574,289	4,045,340	3.2%	1.59
6700	WISCONSIN RAPIDS WATERWORKS & LIGHT	AB	28,445,204	25,784,244	686,559	363,921		686,559	43,440,298	22,344,632	2.4%	1.53
6760	WONEWOC ELEC & WTR UTY	C	545,040	505,987	10,019	6993		10,019	498,780	4,118	1.8%	0.92

Appendix 6

APPENDIX 6												
MUNICIPAL ELECTRIC UTILITIES												
2011												
Actual												
PILOT as %												
\$ Gross Plant												
Utility			E-1	E-1	E-5, 30	E-5, 31	E-5, 33	E-5, 34	E-5, 22	F-23	PILOT as %	\$ Gross Plant
ID	Utility Name	Class	Total Revenues	Total Operating Expenses	Tax Equiv. Computed C. Yr.	Tax Equiv. per 1994 PSC Report	Lower Equiv. Authorized	Tax Equiv. for Current Year	Total Utility Plant in Service	Average Net Rate Base	of Total Rev. Requirements	per \$ Gross Rev
50	ALGOMA UTILITY COMMISSION	AB	\$4,560,522	\$4,214,480	\$124,735	\$79,246		\$124,735	\$6,774,309	\$3,526,037	2.7%	\$1.49
210	ARCADIA ELECTRIC & WATER UTILITY	C	6,804,146	6,483,801	263,300	156,551		263,300	14,699,531	7,086,005	3.9%	2.16
230	ARGYLE MUN ELECTRIC & WATER UTIL	C	689,759	632,649	38,156	21,459		38,156	2,469,944	1,214,269	5.5%	3.58
350	BANGOR MUNICIPAL UTILITY	C	3,038,880	3,079,592	41,636	22,702		41,636	6,048,997	518,549	1.4%	1.99
380	BARRON LIGHT AND WATER UTILITY	C	6,651,583	6,473,170	178,054	81,653		178,054	8,442,109	2,123,919	2.7%	1.27
440	BELMONT MUN WATER AND ELECTRIC UTIL	C	1,691,938	1,675,148	18,173	9,089		18,173	1,089,637	252,893	1.1%	0.64
460	BENTON MUN ELECTRIC AND WATER UTIL	C	569,354	570,683	19,888	19,645		19,888	1,057,859	204,566	3.5%	1.86
530	BLACK EARTH ELECTRIC UTILITY	C	1,706,329	1,788,185	39,819	33,504		39,819	3,634,099	468,166	2.3%	2.13
550	BLACK RIVER FALLS MUN ELEC & WTR	AB	7,008,225	6,390,785	216,670	97,064		216,670	13,024,820	3,547,049	3.1%	1.86
580	BLOOMER CITY OF ELECTRIC UTILITY	C	4,424,071	4,361,338	94,227	39,344		94,227	6,029,541	2,560,786	2.1%	1.36
650	BOSCOBEL MUNICIPAL UTILITIES	C	4,017,666	3,964,793	70,548	60,069		70,548	3,762,051	478,685	1.8%	0.94
740	BRODHEAD WATER AND LIGHT COMMISSION	C	3,504,580	3,542,516	115,051	53,572		115,051	5,664,117	2,247,687	3.3%	1.62
890	CADOTT LIGHT AND WATER MUN UTILITY	C	1,276,145	1,281,286	19,950	16,839		19,950	1,217,485	55,341	1.6%	0.95
970	CASHTON MUN ELECTRIC AND WATER UTIL	C	1,338,919	1,240,225	57,420	17,933		57,420	2,947,577	1,305,859	4.3%	2.20
1000	CEDARBURG LIGHT AND WATER COMMISSION	AB	12,189,204	11,080,033	353,558	211,930		353,558	22,376,224	14,387,764	2.9%	1.84
1040	CENTURIA MUNICIPAL ELECTRIC UTILITY	C	597,488	590,440	6,864	4,546		6,864	389,813	23,202	1.1%	0.65
1200	CLINTONVILLE WATER & ELECTRIC UTY	C	10,890,510	10,663,165	149,789	87,272		149,789	7,341,093	2,245,260	1.4%	0.67
1300	COLUMBUS WATER AND LIGHT DEPT	AB	6,752,692	6,273,537	216,479	143,630		216,479	10,876,093	5,714,654	3.2%	1.61
1370	CORNELL MUN WATER AND ELECTRIC UTIL	C	1,213,119	1,174,416	23,688	24,414		24,414	1,344,023	11,725	2.0%	1.11
1470	CUBA CITY ELECTRIC & WATER UTILITY	C	1,989,110	1,910,329	63,027	51,816	\$51,816	51,816	3,183,936	845,148	2.6%	1.60
1490	CUMBERLAND MUNICIPAL UTILITY	C	4,290,366	4,109,872	267,121	128,465		267,121	14,749,414	4,518,617	6.2%	3.44
1710	EAGLE RIVER LIGHT AND WATER COMM	AB	3,478,262	3,466,921	77,495	51,287		77,495	5,585,376	1,662,759	2.2%	1.61
1800	ELKHORN LIGHT AND WATER	AB	10,917,680	10,575,814	350,026	141,452		350,026	20,211,949	9,698,388	3.2%	1.85
1850	ELROY MUN ELECTRIC AND WATER UTY	C	2,119,277	1,892,026	123,622	39,560		123,622	5,941,819	2,860,332	5.8%	2.80
1880	EVANSVILLE CITY OF WATER & LIGHT	C	7,733,539	7,586,756	229,063	57,699		229,063	14,266,539	8,409,722	3.0%	1.84
1980	FENNIMORE WATER AND LIGHT PLANT	C	2,951,021	2,736,579	109,903	54,012		109,903	6,837,825	2,180,272	3.7%	2.32
2000	FLORENCE UTILITY COMMISSION	AB	1,988,724	1,954,667	51,986	23,882		51,986	5,546,389	2,618,009	2.6%	2.79
2400	GRESHAM MUN LIGHT AND POWER UTILITY	C	2,601,740	2,517,898	38,893	33,712	27,771	27,771	6,828,650	2,573,035	1.1%	2.62
2470	HARTFORD CITY OF UTILITIES	AB	26,671,564	25,873,039	590,462	283,971		590,462	34,696,939	18,730,238	2.2%	1.30
2510	HAZEL GREEN MUNICIPAL UTILITY	C	926,465	852,632	15,459	10,854		15,459	993,382	367,755	1.7%	1.07
2650	HUSTISFORD UTILITIES	AB	2,454,538	2,372,913	85,791	38,063		85,791	6,930,902	3,600,460	3.5%	2.82
2750	JEFFERSON WATER AND ELECTRIC DEPT	AB	12,721,979	12,552,638	262,677	163,536		262,677	14,696,769	7,470,420	2.1%	1.16
2790	JUNEAU UTILITY COMMISSION	C	4,093,137	3,953,857	107,716	61,617		107,716	4,923,713	2,210,361	2.6%	1.20
2800	KAUKAUNA UTILITIES	AB	60,663,165	57,774,484	930,679	451,463		930,680	97,659,721	53,374,557	1.5%	1.61
2850	KIEL CITY OF UTILITIES	C	7,564,946	7,361,805	162,523	57,418		162,523	10,644,957	4,644,812	2.1%	1.41
2950	LA FARGE MUNICIPAL ELECTRIC UTILITY	C	814,624	810,660	45,187	22,277		45,187	2,330,957	1,063,920	5.5%	2.86
3000	LAKE MILLS LIGHT AND WATER DEPT	AB	7,249,888	7,019,870	226,467	97,216		226,467	14,160,085	7,268,734	3.1%	1.95
3160	LODI MUN LIGHT AND WATER UTILITY	AB	3,332,543	3,119,940	130,755	49,343		130,755	6,732,413	3,598,226	3.9%	2.02
3320	MANITOWOC PUBLIC UTILITIES	AB	58,912,902	51,329,476	2,867,311	1,456,295	2,867,259	2,867,259	169,168,130	107,974,523	4.9%	2.87
3420	MARSHFIELD UTILITIES	AB	29,838,433	28,077,946	1,237,602	420,306		1,237,602	84,489,557	38,226,945	4.1%	2.83
3470	MAZOMANIE ELECTRIC UTILITY	C	2,744,385	2,804,779	102,551	22,056		102,551	5,868,421	3,110,014	3.7%	2.14
3510	MEDFORD ELECTRIC UTILITY	C	10,448,659	9,372,357	141,336	105,856		141,336	9,993,718	5,150,455	1.4%	0.96
3560	MENASHA ELECTRIC & WATER UTILITIES	AB	45,494,253	44,203,149	574,994	598,534		598,534	28,301,269	7,872,204	1.3%	0.62
3620	MERRILLAN MUN ELECTRIC & WTR UTIL	D	371,192	330,909	8,827	11,025		11,025	695,699	-22,225	3.0%	1.87
3930	MOUNT HOREB ELECTRIC UTILITY	C	6,077,504	5,570,274	169,973	77,348	168,116	168,116	12,115,982	5,333,155	2.8%	1.99
4000	MUSCODA LIGHT AND WATER UTILITY	C	4,202,450	4,347,929	82,523	40,343		82,523	3,720,094	1,461,484	2.0%	0.89
4100	NEW GLARUS LIGHT AND WATER WORKS	C	2,704,470	2,502,788	85,951	28,454		85,951	3,920,880	2,021,830	3.2%	1.45
4110	NEW HOLSTEIN PUBLIC UTILITY	C	4,911,120	4,741,393	149,806	49,529		149,806	10,996,117	5,905,930	3.1%	2.24
4120	NEW LISBON CITY OF ELEC & WATER UT	C	2,331,878	2,178,545	147,558	54,471		147,557	7,295,349	3,560,264	6.3%	3.13
4130	NEW LONDON ELECTRIC & WATER UTILITY	AB	16,107,979	15,765,208	366,198	194,209		366,198	19,413,412	9,641,870	2.3%	1.21
4139	NEW RICHMOND MUNICIPAL ELECTRIC UTIL	C	9,417,650	9,241,007	241,113	107,848		241,113	11,745,051	5,413,477	2.6%	1.25
4340	OCONOMOWOC CITY OF UTILITIES	AB	23,678,335	23,106,852	689,784	320,828		689,784	46,297,914	25,771,145	2.9%	1.96
4360	OCONTO FALLS WATER AND LIGHT COMM	C	3,345,616	3,357,618	93,749	42,274		93,749	4,908,452	1,170,507	2.8%	1.47

