

**AGENDA
GREEN BAY METROPOLITAN SEWERAGE DISTRICT
COMMISSION MEETING**

May 27, 2026

**A hybrid meeting will be held both via Zoom Videoconference
and in the Solids Building 310 Conference Room
2231 N. Quincy Street
8:30 a.m.**

If a member of the public would like to participate in the meeting via Zoom,
please contact NEW Water at (920) 432-4893 for access to the videoconference.

Vision: Protecting our most valuable resource, water

- 1) Safety Moment. (N. Qualls)
- 2) Approval of minutes of the Commission meeting held April 22, 2026. (N. Qualls)
- 3) 2025 Financial Audit. (C. Mueller)
 - [Click Here: Memo](#)
 - [Click Here: Presentation](#)
 - [Click Here: Attachment](#)
 - [Click Here: Attachment](#)
- 4) Request Commission approval of resolutions for the acceptance of the 2025 Compliance Maintenance Annual Reports for the Green Bay and De Pere Facilities. (K. Verbeten)
 - [Click Here: Memo](#)
 - [Click Here: Attachment](#)
 - [Click Here: Attachment](#)
 - [Click Here: Resolution](#)
 - [Click Here: Resolution](#)
- 5) Request Commission approval to enter into an agreement with Aqualis to provide interceptor cleaning and televising in the amount of \$136,200. (L. Sarau)
 - [Click Here: Memo](#)
 - [Click Here: Attachment](#)
- 6) Sewer Plan Approvals: (L. Sarau)
 - [Click Here: Memo](#)
 - a) City of Green Bay, Project #8746, GBMSD Request #2026-17.
 - [Click Here: City of Green Bay Map](#)
 - [Click Here: NEW Water Map](#)
 - b) Village of Bellevue, Project #6640-26-01, GBMSD Request #2026-18.
 - [Click Here: Village of Bellevue](#)
 - [Click Here: NEW Water Map](#)

- 7) Convene in closed session, under State Statute 19.85 (1)(g) for the purpose of conferring with legal counsel for the Commission who is rendering oral or written advice concerning strategy to be adopted by the Commission with respect to litigation in which it is or is likely to become involved and under State Statute 19.85(1)(c) for the purpose of considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercise responsibility:
 - a) Consultation with auditors regarding employee evaluation
 - b) Potential litigation resulting from environmental testing by a significant industrial user.
 - c) Discrimination complaint filed by former employee.
- 8) Reconvene in open session.
- 9) Update of projects:
 - a) Downtown Interceptor Renewal Project. (M. McGuire)
[Click Here: Report](#)
 - b) GBF Thickening Improvements Project. (T. Biese)
[Click Here: Report](#)
 - c) DPF Pumping and Headworks Project. (T. Biese)
[Click Here: Report](#)
- 10) Aquatic Monitoring Program Update. (S. Bartlett)
[Click Here: Memo](#)
[Click Here: Presentation](#)
- 11) April 2026 Financials. (C. Mueller)
[Click Here: Memo](#)
[Click Here: Income Statement](#)
[Click Here: Income Statement Legends](#)
[Click Here: Statement of Net Position](#)
[Click Here: Statement of Net Position Legends](#)
- 12) April 2026 Operations Report. (P. Wescott)
[Click Here: Memo](#)
[Click Here: Effluent Report – Green Bay Facility](#)
[Click Here: Graph of Effluent Report](#)
[Click Here: Effluent Report –De Pere Facility](#)
[Click Here: Graph of Effluent Report](#)
[Click Here: R2E2 Energy Report](#)
[Click Here: R2E2 Energy Graph](#)
- 13) Executive Director's report: (N. Qualls)
[Click Here: Memo](#)
 - a) June Commission Meeting.
 - b) WPDES Permit Modification.
 - c) National Funding for Clean Water.
 - d) NACWA Utility Leadership Conference.
[Click Here: Attachment](#)
 - e) Wisconsin's Wastewater Professionals Appreciation Day.

- f) Strategic Plan Research and Update.
[Click Here: Attachment](#)
- g) Conservation Partners Spring Roundtable.
- h) Whole Effluent Toxicity (WET) Testing.

Memorandum

TO: Commission
Nathan Qualls

FROM: Courtney Mueller

DATE: May 12, 2026

SUBJECT: 2025 Audit Presentation

Background

Annually, an audit of NEW Water's financial statements is completed. A presentation will be given on the result of the 2025 audit, completed by CliftonLarsonAllen LLP (CLA).

Recommendation

This Commission item is informational only.

Commission Action

No Commission action is required.

Attachments



We'll get you there.

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NEW Water

Executive Summary – December 31, 2025 Audit



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Introductions



Amber Drewieske, CPA



- Principal with over 17 years of state and local government experience
- Audits, compilations, reviews, budget assistance, rate studies, consulting
- UW-Whitewater Grad
- Hobbies: Golfing, Boating, Coaching Basketball, All Sports



Hayle Lepak, CPA

- Director with over 10 years of state and local government experience
- Audits, compilations, reviews, budget assistance, rate studies, consulting
- St. Norbert Grad
- Hobbies: Keeping track of my 3 young boys



Required Communications & Summary of Audit Results



Required Communications



Our Responsibility under Generally Accepted Auditing Standards and *Government Auditing Standards*

Primary responsibility is to provide our opinion on the fairness of presentation of the financial statements

Reviewed internal accounting control

Risk based audit approach

Based on internal controls, determined scopes and tests of transactions

Expressed opinions based on tests



Planned Scope and Timing of the Audit

Communicated prior and during the audit preliminary work and fieldwork



Significant Accounting Policies

Outlined in Note 1 to the financial statements

GASB No. 102 (Uncertainties and Commitments) was evaluated

Unusual transactions- none noted

Required Communications (Continued)



Management Judgments and Accounting Estimates – Reasonable/Supported

Useful lives of capital assets
Wisconsin Retirement System
Pension Liability
Other Postemployment
Benefits Liability
Accumulated sick leave
Fair value of investments



Disclosures are Adequate, Clear and Complete



Other Information in Documents Containing Audited Financial Statements

Required Supplementary
Information - We made
inquiries and evaluated the
comparability
Supplementary Information –
We made inquiries and
evaluated the content



Disagreements with Management

There have been no
disagreements with
management about matters
that could be significant to the
financial statements

Required Communications (Continued)

**Management
Representations**

We have requested certain representations from management included in the management representation letter

**Consultations with
Other Accountants**

There were no consultations with other independent accountants

**Major Issues
Discussed With
Management Prior to
Retention**

No issues

**Difficulties
Encountered in
Performing the Audit
(None)**

Management was most cooperative and helpful

Personnel and records were available



Required Communications (Continued)

Corrected Misstatements

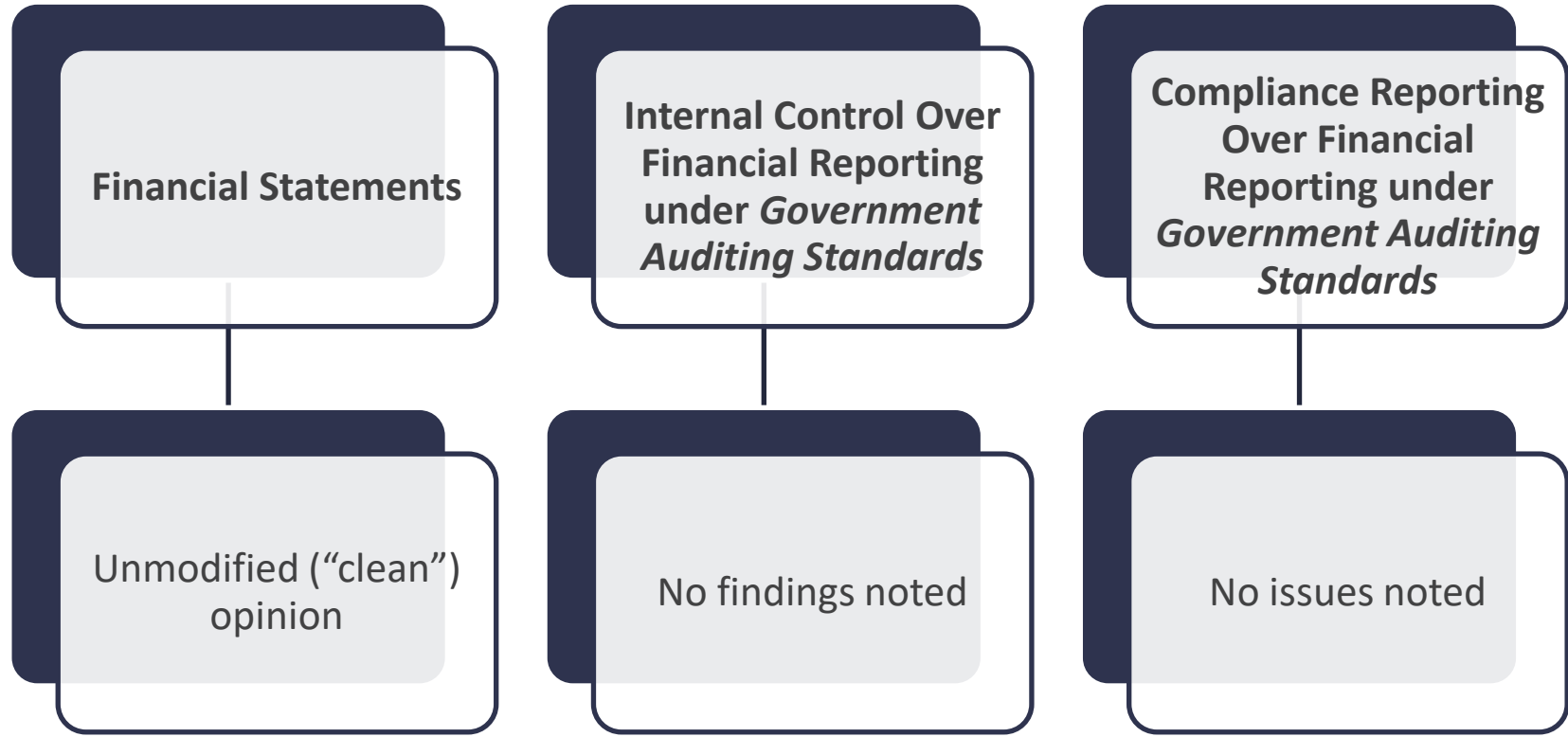
Material audit adjustments were made to record GASB 68 and 75 related entries as part of our nonaudit services, no finding

Uncorrected Misstatements

None



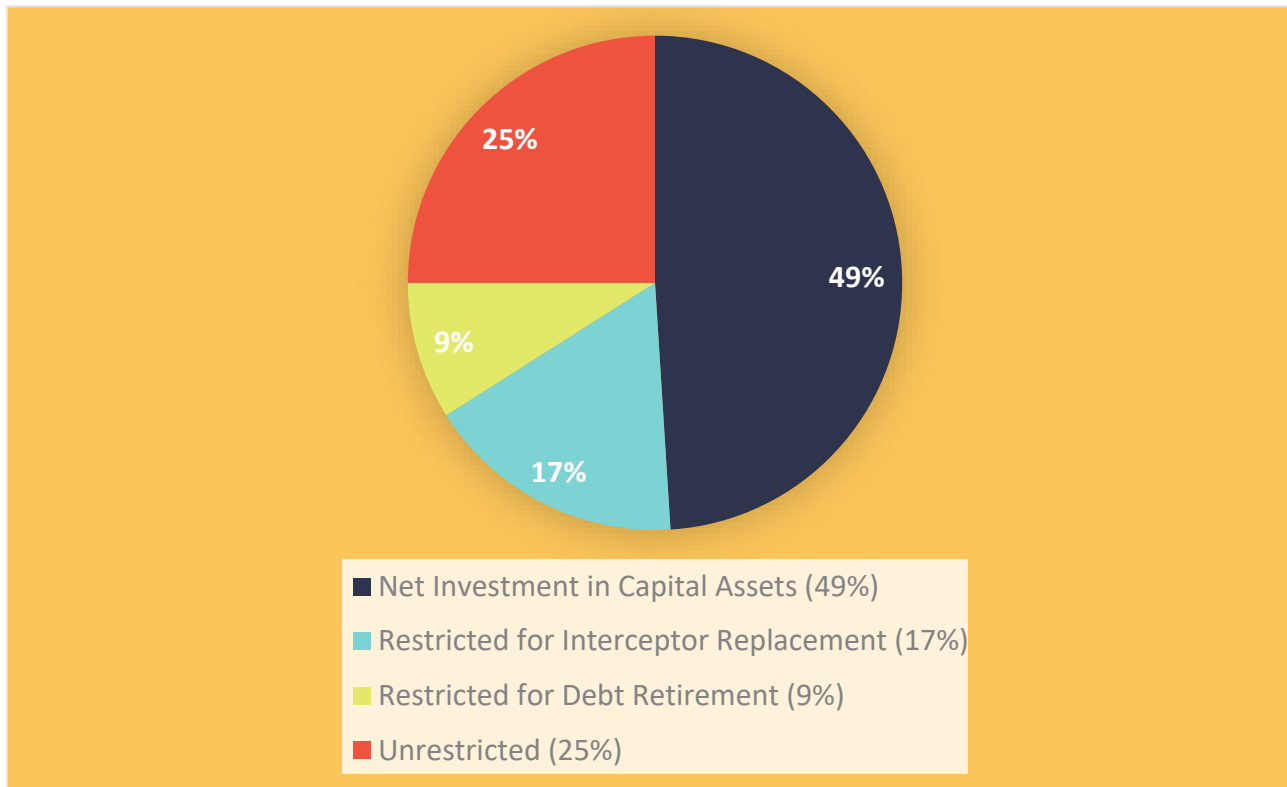
Summary of Audit Results



Financial Statements



Net Position Composition



Restricted Assets

Restricted assets on December 31, 2025 totaled \$71,883,210 held for the following purposes:

	Equipment and Interceptor Replacement	Debt Retirement	Total
Cash, Cash Equivalents, and Investments	\$ 45,863,121	\$ 24,695,274	\$ 70,558,395
Receivables:			
Accrued Interest Receivable	440,730	-	440,730
Accounts Receivable	1,420	-	1,420
Interceptor Cost Recovery	882,665	-	882,665
Total	<u>\$ 47,187,936</u>	<u>\$ 24,695,274</u>	<u>\$ 71,883,210</u>

Restricted assets on December 31, 2024 totaled \$51,520,834 held for the following purposes:

	Equipment and Interceptor Replacement	Debt Retirement	Total
Cash, Cash Equivalents, and Investments	\$ 28,464,011	\$ 21,588,228	\$ 50,052,239
Receivables:			
Accrued Interest Receivable	363,558	-	363,558
Accounts Receivable	35	-	35
Interceptor Cost Recovery	1,105,002	-	1,105,002
Total	<u>\$ 29,932,606</u>	<u>\$ 21,588,228</u>	<u>\$ 51,520,834</u>



General Obligation Debt

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance	
					12/31/25	12/31/24
General Obligation Notes	12/28/07	12/28/27	5.000%	\$ 2,000,000	\$ 298,408	\$ 437,041
Clean Water Fund	03/11/09	05/01/28	2.668%	9,861,264	1,907,451	2,510,512
Clean Water Fund	12/09/09	05/01/29	2.910%	4,211,341	1,132,448	1,395,833
Clean Water Fund	12/09/09	05/01/29	2.910%	12,821,922	3,318,271	4,090,035
Clean Water Fund	11/10/10	05/01/30	2.400%	3,421,382	1,016,779	1,206,062
Clean Water Fund	12/22/10	05/01/30	2.400%	3,246,148	979,461	1,161,797
Clean Water Fund	12/12/12	05/01/32	2.625%	2,891,810	1,191,768	1,345,053
Clean Water Fund	04/10/13	05/01/32	2.625%	3,086,300	1,316,799	1,486,165
Clean Water Fund	01/08/14	05/01/33	2.625%	4,153,498	1,950,834	2,167,468
Clean Water Fund	08/13/14	05/01/34	2.625%	15,209,242	7,845,510	8,609,595
Clean Water Fund	10/14/15	05/01/35	0.02061	138,880,269	76,723,321	83,569,576
Clean Water Fund	12/23/15	05/01/35	2.275%	1,789,477	1,008,686	1,097,630
General Obligation Bonds	03/01/18	05/01/28	2.00 - 5.00%	6,505,000	2,195,000	2,870,000
Clean Water Fund	09/11/19	05/01/39	1.760%	13,543,329	10,541,747	11,200,743
General Obligation Bonds	05/27/20	11/01/38	2.00-2.50%	22,720,000	21,520,000	21,770,000
Clean Water Fund	11/10/21	05/01/41	1.56%	9,012,762	8,242,416	8,503,361
Clean Water Fund	12/13/23	05/01/43	2.15%	475,024	22,585,867	12,267,086
Clean Water Fund	11/13/24	05/01/44	2.20%	26,980,051	7,443,766	1,016,661
Clean Water Fund	11/13/24	05/01/44	2.20%	2,853,185	1,171,688	1,056,407
Clean Water Fund	10/08/25	05/01/45	2.48%	13,520,378	4,241,573	-
Clean Water Fund	12/10/25	05/01/45	2.59%	23,491,266	176,240	-
General Obligation Notes	10/15/25	12/31/45	4.00-4.125%	17,915,000	17,915,000	-
Total Outstanding General Obligation Debt					<u>\$ 194,723,033</u>	<u>\$ 167,761,025</u>

Statement of Revenues, Expenses, Changes in Net Position

	2025	2024
OPERATING REVENUES	\$ 53,450,166	\$ 51,122,705
OPERATING EXPENSES	<u>41,538,123</u>	<u>40,191,333</u>
OPERATING INCOME	11,912,043	10,931,372
NONOPERATING REVENUES (EXPENSES)		
Interest Income (Expense)	3,847,270	3,263,558
Loss on Disposal of Capital Assets	(237,690)	(947,504)
Interest and Fiscal Charges	<u>(3,961,594)</u>	<u>(3,817,828)</u>
Total Nonoperating Expenses	<u>(352,014)</u>	<u>(1,501,774)</u>
INCOME BEFORE CONTRIBUTIONS	11,560,029	9,429,598
CAPITAL CONTRIBUTIONS	<u>769,665</u>	<u>969,830</u>
CHANGE IN NET POSITION	12,329,694	10,399,428
Net Position - Beginning of Year	<u>266,945,339</u>	<u>256,545,911</u>
NET POSITION - END OF YEAR	<u><u>\$ 279,275,033</u></u>	<u><u>\$ 266,945,339</u></u>

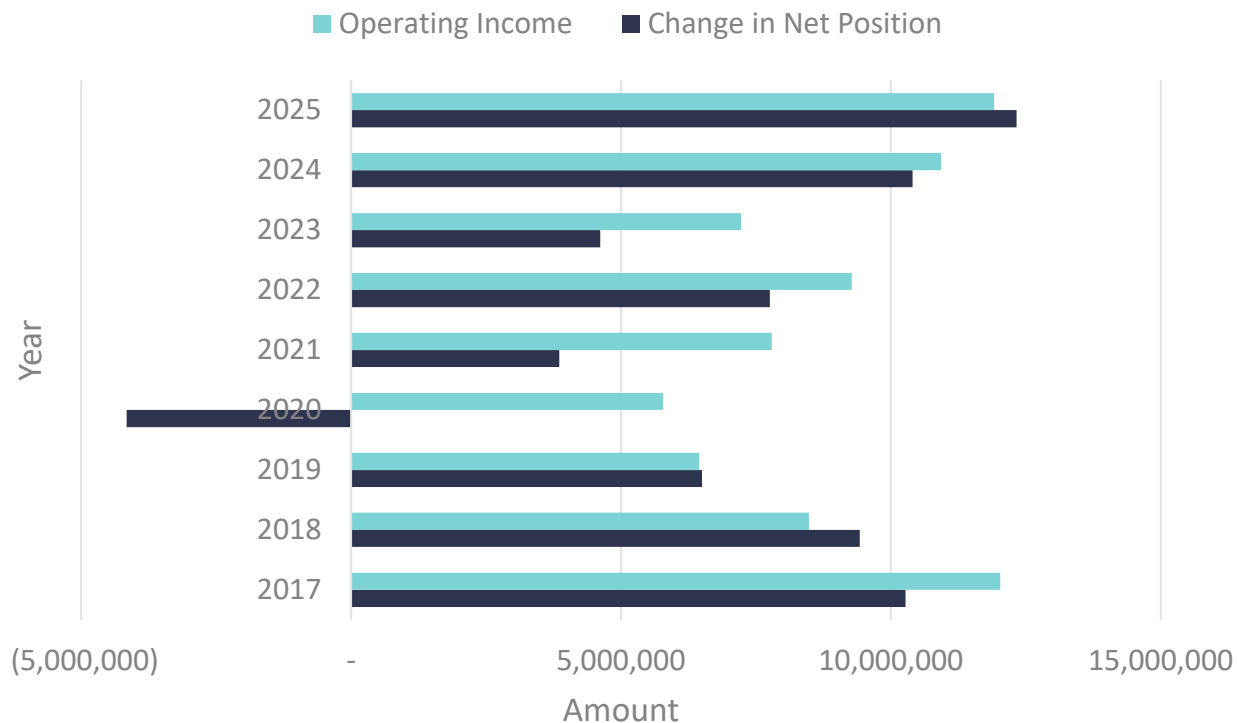


Schedule of Operating Revenues and Expenses

	2025	2024
OPERATING REVENUES		
Charges for Services:		
User Fees - Municipal Waste	\$ 46,662,448	\$ 44,124,546
User Fees - Mill Waste	2,785,109	3,014,322
Capital Revenue - Mills	2,112,463	2,316,103
Other Revenues	1,890,146	1,667,734
Total Operating Revenues	53,450,166	51,122,705
OPERATING EXPENSES		
Salaries and Wages	10,019,010	9,680,529
Fringe Benefits	3,843,435	3,372,600
Employee Development	161,243	143,415
Travel and Meetings	89,470	80,512
Power	2,232,780	2,246,462
Natural Gas and Fuel Oil	826,729	854,941
Chemicals	1,977,320	1,824,830
Maintenance - Plant	2,355,577	2,402,904
Maintenance - Interceptors	370,866	260,010
Contracted Services	3,733,720	3,478,720
Insurance	560,615	536,230
Solid Waste Disposal	275,177	244,483
Office Related Expenses	888,978	862,602
Supplementary Expenses	635,368	577,141
Subtotal	27,970,288	26,565,379
Depreciation/Amortization	13,567,835	13,625,954
Total Operating Expenses	41,538,123	40,191,333
OPERATING INCOME	\$ 11,912,043	\$ 10,931,372



Operating Income & Change in Net Position



Statement of Cash Flows

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Customers	\$ 53,166,690	\$ 51,494,970
Cash Paid for Employee Wages and Benefits	(13,180,394)	(12,933,948)
Cash Paid to Suppliers	(14,176,620)	(13,966,167)
Net Cash Provided by Operating Activities	25,809,676	24,594,855
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of Capital Assets	(25,832,541)	(22,242,159)
Interceptor Cost Recovery Income	222,337	365,462
Capital Contributions	768,280	1,264,274
Proceeds from Long-Term Debt	39,383,722	14,149,744
Principal Paid on Long-Term Debt	(12,421,714)	(12,643,907)
Interest Paid on Long-Term Debt	(3,640,120)	(3,722,594)
Net Cash Used by Capital and Related Financing Activities	(1,520,036)	(22,829,180)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	3,294,695	2,655,903
Purchase of Investments	(12,001,994)	(12,000,000)
Proceeds from Sales and Maturities of Investments	5,877,578	8,000,000
Net Cash Used by Investing Activities	(2,829,721)	(1,344,097)
CHANGE IN CASH AND CASH EQUIVALENTS	21,459,919	421,578
Cash and Cash Equivalents - Beginning of Year	89,144,239	88,722,661
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 110,604,158</u>	<u>\$ 89,144,239</u>



Single Audit



Single Audit

Required when an entity has federal expenditures over \$1,000,000

- Major program was the Clean Water State Revolving Fund Cluster

Auditors' Report- no compliance findings on the major program

Schedule of Expenditures of Federal Awards (SEFA)

- Regional Conservation Partnership Program \$68,536
- Cooperative Forestry Assistance \$131,183
- Coastal \$16,275 & \$48,438
- Clean Water State Revolving Fund Cluster \$21,290,999

Notes to SEFA

- Policies consistent with financial statements
- Summary of audit results
- Major program information
- Financial statement findings



Comments/Observations & Upcoming GASB Standards



Comments and Observations



Policies and procedures

Continue to establish written procedures and enhance/update current policies and procedures as technology changes and personnel changes



Consider periodic inventory counts by finance



Arbitrage



Cybersecurity

Upcoming GASB Standards

- GASB Statement No. 103, Financial Reporting Model Improvements (FY2026)
 - MD&A be limited to related topics in 5 sections while avoiding duplication
 - FS overview, Financial Summary, Detailed Analysis, Significant Capital Asset and Long-Term Financing, Currently Known Facts, Decisions, or Conditions
 - Unusual or Infrequent Items
 - Display inflows and outflows separately as the last presented flow(s) of resource prior to the net change in resource flows
 - Focus on breaking down/differentiating between operating and nonoperating revenues/expenses
 - Budgetary comparison required to be presented in RSI
 - Variances between original and final budget amounts
 - Variances between final budget and actual amounts
 - Explanation of significant variances to be presented in the notes to the RSI



Upcoming GASB Standards

- GASB Statement No. 104, Disclosure of Certain Capital Assets (FY2026)
 - Requires certain types of capital assets to be disclosed separately in the footnote
 - Leases
 - Intangible right-to-use assets (Public-Private and Public-Public Partnerships and Availability Payment Arrangements)
 - Subscription assets
 - Requires additional disclosures for capital assets held for sale
 - Evaluate each reporting period if the government has decided to pursue the sale of the capital asset AND it is probable that the sale will be finalized within one year of the financial statement date
 - Disclose the ending balance of the capital assets held for sale with a separate disclosure for historical cost and accumulated depreciation by major class of asset and the carrying amount of any debt associated



Questions?



Thank you!

Amber Drewieske, CPA

Principal

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Hayle Lepak, CPA

Director

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**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2025



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**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
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INDEPENDENT AUDITORS' REPORT

Commissioners
Green Bay Metropolitan Sewerage District
Green Bay, Wisconsin

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the Green Bay Metropolitan Sewerage District (the GBMSD), as of and for the years ended December 31, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the GBMSD's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the GBMSD, as of December 31, 2025 and 2024, and the changes in financial position, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the GBMSD and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the GBMSD's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Green Bay Metropolitan Sewerage District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Green Bay Metropolitan Sewerage District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Commissioners
Green Bay Metropolitan Sewerage District

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedules related to pension and other postemployment benefits be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the GBMSD's basic financial statements. The schedules of operating revenues and expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedules of operating revenues and expenses, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2026, on our consideration of the GBMSD's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the GBMSD's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering GBMSD's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
May 5, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2025**

The management of the Green Bay Metropolitan Sewerage District (GBMSD), offers readers of its financial statements this narrative overview and analysis for the fiscal year ended December 31, 2025 and 2024. Readers are encouraged to consider the information presented here in conjunction with the GBMSD's financial statements and notes to the financial statements to enhance their understanding of the GBMSD's financial performance.

The GBMSD has adopted a new brand: NEW Water. The GBMSD has proudly served Northeast Wisconsin for more than 90 years, serving the mission of leading water quality improvements for the bay of Green Bay through operational excellence, resource recovery, education, and watershed management. The organization will continue to be known as the Green Bay Metropolitan Sewerage District legally, and will continue to provide the same quality water treatment service customers have come to expect. This new brand complements a new attitude of viewing materials received as a resource to be recovered, rather than as with which to dispose. Further, the GBMSD will be working closely with the greater Northeast Wisconsin community toward a common goal of clean water, an essential part of the quality of life in the watershed area. Clean water from wastewater was one of the greatest innovations of the 20th century. The GBMSD looks forward to Watershed Conservation and Stewardship being its signature contribution to the 21st century.

Financial Highlights

- The assets and deferred outflows of the GBMSD exceeded its liabilities and deferred inflows at the close of the most recent year by \$279,275,033 (net position). Of this amount, unrestricted net position is \$70,698,881.
- The GBMSD's operating expenses increased by \$1,346,790.
- User fees from municipal waste increased \$2,537,902 and mill waste decreased \$229,213.

Overview of the Financial Statements

This annual report includes this management's discussion and analysis, the independent auditors' report, and the financial statements of the GBMSD. The financial statements also include notes that explain in more detail some of the information in the financial statements.

Financial Statements

The financial statements of the GBMSD report information of the GBMSD using accounting methods similar to those used by private sector companies. These statements offer short and long-term financial information about its activities. The Statement of Net Position includes all of the GBMSD's assets, deferred outflows, liabilities and deferred inflows, and provides information about the nature and amounts of investments in resources (assets) and the obligations to the GBMSD creditors (liabilities). It also provides the basis for evaluating the capital structure of the GBMSD and assessing the liquidity and financial flexibility of the GBMSD.

All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of the GBMSD's operations over the past year and can be used to determine whether the GBMSD has successfully recovered all its costs through its user fees and other charges, profitability and credit worthiness.

The final required financial statement is the Statement of Cash Flows. The statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, and financing activities during the reporting period.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2025**

Financial Analysis of the GBMSD

The Statements of Net Position and the Statements of Revenues, Expenses, and Changes in Net Position report information about the GBMSD's financial activities for the years ending December 31, 2025 and 2024. These statements report the year-end balances of net position as well as the changes in net position from one year to the next. The balance of net position – the difference between assets and deferred outflows and liabilities and deferred inflows – measures the GBMSD's financial health or financial position. Over time, increases or decreases in the GBMSD's net position indicate whether its financial health is improving or deteriorating. However, other non-financial factors such as changes in economic conditions, population growth, and changes in governmental regulations must also be considered.

Net Position

A summary of the GBMSD's Statement of Net Position is presented below:

Condensed Summary of Net Position			Variance of 2025 to 2024 Increase (Decrease)	
	12/31/2025	12/31/2024	12/31/2023	
				Dollars %
Capital assets:				
Net plant in service	\$ 288,976,895	\$ 295,873,492	\$ 298,171,153	\$ (6,896,597) (2.3) %
Construction in progress	52,879,843	25,005,185	18,326,598	27,874,658 111.5
Current, restricted and other assets	148,399,076	119,343,753	114,865,025	29,055,323 24.3
Total assets	490,255,814	440,222,430	431,362,776	50,033,384 11.4
Deferred outflows of resources	6,603,578	9,001,514	12,602,187	(2,397,936) (26.6)
Current liabilities	27,707,508	17,336,719	20,860,578	10,370,789 59.8
Long-term liabilities	186,499,555	160,176,607	159,916,812	26,322,948 16.4
Total liabilities	214,207,063	177,513,326	180,777,390	36,693,737 20.7
Deferred inflows of resources	3,377,296	4,765,279	6,641,662	(1,387,983) (29.1)
Net position:				
Net investment in capital assets	137,429,896	153,002,537	146,932,156	(15,572,641) (10.2)
Restricted	71,146,256	50,940,113	50,691,735	20,206,143 39.7
Unrestricted	70,698,881	63,002,689	58,922,020	7,696,192 12.2
Total net position	\$ 279,275,033	\$ 266,945,339	\$ 256,545,911	\$ 12,329,694 4.6 %

The largest portion of the GBMSD's net position (49%) is reflected in its investment in capital assets (e.g., land, buildings, improvements, equipment, and infrastructure); less any related outstanding indebtedness used to acquire those assets and deferred outflows. The GBMSD uses these capital assets for operational purposes; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the GBMSD's net position (25%) represents resources that are subject to external restrictions on how they may be used. The restricted net position of \$71,146,256 is made up of equipment and interceptor replacement (\$47,186,517) and debt service (\$23,959,739). The remaining \$70,698,881 balance is considered unrestricted at the end of 2025.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2025**

While the Statement of Net Position shows the change in financial position, the Statement of Revenues, Expenses, and Changes in Net Position provides answers as to the nature and source of these changes. A summary of the Statement of Revenues, Expenses, and Changes in Net Position is shown below:

	Condensed Summary of Revenues, Expenses and Changes in Net Position			Variance of 2025 to 2024	
				Increase (Decrease)	
	2025	2024	2023	Dollars	%
Revenues					
Operating revenues	\$ 53,450,166	\$ 51,122,705	\$ 48,281,895	\$ 2,327,461	4.6 %
Non-operating revenues	3,847,270	3,263,558	1,527,755	583,712	17.9
Total Revenues	57,297,436	54,386,263	49,809,650	2,911,173	5.4
Expenses					
Depreciation expense	13,567,835	13,625,954	13,675,071	(58,119)	(0.4)
Other operating expense	27,970,288	26,565,379	27,381,019	1,404,909	5.3
Total operating expenses	41,538,123	40,191,333	41,056,090	1,346,790	3.4
Non-operating expenses	4,199,284	4,765,332	4,779,214	(566,048)	(11.9)
Total expenses	45,737,407	44,956,665	45,835,304	780,742	1.7
Increase in net position before capital contributions	11,560,029	9,429,598	3,974,346	2,130,431	22.6
Capital contributions	769,665	969,830	639,694	(200,165)	(20.6)
Change in net position	12,329,694	10,399,428	4,614,040	1,930,266	18.6
Net position, January 1	266,945,339	256,545,911	251,931,871	10,399,428	4.1
Net position, December 31	\$ 279,275,033	\$ 266,945,339	\$ 256,545,911	\$ 12,329,694	4.6 %

Net position increased by \$12,329,694. Key elements of this increase are as follows:

- Operating income of \$11,912,043 from 2025 increased from prior year's operating income of \$10,931,372. The increase was due to an increase in operating revenues of \$2,327,461. Municipal waste fees increased \$2,537,902 and mill waste decreased \$229,213.
- Operating income of \$10,931,372 from 2024 increased from prior year's operating income of \$7,225,805. The increase was due to an increase in operating revenues of \$2,840,810. Municipal waste fees increased \$3,238,707 and mill waste decreased \$613,600.

BUDGETARY HIGHLIGHTS

The GBMSD adopts an annual budget and a five-year capital plan following public budget workshops and a public hearing. The budget includes proposed expenses for operations, debt service, and plant and equipment. The budget then identifies the means of financing the expenses. The budget is used as the basis for establishing user rates on an annual basis. A budget comparison and analysis is presented to management as interim financial statements; however, they are not reported on nor shown in the financial statement section of this report.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2025**

The following is a summary of the 2025 budget:

	Budget	Actual	Variance
Revenues	\$ 53,588,992	\$ 53,450,166	\$ (138,826)
Expenses:			
Salaries and benefits	13,699,999	13,862,445	(162,446)
Power	2,444,096	2,232,780	211,316
Contracted services	4,032,590	3,560,098	472,492
Maintenance - plant	2,558,195	2,355,577	202,618
Chemicals	1,858,221	1,977,320	(119,099)
Natural gas and fuel oil	719,442	826,729	(107,287)
Solid waste disposal	384,893	275,177	109,716
Maintenance - interceptors	771,731	370,866	400,865
Office related expenses	1,010,086	888,978	121,108
Insurance	564,569	560,615	3,954
Supplementary expenses	269,103	635,368	(366,265)
Employee development	193,179	161,243	31,936
Travel and meetings	113,056	89,470	23,586
DNR environmental fees	192,649	173,622	19,027
Total Expenses	<u>28,811,809</u>	<u>27,970,288</u>	<u>841,521</u>
Net change	<u>\$ 24,777,183</u>	<u>\$ 25,479,878</u>	<u>\$ 702,695</u>

The following is a summary of the 2024 budget:

	Budget	Actual	Variance
Revenues	\$ 51,594,798	\$ 51,122,705	\$ (472,093)
Expenses:			
Salaries and benefits	13,364,548	13,053,129	311,419
Power	2,137,659	2,246,462	(108,803)
Contracted services	4,125,618	3,301,232	824,386
Maintenance - plant	2,990,765	2,402,904	587,861
Chemicals	1,550,805	1,824,830	(274,025)
Natural gas and fuel oil	709,389	854,941	(145,552)
Solid waste disposal	460,750	244,483	216,267
Maintenance - interceptors	678,793	260,010	418,783
Office related expenses	1,024,608	862,602	162,006
Insurance	541,044	536,230	4,814
Supplementary expenses	260,297	577,141	(316,844)
Employee development	167,184	143,415	23,769
Travel and meetings	104,111	80,512	23,599
DNR environmental fees	166,706	177,488	(10,782)
Total Expenses	<u>28,282,277</u>	<u>26,565,379</u>	<u>1,716,898</u>
Net change	<u>\$ 23,312,521</u>	<u>\$ 24,557,326</u>	<u>\$ 1,244,805</u>

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2025**

CAPITAL ASSETS

At the end of 2025, the GBMSD had \$543,938,062 invested in capital assets including two treatment plants and interceptors.

Capital Assets			
	<u>2025</u>	<u>2024</u>	<u>2023</u>
Land and land improvements	\$ 13,346,015	\$ 13,390,346	\$ 11,993,441
Structures	150,058,997	149,721,342	149,419,622
Machinery and equipment	213,148,643	208,763,296	200,029,249
Furniture and fixtures	2,306,694	2,199,115	2,279,900
Autos and trucks	1,063,709	1,063,709	960,492
Interceptors	108,841,694	108,845,859	108,769,318
Amortizable assets	2,292,467	2,865,668	2,751,100
Construction in process	52,879,843	25,005,185	18,326,598
Total	<u>543,938,062</u>	<u>511,854,520</u>	<u>494,529,720</u>
Less: Accumulated depreciation	<u>202,081,324</u>	<u>190,975,840</u>	<u>178,031,969</u>
Net Capital Assets	<u>\$ 341,856,738</u>	<u>\$ 320,878,680</u>	<u>\$ 316,497,751</u>

More detailed information about the GBMSD's capital assets is presented in Note 2.D of the financial statements.

DEBT ADMINISTRATION

In order to abate levying a tax for debt service, the GBMSD maintains cash in a reserve fund in an amount no less than what is required to meet the balance of the current year's debt service requirements plus the subsequent year's debt service. By October 1 of each year, the GBMSD's customers are informed that the GBMSD will not levy any taxes for the existing debt service. The GBMSD believes the most equitable method is collecting for municipal debt service requirements based on the flow and loadings to the plant. Procter and Gamble and Green Bay Packaging are assessed debt service cost based on its contractual plant capacity.

Indebtedness outstanding at December 31, 2025 and 2024 amounted to \$194.7 million, and \$167.8 million, respectively. This balance includes funds received by the GBMSD through the State of Wisconsin Clean Water Fund Loan program, which has replaced grant funding for the construction of wastewater treatment facilities, and General Obligation Bonds. More detailed information about the GBMSD's long-term liabilities is presented in Note 2.E of the financial statements.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2025**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Commission and management of the GBMSD considered many factors when setting the fiscal year budgets, user fees, and charges. One of those factors is the local economy, and the impact the GBMSD rates have on the major industries. By maintaining competitive rates, the GBMSD believes it can help keep its industrial customers competitive in their respective markets. The following table presents the budget rate history:

Municipal Rate History

Fiscal Year	Volume (Per 1,000 gallons)	BOD (Per Lb.)	Suspended Solids (Per Lb.)	Phosphorus (Per Lb.)	TKN (Per Lb.)	Fixed Charge
2011	0.71112	0.23857	0.26360	0.70698	0.87221	N/A
2012	0.84274	0.26511	0.29365	0.48596	0.76667	N/A
2013	0.85682	0.30901	0.34795	0.62393	0.78995	N/A
2014	0.76333	0.33466	0.29867	0.62124	0.68741	0.46763
2015	0.80448	0.39331	0.34822	0.56768	0.65358	0.52659
2016	0.79357	0.43068	0.41292	0.60597	0.64043	0.54580
2017	0.71260	0.41913	0.36651	0.58901	0.76448	0.78834
2018	0.69897	0.35126	0.28304	0.75833	0.70556	0.93605
2019	0.72428	0.29558	0.26732	0.44398	0.74148	0.98048
2020	0.72007	0.33516	0.27929	0.71609	0.82425	0.94829
2021	0.69630	0.31750	0.28332	0.71995	0.84000	0.97619
2022	0.70624	0.31254	0.33888	1.91281	0.54775	1.01868
2023	0.74231	0.33401	0.37324	2.01844	0.59012	1.02129
2024	0.72145	0.30504	0.31258	1.25554	0.53014	1.42738
2025	0.72877	0.30578	0.32944	1.34133	0.51682	1.56930

Mill Rate History

Fiscal Year	Volume (Per 1,000 gallons)	BOD (Per Lb.)	Suspended Solids (Per Lb.)	Phosphorus (Per Lb.)	TKN (Per Lb.)
2011	0.43660	0.17744	0.22522	0.61497	0.66935
2012	0.47128	0.18786	0.20413	0.36372	0.55581
2013	0.50944	0.20116	0.19775	0.44714	0.57453
2014	0.51836	0.24896	0.19362	0.50636	0.56970
2015	0.52549	0.26270	0.19420	0.40750	0.50956
2016	0.53420	0.25789	0.18371	0.38906	0.49819
2017	0.58553	0.26840	0.20301	0.43617	0.64142
2018	0.58847	0.28878	0.22148	0.69239	0.64105
2019	0.58964	0.23376	0.20216	0.29866	0.67460
2020	0.56266	0.25891	0.20401	0.56941	0.74910
2021	0.52942	0.24470	0.20904	0.55710	0.75739
2022	0.46443	0.24250	0.24807	1.60909	0.47977
2023	0.51689	0.26526	0.27744	1.67370	0.53359
2024	0.53741	0.29792	0.30786	1.23997	0.51622
2025	0.54062	0.30019	0.32570	1.32872	0.50565

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2025**

GBMSD CONTACT INFORMATION

This financial report is designed to provide a general overview of the finances of the GBMSD for interested parties. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Courtney Mueller, Accounting Manager, 2231 N. Quincy Street, Green Bay, WI 54302.

BASIC FINANCIAL STATEMENTS

GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
STATEMENTS OF NET POSITION
DECEMBER 31, 2025
(WITH SUMMARIZED AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2024)

	2025	2024
ASSETS		
Current Assets:		
Cash and Investments	\$ 66,421,377	\$ 58,396,772
Restricted Cash	11,440,210	1,689,349
Receivables:		
Customer Accounts	6,556,379	6,347,172
Other	297,568	223,299
Prepaid Supplies	3,175,361	2,855,673
Prepaid Items	65,181	-
Total Current Assets	<u>87,956,076</u>	<u>69,512,265</u>
Noncurrent Assets:		
Restricted Assets:		
Cash	32,954,306	28,487,518
Investments	26,163,879	19,875,372
Accrued Interest Receivable	440,730	363,558
Accounts Receivable - Construction	1,420	35
Interceptor Cost Recovery Receivable	882,665	1,105,002
Total Restricted Assets	<u>60,443,000</u>	<u>49,831,485</u>
Capital Assets:		
Construction in Progress:		
Nondepreciable	52,879,843	25,005,185
Wastewater Treatment Facilities:		
Nondepreciable	706,857	706,857
Depreciable/Amortizable, Net	211,829,452	216,861,125
Interceptor Sewers:		
Depreciable, Net	<u>76,440,586</u>	<u>78,305,513</u>
Total Capital Assets	<u>341,856,738</u>	<u>320,878,680</u>
Total Assets	490,255,814	440,222,430
DEFERRED OUTFLOWS OF RESOURCES		
Loss on Advance Refunding	1,659,676	1,867,190
Pension Related Amounts	4,419,568	6,322,301
Other Postemployment Related Amounts	524,334	812,023
Total Deferred Outflows of Resources	<u>6,603,578</u>	<u>9,001,514</u>

See accompanying Notes to Financial Statements.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
STATEMENTS OF NET POSITION (CONTINUED)
DECEMBER 31, 2025
(WITH SUMMARIZED AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2024)**

	<u>2025</u>	<u>2024</u>
LIABILITIES		
Current Liabilities:		
Accounts Payable	\$ 1,820,873	\$ 2,133,846
Accrued and Other Current Liabilities	526,822	460,704
Compensated Absences	644,881	640,943
Current Portion of Long-Term Debt	13,274,722	12,411,877
Payable from Restricted Assets:		
Accounts Payable	10,704,675	1,108,662
Accrued Interest	<u>735,535</u>	<u>580,687</u>
Total Current Liabilities	27,707,508	17,336,719
Long-Term Obligations, Less Current Portion		
General Obligation Debt	182,107,121	155,593,729
Compensated Absences	2,100,285	1,922,828
Net Pension Liability	754,006	711,010
Other Postemployment Benefits	<u>1,538,143</u>	<u>1,949,040</u>
Total Long-Term Liabilities	186,499,555	160,176,607
Total Liabilities	214,207,063	177,513,326
DEFERRED INFLOWS OF RESOURCES		
Pension Related Amounts	2,206,243	3,808,343
Other Postemployment Related Amounts	<u>1,171,053</u>	<u>956,936</u>
Total Deferred Inflows of Resources	3,377,296	4,765,279
NET POSITION		
Net Investment in Capital Assets	137,429,896	153,002,537
Restricted for Equipment and Interceptor Replacement	47,186,517	29,932,572
Restricted for Debt Retirement	23,959,739	21,007,541
Unrestricted	<u>70,698,881</u>	<u>63,002,689</u>
Total Net Position	<u>\$ 279,275,033</u>	<u>\$ 266,945,339</u>

See accompanying Notes to Financial Statements.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2025
(WITH SUMMARIZED AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2024)**

	<u>2025</u>	<u>2024</u>
OPERATING REVENUES	\$ 53,450,166	\$ 51,122,705
OPERATING EXPENSES	<u>41,538,123</u>	<u>40,191,333</u>
OPERATING INCOME	11,912,043	10,931,372
NONOPERATING REVENUES (EXPENSES)		
Interest Income (Expense)	3,847,270	3,263,558
Loss on Disposal of Capital Assets	(237,690)	(947,504)
Interest and Fiscal Charges	<u>(3,961,594)</u>	<u>(3,817,828)</u>
Total Nonoperating Expenses	<u>(352,014)</u>	<u>(1,501,774)</u>
INCOME BEFORE CONTRIBUTIONS	11,560,029	9,429,598
CAPITAL CONTRIBUTIONS	<u>769,665</u>	<u>969,830</u>
CHANGE IN NET POSITION	12,329,694	10,399,428
Net Position - Beginning of Year	<u>266,945,339</u>	<u>256,545,911</u>
NET POSITION - END OF YEAR	<u><u>\$ 279,275,033</u></u>	<u><u>\$ 266,945,339</u></u>

See accompanying Notes to Financial Statements.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
STATEMENTS OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2025
(WITH SUMMARIZED AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2024)**

	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Customers	\$ 53,166,690	\$ 51,494,970
Cash Paid for Employee Wages and Benefits	(13,180,394)	(12,933,948)
Cash Paid to Suppliers	(14,176,620)	(13,966,167)
Net Cash Provided by Operating Activities	<u>25,809,676</u>	<u>24,594,855</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of Capital Assets	(25,832,541)	(22,242,159)
Interceptor Cost Recovery Income	222,337	365,462
Capital Contributions	768,280	1,264,274
Proceeds from Long-Term Debt	39,383,722	14,149,744
Principal Paid on Long-Term Debt	(12,421,714)	(12,643,907)
Interest Paid on Long-Term Debt	(3,640,120)	(3,722,594)
Net Cash Used by Capital and Related Financing Activities	<u>(1,520,036)</u>	<u>(22,829,180)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	3,294,695	2,655,903
Purchase of Investments	(12,001,994)	(12,000,000)
Proceeds from Sales and Maturities of Investments	5,877,578	8,000,000
Net Cash Used by Investing Activities	<u>(2,829,721)</u>	<u>(1,344,097)</u>
CHANGE IN CASH AND CASH EQUIVALENTS	21,459,919	421,578
Cash and Cash Equivalents - Beginning of Year	<u>89,144,239</u>	<u>88,722,661</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 110,604,158</u></u>	<u><u>\$ 89,144,239</u></u>

See accompanying Notes to Financial Statements.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
STATEMENTS OF CASH FLOWS (CONTINUED)
YEAR ENDED DECEMBER 31, 2025
(WITH SUMMARIZED AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2024)**

	<u>2025</u>	<u>2024</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income	\$ 11,912,043	\$ 10,931,372
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities		
Depreciation/Amortization	13,567,835	13,625,954
Change in Liability and Deferred Outflows and Inflows of Resources:		
Deferred Outflows - Pension Related	1,902,733	3,478,018
Deferred Outflows - OPEB Related	287,689	(10,716)
Net Pension Liability	42,996	(1,917,925)
Other Postemployment Benefits	(410,897)	355,820
Deferred Inflows - Pension Related	(1,602,100)	(1,709,202)
Deferred Inflows - OPEB Related	214,117	(167,181)
Change in Operating Assets and Liabilities:		
Accounts Receivables	(283,476)	372,265
Prepaid Supplies and Prepaid Items	(384,869)	(481,663)
Accounts Payable	316,092	27,746
Accrued and Other Current Liabilities	66,118	(58,104)
Compensated Absences	181,395	148,471
Net Cash Provided by Operating Activities	<u>\$ 25,809,676</u>	<u>\$ 24,594,855</u>
RECONCILIATION OF CASH AND INVESTMENTS TO THE STATEMENT OF NET POSITION		
Cash and Investments in Current Assets	\$ 66,421,377	\$ 58,396,772
Cash in Restricted Assets	44,394,516	30,176,867
Unrealized Loss on Investments	(211,735)	570,600
Total Cash and Cash Equivalents	<u>\$ 110,604,158</u>	<u>\$ 89,144,239</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital Related Accounts Payable	<u>\$ 10,704,675</u>	<u>\$ 1,737,727</u>

See accompanying Notes to Financial Statements.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Green Bay Metropolitan Sewerage District, Green Bay, Wisconsin (the GBMSD), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the GBMSD are described below:

A. Reporting Entity

The GBMSD was organized in 1931, under Section 66.20 of the Wisconsin Statutes, to construct interceptor sewers, including rights-of-way and appurtenances, and construct and operate a sewage disposal plant. The GBMSD's service area includes all of the Cities of Green Bay and De Pere; Villages of Allouez, Ashwaubenon, Bellevue, Hobart, Howard, Luxemburg, Pulaski, and Suamico; the Towns of Ledgeview Sanitary District #2, Lawrence Utility District, Pittsfield Sanitary District #1, Scott Municipal Utility and Dyckesville Sanitary District.

The GBMSD, the City of Green Bay, and two paper mills located within the Green Bay city limits (Green Bay Packaging, Inc. and Procter & Gamble Paper Products Company) have entered into a tripartite agreement setting forth the distribution of total cost of construction and operation of the wastewater treatment facilities. Pursuant to agreements, the two paper mills share proportionately in the principal and interest payments falling due during the fiscal year, thus reducing the amount assessable to the various municipalities with the GBMSD. Each entity utilizing the GBMSD's services is billed for the actual units of volume and strength of its sewage treated.

The GBMSD is governed by a five member Board of Commission, appointed by the Brown County Executive, and operates under the jurisdiction of the Wisconsin State Statutes. In accordance with GAAP, the financial statements are required to include the GBMSD and any separate component units that have a significant operational or financial relationship with the GBMSD. The GBMSD has not identified any component units that are required to be included in the financial statements.

B. Enterprise Fund

The accounts of the GBMSD are accounted for in an enterprise fund as required by GAAP. An enterprise fund is used to account for government operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, and other purposes.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Enterprise funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, liabilities, and deferred inflows and outflows of resources associated with the operation are included on the statement of net position. Enterprise fund operating statement present increases (i.e., revenues) and decreases (i.e., expenses) in net total position.

The accrual basis of accounting is utilized by enterprise funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Unpaid enterprise fund service receivables are recorded at year-end. All capital assets are capitalized at historical cost and depreciated over their useful lives.

Enterprise funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the GBMSD's enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the GBMSD's policy to use restricted resources first, then unrestricted resources, as they are needed.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position

1. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions and are carried at cost. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

2. Accounts Receivable

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material to the financial statements.

GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position
(Continued)

3. Prepaid Supplies

Prepaid supplies are recorded at cost, which approximates market, using the first-in, first-out method. Prepaid supplies consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual items are consumed rather than when purchased.

4. Prepaid Items

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid items and are expensed in the periods benefited.

5. Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified.

6. Capital Assets

Capital assets, which include property, plant and equipment assets, are reported in the financial statements. Capital assets are defined by the GBMSD as assets with an initial, individual cost of \$2,500 for general assets or \$5,000 for computers, or higher and an estimated useful life in excess of a year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of the GBMSD are depreciated/amortized using the straight-line method over the following estimated useful lives:

Assets	Years
Structures	20 to 80
Land Improvements	3 to 80
Sewer Interceptors	50 to 100
Machinery, Equipment, and Vehicles	3 to 30

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position
(Continued)**

7. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses and revenues are deferred until the future periods to which the outflows and inflows are applicable.

8. Long-Term Obligations

In the financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

9. Compensated Absences

It is the GBMSD's policy to permit employees to accumulate earned but unused vacation, PTO, and EDB benefits in accordance with employee handbook policies. All vacation, PTO, and EDB is accrued when incurred in the financial statements.

10. Pensions

Wisconsin Retirement System

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position
(Continued)**

11. Other Postemployment Benefits Other than Pensions (OPEB)

Local Retiree Life Insurance Fund

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the following:

- Net OPEB Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEBs, and
- OPEB Expense (Revenue).

Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

12. Net Position

Equity is classified as net position and displayed in three components:

- **Net investment in capital assets.** Amount of capital assets, net of accumulated depreciation/amortization, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- **Restricted net position.** Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position.** Net position that is neither classified as restricted nor as net investment in capital assets.

13. Capital Contributions

Capital contributions consist of interceptor capacity charges, contributed capital assets, and federal and state grants received to pay a portion of the construction costs of the wastewater treatment facility.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE 2 DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The GBMSD maintains various cash and investment accounts which are displayed on the financial statements as "Cash and investments".

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state, and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the GBMSD's cash and investments totaled \$136,979,772 and \$108,449,011 on December 31, 2025 and 2024, respectively, as summarized below:

	2025	2024
Deposits with Financial Institutions	\$ 68,954,081	\$ 44,943,760
Investments	68,025,691	63,505,251
Total	<u>\$ 136,979,772</u>	<u>\$ 108,449,011</u>

Reconciliation to the financial statements:

	2025	2024
Statement of Net Position:		
Cash and Investments	\$ 66,421,377	\$ 58,396,772
Restricted Cash	44,394,516	30,176,867
Restricted Investments	26,163,879	19,875,372
Total	<u>\$ 136,979,772</u>	<u>\$ 108,449,011</u>

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Fair Value Measurements

The GBMSD categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs.

The GBMSD has the following fair value measurements as of December 31, 2025:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments:			
U.S. Treasury Notes	\$ -	\$ 60,400,336	\$ -
Money Market Funds	7,625,355	-	-
Total	<u>\$ 7,625,355</u>	<u>\$ 60,400,336</u>	<u>\$ -</u>

The GBMSD has the following fair value measurements as of December 31, 2024:

	Fair Value Measurements Using:		
	Level 1	Level 2	Level 3
Investments:			
U.S. Treasury Notes	\$ -	\$ 37,508,854	\$ -
Money Market Funds	25,996,397	-	-
Total	<u>\$ 25,996,397</u>	<u>\$ 37,508,854</u>	<u>\$ -</u>

Deposits and investments of the GBMSD are subject to various risks. Presented below is a discussion of the GBMSD's deposits and investments and the related risks.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Wisconsin Statutes require repurchase agreements to be fully collateralized by bonds or securities issued or guaranteed by the federal government or its instrumentalities. The GBMSD does not have an additional custodial credit policy.

Deposits with financial institutions within the state of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the state of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the state of Wisconsin has a State Guarantee Fund which provides a maximum of \$1,000,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk.

As of December 31, 2025 and 2024, \$51,934,480 and \$43,622,094, respectively, of the GBMSD's deposits with financial institutions were in excess of federal and state depository insurance limits. GBMSD's financial institution's trust department pledged collateral with a fair value of \$51,934,480 as of December 31, 2025 and \$43,622,094 as of December 31, 2024.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Wisconsin Statutes limit investment in securities to the top two ratings assigned by nationally recognized statistical rating organizations.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Credit Risk (Continued)

Presented below is the actual rating as of December 31, 2025 for each investment type.

Investment Type	Amount	Exempt from Disclosure	AAA	AA	Not Rated
U.S. Treasury Notes	\$ 60,400,336	\$ 60,400,336	\$ -	\$ -	\$ -
Money Market Funds	7,625,355	-	-	-	7,625,355
Totals	<u>\$ 68,025,691</u>	<u>\$ 60,400,336</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,625,355</u>

Presented below is the actual rating as of December 31, 2024 for each investment type.

Investment Type	Amount	Exempt from Disclosure	AAA	AA	Not Rated
U.S. Treasury Notes	\$ 37,508,854	\$ 37,508,854	\$ -	\$ -	\$ -
Money Market Funds	25,996,397	-	-	-	25,996,397
Totals	<u>\$ 63,505,251</u>	<u>\$ 37,508,854</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,996,397</u>

Concentration of Credit Risk

The investment policy of the GBMSD allows that no more than 50% of its total investment portfolio can be invested in any one issuer, other than U.S. agency obligations, U.S. Treasury obligations, certificates of deposit, and authorized pools. At December 31, 2025 and 2024, the GBMSD had no investments in any one issuer that represent 5% or more of total GBMSD investments.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the GBMSD manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. In accordance with its investment policy, the GBMSD manages its exposure to declines in fair values by limiting the maximum maturity dates as follows:

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Interest Rate Risk (Continued)

- No more than 80% will have a maturity date greater than two years from purchase.
- No more than 50% will have a maturity date greater than three years from purchase.
- No more than 30% will have a maturity date greater than four years from purchase.
- No more than 20% will have a maturity date greater than five years from purchase.
- No more than 10% will have a maturity date greater than six years from purchase.

Information about the sensitivity of the fair values of the GBMSD's investments to market interest rate fluctuations is provided by the following tables.

As of December 31, 2025, GBMSD had the following investments and maturities:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
U.S. Treasury Notes	\$ 60,400,336	\$ 13,979,633	\$ 10,051,250	\$ 26,251,563	\$ 10,117,890
Money Market Funds	7,625,355	7,625,355	-	-	-
Totals	<u>\$ 68,025,691</u>	<u>\$ 21,604,988</u>	<u>\$ 10,051,250</u>	<u>\$ 26,251,563</u>	<u>\$ 10,117,890</u>

As of December 31, 2024, GBMSD had the following investments and maturities:

Investment Type	Amount	Remaining Maturity (in Months)			
		12 Months or Less	13 to 24 Months	25 to 60 Months	More Than 60 Months
U.S. Treasury Notes	\$ 37,508,854	\$ 9,827,760	\$ 13,814,141	\$ 13,866,953	\$ -
Money Market Funds	25,996,397	25,996,397	-	-	-
Totals	<u>\$ 63,505,251</u>	<u>\$ 35,824,157</u>	<u>\$ 13,814,141</u>	<u>\$ 13,866,953</u>	<u>\$ -</u>

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Restricted Assets

Restricted assets on December 31, 2025 totaled \$71,883,210 held for the following purposes:

	Equipment and Interceptor Replacement	Debt Retirement	Total
Cash, Cash Equivalents, and Investments	\$ 45,863,121	\$ 24,695,274	\$ 70,558,395
Receivables:			
Accrued Interest Receivable	440,730	-	440,730
Accounts Receivable	1,420	-	1,420
Interceptor Cost Recovery	882,665	-	882,665
Total	<u>\$ 47,187,936</u>	<u>\$ 24,695,274</u>	<u>\$ 71,883,210</u>

Restricted assets on December 31, 2024 totaled \$51,520,834 held for the following purposes:

	Equipment and Interceptor Replacement	Debt Retirement	Total
Cash, Cash Equivalents, and Investments	\$ 28,464,011	\$ 21,588,228	\$ 50,052,239
Receivables:			
Accrued Interest Receivable	363,558	-	363,558
Accounts Receivable	35	-	35
Interceptor Cost Recovery	1,105,002	-	1,105,002
Total	<u>\$ 29,932,606</u>	<u>\$ 21,588,228</u>	<u>\$ 51,520,834</u>

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Restricted Assets (Continued)

	<u>Purpose</u>
Equipment Replacement Account	As a condition of receiving state and federal funds for wastewater treatment facility construction, the GBMSD has established an account for replacement of mechanical equipment during the life of the facility.
Interceptor Replacement Account	The interceptor cost recovery receivables and payments are kept in a separate restricted account to pay any debt incurred in connection with the construction and also repair and replacement of interceptor facilities.
Debt Retirement Account	In order to allow the GBMSD to abate levying a tax for debt service, the GBMSD maintains cash and investments in a sinking fund in an amount no less than what is required to meet the balance of the current year debt service requirements plus the subsequent year's debt service requirements.
Construction Account	Used to report debt proceeds or other financial resources available for use in construction projects.

C. Interceptor Cost Recovery Receivable

The GBMSD has agreements with various municipal customers in which the municipalities have agreed to reimburse the GBMSD for the cost of interceptors owned by the GBMSD whose capacity has been allocated to the municipalities.

Annual repayments on the receivables for the year ended December 31, 2025 are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2026	\$ 46,584
2027	47,908
2028	49,269
2029	50,669
2030-2034	275,801
2035-2039	302,894
2040-2041	109,540
Total	<u>\$ 882,665</u>

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Assets

Capital asset activity for the year ended December 31, 2025 was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Construction in Progress				
Capital Assets, Nondepreciable	\$ 25,005,185	\$ 34,783,588	\$ 6,908,930	\$ 52,879,843
Wastewater Treatment Facilities				
Capital Assets, Nondepreciable				
Land	706,857	-	-	706,857
Capital Assets, Depreciable/Amortizable				
Land Improvements	12,683,489	162,529	206,860	12,639,158
Structures	146,433,660	266,754	689	146,699,725
Machinery and Equipment	208,763,296	6,213,880	1,828,533	213,148,643
Furniture and Fixtures	2,199,115	110,576	2,997	2,306,694
Autos and Trucks	1,063,709	-	-	1,063,709
Amortizable Assets	2,865,668	77,760	650,961	2,292,467
Subtotals	374,008,937	6,831,499	2,690,040	378,150,396
Less Accumulated Depreciation/Amortization for:				
Land Improvements	4,924,581	431,087	206,860	5,148,808
Structures	63,216,419	3,201,414	689	66,417,144
Machinery and Equipment	84,734,566	7,690,968	1,593,325	90,832,209
Furniture and Fixtures	1,294,276	78,522	2,997	1,369,801
Autos and Trucks	557,851	61,668	-	619,519
Amortizable Assets	2,420,119	164,305	650,961	1,933,463
Subtotals	157,147,812	11,627,964	2,454,832	166,320,944
Total Capital Assets, Depreciable/Amortizable, Net	216,861,125	(4,796,465)	235,208	211,829,452
Total Wastewater Treatment Facilities, Net	217,567,982	(4,796,465)	235,208	212,536,309
Interceptor Sewers				
Capital Assets, Depreciable				
Structures	3,287,682	77,429	5,839	3,359,272
Interceptors	108,845,859	-	4,165	108,841,694
Subtotals	112,133,541	77,429	10,004	112,200,966
Less Accumulated Depreciation for:				
Structures	1,958,471	96,356	2,370	2,052,457
Interceptors	31,869,557	1,843,518	5,152	33,707,923
Subtotals	33,828,028	1,939,874	7,522	35,760,380
Total Capital Assets, Depreciable, Net	78,305,513	(1,862,445)	2,482	76,440,586
Total Interceptor Sewers, Net	78,305,513	(1,862,445)	2,482	76,440,586
Total Capital Assets, Net	\$ 320,878,680	\$ 28,124,678	\$ 7,146,620	\$ 341,856,738

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Capital Assets (Continued)

Capital asset activity for the year ended December 31, 2024 was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Construction in Progress				
Capital Assets, Nondepreciable	\$ 18,326,598	\$ 17,618,688	\$ 10,940,101	\$ 25,005,185
Wastewater Treatment Facilities				
Capital Assets, Nondepreciable				
Land	706,857	-	-	706,857
Capital Assets, Depreciable/Amortizable				
Land Improvements	11,286,584	1,396,905	-	12,683,489
Structures	146,311,746	272,396	150,482	146,433,660
Machinery and Equipment	200,029,249	8,848,716	114,669	208,763,296
Furniture and Fixtures	2,279,900	-	80,785	2,199,115
Autos and Trucks	960,492	165,622	62,405	1,063,709
Amortizable Assets	2,751,100	118,188	3,620	2,865,668
Subtotals	363,619,071	10,801,827	411,961	374,008,937
Less Accumulated Depreciation/Amortization for:				
Land Improvements	4,493,973	430,608	-	4,924,581
Structures	59,948,867	3,346,213	78,661	63,216,419
Machinery and Equipment	77,153,053	7,638,724	57,211	84,734,566
Furniture and Fixtures	1,300,128	74,933	80,785	1,294,276
Autos and Trucks	584,616	35,640	62,405	557,851
Amortizable Assets	2,250,480	173,260	3,621	2,420,119
Subtotals	145,731,117	11,699,378	282,683	157,147,812
Total Capital Assets, Depreciable/Amortizable, Net	217,887,954	(897,551)	129,278	216,861,125
Total Wastewater Treatment Facilities, Net	218,594,811	(897,551)	129,278	217,567,982
Interceptor Sewers				
Capital Assets, Depreciable				
Structures	3,107,876	259,007	79,201	3,287,682
Interceptors	108,769,318	699,269	622,728	108,845,859
Subtotals	111,877,194	958,276	701,929	112,133,541
Less Accumulated Depreciation for:				
Structures	1,955,371	81,444	78,344	1,958,471
Interceptors	30,345,481	1,845,132	321,056	31,869,557
Subtotals	32,300,852	1,926,576	399,400	33,828,028
Total Capital Assets, Depreciable, Net	79,576,342	(968,300)	302,529	78,305,513
Total Interceptor Sewers, Net	79,576,342	(968,300)	302,529	78,305,513
Total Capital Assets, Net	\$ 316,497,751	\$ 15,752,837	\$ 11,371,908	\$ 320,878,680

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Obligations

The following is a summary of changes in long-term obligations of the GBMSD for the year ended December 31, 2025:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Notes from Direct Borrowings					
Clean Water Fund	\$ 142,683,984	\$ 21,468,722	\$ 11,358,081	\$ 152,794,625	\$ 11,609,157
G.O. Bonds - Bonded	24,640,000	-	925,000	23,715,000	955,000
G.O. Notes - Bonded	437,041	17,915,000	138,633	18,213,408	710,565
Total	167,761,025	39,383,722	12,421,714	194,723,033	13,274,722
Debt Premium	244,581	478,914	64,685	658,810	-
Compensated Absences	2,563,711	181,455	-	2,745,166	644,881
Total Long-Term Obligations	<u>\$ 170,569,317</u>	<u>\$ 40,044,091</u>	<u>\$ 12,486,399</u>	<u>\$ 198,127,009</u>	<u>\$ 13,919,603</u>

The following is a summary of changes in long-term obligations of the GBMSD for the year ended December 31, 2024:

	Beginning Balance	Issued	Retired	Ending Balance	Due Within One Year
Notes from Direct Borrowings					
Clean Water Fund	\$ 140,151,115	\$ 14,149,744	\$ 11,616,875	\$ 142,683,984	\$ 11,348,244
G.O. Bonds - Bonded	25,535,000	-	895,000	24,640,000	925,000
G.O. Notes - Bonded	569,073	-	132,032	437,041	138,633
Total	166,255,188	14,149,744	12,643,907	167,761,025	12,411,877
Debt Premium	285,469	-	40,888	244,581	-
Compensated Absences	2,415,300	148,471	-	2,563,771	640,943
Total Long-Term Obligations	<u>\$ 168,955,957</u>	<u>\$ 14,298,215</u>	<u>\$ 12,684,795</u>	<u>\$ 170,569,377</u>	<u>\$ 13,052,820</u>

Total interest paid on long-term debt during the years ended December 31, 2025 and 2024 totaled \$3,818,766 and \$3,722,594, respectively.

Clean Water Fund Loan Programs

The District's outstanding notes from direct borrowings of \$152,794,625 contain the following provisions in the event of a default: 1) Wisconsin Department of Administration can deduct amounts due from any state payments due to the District or add the amounts due as a special charge to the property taxes apportioned; 2) may appoint a receiver for the Program's benefit; 3) may declare the principal amount immediately due and payable; 4) may enforce any right or obligation under the financing agreement including the right to seek specific performance or mandamus; and 5) may increase the interest rate set forth in the financing agreement to the market interest rate.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Obligations (Continued)

Clean Water Fund Loan Programs (Continued)

General Obligation Debt

General obligation debt currently outstanding is detailed as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance	
					12/31/25	12/31/24
General Obligation Notes	12/28/07	12/28/27	5.000%	\$ 2,000,000	\$ 298,408	\$ 437,041
Clean Water Fund	03/11/09	05/01/28	2.668%	9,861,264	1,907,451	2,510,512
Clean Water Fund	12/09/09	05/01/29	2.910%	4,211,341	1,132,448	1,395,833
Clean Water Fund	12/09/09	05/01/29	2.910%	12,821,922	3,318,271	4,090,035
Clean Water Fund	11/10/10	05/01/30	2.400%	3,421,382	1,016,779	1,206,062
Clean Water Fund	12/22/10	05/01/30	2.400%	3,246,148	979,461	1,161,797
Clean Water Fund	12/12/12	05/01/32	2.625%	2,891,810	1,191,768	1,345,053
Clean Water Fund	04/10/13	05/01/32	2.625%	3,086,300	1,316,799	1,486,165
Clean Water Fund	01/08/14	05/01/33	2.625%	4,153,498	1,950,834	2,167,468
Clean Water Fund	08/13/14	05/01/34	2.625%	15,209,242	7,845,510	8,609,595
Clean Water Fund	10/14/15	05/01/35	0.02061	138,880,269	76,723,321	83,569,576
Clean Water Fund	12/23/15	05/01/35	2.275%	1,789,477	1,008,686	1,097,630
General Obligation Bonds	03/01/18	05/01/28	2.00 - 5.00%	6,505,000	2,195,000	2,870,000
Clean Water Fund	09/11/19	05/01/39	1.760%	13,543,329	10,541,747	11,200,743
General Obligation Bonds	05/27/20	11/01/38	2.00-2.50%	22,720,000	21,520,000	21,770,000
Clean Water Fund	11/10/21	05/01/41	1.56%	9,012,762	8,242,416	8,503,361
Clean Water Fund	12/13/23	05/01/43	2.15%	475,024	22,585,867	12,267,086
Clean Water Fund	11/13/24	05/01/44	2.20%	26,980,051	7,443,766	1,016,661
Clean Water Fund	11/13/24	05/01/44	2.20%	2,853,185	1,171,688	1,056,407
Clean Water Fund	10/08/25	05/01/45	2.48%	13,520,378	4,241,573	-
Clean Water Fund	12/10/25	05/01/45	2.59%	23,491,266	176,240	-
General Obligation Notes	10/15/25	12/31/45	4.00-4.125%	17,915,000	17,915,000	-
Total Outstanding General Obligation Debt					<u>\$ 194,723,033</u>	<u>\$ 167,761,025</u>

The District has authorized clean water fund debt of \$356,619,440 with total disbursed of \$268,819,429 as of December 31, 2025.

Annual principal and interest maturities of the outstanding general obligation debt of \$194,723,033 on December 31, 2025 are detailed below:

Year Ending December 31,	Notes from Direct Borrowings		Bonded		Total
	Principal	Interest	Principal	Interest	
2026	\$ 12,319,722	\$ 3,875,333	\$ 955,000	\$ 537,879	\$ 17,687,934
2027	13,985,151	3,540,825	990,000	511,254	19,027,230
2028	14,523,019	3,208,384	1,025,000	476,054	19,232,457
2029	14,189,901	2,880,531	1,355,000	440,854	18,866,286
2030	13,316,096	2,571,123	2,330,000	404,004	18,621,223
2031-2035	66,160,680	8,430,545	11,000,000	1,322,916	86,914,141
2036-2040	21,742,648	3,484,291	6,060,000	223,709	31,510,648
2041-2045	14,770,816	961,167	-	-	15,731,983
Total	<u>\$ 171,008,033</u>	<u>\$ 28,952,199</u>	<u>\$ 23,715,000</u>	<u>\$ 3,916,670</u>	<u>\$ 227,591,902</u>

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Obligations (Continued)

Clean Water Fund Loan Programs (Continued)

Legal Margin for New Debt

GBMSD's legal margin for creation of additional general obligation debt on December 31, 2025 was \$1,616,730,726 as follows:

Equalized Valuation of GBMSD	\$ 36,229,075,179
Statutory Limitation Percentage	<u>(x) 5%</u>
General Obligation Debt Limitation, Per Section 67.03 of the Wisconsin Statutes	1,811,453,759
Total Outstanding General Obligation Debt Applicable to Debt Limitation	<u>194,723,033</u>
Legal Margin for New Debt	<u><u>\$ 1,616,730,726</u></u>

Debt Defeasance

In prior years, the District advance refunded a general obligation bond issue from 2013. The District issued \$22,720,000 of taxable general obligation refunding bonds to provide resources to purchase U.S. Government Securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of the refunded debt.

As of December 31, 2025 and 2024, \$20,000,000 of outstanding general obligation bonds are considered to be defeased.

F. Pension Plan

1. Plan Description

The WRS is a cost-sharing, multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

1. Plan Description (Continued)

ETF issues a standalone Annual Comprehensive Financial Report, which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupations, 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

2. Postretirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2015	2.9	2
2016	0.5	(5)
2017	2	4
2018	2.4	17
2019	0.0	(10)
2020	1.7	21
2021	5.1	13
2022	7.4	15
2023	1.6	(21)
2024	3.6	15

3. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the years ending December 31, 2025 and 2024, the WRS recognized \$678,388 and \$646,072, respectively, in contributions from the GBMSD.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

3. Contributions (Continued)

Contribution rates for the reporting period are:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.95%	6.95%
Protective with Social Security	6.95%	14.95%
Protective without Social Security	6.95%	18.95%

4. Pension Assets, Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2025 and 2024, the GBMSD reported a pension liability (asset) of \$754,006 and \$711,010, respectively, for its proportionate share of the net pension liability. The net pension liability (asset) was measured as of December 31, 2025 and 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023 and 2022 rolled forward to December 31, 2024 and 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The GBMSD's proportion of the net pension liability was based on the GBMSD's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the GBMSD's proportion was 0.04588742%, which was a decrease of 0.00193389% from its proportion measured as of December 31, 2023. At December 31, 2023, the GBMSD's proportion was 0.04782131%, which was a decrease of 0.00180274% from its proportion measured as of December 31, 2022.

For the years ended December 31, 2025 and 2024, GBMSD recognized pension expense (revenue) of \$1,022,930 and \$497,650, respectively.

At December 31, 2025 and 2024, the GBMSD reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	December 31, 2025		December 31, 2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 2,341,602	\$ 2,200,371	\$ 2,866,785	\$ 3,797,075
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	1,145,752	-	2,477,755	-
Changes in Assumptions	223,728	-	309,908	-
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	30,098	5,872	21,781	11,268
Employer Contributions Subsequent to the Measurement Date	678,388	-	646,072	-
Total	<u>\$ 4,419,568</u>	<u>\$ 2,206,243</u>	<u>\$ 6,322,301</u>	<u>\$ 3,808,343</u>

GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

4. Pension Assets, Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

\$678,388 reported as deferred outflows related to pension resulting from the GBMSD's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2026	\$ 459,976
2027	1,572,044
2028	(379,217)
2029	(117,866)
Total	<u>\$ 1,534,937</u>

5. Actuarial Assumptions

The total pension liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability (Asset):	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023 Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.7%
Mortality	2020 WRS Experience Mortality Table
Postretirement Adjustments*	1.7%

* No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from the prior year, including seniority (merit) and separation rates. The total pension liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

Long-Term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

	Current Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
<u>Core Fund Asset Class</u>			
Public Equity	38%	7.0%	4.3%
Public Fixed Income	27%	6.1%	3.4%
Private Equity/Debt	20%	9.5%	6.7%
Inflation Sensitive	19%	4.8%	2.1%
Real Estate	8%	6.5%	3.8%
Leverage	-12%	3.7%	1.1%
Total Core Fund	100%	7.5%	4.8%
<u>Variable Fund Asset</u>			
U.S. Equities	70%	6.5%	3.8%
International Equities	30%	7.4%	4.7%
Total Variable Fund	100%	6.9%	4.2%

New England Pension Consultants Long-Term U.S. CPI (Inflation) Forecast: 2.6%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
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NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

Single Discount Rate. A single discount rate of 6.80% was used to measure the total pension liability, for the current and prior year. The discount rate was based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.08% (Source: “20-Bond GO Index” is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds’ average quality is roughly equivalent to Moody’s investors Service’s Aa2 rating and Standard and Poor’s Corp.’s AA.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.7% will always be paid after reflecting known changes in the Market Recognition Account. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan members contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

Sensitivity of the GBMSD's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the GBMSD's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what the GBMSD's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	2025		
	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
GBMSD's Proportionate Share of the Net Pension Liability (Asset) December 31, 2024	\$ 7,073,563	\$ 754,006	\$ (3,735,858)
	2024		
	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
GBMSD's Proportionate Share of the Net Pension Liability (Asset) December 31, 2023	\$ 6,872,256	\$ 711,070	\$ (3,600,274)

6. Payables to the Pension Plan

At December 31, 2025 and 2024, the GBMSD reported a payable of \$138,600 and \$118,752, respectively, for the outstanding amount of contributions to the pension plan for the years ended December 31, 2025 and 2024, respectively.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits (LRLIF)

Local Retiree Life Insurance Fund

Plan Description

The LRLIF is a multiple-employer defined benefit other postemployment benefit (OPEB) plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides postemployment life insurance benefits for all eligible members.

OPEB Plan Fiduciary Net Position

ETF issues a standalone Annual Comprehensive Financial Report, which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, EFT issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits Provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired members and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on member contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
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NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits (Continued)

Local Retiree Life Insurance Fund (Continued)

Contributions (Continued)

Contribution rates as of December 31, 2025 are:

Coverage Type	Employer Contribution
50% Postretirement Coverage	40% of Member Contribution
25% Postretirement Coverage	20% of Member Contribution

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2024 are listed below:

Life Insurance Member Contribution Rates For the Year Ended December 31, 2024	
Attained Age	Basic
Under 30	\$0.05
30 - 34	0.06
35 - 39	0.07
40 - 44	0.08
45 - 49	0.12
50 - 54	0.22
55 - 59	0.39
60 - 64	0.49
65 - 69	0.57

During the years ending December 31, 2025 and 2024, the LRLIF recognized \$7,275 and \$8,299 in contributions from the employer, respectively.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits (Continued)

Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2025 and 2024, the GBMSD reported a liability of \$1,538,143 and \$1,949,040 for its proportionate share of the net OPEB liability. The net OPEB liability (asset) was measured as of December 31, 2024 and 2023, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2024 and 2023 rolled forward to December 31, 2024 and 2023. No material changes in assumptions or benefits terms occurred between the actuarial valuation date and the measurement date. The GBMSD' proportion of the net OPEB liability (asset) was based on the GBMSD' share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2024, the GBMSD' proportion was 0.3931600%, which was a decrease of 0.03048400% from its proportion measured as of December 31, 2023. At December 31, 2023, the GBMSD' proportion was 0.42364400%, which was a decrease of 0.00455700% from its proportion measured as of December 31, 2022.

For the years ended December 31, 2025 and 2024, the GBMSD recognized OPEB expense of \$99,182 and \$186,555, respectively.

At December 31, 2025 and 2024, the GBMSD reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	December 31, 2025		December 31, 2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 160,021	\$ -	\$ 172,496
Net Differences Between Projected and Actual Earnings on OPEB Plan Investments	21,123	-	26,330	-
Changes in Assumptions	377,418	862,712	609,676	767,490
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	125,793	148,320	176,017	16,950
Total	<u>\$ 524,334</u>	<u>\$ 1,171,053</u>	<u>\$ 812,023</u>	<u>\$ 956,936</u>

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits (Continued)

Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2025	\$ (33,988)
2026	(106,810)
2027	(177,361)
2028	(193,944)
2029	(62,098)
Thereafter	(72,518)
Total	<u>\$ (646,719)</u>

Actuarial assumptions. The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Valuation Date:	January 1, 2024
Measurement Date of Net OPEB Liability (Asset):	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023 Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
20-Year Tax-Exempt Municipal Bond Yield: *	4.08%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	4.09%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.7%
Mortality:	2020 WRS Experience Mortality Table

* Based on the Bond Buyers GO 20-Bond Municipal Index

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. The total OPEB liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the January 1, 2024 actuarial valuation.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits (Continued)

Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Long-term expected return on plan assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return %
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interim Credit	40%	2.41%
U.S. Mortgages	Bloomberg U.S. MBS	60%	2.71%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

Single discount rate. A single discount rate of 4.09% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.32% for the prior year. The change in the discount rate was primarily caused by the increase in the municipal bond rate from 3.26% as of December 31, 2023 to 4.08% as of December 31, 2024. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2037.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current contribution schedule and that contributions are made by plan members retiring prior to age 65.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Other Postemployment Benefits (Continued)

Local Retiree Life Insurance Fund (Continued)

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Sensitivity of the GBMSD' proportionate share of net OPEB liability (asset) to changes in the discount rate. The following presents the GBMSD's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 3.32%, as well as what the GBMSD's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32%) or 1-percentage-point higher (4.32%) than the current rate:

		2025		
		1% Decrease to Discount Rate (3.09%)	Current Discount Rate (4.09%)	1% Increase to Discount Rate (5.09%)
District's Proportionate Share of the Net OPEB Liability (Asset) December 31, 2024		\$ 2,055,944	\$ 1,538,143	\$ 1,139,131
		2024		
		1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
District's Proportionate Share of the Net OPEB Liability (Asset) December 31, 2023		\$ 2,618,806	\$ 1,949,040	\$ 1,437,791

Payable to the OPEB Plan

At December 31, 2025 and 2024, the GBMSD reported a payable of \$-0- and \$-0- for the outstanding amount of contributions to the Plan required for the years ended December 31, 2025 and 2024, respectively.

H. Net Position

The GBMSD reports net investment in capital assets at December 31, 2025 and 2024 as follows:

	2025	2024
Capital Assets	\$ 341,856,738	\$ 320,878,680
Less: Capital Related Debt	194,723,033	167,761,025
Less: Debt Premium	658,810	244,581
Less: Capital Related Accounts Payable	10,704,675	1,737,727
Add: Loss on Advance Refunding	1,659,676	1,867,190
Total Net Investment in Capital Assets	<u>\$ 137,429,896</u>	<u>\$ 153,002,537</u>

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 OTHER INFORMATION

A. Risk Management

The GBMSD is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The GBMSD completes an annual review of its insurance coverage to ensure adequate coverage. No settlements exceeded insurance coverage during any of the past three fiscal years.

B. Contingencies

From time to time, GBMSD is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the GBMSD's legal counsel that the likelihood is remote that any such claims or proceeding will have a material adverse effect on GBMSD's financial position or results of operations.

REQUIRED SUPPLEMENTARY INFORMATION

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
LAST TEN MEASUREMENT PERIODS**

Measurement Period Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/15	0.04696725%	\$ 763,209	\$ 6,688,466	11.41%	98.20%
12/31/16	0.04722948%	389,284	6,985,769	5.57%	99.12%
12/31/17	0.04748235%	(1,409,807)	6,990,465	20.17%	102.93%
12/31/18	0.04779837%	1,700,516	7,382,849	23.03%	96.45%
12/31/19	0.04776082%	(1,540,026)	7,711,717	19.97%	102.96%
12/31/20	0.04954124%	(3,092,928)	8,717,053	35.48%	105.26%
12/31/21	0.05007037%	(4,035,763)	8,578,138	47.05%	106.02%
12/31/22	0.04962405%	2,628,935	8,530,831	30.82%	95.72%
12/31/23	0.04782131%	711,010	9,105,625	7.81%	98.85%
12/31/24	0.04588742%	754,006	9,363,368	8.05%	98.79%

**SCHEDULE OF CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
LAST TEN FISCAL YEARS**

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/16	\$ 461,061	\$ 461,061	\$ -	\$ 6,990,465	6.60%
12/31/17	475,352	475,352	-	6,990,465	6.80%
12/31/18	494,651	494,651	-	7,382,849	6.70%
12/31/19	505,118	505,118	-	7,711,717	6.55%
12/31/20	588,401	588,401	-	8,717,053	6.75%
12/31/21	579,024	579,024	-	8,578,138	6.75%
12/31/22	554,078	554,078	-	8,530,832	6.50%
12/31/23	619,183	619,183	-	9,105,625	6.80%
12/31/24	646,072	646,072	-	9,363,873	6.90%
12/31/25	678,388	678,388	-	9,755,816	6.95%

See accompanying Notes to Required Supplementary Information.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
LOCAL RETIREE LIFE INSURANCE FUND
LAST TEN MEASUREMENT PERIODS**

Measurement Period Ending	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)	Covered-Employee Payroll	Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)
12/31/17	0.32982200%	\$ 992,296	\$ 7,382,849	13.44%	44.81%
12/31/18	0.34531300%	891,024	7,056,000	12.63%	48.69%
12/31/19	0.34433300%	1,466,237	7,200,000	20.36%	37.58%
12/31/20	0.37713100%	2,074,493	8,030,000	25.83%	31.36%
12/31/21	0.42178500%	2,492,905	8,579,000	29.06%	29.57%
12/31/22	0.41818700%	1,593,220	8,681,000	18.35%	38.81%
12/31/23	0.42364400%	1,949,040	8,874,000	21.96%	33.90%
12/31/24	0.39316000%	1,538,143	8,806,000	17.47%	37.20%

**SCHEDULE OF CONTRIBUTIONS
LOCAL RETIREE LIFE INSURANCE FUND
LAST TEN FISCAL YEARS**

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered-Employee Payroll	Contributions as a Percentage of Covered-Employee Payroll
12/31/18	\$ 6,675	\$ 6,675	\$ -	\$ 7,056,000	0.09%
12/31/19	6,846	6,846	-	7,200,000	0.10%
12/31/20	7,732	7,732	-	8,030,000	0.10%
12/31/21	8,514	8,514	-	8,578,138	0.10%
12/31/22	8,452	8,452	-	8,530,000	0.10%
12/31/23	8,754	8,754	-	8,874,000	0.10%
12/31/24	8,299	8,299	-	9,363,873	0.09%
12/31/25	7,275	7,275	-	9,755,816	0.07%

See accompanying Notes to Required Supplementary Information.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2025 AND 2024**

A. WISCONSIN RETIREMENT SYSTEM

Changes of Benefit Terms:

GBMSD is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

Changes of assumptions:

Based on a three-year experience study conducted in 2024 covering January 1, 2021 through December 31, 2023, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year ended December 31, 2024, including the following:

- Raising the seniority/merit inflation rate from 0.1%- 5.6% to 0.1%-5.7%

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the EFT Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021 including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0 to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the EFT Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2018 including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2025 AND 2024**

B. OTHER POSTEMPLOYMENT BENEFITS

Changes of Benefit Terms:

The Single Discount Rate assumption used to develop total OPEB liability changed from the prior year. Please refer to the Actuarial Assumptions section above for additional details.

GBMSD is required to present the last 10 fiscal years of data; however, accounting standards allow the presentation of as many years as are available until 10 fiscal years are presented.

Changes of Assumptions:

The State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes on a three-year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect update trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect update trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

SUPPLEMENTARY INFORMATION

**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
GREEN BAY, WISCONSIN
SCHEDULES OF OPERATING REVENUES AND EXPENSES
YEARS ENDED DECEMBER 31, 2025 AND 2024**

	<u>2025</u>	<u>2024</u>
OPERATING REVENUES		
Charges for Services:		
User Fees - Municipal Waste	\$ 46,662,448	\$ 44,124,546
User Fees - Mill Waste	2,785,109	3,014,322
Capital Revenue - Mills	2,112,463	2,316,103
Other Revenues	1,890,146	1,667,734
Total Operating Revenues	<u>53,450,166</u>	<u>51,122,705</u>
OPERATING EXPENSES		
Salaries and Wages	10,019,010	9,680,529
Fringe Benefits	3,843,435	3,372,600
Employee Development	161,243	143,415
Travel and Meetings	89,470	80,512
Power	2,232,780	2,246,462
Natural Gas and Fuel Oil	826,729	854,941
Chemicals	1,977,320	1,824,830
Maintenance - Plant	2,355,577	2,402,904
Maintenance - Interceptors	370,866	260,010
Contracted Services	3,733,720	3,478,720
Insurance	560,615	536,230
Solid Waste Disposal	275,177	244,483
Office Related Expenses	888,978	862,602
Supplementary Expenses	635,368	577,141
Subtotal	<u>27,970,288</u>	<u>26,565,379</u>
Depreciation/Amortization	13,567,835	13,625,954
Total Operating Expenses	<u>41,538,123</u>	<u>40,191,333</u>
OPERATING INCOME	<u>\$ 11,912,043</u>	<u>\$ 10,931,372</u>

**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR FINANCIAL STATEMENTS**



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Commissioners
Green Bay Metropolitan Sewerage District
Green Bay, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Green Bay Metropolitan Sewerage District (the GBMSD), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Green Bay Metropolitan sewerage District's basic financial statements, and have issued our report thereon dated May 5, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the GBMSD's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the GBMSD's internal control. Accordingly, we do not express an opinion on the effectiveness of the GBMSD's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

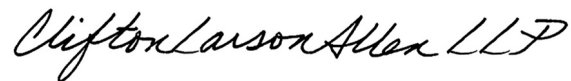
Board of Commissioners
Green Bay Metropolitan Sewerage District

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the GBMSD's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Green Bay, Wisconsin
May 5, 2026

GREEN BAY METROPOLITAN SEWERAGE DISTRICT
FEDERAL AWARDS REPORT
YEAR ENDED DECEMBER 31, 2025



**GREEN BAY METROPOLITAN SEWERAGE DISTRICT
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YEAR ENDED DECEMBER 31, 2025**

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE,
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Commissioners
Green Bay Metropolitan Sewerage District
Green Bay, Wisconsin

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Green Bay Metropolitan Sewerage District's (the GBMSD) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the GBMSD's major federal programs for the year ended December 31, 2025. GBMSD's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the GBMSD complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the GBMSD and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the GBMSD's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to GBMSD's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on GBMSD's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about GBMSD's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding GBMSD's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of GBMSD's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of GBMSD's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2025-001. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on GBMSD's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. GBMSD's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on GBMSD's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. GBMSD's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Commissioners
Green Bay Metropolitan Sewerage District

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of GBMSD's as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the GBMSD's basic financial statements. We have issued our report thereon, dated May 5, 2026, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
May 5, 2026

Green Bay Metropolitan Sewerage District

Green Bay, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2025

Federal Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-through Grantor	Pass-through Identifying Number	Total Federal Expenditures	Pass-through to Subrecipients
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
Cooperative Forestry Assistance	10.664	Direct Program	N/A	\$ 131,183	\$ -
Regional Conservation Partnership Program	10.932	Direct Program	N/A	68,536	-
Total U.S. Department of Agriculture				199,719	-
<u>U.S. DEPARTMENT OF COMMERCE</u>					
Coastal Zone Management Administration	11.419	Direct Program	N/A	16,275	-
Total U.S. Department of Commerce				16,275	-
<u>U.S. FISH AND WILDLIFE SERVICE</u>					
Coastal	15.630	Direct Program	N/A	48,438	-
Total U.S. Fish and Wildlife Service				48,438	-
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>					
<i>Clean Water State Revolving Fund Cluster</i>					
Capitalization Grants for Clean Water State Revolving Funds	66.458	WI Department of Administration	4198-73	115,280	-
Capitalization Grants for Clean Water State Revolving Funds	66.458	WI Department of Administration	4198-61	6,427,105	-
Capitalization Grants for Clean Water State Revolving Funds	66.458	WI Department of Administration	4198-57	10,318,781	-
Capitalization Grants for Clean Water State Revolving Funds	66.458	WI Department of Administration	4198-98	176,240	-
Capitalization Grants for Clean Water State Revolving Funds	66.458	WI Department of Administration	4198-77	4,241,573	-
<i>Total Clean Water State Revolving Fund Cluster</i>				21,278,980	-
Great Lakes Program	66.469	Direct program	N/A	12,019	-
Total Great Lakes Program				12,019	-
Total U.S. Environmental Protection Agency				21,290,999	-
TOTAL FEDERAL AWARDS				\$ 21,555,431	\$ -

See accompanying Notes to Schedule of Expenditures of Federal Awards

Green Bay Metropolitan Sewerage District

Green Bay, Wisconsin

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2025

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Green Bay Metropolitan Sewerage District (GBMSD) under programs of the federal government for the year ended December 31, 2025. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of GBMSD, it is not intended to and does not present the financial position, changes in net position, or cash flows of GBMSD.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3: INDIRECT COST RATE

GBMSD has elected to use the 15-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4: OVERSIGHT AGENCIES

The federal oversight agency for the GBMSD is the U.S. Environmental Protection Agency.

Green Bay Metropolitan Sewerage District

Green Bay, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2025

SECTION I - SUMMARY OF AUDITORS' RESULTS

BASIC FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	None Reported
Noncompliance material to basic financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
▶ Material weakness(es) identified?	No
▶ Significant deficiency(ies) identified?	Yes
Type of auditors' report issued on compliance for major program	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major federal program:	

<u>Assistance Listing Number</u>	<u>Name of Federal Program</u>
66.458	Capitalization Grants for Clean Water State Revolving Funds

Audit threshold used to determine between Type A and Type B programs:

Federal Awards	\$1,000,000
Auditee qualified as low-risk auditee	Yes

SECTION II - FINANCIAL STATEMENT FINDINGS

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Green Bay Metropolitan Sewerage District

Green Bay, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2025

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2025-001	Suspension and Debarment
	Federal Assistance Listing Numbers – 66.458 Federal Agency – U.S. Environmental Protection Agency Federal Program Title – Clean Water State Revolving Fund Cluster Award Period – 1/1/2025-12/31/25
Type of Finding:	Significant Deficiency in Internal Control Over Compliance, Other Matter
Compliance Requirement:	Suspension and Debarment
Condition:	The District did not have proof that they verified vendors and subrecipients were not suspended or debarred.
Criteria:	2 CFR 200 states that nonfederal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. "Covered transactions" include contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220). All nonprocurement transactions entered into by a pass-through entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215. When a nonfederal entity enters into a covered transaction with an entity at a lower tier, the nonfederal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction.
Questioned Costs:	Unknown

Green Bay Metropolitan Sewerage District

Green Bay, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2025

2025-001	Procurement, Suspension and Debarment (Continued)
Context:	During testing, it was noted that the District did not retain supporting documentation for suspension and debarment.
Cause:	The District had staffing change over grant procurement.
Effect:	The District is not in compliance with suspension and debarment requirements. Vendors may be paid with federal funds that are suspended and debarred entities which would not be in compliance with the Uniform Guidance.
Repeat Finding:	New finding in 2025.
Recommendation:	We recommend the District review and update procurement policies for the entire District to ensure it meets the minimum requirements of 2 CFR 200 for all federal grants and establish a procurement process in order to ensure this policy is followed which includes adding language over suspension and debarment.
Views of Responsible Officials:	There is no disagreement with the finding. The District is working on reviewing policies and procedures and updating as necessary. Further, training will be available to all those involved in grants.

Green Bay Metropolitan Sewerage District

Green Bay, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2025

SECTION IV - OTHER ISSUES

- 1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No
- 2. Was a Management Letter or other document conveying audit comments issued as a result of this audit? No

3. Name and signature of partner



Amber Drewieske, CPA

4. Date of report

May 5, 2026



CliftonLarsonAllen LLP
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners
Green Bay Metropolitan Sewerage District
Green Bay, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Green Bay Metropolitan Sewerage District (the GBMSD), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the GBMSD's basic financial statements, and have issued our report thereon dated May 5, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered GBMSD's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of GBMSD's internal control. Accordingly, we do not express an opinion on the effectiveness of GBMSD's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a significant deficiency.

Board of Commissioners
Green Bay Metropolitan Sewerage District

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether GBMSD's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

GBMSD's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the GBMSD's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. GBMSD's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
May 5, 2026



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Commissioners
Green Bay Metropolitan Sewerage District
Green Bay, Wisconsin

We have audited the financial statements of the Green Bay Metropolitan Sewerage District (the District) as of and for the years ended December 31, 2025 and December 31, 2024, and have issued our report thereon dated May 5, 2026. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit in our engagement agreement dated February 13, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Green Bay Metropolitan Sewerage District are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2025.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated May 5, 2026.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Commissioners
Green Bay Metropolitan Sewerage District
Page 3

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

Supplementary information in relation to the financial statements as a whole

With respect to the schedule of expenditures of federal awards (SEFA) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the SEFA to determine that the SEFA complies with the requirements of the Uniform Guidance, the method of preparing it has not changed from the prior period or the reasons for such changes, and the SEFA is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the SEFA to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated May 5, 2026.

With respect to the schedule of operating revenues and expenses (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated May 5, 2026.

* * *

This communication is intended solely for the information and use of the Commission and management of Green Bay Metropolitan Sewerage District and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
May 5, 2026



May 5, 2026

CliftonLarsonAllen LLP
1175 Lombardi Ave, Suite 200
Green Bay, Wisconsin 54304

This representation letter is provided in connection with your audits of the financial statements of Green Bay Metropolitan Sewerage District (the District), as of December 31, 2025 and December 31, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of May 5, 2026, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated February 13, 2026, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.
5. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

Green Bay Metropolitan Sewerage District
2231 North Quincy Street | Green Bay, WI 54302 | Phone (920) 432-4893 | Fax (920) 432-4302 |
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6. All events occurring subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
7. We have not identified or been notified of any uncorrected financial statement misstatements. In addition, you have proposed adjusting journal entries that have been posted to the entity's accounts. We have reviewed and approved those adjusting journal entries and understand the nature of the changes and their impact on the financial statements. We are in agreement with those adjustments and accept responsibility for them.
8. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, or which would affect federal award programs, and we have not consulted a lawyer concerning litigation, claims, or assessments.
9. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.
10. Arrangements with financial institutions involving repurchase, reverse repurchase, or securities lending agreements, compensating balances, or other arrangements involving restrictions on cash balances and line-of-credit or similar arrangements, have been properly recorded or disclosed in the financial statements.
11. Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the financial statement date, and the carrying amounts of those receivables and related allowances are determined in accordance with U.S. GAAP.
12. We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with GASB Statement No. 91, *Conduit Debt Obligations*.
13. We believe that all material expenditures that have been deferred to future periods will be recoverable.
14. Participation in a public entity risk pool has been properly reported and disclosed in the financial statements.
15. We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefits (OPEB) liabilities and costs for financial accounting purposes are appropriate in the circumstances.
16. We are unable to determine the possibility of a withdrawal liability in a multiple-employer benefit plan.
17. We do not intend to compensate for the elimination of postretirement benefits by granting an increase in pension benefits.
18. We do not plan to make frequent amendments to our pension or other postretirement benefit plans.

19. We are not aware of any concentrations or constraints that would require disclosure in accordance with GASB Statement No. 102, *Certain Risk Disclosures*.

Information Provided

1. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Complete minutes of the meetings of the governing board and related committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others when the fraud could have a material effect on the financial statements.
5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
6. We have no knowledge of any instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
7. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments, that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.

9. There are no known related-party relationships or transactions which need to be accounted for or disclosed in accordance with U.S. GAAP.
10. The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral, except as made known to you and disclosed in the financial statements.
11. We have a process to track the status of audit findings and recommendations.
12. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
13. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to Green Bay Metropolitan Sewerage District, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
14. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
15. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
16. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
17. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures, jointly governed organizations, and other related organizations.
18. The financial statements properly classify all funds and activities.
19. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
20. Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
21. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

22. Expenses have been appropriately classified in the statement of revenues, expenses and changes in net position, and allocations have been made on a reasonable basis.
23. Revenues are appropriately classified in the statement of revenues, expenses and changes in net position.
24. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
25. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly valued and disclosed.
26. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
27. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
28. We have appropriately disclosed the entity's accounting policy regarding which resources (i.e. restricted) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
29. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
30. We acknowledge our responsibility for presenting the schedule of operating revenues and expenses (the supplementary information) in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditors' report thereon.
31. In regards to the financial statement preparation services, including related notes and the schedule of expenditures of federal and state awards, and routine journal entries services performed by you, we have:
 - a. Made all management judgments and decisions and assumed all management responsibilities.

- b. Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.
- c. Evaluated the adequacy and results of the services performed.
- d. Accepted responsibility for the results of the services.
- e. Ensured that the entity's data and records are complete and received sufficient information to oversee the services.

32. With respect to federal award programs:

- a. We are responsible for understanding and complying with, and have complied with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) including requirements relating to preparation of the schedule of expenditures of federal awards.
- b. We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) and related notes in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement and presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SEFA.
- c. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issued the SEFA and the auditors' report thereon.
- d. We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and included in the SEFA expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e. We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on

our federal programs. We believe the internal control system is adequate and is functioning as intended.

- g. We acknowledge our responsibility for taking reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information.
- h. We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- i. We have received no requests from a federal agency to audit one or more specific programs as a major program.
- j. We have complied with the direct and material compliance requirements including when applicable, those set forth in the *OMB Compliance Supplement*, relating to federal awards and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards.
- k. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
- l. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.
- m. Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- n. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- o. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- p. We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- q. There are no known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditors' report.

- r. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies and/or material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.
- s. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
- t. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- u. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
- v. We have issued management decisions for audit findings that relate to federal awards made to subrecipients and such management decisions have been issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipient has taken timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient.
- w. We have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- x. We have charged costs to federal awards in accordance with applicable cost principles.
- y. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- z. We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- aa. We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- bb. We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
- cc. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

May 5, 2026
CliftonLarsonAllen LLP
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Signature: Beth Clausen Title: Director of Business Services

Signature: Courtney Mueller Title: Accounting Manager

Memorandum

TO: Commission
Nathan Qualls

FROM: Kate Verbeten

DATE: May 14, 2026

SUBJECT: 2025 Compliance Maintenance Annual Report (CMAR)

Background

The CMAR is a self-evaluation tool that promotes a governing board's awareness and responsibility for wastewater collection and treatment needs, measures the performance of a wastewater treatment plant during a calendar year, and assesses its level of compliance with permit requirements. CMAR requirements are part of Chapter NR 208, Wis. Adm. Code and have been in existence since 1987.

The CMAR is broken into ten sections that include plant performance, staffing and certification, financials and collection system. A point score for each section is calculated by subtracting any points generated from 100. Many sections have weighting factors which are then applied. The final grade point average is the sum of the section grade points multiplied by the section weighting factor and then divided by the sum of all the weighting factors used in calculating the individual section values.

SCORE	GRADE	GRADE POINTS	GRADE MEANING	RESPONSE RANGE
91 – 100	A	4.00	Good	Voluntary
81 – 90	B	3.00	Satisfactory	Voluntary
71 – 80	C	2.00	Marginal	Recommendation
61 – 70	D	1.00	Poor	Action
<61	F	0	Fail	Action

In 2025, both the Green Bay and De Pere Facilities generated a grade point average of 4.00. This puts NEW Water's response in the voluntary range with no action required.

Recommendation

Approve resolutions accepting the 2025 CMARs for the Green Bay and De Pere Facilities.

Commission Action

Request Commission approval of resolutions for acceptance of the 2025 Compliance Maintenance Annual Reports for the Green Bay and De Pere Facilities.

Attachment: GBF CMAR 14MAY2026
DPF CMAR 14MAY2026

Compliance Maintenance Annual Report

Green Bay Metropolitan Sewerage District Combined

Last Updated: Reporting For:

5/14/2026

2025

Influent Flow and Loading

1. Monthly Average Flows and BOD Loadings

1.1 Verify the following monthly flows and BOD loadings to your facility.

Influent No. 701	Influent Monthly Average Flow, MGD	x	Influent Monthly Average BOD Concentration mg/L	x	8.34	=	Influent Monthly Average BOD Loading, lbs/day
January	25.3869	x	250	x	8.34	=	52,939
February	26.4309	x	258	x	8.34	=	56,848
March	37.3394	x	191	x	8.34	=	59,329
April	40.4089	x	161	x	8.34	=	54,337
May	32.9015	x	178	x	8.34	=	48,737
June	27.7065	x	236	x	8.34	=	54,625
July	29.5455	x	232	x	8.34	=	57,230
August	27.3103	x	256	x	8.34	=	58,419
September	25.2250	x	246	x	8.34	=	51,760
October	26.5224	x	246	x	8.34	=	54,393
November	24.2519	x	258	x	8.34	=	52,102
December	27.4962	x	271	x	8.34	=	62,145

2. Maximum Monthly Design Flow and Design BOD Loading

2.1 Verify the design flow and loading for your facility.

Design	Design Factor	x	%	=	% of Design
Max Month Design Flow, MGD	49.2	x	90	=	44.28
		x	100	=	49.2
Design BOD, lbs/day	103110	x	90	=	92799
		x	100	=	103110

2.2 Verify the number of times the flow and BOD exceeded 90% or 100% of design, points earned, and score:

	Months of Influent	Number of times flow was greater than 90% of	Number of times flow was greater than 100% of	Number of times BOD was greater than 90% of design	Number of times BOD was greater than 100% of design
January	1	0	0	0	0
February	1	0	0	0	0
March	1	0	0	0	0
April	1	0	0	0	0
May	1	0	0	0	0
June	1	0	0	0	0
July	1	0	0	0	0
August	1	0	0	0	0
September	1	0	0	0	0
October	1	0	0	0	0
November	1	0	0	0	0
December	1	0	0	0	0
Points per each		2	1	3	2
Exceedances		0	0	0	0
Points		0	0	0	0
Total Number of Points					0

0

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3. Flow Meter

3.1 Was the influent flow meter calibrated in the last year?

- ☒ Yes Enter last calibration date (MM/DD/YYYY)
2025-09-29

☐ No

If No, please explain:

4. Sewer Use Ordinance

4.1 Did your community have a sewer use ordinance that limited or prohibited the discharge of excessive conventional pollutants ((C)BOD, SS, or pH) or toxic substances to the sewer from industries, commercial users, hauled waste, or residences?

- ☒ Yes
☐ No

If No, please explain:

4.2 Was it necessary to enforce the ordinance?

- ☒ Yes
☐ No

If Yes, please explain:

GBMSD addressed several non-compliance issues at IUs in 2025.

5. Septage Receiving

5.1 Did you have requests to receive septage at your facility?

- | Septic Tanks | Holding Tanks | Grease Traps |
|--------------------------------------|--------------------------------------|--------------------------------------|
| ☒ Yes | ☒ Yes | ☒ Yes |
| ☐ No | ☐ No | ☐ No |

5.2 Did you receive septage at your facility? If yes, indicate volume in gallons.

- Septic Tanks
- ☒ Yes 784,200 gallons
☐ No

- Holding Tanks
- ☒ Yes 38,587,076 gallons
☐ No

- Grease Traps
- ☒ Yes 1,050,045 gallons
☐ No

5.2.1 If yes to any of the above, please explain if plant performance is affected when receiving any of these wastes.

Plant performance was not affected.

6. Pretreatment

6.1 Did your facility experience operational problems, permit violations, biosolids quality concerns, or hazardous situations in the sewer system or treatment plant that were attributable to commercial or industrial discharges in the last year?

- ☐ Yes
☒ No

If yes, describe the situation and your community's response.

6.2 Did your facility accept hauled industrial wastes, landfill leachate, etc.?

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● Yes

○ No

If yes, describe the types of wastes received and any procedures or other restrictions that were in place to protect the facility from the discharge of hauled industrial wastes.

GBMSD received a variety of industrial wastes and leachate from landfills. Wastes were analyzed for conventional pollutants, nutrients, and toxic pollutants as determined by the Pretreatment Coordinator to ensure compliance with the Sewer Use Ordinance. New wastes must be pre-approved by GBMSD prior to coming on-site for disposal. GBMSD limits the volume of some wastes to protect the facility.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Effluent Quality and Plant Performance (BOD/CBOD)

1. Effluent (C)BOD Results

1.1 Verify the following monthly average effluent values, exceedances, and points for BOD or CBOD

Outfall No. 001	Monthly Average Limit (mg/L)	90% of Permit Limit > 10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	25	22.5	4	1	0	0
February	25	22.5	4	1	0	0
March	25	22.5	5	1	0	0
April	25	22.5	3	1	0	0
May	25	22.5	3	1	0	0
June	25	22.5	3	1	0	0
July	25	22.5	4	1	0	0
August	25	22.5	3	1	0	0
September	25	22.5	3	1	0	0
October	25	22.5	2	1	0	0
November	25	22.5	4	1	0	0
December	25	22.5	6	1	0	0

* Equals limit if limit is ≤ 10

Months of discharge/yr	12		
Points per each exceedance with 12 months of discharge		7	3
Exceedances		0	0
Points		0	0
Total number of points			0

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge. Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

Not applicable - no violations.

2. Flow Meter Calibration

2.1 Was the effluent flow meter calibrated in the last year?

● Yes Enter last calibration date (MM/DD/YYYY)

2025-10-02

○ No

If No, please explain:

3. Treatment Problems

3.1 What problems, if any, were experienced over the last year that threatened treatment?

None.

4. Other Monitoring and Limits

4.1 At any time in the past year was there an exceedance of a permit limit for any other pollutants such as chlorides, pH, residual chlorine, fecal coliform, or metals?

○ Yes

● No

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If Yes, please explain: 4.2 At any time in the past year was there a failure of an effluent acute or chronic whole effluent toxicity (WET) test? ☐ Yes ☒ No If Yes, please explain: 4.3 If the biomonitoring (WET) test did not pass, were steps taken to identify and/or reduce source(s) of toxicity? ☐ Yes ☐ No ☒ N/A Please explain unless not applicable:	
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Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Effluent Quality and Plant Performance (Total Suspended Solids)

1. Effluent Total Suspended Solids Results

1.1 Verify the following monthly average effluent values, exceedances, and points for TSS:

Outfall No. 001	Monthly Average Limit (mg/L)	90% of Permit Limit >10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	18	16.2	7	1	0	0
February	18	16.2	7	1	0	0
March	18	16.2	7	1	0	0
April	18	16.2	5	1	0	0
May	18	16.2	5	1	0	0
June	18	16.2	6	1	0	0
July	18	16.2	8	1	0	0
August	18	16.2	3	1	0	0
September	18	16.2	6	1	0	0
October	18	16.2	5	1	0	0
November	18	16.2	7	1	0	0
December	18	16.2	13	1	0	0

* Equals limit if limit is ≤ 10

Months of Discharge/yr	12		
Points per each exceedance with 12 months of discharge:		7	3
Exceedances		0	0
Points		0	0
Total Number of Points		0	

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

Not applicable - no violations.

0

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Effluent Quality and Plant Performance (Ammonia - NH3)

1. Effluent Ammonia Results

1.1 Verify the following monthly and weekly average effluent values, exceedances and points for ammonia

Outfall No. 001	Monthly Average NH3 Limit (mg/L)	Weekly Average NH3 Limit (mg/L)	Effluent Monthly Average NH3 (mg/L)	Monthly Permit Limit Exceed ance	Effluent Weekly Average for Week 1	Effluent Weekly Average for Week 2	Effluent Weekly Average for Week 3	Effluent Weekly Average for Week 4	Weekly Permit Limit Exceed ance
January	15	59	.127	0	0	.164	.236	.163	0
February	15	59	.116	0	.108	.053	.033	.269	0
March	15	59	5.276	0	1.438	2.96	6.177	8.719	0
April	15	59	1.334	0	5.109	.578	.032	0	0
May	4.7	13	.038	0	.066	.1	0	0	0
June	4.7	13	.008	0	.035	0	0	0	0
July	4.7	13	0	0	0	0	0	0	0
August	4.7	13	.056	0	0	0	.116	.131	0
September	4.7	13	0	0	0	0	0	0	0
October	14	38	0	0	0	0	0	0	0
November	26	104	.021	0	0	0	.091	0	0
December	26	104	.203	0	.031	0	.697	0	0
Points per each exceedance of Monthly average:									10
Exceedances, Monthly:									0
Points:									0
Points per each exceedance of weekly average (when there is no monthly average):									2.5
Exceedances, Weekly:									0
Points:									0
Total Number of Points									0

NOTE: Limit exceedances are considered for monthly OR weekly averages but not both. When a monthly average limit exists it will be used to determine exceedances and generate points. This will be true even if a weekly limit also exists. When a weekly average limit exists and a monthly limit does not exist, the weekly limit will be used to determine exceedances and generate points.

1.2 If any violations occurred, what action was taken to regain compliance?

Not applicable - no violations.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Effluent Quality and Plant Performance (Phosphorus)

1. Effluent Phosphorus Results

1.1 Verify the following monthly average effluent values, exceedances, and points for Phosphorus

Outfall No. 001	Monthly Average phosphorus Limit (mg/L)	Effluent Monthly Average phosphorus (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance
January	1	0.405	1	0
February	1	0.387	1	0
March	1	0.268	1	0
April	1	0.260	1	0
May	1	0.244	1	0
June	1	0.279	1	0
July	1	0.433	1	0
August	1	0.330	1	0
September	1	0.358	1	0
October	1	0.505	1	0
November	1	0.568	1	0
December	1	0.551	1	0
Months of Discharge/yr			12	
Points per each exceedance with 12 months of discharge:				10
Exceedances				0
Total Number of Points				0

0

NOTE: For systems that discharge intermittently to waters of the state, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

Not applicable - no violations.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Biosolids Quality and Management

1. Biosolids Use/Disposal

1.1 How did you use or dispose of your biosolids? (Check all that apply)

- ☐ Land applied under your permit
☐ Publicly Distributed Exceptional Quality Biosolids
☐ Hauled to another permitted facility
☐ Landfilled
☒ Incinerated
☐ Other

NOTE: If you did not remove biosolids from your system, please describe your system type such as lagoons, reed beds, recirculating sand filters, etc.

1.1.1 If you checked Other, please describe:

3. Biosolids Metals

Number of biosolids outfalls in your WPDES permit:

3.1 For each outfall tested, verify the biosolids metal quality values for your facility during the last calendar year.

Outfall No. 002 - Combined Incinerated Cake

Parameter	80% of Limit	H.Q. Limit	Ceiling Limit	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	80% Value	High Quality	Ceiling
Arsenic				2	.931	1.77	1.03	2.21	2.53	2.91	2.46	2.45	2.68	2.99	2.6		0	0
Cadmium				.609	.525	.719	.734	.644	.654	.593	.622	.704	.687	.726	.738		0	0
Copper				438	472	466	442	413	452	426	454	482	478	488	470		0	0
Lead				8.8	9.35	9.26	10	10.3	9.11	9.76	13.4	16.2	16.2	14.1	11.6		0	0
Mercury				.356	.441	.33	.302	.306	.362	.383	.489	.672	.601	.538	.403		0	0
Molybdenum				12.2	13.2	14.9	14.4	14.7	15	14.7	14.4	14.2	14.6	15.7	15.5	0		0
Nickel				74.2	101	81.3	103	105	103	99.4	88.5	82.1	83.8	84.5	82.8	0		0
Selenium				10.5	11.3	12.8	12.4	11.7	13.7	11.1	12.7	11	9.28	9.49	10.3	0		0
Zinc				446	453	440	448	432	425	421	451	456	452	465	462		0	0

3.1.1 Number of times any of the metals exceeded the high quality limits OR 80% of the limit for molybdenum, nickel, or selenium = 0

Exceedence Points

- 0 (0 Points)
- 1-2 (10 Points)
- > 2 (15 Points)

3.1.2 If you exceeded the high quality limits, did you cumulatively track the metals loading at each land application site? (check applicable box)

- Yes
- No (10 points)
- N/A - Did not exceed limits or no HQ limit applies (0 points)
- N/A - Did not land apply biosolids until limit was met (0 points)

3.1.3 Number of times any of the metals exceeded the ceiling limits = 0

Exceedence Points

- 0 (0 Points)
- 1 (10 Points)
- > 1 (15 Points)

3.1.4 Were biosolids land applied which exceeded the ceiling limit?

- Yes (20 Points)
- No (0 Points)

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3.1.5 If any metal limit (high quality or ceiling) was exceeded at any time, what action was taken? Has the source of the metals been identified?	0
6. Biosolids Storage 6.1 How many days of actual, current biosolids storage capacity did your wastewater treatment facility have either on-site or off-site? ☐ >= 180 days (0 Points) ☐ 150 - 179 days (10 Points) ☐ 120 - 149 days (20 Points) ☐ 90 - 119 days (30 Points) ☐ < 90 days (40 Points) ☒ N/A (0 Points) 6.2 If you checked N/A above, explain why. Biosolids are incinerated.	0
7. Issues 7.1 Describe any outstanding biosolids issues with treatment, use or overall management: Not applicable.	

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Green Bay Metropolitan Sewerage District Combined

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Staffing and Preventative Maintenance (All Treatment Plants)

1. Plant Staffing 1.1 Was your wastewater treatment plant adequately staffed last year? ● Yes ○ No If No, please explain: Could use more help/staff for: 1.2 Did your wastewater staff have adequate time to properly operate and maintain the plant and fulfill all wastewater management tasks including recordkeeping? ● Yes ○ No If No, please explain:	
2. Preventative Maintenance 2.1 Did your plant have a documented AND implemented plan for preventative maintenance on major equipment items? ● Yes (Continue with question 2) ☐☐ ○ No (40 points) ☐☐ If No, please explain, then go to question 3: 2.2 Did this preventative maintenance program depict frequency of intervals, types of lubrication, and other tasks necessary for each piece of equipment? ● Yes ○ No (10 points) 2.3 Were these preventative maintenance tasks, as well as major equipment repairs, recorded and filed so future maintenance problems can be assessed properly? ● Yes ○ Paper file system ● Computer system ○ Both paper and computer system ○ No (10 points)	0
3. O&M Manual 3.1 Does your plant have a detailed O&M and Manufacturer Equipment Manuals that can be used as a reference when needed? ● Yes ○ No	
4. Overall Maintenance /Repairs 4.1 Rate the overall maintenance of your wastewater plant. ● Excellent ○ Very good ○ Good ○ Fair ○ Poor Describe your rating:	

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Treatment plant is staffed 24/7/365 with qualified certified Operators. A Computerized Maintenance Management System (CMMS) is utilized to track and plan preventative maintenance and record all work completed. Plant assets are evaluated and prioritized by staff throughout the year to help ensure reliable, efficient and compliant plant operations.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Operator Certification and Education

1. Operator-In-Charge

1.1 Did you have a designated operator-in-charge during the report year?

- Yes (0 points)
- No (20 points)

Name:

JACOB D BECKEN

Certification No:

34705

0

2. Certification Requirements

2.1 In accordance with Chapter NR 114.56 and 114.57, Wisconsin Administrative Code, what level and subclass(es) were required for the operator-in-charge (OIC) to operate the wastewater treatment plant and what level and subclass(es) were held by the operator-in-charge?

Sub Class	SubClass Description	WWTP	OIC		
		Advanced	OIT	Basic	Advanced
A1	Suspended Growth Processes	X			X
A2	Attached Growth Processes				
A3	Recirculating Media Filters				
A4	Ponds, Lagoons and Natural				
A5	Anaerobic Treatment Of Liquid	X			X
B	Solids Separation	X			X
C	Biological Solids/Sludges	X			X
P	Total Phosphorus	X			X
N	Total Nitrogen				X
D	Disinfection	X			X
L	Laboratory	X			X
U	Unique Treatment Systems				
SS	Sanitary Sewage Collection	X	NA	NA	NA

0

2.2 Was the operator-in-charge certified at the appropriate level and subclass(es) to operate this plant? (Note: Certification in subclass SS is required 5 years after permit reissuance.)

- Yes (0 points)
- No (20 points)

2.3 For wastewater treatment facilities with a registered or certified laboratory, is at least one operator that works in the laboratory certified at the basic level in the laboratory (L) subclass?

- Yes
- No
- N/A – Wastewater treatment facility does not have a registered or certified laboratory

2.4 For wastewater treatment facilities that own and operate a sanitary sewage collection system, has at least one operator been designated the OIC for sanitary sewage collection system and certified at the basic level in the sanitary sewage collection system (SS) subclass?

- Yes
- No
- N/A – Owner of the Wastewater treatment facility does not own and operate a sanitary sewage collection system

3. Succession Planning

3.1 In the event of the loss of your designated operator-in-charge, did you have a contingency plan to ensure the continued proper operation and maintenance of the plant that includes one or more of the following options (check all that apply)?

- ☒ One or more additional certified operators on staff

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☐ An arrangement with another certified operator ☐ An arrangement with another community with a certified operator ☐ An operator on staff who has an operator-in-training certificate for your plant and is expected to be certified within one year ☐ A consultant to serve as your certified operator ☐ None of the above (20 points) If "None of the above" is selected, please explain: 	0
4. Continuing Education Credits 4.1 If you had a designated operator-in-charge, was the operator-in-charge earning Continuing Education Credits at the following rates? OIT and Basic Certification: ☐ Averaging 6 or more CECs per year. ☐ Averaging less than 6 CECs per year. Advanced Certification: ☒ Averaging 8 or more CECs per year. ☐ Averaging less than 8 CECs per year.	

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Financial Management

1. Provider of Financial Information Name: Courtney Mueller Telephone: 920-438-1065 (XXX) XXX-XXXX E-Mail Address (optional): cmueller@newwater.us																
2. Treatment Works Operating Revenues 2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ? ● Yes (0 points) ☐☐ ○ No (40 points) If No, please explain: 2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised? Year: 2025 ● 0-2 years ago (0 points) ☐☐ ○ 3 or more years ago (20 points) ☐☐ ○ N/A (private facility) 2.3 Did you have a special account (e.g., CWFPP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system? ● Yes (0 points) ○ No (40 points)	0															
REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]																
3. Equipment Replacement Funds 3.1 When was the Equipment Replacement Fund last reviewed and/or revised? Year: 2025 ● 1-2 years ago (0 points) ☐☐ ○ 3 or more years ago (20 points) ☐☐ ○ N/A If N/A, please explain: 3.2 Equipment Replacement Fund Activity 3.2.1 Ending Balance Reported on Last Year's CMAR 3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.) 3.2.3 Adjusted January 1st Beginning Balance 3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"></td> <td style="width: 10%; text-align: right;">\$</td> <td style="width: 40%; border: 1px solid black; text-align: right;">6,519,277.24</td> </tr> <tr> <td></td> <td style="text-align: right;">\$</td> <td style="border: 1px solid black; text-align: right;">0.00</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">\$</td> <td style="border: 1px solid black; text-align: right;">6,519,277.24</td> </tr> <tr> <td style="text-align: right;">+</td> <td style="text-align: right;">\$</td> <td style="border: 1px solid black; text-align: right;">274,079.12</td> </tr> </table>		\$	6,519,277.24		\$	0.00					\$	6,519,277.24	+	\$	274,079.12
	\$	6,519,277.24														
	\$	0.00														
	\$	6,519,277.24														
+	\$	274,079.12														

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3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*)

- \$ 0.00

3.2.6 Ending Balance as of December 31st for CMAR Reporting Year

\$ 6,793,356.36

All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.

3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.

Funds Recorded at market value

3.3 What amount should be in your Replacement Fund? \$ 6,026,051.00

0

Please note: If you had a CWFP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the SectionInstructions link under Info header in the left-side menu.

3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?

● Yes

○ No

If No, please explain.

4. Future Planning

4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?

● Yes - If Yes, please provide major project information, if not already listed below. ☐ ☐

○ No

Project #	Project Description	Estimated Cost	Approximate Construction Year
1	Interplant Wastewater Force Main - Phase 2	\$1,254,000	2028
2	East Bayshore Lift Stations - Rehabilitation	\$5,865,000	2028
3	GBF - Metro Pumping and Headworks Improvements	\$68,900,000	2028
4	West Fox River Interceptor Relay and Rehabilitation	\$11,136,000	2028
5	DPF: Final Clarifiers and RAS Improvements	\$10,438,000	2028
6	GBF: Biosolids Handling and Storage Improvements	\$16,319,000	2028
7	East Tower Drive Interceptor Rehabilitation - Phase 1	\$1,570,000	2028
8	East River Lift Station - Upsizing and Force Main	\$5,615,000	2027
9	DPF: Aeration Basin Improvements	\$31,765,000	2029
10	DPF: Compressor Updates	\$5,655,000	2029
11	Ninth Street Interceptor Improvements	\$5,140,000	2027
12	East Tower Drive Interceptor Rehabilitation - Phase 2	\$8,990,000	2029
13	GBF: Aeration Blower Improvements	\$29,180,000	2030
14	DPF: UV Disinfection Expansion	\$3,407,000	2031
15	GBF: South Complex Final Clarifiers Rehabilitation	\$10,261,000	2031
16	GBF: Maintenance Building Addition	\$5,900,000	2028
17	GBF: Sludge Screening Improvements	\$11,435,000	2032
18	DPF: Flow Equalization Improvements	\$10,196,000	2032
19	DPF: Tertiary Enhancement - Chemical Coagulation and Sedimentation	\$4,854,000	2030
20	GBF: Air Pollution Equipment renewal (WESP, scrubber, GAC, CEM)	\$9,342,000	2035

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21	GBF: Ash handling system renewal	\$1,158,200	2036
22	GBF: Dewatering/drying equipment renewal	\$2,340,300	2035
23	GBF: Incinerator sludge feed equipment renewal	\$2,235,000	2034
24	GBF: Phosphorous Control	\$1,419,000	2036
25	GBF: RAS/WAS, SEP pumping systems	\$2,929,000	2034
26	GBF: Septage receiving equipment renewal	\$1,767,000	2034
27	GBF: Aeration Basin Improvements	\$5,722,000	2030
28	East River Bellevue Interceptor Rehabilitation	\$3,672,000	2034
29	East Tower Drive Interceptor Rehabilitation - Phase 3	\$4,334,000	2035
30	Lawrence Sewers Upsizing	\$2,713,000	2030
31	NEI and SEI Rehabilitation	\$1,275,000	2030
32	Quincy Street 2 Interceptor Rehabilitation	\$3,519,000	2033
33	Quincy Street Interceptor Improvements	\$32,456,000	2030
34	West Tower Drive Interceptor Rehabilitation	\$1,856,000	2030
35	GBF: Basin mixer replacement (30)	\$203,000	2036
36	GBF: Biogas collection and conditioning equipment renewal	\$588,000	2036
37	GBF: Digester mixing, heating, gas recovery renewal	\$151,000	2036
38	GBF: Disinfection	\$50,490,000	2033
39	GBF: Heat exchanger/thermal oil system renewal	\$10,000	2037
40	Duck Creek Interceptor Rehabilitation	\$1,020,000	2037
41	East Bayshore System Relief & Replacement	\$2,488,000	2037
42	Scott-Bayshore Interceptor Rehabilitation	\$4,652,000	2037

5. Financial Management General Comments

ENERGY EFFICIENCY AND USE

6. Collection System

6.1 Energy Usage

6.1.1 Enter the monthly energy usage from the different energy sources:

COLLECTION SYSTEM PUMPAGE: Total Power Consumed

Number of Municipally Owned Pump/Lift Stations:

	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	19,532	13
February	18,133	11
March	19,393	13
April	28,377	33
May	22,804	11
June	19,225	14
July	15,781	17
August	14,174	14
September	12,908	17
October	11,203	38
November	12,072	13
December	16,385	15
Total	209,987	209
Average	17,499	17

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6.1.2 Comments:

No significant power changes in 2025.

6.2 Energy Related Processes and Equipment

6.2.1 Indicate equipment and practices utilized at your pump/lift stations (Check all that apply):

- ☐ Comminution or Screening
- ☐ Extended Shaft Pumps
- ☒ Flow Metering and Recording
- ☐ Pneumatic Pumping
- ☒ SCADA System
- ☒ Self-Priming Pumps
- ☐ Submersible Pumps
- ☒ Variable Speed Drives
- ☒ Other:

VSD located at two LS although not able to operate to save energy; pumps are on/off

6.2.2 Comments:

6.3 Has an Energy Study been performed for your pump/lift stations?

☒ No

☐ Yes

Year:

By Whom:

Describe and Comment:

6.4 Future Energy Related Equipment

6.4.1 What energy efficient equipment or practices do you have planned for the future for your pump/lift stations?

Energy efficiency will be considered when updating equipment.

7. Treatment Facility

7.1 Energy Usage

7.1.1 Enter the monthly energy usage from the different energy sources:

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TREATMENT PLANT: Total Power Consumed/Month

	Electricity Consumed (kWh)	Total Influent Flow (MG)	Electricity Consumed/ Flow (kWh/MG)	Total Influent BOD (1000 lbs)	Electricity Consumed/ Total Influent BOD (kWh/1000lbs)	Natural Gas Consumed (therms)
January	1,930,406	786.99	2,453	1,641.11	1,176	159,453
February	1,721,870	740.07	2,327	1,591.74	1,082	151,045
March	1,899,106	1,157.52	1,641	1,839.20	1,033	117,169
April	1,989,542	1,212.27	1,641	1,630.11	1,220	92,647
May	1,954,511	1,019.95	1,916	1,510.85	1,294	59,519
June	1,863,980	831.20	2,243	1,638.75	1,137	29,903
July	2,063,284	915.91	2,253	1,774.13	1,163	47,479
August	1,857,969	846.62	2,195	1,810.99	1,026	42,789
September	1,371,069	756.75	1,812	1,552.80	883	23,500
October	1,788,924	822.19	2,176	1,686.18	1,061	73,596
November	1,739,375	727.56	2,391	1,563.06	1,113	111,388
December	1,854,408	852.38	2,176	1,926.50	963	182,360
Total	22,034,444	10,669.41		20,165.42		1,090,848
Average	1,836,204	889.12	2,102	1,680.45	1,096	90,904

7.1.2 Comments:

Offsetting some of energy consumed with on-site power generation.

7.2 Energy Related Processes and Equipment

7.2.1 Indicate equipment and practices utilized at your treatment facility (Check all that apply):

- ☐ Aerobic Digestion
- ☒ Anaerobic Digestion
- ☒ Biological Phosphorus Removal
- ☐ Coarse Bubble Diffusers
- ☒ Dissolved O2 Monitoring and Aeration Control
- ☐ Effluent Pumping
- ☒ Fine Bubble Diffusers
- ☒ Influent Pumping
- ☒ Mechanical Sludge Processing
- ☒ Nitrification
- ☒ SCADA System
- ☐ UV Disinfection
- ☒ Variable Speed Drives
- ☒ Other:

Fluid Bed Incineration and air pollution control equipment.

7.2.2 Comments:

7.3 Future Energy Related Equipment

7.3.1 What energy efficient equipment or practices do you have planned for the future for your treatment facility?

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Continued optimization of energy recovery processes associated with R2E2 Project. Energy reduction process controls. Clarifier rehabilitation and thickening process upgrades.

8. Biogas Generation

8.1 Do you generate/produce biogas at your facility?

☐ No

☒ Yes

If Yes, how is the biogas used (Check all that apply):

☒ Flared Off

☒ Building Heat

☒ Process Heat

☒ Generate Electricity

☐ Other:

9. Energy Efficiency Study

9.1 Has an Energy Study been performed for your treatment facility?

☐ No

☒ Yes

☒ Entire facility

Year:

2024

By Whom:

UW-Milwaukee/US DOE

Describe and Comment:

Energy audit completed through the US DOE Better Plants Program.

☐ Part of the facility

Year:

By Whom:

Describe and Comment:

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Sanitary Sewer Collection Systems

1. Capacity, Management, Operation, and Maintenance (CMOM) Program

1.1 Do you have a CMOM program that is being implemented?

- ☒ Yes
- ☐ No

If No, explain:

1.2 Do you have a CMOM program that contains all the applicable components and items according to Wisc. Adm Code NR 210.23 (4)?

- ☒ Yes
- ☐ No (30 points)
- ☐ N/A

If No or N/A, explain:

1.3 Does your CMOM program contain the following components and items? (check the components and items that apply)

- ☒ Goals [NR 210.23 (4)(a)]

Describe the major goals you had for your collection system last year:

Annual televising & inspecting of NEW Water owned gravity interceptor sewers and manholes on a 5 year cycle; cleaning and debris removal of NEW Water owned 36" diameter or smaller sanitary sewers on a 5 year cycle; Flow monitoring at permanent and temporary sites; Corrective repair identified from televising and/or manhole inspection work; Interceptor system cleaning and rehabilitation per annual engineering assessment; Monthly inspections at all lift stations; Public education on unflushables and I&I; Lead reduction of I&I entering NEW Water's system through a Technical Advisory Group and Public Education/Awareness Campaign; Crisis Communication Training; Zero SSOs or TFOs

Did you accomplish them?

- ☐ Yes
- ☒ No

If No, explain:

Accomplished all goals except zero TFOs and SSOs. One TFO on 05/29/25 and one SSO on 12/16/25. (listed in section 4. below).

- ☒ Organization [NR 210.23 (4) (b)] ☐ ☐

Does this chapter of your CMOM include:

- ☒ Organizational structure and positions (eg. organizational chart and position descriptions)
- ☒ Internal and external lines of communication responsibilities
- ☒ Person(s) responsible for reporting overflow events to the department and the public

- ☒ Legal Authority [NR 210.23 (4) (c)]

What is the legally binding document that regulates the use of your sewer system?

Sewer Use Ordinance

If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY) 2023-01-01

Does your sewer use ordinance or other legally binding document address the following:

- ☐ Private property inflow and infiltration
- ☒ New sewer and building sewer design, construction, installation, testing and inspection
- ☐ Rehabilitated sewer and lift station installation, testing and inspection
- ☒ Sewage flows satellite system and large private users are monitored and controlled, as necessary
- ☒ Fat, oil and grease control

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- ☒ Enforcement procedures for sewer use non-compliance
- ☒ Operation and Maintenance [NR 210.23 (4) (d)]
- Does your operation and maintenance program and equipment include the following:
- ☒ Equipment and replacement part inventories
- ☒ Up-to-date sewer system map
- ☒ A management system (computer database and/or file system) for collection system information for O&M activities, investigation and rehabilitation
- ☒ A description of routine operation and maintenance activities (see question 2 below)
- ☒ Capacity assessment program
- ☐ Basement back assessment and correction
- ☒ Regular O&M training
- ☒ Design and Performance Provisions [NR 210.23 (4) (e)] ☐ ☐
- What standards and procedures are established for the design, construction, and inspection of the sewer collection system, including building sewers and interceptor sewers on private property?
- ☒ State Plumbing Code, DNR NR 110 Standards and/or local Municipal Code Requirements
- ☒ Construction, Inspection, and Testing
- ☐ Others:

0

- ☒ Overflow Emergency Response Plan [NR 210.23 (4) (f)] ☐ ☐
- Does your emergency response capability include:
- ☒ Responsible personnel communication procedures
- ☒ Response order, timing and clean-up
- ☒ Public notification protocols
- ☒ Training
- ☒ Emergency operation protocols and implementation procedures
- ☒ Annual Self-Auditing of your CMOM Program [NR 210.23 (5)] ☐ ☐
- ☒ Special Studies Last Year (check only those that apply):
- ☐ Infiltration/Inflow (I/I) Analysis
- ☐ Sewer System Evaluation Survey (SSES)
- ☐ Sewer Evaluation and Capacity Management Plan (SECAP)
- ☐ Lift Station Evaluation Report
- ☒ Others:

Continued leading the I/I Technical Advisory Group (TAG) to evaluate and reduce I/I within the service area; expanded the Public Education & Awareness Campaigns regarding I/I and Unflushables.

2. Operation and Maintenance

2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained.

Cleaning	7.7	% of system/year
Root removal	0	% of system/year
Flow monitoring	100	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	4.2	% of system/year
Manhole inspections	32.4	% of system/year
Lift station O&M	39	# per L.S./year

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Manhole rehabilitation	4.1	% of manholes rehabbed
Mainline rehabilitation	2.5	% of sewer lines rehabbed
Private sewer inspections	0	% of system/year
Private sewer I/I removal	0	% of private services
River or water crossings	0	% of pipe crossings evaluated or maintained
Please include additional comments about your sanitary sewer collection system below:		
CMOM goals are to inspect & clean NEW Water's owned system (DPF and GBF service areas combined) on a 5 year cycle		

3. Performance Indicators

3.1 Provide the following collection system and flow information for the past year.

26.35	Total actual amount of precipitation last year in inches
31.59	Annual average precipitation (for your location)
53.37	Miles of sanitary sewer
11	Number of lift stations
0	Number of lift station failures
0	Number of sewer pipe failures
0	Number of basement backup occurrences
0	Number of complaints
29.21	Average daily flow in MGD (if available)
40.23	Peak monthly flow in MGD (if available)
88.79	Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

0.00	Lift station failures (failures/year)
0.00	Sewer pipe failures (pipe failures/sewer mile/yr)
0.06	Sanitary sewer overflows (number/sewer mile/yr)
0.00	Basement backups (number/sewer mile)
0.00	Complaints (number/sewer mile)
1.4	Peaking factor ratio (Peak Monthly:Annual Daily Avg)
3.0	Peaking factor ratio (Peak Hourly:Annual Daily Avg)

4. Overflows

LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OVERFLOWS REPORTED **				
	Date	Location	Cause	Estimated Volume
0	5/29/2025 2:24:00 AM - 5/29/2025 6:30:00 AM	2231 N Quincy St	Other causes	2,500
1	12/16/2025 1:00:00 PM - 12/16/2025 2:00:00 PM	2231 N Quincy St	Equipment Failure	700

** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

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What actions were taken, or are underway, to reduce or eliminate SSO or TFO occurrences in the future?

05/29/25: Staff training conducted detailing the proper procedures and protocols to follow on service water hose bib winterizing and re-charging to prevent recurrence of this incident. 12/16/25: Inspections of the bypass piping and associated air release valves are conducted every four hours to identify potential issues and prevent recurrence.

5. Infiltration / Inflow (I/I)

5.1 Was infiltration/inflow (I/I) significant in your community last year?

☐ Yes

☒ No

If Yes, please describe:

5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?

☐ Yes

☒ No

If Yes, please describe:

5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:

Changes are predominately related to precipitation received within the service area.

5.4 What is being done to address infiltration/inflow in your collection system?

Televise NEW Water's (GBF and DPF basins combined) interceptor system annually on a 5 year cycle, seal leaks, and rehab/repair lines as needed. NEW Water is also leading a regional I/I reduction program with our municipal customers.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Grading Summary

WPDES No: 0065251

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Influent	A	4	3	12
BOD/CBOD	A	4	10	40
TSS	A	4	5	20
Ammonia	A	4	5	20
Phosphorus	A	4	3	12
Biosolids	A	4	5	20
Staffing/PM	A	4	1	4
OpCert	A	4	1	4
Financial	A	4	1	4
Collection	A	4	3	12
TOTALS			37	148
GRADE POINT AVERAGE (GPA) = 4.00				

Notes:

A = Voluntary Range (Response Optional)

B = Voluntary Range (Response Optional)

C = Recommendation Range (Response Required)

D = Action Range (Response Required)

F = Action Range (Response Required)

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Resolution or Owner's Statement

Name of Governing
Body or Owner:

Green Bay Metropolitan Sewerage District Commission

Date of Resolution or
Action Taken:

Resolution Number:

Date of Submittal:

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F):

Influent Flow and Loadings: Grade = A

Effluent Quality: BOD: Grade = A

Effluent Quality: TSS: Grade = A

Effluent Quality: Ammonia: Grade = A

Effluent Quality: Phosphorus: Grade = A

Biosolids Quality and Management: Grade = A

Staffing: Grade = A

Operator Certification: Grade = A

Financial Management: Grade = A

Collection Systems: Grade = A

(Regardless of grade, response required for Collection Systems if SSOs were reported)

The TFO/SSO were addressed in an immediate manner.

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS

(Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

G.P.A. = 4.00

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Influent Flow and Loading

1. Monthly Average Flows and BOD Loadings

1.1 Verify the following monthly flows and BOD loadings to your facility.

Influent No. 751	Influent Monthly Average Flow, MGD	x	Influent Monthly Average BOD Concentration mg/L	x	8.34	=	Influent Monthly Average BOD Loading, lbs/day
January	4.8719	x	377	x	8.34	=	15,310
February	4.8250	x	429	x	8.34	=	17,265
March	6.3079	x	296	x	8.34	=	15,572
April	6.8381	x	283	x	8.34	=	16,117
May	5.9930	x	283	x	8.34	=	14,161
June	5.2734	x	329	x	8.34	=	14,464
July	5.5655	x	326	x	8.34	=	15,139
August	5.9781	x	376	x	8.34	=	18,751
September	6.1999	x	376	x	8.34	=	19,418
October	5.6017	x	438	x	8.34	=	20,458
November	5.9406	x	400	x	8.34	=	19,795
December	4.9155	x	476	x	8.34	=	19,495

2. Maximum Monthly Design Flow and Design BOD Loading

2.1 Verify the design flow and loading for your facility.

Design	Design Factor	x	%	=	% of Design
Max Month Design Flow, MGD	14.2	x	90	=	12.78
		x	100	=	14.2
Design BOD, lbs/day	41000	x	90	=	36900
		x	100	=	41000

2.2 Verify the number of times the flow and BOD exceeded 90% or 100% of design, points earned, and score:

	Months of Influent	Number of times flow was greater than 90% of	Number of times flow was greater than 100% of	Number of times BOD was greater than 90% of design	Number of times BOD was greater than 100% of design
January	1	0	0	0	0
February	1	0	0	0	0
March	1	0	0	0	0
April	1	0	0	0	0
May	1	0	0	0	0
June	1	0	0	0	0
July	1	0	0	0	0
August	1	0	0	0	0
September	1	0	0	0	0
October	1	0	0	0	0
November	1	0	0	0	0
December	1	0	0	0	0
Points per each		2	1	3	2
Exceedances		0	0	0	0
Points		0	0	0	0
Total Number of Points					0

0

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3. Flow Meter

3.1 Was the influent flow meter calibrated in the last year?

- ☒ Yes Enter last calibration date (MM/DD/YYYY)
 2025-10-02

☐ No

If No, please explain:

4. Sewer Use Ordinance

4.1 Did your community have a sewer use ordinance that limited or prohibited the discharge of excessive conventional pollutants ((C)BOD, SS, or pH) or toxic substances to the sewer from industries, commercial users, hauled waste, or residences?

- ☒ Yes
☐ No

If No, please explain:

4.2 Was it necessary to enforce the ordinance?

- ☒ Yes
☐ No

If Yes, please explain:

GBMSD addressed several noncompliance issues at IUs throughout 2025.

5. Septage Receiving

5.1 Did you have requests to receive septage at your facility?

- | Septic Tanks | Holding Tanks | Grease Traps |
|-------------------------------------|-------------------------------------|-------------------------------------|
| ☐ Yes | ☐ Yes | ☐ Yes |
| ☒ No | ☒ No | ☒ No |

5.2 Did you receive septage at your facility? If yes, indicate volume in gallons.

Septic Tanks
☐ Yes gallons

☒ No

Holding Tanks
☐ Yes gallons

☒ No

Grease Traps
☐ Yes gallons

☒ No

5.2.1 If yes to any of the above, please explain if plant performance is affected when receiving any of these wastes.

6. Pretreatment

6.1 Did your facility experience operational problems, permit violations, biosolids quality concerns, or hazardous situations in the sewer system or treatment plant that were attributable to commercial or industrial discharges in the last year?

- ☐ Yes
☒ No

If yes, describe the situation and your community's response.

6.2 Did your facility accept hauled industrial wastes, landfill leachate, etc.?

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☐ Yes ☒ No If yes, describe the types of wastes received and any procedures or other restrictions that were in place to protect the facility from the discharge of hauled industrial wastes.	
--	--

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Effluent Quality and Plant Performance (BOD/CBOD)

1. Effluent (C)BOD Results

1.1 Verify the following monthly average effluent values, exceedances, and points for BOD or CBOD

Outfall No. 051	Monthly Average Limit (mg/L)	90% of Permit Limit > 10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	9	9	2	1	0	0
February	9	9	2	1	0	0
March	9	9	3	1	0	0
April	9	9	2	1	0	0
May	9	9	1	1	0	0
June	9	9	1	1	0	0
July	9	9	0	1	0	0
August	9	9	1	1	0	0
September	9	9	1	1	0	0
October	9	9	1	1	0	0
November	9	9	2	1	0	0
December	9	9	3	1	0	0

* Equals limit if limit is ≤ 10

Months of discharge/yr	12		
Points per each exceedance with 12 months of discharge		7	3
Exceedances		0	0
Points		0	0
Total number of points			0

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge. Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

Not applicable - no violations.

2. Flow Meter Calibration

2.1 Was the effluent flow meter calibrated in the last year?

- ☒ Yes Enter last calibration date (MM/DD/YYYY)

2025-10-02

- ☐ No

If No, please explain:

3. Treatment Problems

3.1 What problems, if any, were experienced over the last year that threatened treatment?

None.

4. Other Monitoring and Limits

4.1 At any time in the past year was there an exceedance of a permit limit for any other pollutants such as chlorides, pH, residual chlorine, fecal coliform, or metals?

- ☐ Yes

- ☒ No

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If Yes, please explain: 4.2 At any time in the past year was there a failure of an effluent acute or chronic whole effluent toxicity (WET) test? ☐ Yes ☒ No If Yes, please explain: 4.3 If the biomonitoring (WET) test did not pass, were steps taken to identify and/or reduce source(s) of toxicity? ☐ Yes ☐ No ☒ N/A Please explain unless not applicable:	
--	--

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Effluent Quality and Plant Performance (Total Suspended Solids)

1. Effluent Total Suspended Solids Results

1.1 Verify the following monthly average effluent values, exceedances, and points for TSS:

Outfall No. 051	Monthly Average Limit (mg/L)	90% of Permit Limit >10 (mg/L)	Effluent Monthly Average (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance	90% Permit Limit Exceedance
January	8	8	1	1	0	0
February	8	8	0	1	0	0
March	8	8	1	1	0	0
April	8	8	0	1	0	0
May	8	8	0	1	0	0
June	8	8	1	1	0	0
July	8	8	0	1	0	0
August	8	8	0	1	0	0
September	8	8	1	1	0	0
October	8	8	0	1	0	0
November	8	8	0	1	0	0
December	8	8	1	1	0	0

* Equals limit if limit is ≤ 10

Months of Discharge/yr	12		
Points per each exceedance with 12 months of discharge:		7	3
Exceedances		0	0
Points		0	0
Total Number of Points		0	

NOTE: For systems that discharge intermittently to state waters, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

Not applicable - no violations.

0

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Effluent Quality and Plant Performance (Ammonia - NH3)

1. Effluent Ammonia Results

1.1 Verify the following monthly and weekly average effluent values, exceedances and points for ammonia

Outfall No. 051	Monthly Average NH3 Limit (mg/L)	Weekly Average NH3 Limit (mg/L)	Effluent Monthly Average NH3 (mg/L)	Monthly Permit Limit Exceed ance	Effluent Weekly Average for Week 1	Effluent Weekly Average for Week 2	Effluent Weekly Average for Week 3	Effluent Weekly Average for Week 4	Weekly Permit Limit Exceed ance
January	26	26	.234	0	.029	0	.057	.106	0
February	26	26	1.263	0	.692	.03	.253	4.079	0
March	26	26	3.523	0	3.503	1.481	2.106	6.107	0
April	24	26	4.237	0	2.87	2.924	4.556	6.687	0
May									0
June									0
July									0
August									0
September									0
October									0
November	26	26	.23	0	.336	.153	.155	.254	0
December	26	26	.295	0	.326	.25	.172	.426	0
Points per each exceedance of Monthly average:									10
Exceedances, Monthly:									0
Points:									0
Points per each exceedance of weekly average (when there is no monthly average):									2.5
Exceedances, Weekly:									0
Points:									0
Total Number of Points									0

NOTE: Limit exceedances are considered for monthly OR weekly averages but not both. When a monthly average limit exists it will be used to determine exceedances and generate points. This will be true even if a weekly limit also exists. When a weekly average limit exists and a monthly limit does not exist, the weekly limit will be used to determine exceedances and generate points.

1.2 If any violations occurred, what action was taken to regain compliance?

Not applicable - no violations.

0

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Effluent Quality and Plant Performance (Phosphorus)

1. Effluent Phosphorus Results

1.1 Verify the following monthly average effluent values, exceedances, and points for Phosphorus

Outfall No. 051	Monthly Average phosphorus Limit (mg/L)	Effluent Monthly Average phosphorus (mg/L)	Months of Discharge with a Limit	Permit Limit Exceedance
January	1	0.139	1	0
February	1	0.082	1	0
March	1	0.068	1	0
April	1	0.067	1	0
May	1	0.093	1	0
June	1	0.139	1	0
July	1	0.157	1	0
August	1	0.203	1	0
September	1	0.211	1	0
October	1	0.160	1	0
November	1	0.130	1	0
December	1	0.156	1	0
Months of Discharge/yr			12	
Points per each exceedance with 12 months of discharge:				10
Exceedances				0
Total Number of Points				0

0

NOTE: For systems that discharge intermittently to waters of the state, the points per monthly exceedance for this section shall be based upon a multiplication factor of 12 months divided by the number of months of discharge.

Example: For a wastewater facility discharging only 6 months of the year, the multiplication factor is $12/6 = 2.0$

1.2 If any violations occurred, what action was taken to regain compliance?

Not applicable - no violations.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Staffing and Preventative Maintenance (All Treatment Plants)

1. Plant Staffing 1.1 Was your wastewater treatment plant adequately staffed last year? ● Yes ○ No If No, please explain: Could use more help/staff for: 1.2 Did your wastewater staff have adequate time to properly operate and maintain the plant and fulfill all wastewater management tasks including recordkeeping? ● Yes ○ No If No, please explain:	
2. Preventative Maintenance 2.1 Did your plant have a documented AND implemented plan for preventative maintenance on major equipment items? ● Yes (Continue with question 2) ☐☐ ○ No (40 points) ☐☐ If No, please explain, then go to question 3: 2.2 Did this preventative maintenance program depict frequency of intervals, types of lubrication, and other tasks necessary for each piece of equipment? ● Yes ○ No (10 points) 2.3 Were these preventative maintenance tasks, as well as major equipment repairs, recorded and filed so future maintenance problems can be assessed properly? ● Yes ○ Paper file system ● Computer system ○ Both paper and computer system ○ No (10 points)	0
3. O&M Manual 3.1 Does your plant have a detailed O&M and Manufacturer Equipment Manuals that can be used as a reference when needed? ● Yes ○ No	
4. Overall Maintenance /Repairs 4.1 Rate the overall maintenance of your wastewater plant. ● Excellent ○ Very good ○ Good ○ Fair ○ Poor Describe your rating:	

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Treatment plant is staffed 24/7/365 with qualified certified Operators. A Computerized Maintenance Management System (CMMS) is utilized to track and plan preventative maintenance and record all work completed. Plant assets are evaluated and prioritized by staff throughout the year to help ensure reliable, efficient and compliant plant operations.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Operator Certification and Education

1. Operator-In-Charge

1.1 Did you have a designated operator-in-charge during the report year?

- Yes (0 points)
- No (20 points)

Name:

JACOB D BECKEN

Certification No:

34705

0

2. Certification Requirements

2.1 In accordance with Chapter NR 114.56 and 114.57, Wisconsin Administrative Code, what level and subclass(es) were required for the operator-in-charge (OIC) to operate the wastewater treatment plant and what level and subclass(es) were held by the operator-in-charge?

Sub Class	SubClass Description	WWTP	OIC		
		Advanced	OIT	Basic	Advanced
A1	Suspended Growth Processes	X			X
A2	Attached Growth Processes				
A3	Recirculating Media Filters				
A4	Ponds, Lagoons and Natural				
A5	Anaerobic Treatment Of Liquid	X			X
B	Solids Separation	X			X
C	Biological Solids/Sludges	X			X
P	Total Phosphorus	X			X
N	Total Nitrogen				X
D	Disinfection	X			X
L	Laboratory	X			X
U	Unique Treatment Systems				
SS	Sanitary Sewage Collection	X	NA	NA	NA

0

2.2 Was the operator-in-charge certified at the appropriate level and subclass(es) to operate this plant? (Note: Certification in subclass SS is required 5 years after permit reissuance.)

- Yes (0 points)
- No (20 points)

2.3 For wastewater treatment facilities with a registered or certified laboratory, is at least one operator that works in the laboratory certified at the basic level in the laboratory (L) subclass?

- Yes
- No
- N/A – Wastewater treatment facility does not have a registered or certified laboratory

2.4 For wastewater treatment facilities that own and operate a sanitary sewage collection system, has at least one operator been designated the OIC for sanitary sewage collection system and certified at the basic level in the sanitary sewage collection system (SS) subclass?

- Yes
- No
- N/A – Owner of the Wastewater treatment facility does not own and operate a sanitary sewage collection system

3. Succession Planning

3.1 In the event of the loss of your designated operator-in-charge, did you have a contingency plan to ensure the continued proper operation and maintenance of the plant that includes one or more of the following options (check all that apply)?

- ☒ One or more additional certified operators on staff

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☐ An arrangement with another certified operator ☐ An arrangement with another community with a certified operator ☐ An operator on staff who has an operator-in-training certificate for your plant and is expected to be certified within one year ☐ A consultant to serve as your certified operator ☐ None of the above (20 points) If "None of the above" is selected, please explain: 	0
4. Continuing Education Credits 4.1 If you had a designated operator-in-charge, was the operator-in-charge earning Continuing Education Credits at the following rates? OIT and Basic Certification: ☐ Averaging 6 or more CECs per year. ☐ Averaging less than 6 CECs per year. Advanced Certification: ☒ Averaging 8 or more CECs per year. ☐ Averaging less than 8 CECs per year.	

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

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Financial Management

1. Provider of Financial Information Name: Courtney Mueller Telephone: 920-438-1065 (XXX) XXX-XXXX E-Mail Address (optional): cmueller@newwater.us									
2. Treatment Works Operating Revenues 2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ? ● Yes (0 points) ☐☐ ○ No (40 points) If No, please explain: 2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised? Year: 2025 ● 0-2 years ago (0 points) ☐☐ ○ 3 or more years ago (20 points) ☐☐ ○ N/A (private facility) 2.3 Did you have a special account (e.g., CWFPP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system? ● Yes (0 points) ○ No (40 points)	0								
REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]									
3. Equipment Replacement Funds 3.1 When was the Equipment Replacement Fund last reviewed and/or revised? Year: 2025 ● 1-2 years ago (0 points) ☐☐ ○ 3 or more years ago (20 points) ☐☐ ○ N/A If N/A, please explain: 3.2 Equipment Replacement Fund Activity 3.2.1 Ending Balance Reported on Last Year's CMAR 3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.) 3.2.3 Adjusted January 1st Beginning Balance 3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50px; text-align: right;">\$</td> <td style="border: 1px solid black; text-align: right; padding: 2px;">6,519,277.24</td> </tr> <tr> <td style="text-align: right;">\$</td> <td style="border: 1px solid black; text-align: right; padding: 2px;">0.00</td> </tr> <tr> <td style="text-align: right;">\$</td> <td style="border: 1px solid black; text-align: right; padding: 2px;">6,519,277.24</td> </tr> <tr> <td style="text-align: right;">\$</td> <td style="border: 1px solid black; text-align: right; padding: 2px;">274,079.12</td> </tr> </table>	\$	6,519,277.24	\$	0.00	\$	6,519,277.24	\$	274,079.12
\$	6,519,277.24								
\$	0.00								
\$	6,519,277.24								
\$	274,079.12								

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3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*)

- \$ 0.00

3.2.6 Ending Balance as of December 31st for CMAR Reporting Year

\$ 6,793,356.36

All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.

3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.

Funds recorded at market value.

3.3 What amount should be in your Replacement Fund? \$ 6,026,051.00

0

Please note: If you had a CWFP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the SectionInstructions link under Info header in the left-side menu.

3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?

● Yes

○ No

If No, please explain.

4. Future Planning

4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?

● Yes - If Yes, please provide major project information, if not already listed below. ☐ ☐

○ No

Project #	Project Description	Estimated Cost	Approximate Construction Year
1	Interplant Wastewater Force Main - Phase 2	\$1,254,000	2028
2	East Bayshore Lift Stations - Rehabilitation	\$5,865,000	2028
3	GBF - Metro Pumping and Headworks Improvements	\$68,900,000	2028
4	West Fox River Interceptor Relay and Rehabilitation	\$11,136,000	2028
5	DPF: Final Clarifiers and RAS Improvements	\$10,438,000	2028
6	GBF: Biosolids Handling and Storage Improvements	\$16,319,000	2028
7	East Tower Drive Interceptor Rehabilitation - Phase 1	\$1,570,000	2028
8	East River Lift Station - Upsizing and Force Main	\$5,615,000	2027
9	DPF: Aeration Basin Improvements	\$31,765,000	2029
10	DPF: Compressor Updates	\$5,768,000	2029
11	Ninth Street Interceptor Improvements	\$5,242,000	2028
12	East Tower Drive Interceptor Rehabilitation - Phase 2	\$8,990,000	2029
13	GBF: Aeration Blower Improvements	\$29,764,000	2030
14	DPF: UV Disinfection Expansion	\$3,407,000	2031
15	GBF: South Complex Final Clarifiers Rehabilitation	\$10,261,000	2031
16	GBF: Maintenance Building Addition	\$5,900,000	2028
17	GBF: Sludge Screening Improvements	\$11,435,000	2032
18	DPF: Flow Equalization Improvements	\$10,196,000	2032
19	DPF: Tertiary Enhancement - Chemical Coagulation and Sedimentation	\$4,854,000	2030
20	GBF: Air Pollution Equipment renewal (WESP, scrubber, GAC, CEM)	\$9,342,000	2035

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21	GBF: Ash handling system renewal	\$1,158,200	2036
22	GBF: Dewatering/drying equipment renewal	\$2,340,300	2035
23	GBF: Incinerator sludge feed equipment renewal	\$2,235,000	2035
24	GBF: Phosphorous Control	\$1,419,000	2036
25	GBF: RAS/WAS, SEP pumping systems	\$2,929,000	2034
26	GBF: Septage receiving equipment renewal	\$1,767,000	2034
27	GBF: Aeration Basin Improvements	\$5,722,000	2030
28	East River Bellevue Interceptor Rehabilitation	\$3,672,000	2034
29	East Tower Drive Interceptor Rehabilitation - Phase 3	\$4,334,000	2035
30	Lawrence Sewers Upsizing	\$2,713,000	2030
31	NEI and SEI Rehabilitation	\$1,275,000	2030
32	Quincy Street 2 Interceptor Rehabilitation	\$3,519,000	2033
33	Quincy Street Interceptor Improvements	\$32,456,000	2030
34	West Tower Drive Interceptor Rehabilitation	\$1,856,000	2030
35	GBF: Basin mixer replacement (30)	\$203,000	2036
36	GBF: Biogas collection and conditioning equipment renewal	\$588,000	2036
37	GBF: Digester mixing, heating, gas recovery renewal	\$151,000	2036
38	GBF: Disinfection	\$50,490,000	2033
39	GBF: Heat exchanger/thermal oil system renewal	\$10,000	2037
40	Duck Creek Interceptor Rehabilitation	\$1,020,000	2037
41	East Bayshore System Relief & Replacement	\$2,488,000	2037
42	Scott-Bayshore Interceptor Rehabilitation	\$4,652,000	2037

5. Financial Management General Comments

ENERGY EFFICIENCY AND USE

6. Collection System

6.1 Energy Usage

6.1.1 Enter the monthly energy usage from the different energy sources:

COLLECTION SYSTEM PUMPAGE: Total Power Consumed

Number of Municipally Owned Pump/Lift Stations:

	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	33,703	638
February	28,244	628
March	26,799	522
April	38,736	344
May	31,888	116
June	31,914	23
July	27,839	2
August	24,568	1
September	25,604	1
October	25,147	1
November	24,873	37
December	28,651	486
Total	347,966	2,799
Average	28,997	233

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6.1.2 Comments:

No significant power changes in 2025.

6.2 Energy Related Processes and Equipment

6.2.1 Indicate equipment and practices utilized at your pump/lift stations (Check all that apply):

- ☐ Comminution or Screening
- ☐ Extended Shaft Pumps
- ☒ Flow Metering and Recording
- ☐ Pneumatic Pumping
- ☒ SCADA System
- ☒ Self-Priming Pumps
- ☐ Submersible Pumps
- ☒ Variable Speed Drives
- ☐ Other:

6.2.2 Comments:

6.3 Has an Energy Study been performed for your pump/lift stations?

- ☒ No
- ☐ Yes

Year:

By Whom:

Describe and Comment:

6.4 Future Energy Related Equipment

6.4.1 What energy efficient equipment or practices do you have planned for the future for your pump/lift stations?

Energy efficiency will be considered when updating equipment.

7. Treatment Facility

7.1 Energy Usage

7.1.1 Enter the monthly energy usage from the different energy sources:

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Last Updated: Reporting For:

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2025

TREATMENT PLANT: Total Power Consumed/Month

	Electricity Consumed (kWh)	Total Influent Flow (MG)	Electricity Consumed/Flow (kWh/MG)	Total Influent BOD (1000 lbs)	Electricity Consumed/Total Influent BOD (kWh/1000lbs)	Natural Gas Consumed (therms)
January	533,494	151.03	3,532	474.61	1,124	12,982
February	482,158	135.10	3,569	483.42	997	13,390
March	482,396	195.54	2,467	482.73	999	9,126
April	564,480	205.14	2,752	483.51	1,167	8,205
May	487,793	185.78	2,626	438.99	1,111	3,636
June	421,464	158.20	2,664	433.92	971	1,494
July	522,054	172.53	3,026	469.31	1,112	196
August	563,842	185.32	3,043	581.28	970	95
September	623,918	186.00	3,354	582.54	1,071	855
October	416,216	173.65	2,397	634.20	656	955
November	575,696	178.22	3,230	593.85	969	5,285
December	645,067	152.38	4,233	604.35	1,067	11,964
Total	6,318,578	2,078.89		6,262.71		68,183
Average	526,548	173.24	3,074	521.89	1,018	5,682

7.1.2 Comments:

7.2 Energy Related Processes and Equipment

7.2.1 Indicate equipment and practices utilized at your treatment facility (Check all that apply):

- ☐ Aerobic Digestion
- ☐ Anaerobic Digestion
- ☒ Biological Phosphorus Removal
- ☐ Coarse Bubble Diffusers
- ☒ Dissolved O2 Monitoring and Aeration Control
- ☐ Effluent Pumping
- ☒ Fine Bubble Diffusers
- ☒ Influent Pumping
- ☐ Mechanical Sludge Processing
- ☒ Nitrification
- ☒ SCADA System
- ☒ UV Disinfection
- ☒ Variable Speed Drives
- ☒ Other:

Ammonia control in the aeration basins and tertiary filtration.

7.2.2 Comments:

7.3 Future Energy Related Equipment

7.3.1 What energy efficient equipment or practices do you have planned for the future for your treatment facility?

Compliance Maintenance Annual Report

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2025

Treatment plant process upgrades that will include energy efficient equipment and practices. New influent pumps, screening and grit removal equipment.

8. Biogas Generation

8.1 Do you generate/produce biogas at your facility?

☒ No

☐ Yes

If Yes, how is the biogas used (Check all that apply):

☐ Flared Off

☐ Building Heat

☐ Process Heat

☐ Generate Electricity

☐ Other:

9. Energy Efficiency Study

9.1 Has an Energy Study been performed for your treatment facility?

☐ No

☒ Yes

☒ Entire facility

Year:

2024

By Whom:

UW-Milwaukee/US DOE

Describe and Comment:

Energy audit completed through the US DOE Better Plants Program.

☐ Part of the facility

Year:

By Whom:

Describe and Comment:

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

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5/14/2026 **2025**

Sanitary Sewer Collection Systems

1. Capacity, Management, Operation, and Maintenance (CMOM) Program

1.1 Do you have a CMOM program that is being implemented?

- ☒ Yes
- ☐ No

If No, explain:

1.2 Do you have a CMOM program that contains all the applicable components and items according to Wisc. Adm Code NR 210.23 (4)?

- ☒ Yes
- ☐ No (30 points)
- ☐ N/A

If No or N/A, explain:

1.3 Does your CMOM program contain the following components and items? (check the components and items that apply)

- ☒ Goals [NR 210.23 (4)(a)]

Describe the major goals you had for your collection system last year:

Annual televising & inspecting of NEW Water owned gravity interceptor sewers and manholes on a 5 year cycle; cleaning and debris removal of NEW Water owned 36" diameter or smaller sanitary sewers on a 5 year cycle; Flow monitoring at permanent and temporary sites; Corrective repair identified from televising and/or manhole inspection work; Interceptor system cleaning and rehabilitation per annual engineering assessment; Monthly inspections at all lift stations; Public education on unflushables and I&I; Lead reduction of I&I entering NEW Water's system through a Technical Advisory Group and Public Education/Awareness Campaign; Crisis Communication Training; Zero SSOs or TFOs

Did you accomplish them?

- ☐ Yes
- ☒ No

If No, explain:

Accomplished all goals except zero TFO. One TFO on 04/28/25 (listed in section 4. below).

- ☒ Organization [NR 210.23 (4) (b)] ☐ ☐

Does this chapter of your CMOM include:

- ☒ Organizational structure and positions (eg. organizational chart and position descriptions)
- ☒ Internal and external lines of communication responsibilities
- ☒ Person(s) responsible for reporting overflow events to the department and the public

- ☒ Legal Authority [NR 210.23 (4) (c)]

What is the legally binding document that regulates the use of your sewer system?

Sewer Use Ordinance

If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY) 2023-01-01

Does your sewer use ordinance or other legally binding document address the following:

- ☐ Private property inflow and infiltration
- ☒ New sewer and building sewer design, construction, installation, testing and inspection
- ☐ Rehabilitated sewer and lift station installation, testing and inspection
- ☒ Sewage flows satellite system and large private users are monitored and controlled, as necessary
- ☒ Fat, oil and grease control
- ☒ Enforcement procedures for sewer use non-compliance

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Green Bay Metropolitan Sewerage District Combined

Last Updated: 5/14/2026
Reporting For: 2025

☒ Operation and Maintenance [NR 210.23 (4) (d)]

Does your operation and maintenance program and equipment include the following:

- ☒ Equipment and replacement part inventories
- ☒ Up-to-date sewer system map
- ☒ A management system (computer database and/or file system) for collection system information for O&M activities, investigation and rehabilitation
- ☒ A description of routine operation and maintenance activities (see question 2 below)
- ☒ Capacity assessment program
- ☐ Basement back assessment and correction
- ☒ Regular O&M training

☒ Design and Performance Provisions [NR 210.23 (4) (e)] ☐ ☐

What standards and procedures are established for the design, construction, and inspection of the sewer collection system, including building sewers and interceptor sewers on private property?

- ☒ State Plumbing Code, DNR NR 110 Standards and/or local Municipal Code Requirements
- ☒ Construction, Inspection, and Testing
- ☐ Others:

0

☒ Overflow Emergency Response Plan [NR 210.23 (4) (f)] ☐ ☐

Does your emergency response capability include:

- ☒ Responsible personnel communication procedures
- ☒ Response order, timing and clean-up
- ☒ Public notification protocols
- ☒ Training
- ☒ Emergency operation protocols and implementation procedures

☒ Annual Self-Auditing of your CMOM Program [NR 210.23 (5)] ☐ ☐

☒ Special Studies Last Year (check only those that apply):

- ☐ Infiltration/Inflow (I/I) Analysis
- ☐ Sewer System Evaluation Survey (SSES)
- ☐ Sewer Evaluation and Capacity Management Plan (SECAP)
- ☐ Lift Station Evaluation Report
- ☒ Others:

Continued leading the I/I Technical Advisory Group (TAG) to evaluate and reduce I/I within the service area; expanded the Public Education & Awareness Campaigns regarding I/I and Unflushables. Continued design of ERLS and FM Improvements Project.

2. Operation and Maintenance

2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained.

Cleaning	44.3	% of system/year
Root removal	0	% of system/year
Flow monitoring	100	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	44.8	% of system/year
Manhole inspections	51.1	% of system/year
Lift station O&M	91	# per L.S./year

Manhole
rehabilitation

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Mainline rehabilitation	0	% of manholes rehabbed
Private sewer inspections	0	% of sewer lines rehabbed
Private sewer I/I removal	0	% of system/year
River or water crossings	0	% of private services
	0	% of pipe crossings evaluated or maintained
Please include additional comments about your sanitary sewer collection system below:		
CMOM goals are to inspect & clean NEW Water's owned system (DPF and GBF service areas combined) on a 5 year cycle		

3. Performance Indicators

3.1 Provide the following collection system and flow information for the past year.

26.35	Total actual amount of precipitation last year in inches
31.59	Annual average precipitation (for your location)
25.68	Miles of sanitary sewer
2	Number of lift stations
0	Number of lift station failures
0	Number of sewer pipe failures
0	Number of basement backup occurrences
0	Number of complaints
5.69	Average daily flow in MGD (if available)
6.84	Peak monthly flow in MGD (if available)
20.17	Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

0.00	Lift station failures (failures/year)
0.00	Sewer pipe failures (pipe failures/sewer mile/yr)
0.12	Sanitary sewer overflows (number/sewer mile/yr)
0.00	Basement backups (number/sewer mile)
0.00	Complaints (number/sewer mile)
1.2	Peaking factor ratio (Peak Monthly:Annual Daily Avg)
3.5	Peaking factor ratio (Peak Hourly:Annual Daily Avg)

4. Overflows

LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OVERFLOWS REPORTED **				
	Date	Location	Cause	Estimated Volume
0	4/28/2025 8:35:00 AM - 4/28/2025 8:42:00 AM	315 N Leonard Street	Other causes	300

** If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

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2025

What actions were taken, or are underway, to reduce or eliminate SSO or TFO occurrences in the future?

Staff refresher training was conducted detailing the proper procedures and protocols to follow to prevent recurrence of this incident.

5. Infiltration / Inflow (I/I)

5.1 Was infiltration/inflow (I/I) significant in your community last year?

☐ Yes

☒ No

If Yes, please describe:

5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?

☐ Yes

☒ No

If Yes, please describe:

5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:

Changes are predominately related to precipitation received within the service area.

5.4 What is being done to address infiltration/inflow in your collection system?

Televiser NEW Water's (GBF and DPF basins combined) interceptor system annually on a 5 year cycle, seal leaks, and rehab/repair lines as needed. NEW Water is also leading a regional I/I reduction program with our municipal customers.

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Green Bay Metropolitan Sewerage District Combined

Last Updated: Reporting For:
5/14/2026 **2025**

Grading Summary

WPDES No: 0065251

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Influent	A	4	3	12
BOD/CBOD	A	4	10	40
TSS	A	4	5	20
Ammonia	A	4	5	20
Phosphorus	A	4	3	12
Staffing/PM	A	4	1	4
OpCert	A	4	1	4
Financial	A	4	1	4
Collection	A	4	3	12
TOTALS			32	128
GRADE POINT AVERAGE (GPA) = 4.00				

Notes:

A = Voluntary Range (Response Optional)

B = Voluntary Range (Response Optional)

C = Recommendation Range (Response Required)

D = Action Range (Response Required)

F = Action Range (Response Required)

Compliance Maintenance Annual Report

Green Bay Metropolitan Sewerage District Combined

Last Updated: Reporting For:
5/14/2026 2025

Resolution or Owner's Statement

Name of Governing
Body or Owner:

Green Bay Metropolitan Sewerage District Commission

Date of Resolution or
Action Taken:

Resolution Number:

Date of Submittal:

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F):

Influent Flow and Loadings: Grade = A

Effluent Quality: BOD: Grade = A

Effluent Quality: TSS: Grade = A

Effluent Quality: Ammonia: Grade = A

Effluent Quality: Phosphorus: Grade = A

Biosolids Quality and Management: Grade =

Staffing: Grade = A

Operator Certification: Grade = A

Financial Management: Grade = A

Collection Systems: Grade = A

(Regardless of grade, response required for Collection Systems if SSOs were reported)

The TFO/SSO were addressed in an immediate manner.

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS

(Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

G.P.A. = 4.00

**Resolution #25-003**

WHEREAS, the Green Bay Metropolitan Sewerage District Green Bay Facility has the responsibility to comply with the Wisconsin Statutes;

NOW THEREFORE BE IT RESOLVED, as required by Chapter NR 208 of the Wisconsin Administrative Code, the Green Bay Metropolitan Sewerage District Commission informs the Wisconsin Department of Natural Resources that the Commission has reviewed the Compliance Maintenance Annual Report, attached hereto, and understands its responsibility to maintain compliance in accordance with the applicable regulations set forth by the Department.

Dated: May 27, 2026

By: _____

Dated as of: _____

Name: _____

Title: _____

By: _____

Dated as of: _____

Name: _____

Title: _____

**Resolution #25-004**

WHEREAS, the Green Bay Metropolitan Sewerage District De Pere Facility has the responsibility to comply with the Wisconsin Statutes;

NOW THEREFORE BE IT RESOLVED, as required by Chapter NR 208 of the Wisconsin Administrative Code, the Green Bay Metropolitan Sewerage District Commission informs the Wisconsin Department of Natural Resources that the Commission has reviewed the Compliance Maintenance Annual Report, attached hereto, and understands its responsibility to maintain compliance in accordance with the applicable regulations set forth by the Department.

Dated: May 27, 2026

By: _____

Dated as of: _____

Name: _____

Title: _____

By: _____

Dated as of: _____

Name: _____

Title: _____

Memorandum

TO: Commission
Nathan Qualls

FROM: Lisa Sarau

DATE: May 13, 2026

SUBJECT: Interceptor Cleaning and Televising Contract

Background

Annually, NEW Water cleans and televises the interceptor system with the goal of approximately 20% of the system each year. Televising provides valuable insight into the condition of the interceptor system and are vital to asset management and capital improvement planning. A comparison between current and historical televising can also help determine the rate at which a pipe is deteriorating.

Interceptor cleaning and televising is also an integral part of NEW Water's Capacity Management Operation & Maintenance (CMOM) Plan, which is intended to ensure that the collection system is continuously and properly managed, operated, and maintained. Under Administrative Code NR210.23, the Wisconsin Department of Natural Resources requires NEW Water to implement a CMOM program.

For 2026, staff is proposing to televise approximately 95,500 feet of interceptor and clean approximately 52,500 feet of interceptor. This is about 13,600 feet more than the average contract for televising and about 9,500 feet less than the average contract for cleaning.

The 2026 Interceptor Cleaning and Televising Contract was sent to three qualified sewer-cleaning and televising companies for proposals. Staff received proposals from two companies, with results summarized in the table below:

Company	Total Cleaning Cost	Total Televising Cost	Total Contract Cost
Aqualis	\$50,404.80	\$79,323.10	\$129,727.90
Visu-Sewer, Inc.	\$52,505.00	\$291,488.50	\$343,993.50
Great Lakes TV Seal, Inc.	Declined to propose		

The cost per foot for sewer televising and sewer cleaning has been trending higher over the past three years. Sewer televising contractors in the Green Bay area are in high demand, and the market reflects that demand. The two charts below track the unit price costs for cleaning and televising that NEW Water has received over the past 10 years.

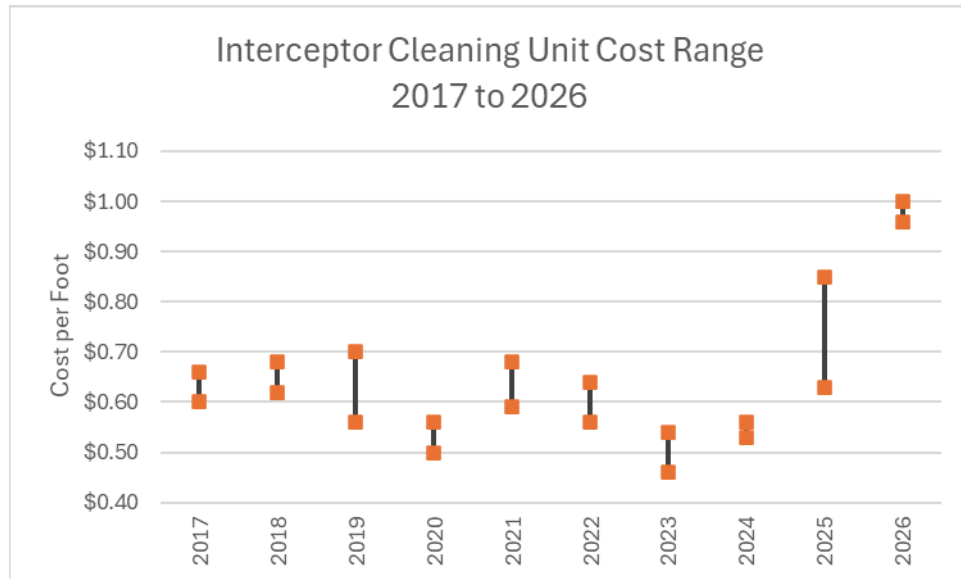


Figure 1: Interceptor Cleaning Unit Cost Since 2017

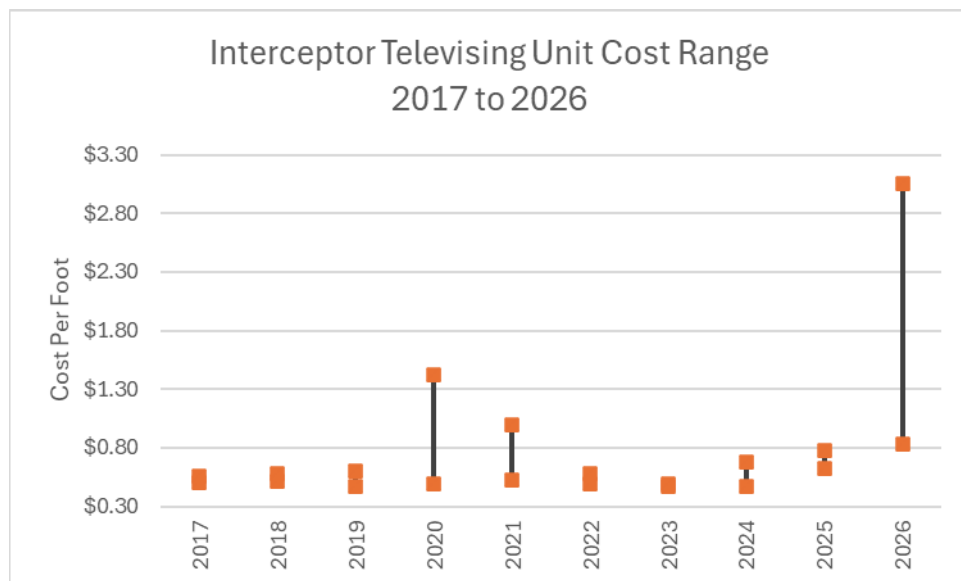


Figure 2: Interceptor Televising Unit Cost Since 2017

Before 2026, the annual cleaning and televising contract was below \$100,000 and was awarded under the authority of the Executive Director. Due to the rising prices for cleaning and televising, the proposed costs in 2026 exceed the authority of the Executive Director.

This work is budgeted as a routine maintenance expense for the interceptor system. The proposed amount exceeds the \$100,000 budgeted for this contract in 2026. Staff recommend proceeding despite the higher cost because interceptor cleaning and televising are essential for responsible asset management, capital improvement planning, and required CMOM plan maintenance. Delaying the work would increase contract costs in coming years.

Recommendation

Staff recommends Commission approval to enter into an agreement with Aqualis to provide interceptor cleaning and televising services in the amount of \$129,727.90. A 5% contingency of \$6,472.10 is also recommended.

Commission Action

Request Commission approval to enter into an agreement with Aqualis to provide interceptor cleaning and televising services in the amount of \$129,727.90 with a 5% contingency of \$6,472.10 administered under the authority of the Executive Director for a total amount of \$136,200.

Attachments: Proposal Summary

Proposal Summary

Green Bay Metropolitan Sewerage District
Green Bay, WI

2026 Cleaning and Televising

Description of Work	Aqualis	Visu-Sewer, LLC	Great Lakes TV Seal, Inc.
	Unit Price per Foot	Unit Price per Foot	Unit Price per Foot
Pan and Tilt Camera Televising 95,570 feet of 12-inch through 72-inch sewers	\$0.83	\$3.05	
Cleaning 52,505 feet of 12-inch through 36-inch sewers	\$0.96	\$1.00	Did not provide proposal
Total Proposal	\$129,727.90	\$343,993.50	NA

Memorandum

TO: Commission
Nathan Qualls

FROM: Lisa Sarau

DATE: May 14, 2026

SUBJECT: Sewer Plan Approval

Background

The City of Green Bay and the Village of Bellevue have submitted requests for approval of sanitary sewer plans. Location maps are attached. These requests include the following:

City of Green Bay Sanitary Sewer Plan Project #8746 – Shorehaven: GBMSD Request #2026-17. The City of Green Bay project is intended to serve 4.0 acres of residential development. The proposed sewer is not intended to serve anything other than this residential development in the future, therefore the ultimate service area contributing to the proposed sewer is also 4.0 acres. Flow from the development will be tributary to the Scott Bayshore Interceptor, which is consistent with NEW Water’s planning documents.

Village of Bellevue Sanitary Sewer Plan Project #6640-26-01 – Willow Ravine Estates: GBMSD Request #2026-18. The Village of Bellevue project is intended to serve 16 acres of residential development. The ultimate service area for the proposed sewer is 35 acres of residential development. Flow from the development will be tributary to the East River Bellevue Interceptor, which is consistent with NEW Water’s planning documents.

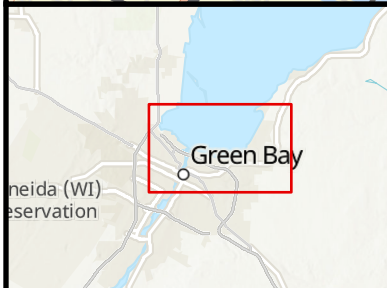
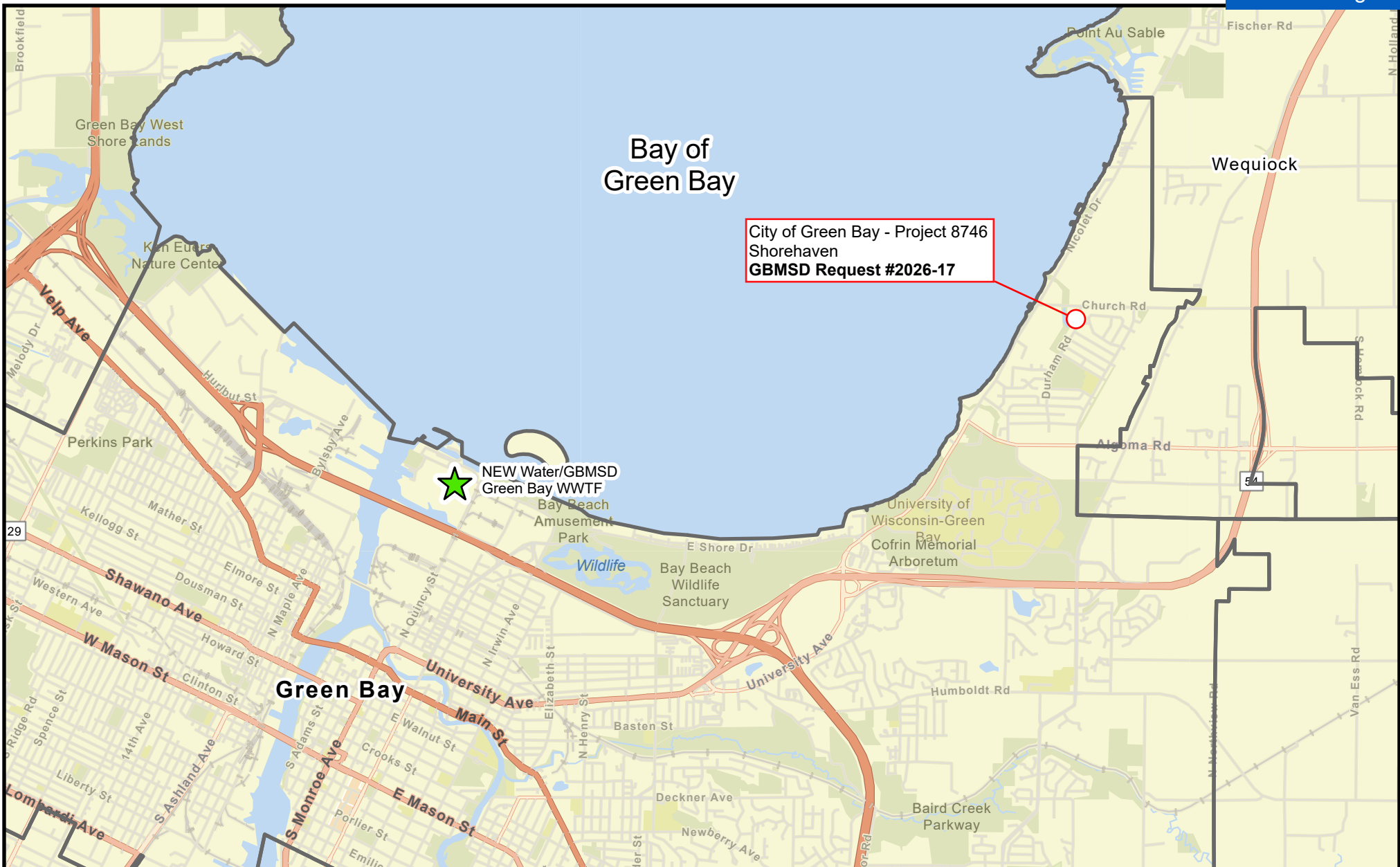
Recommendation

Staff recommends Commission approval of the City of Green Bay and Village of Bellevue plans for the proposed sewers to serve land located within the NEW Water service area. These approvals are subject to favorable recommendations from Brown County Planning and final approval by the WDNR.

Commission Action

Request Commission approval of the City of Green Bay and Village of Bellevue sewer plans.

Attachments



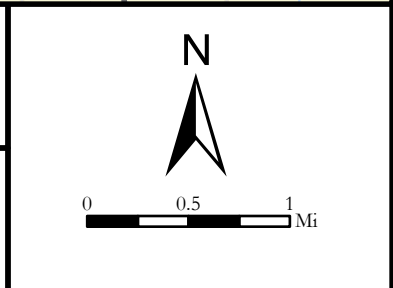
LEGEND

Municipalities

NEW Water
The brand of the Green Bay Metropolitan Sewerage District

May 2026

GBMSD Sewer Plan Approval Request Location



2026 WILLOW RAVINE ESTATES UTILITY AND STREET CONSTRUCTION VILLAGE OF BELLEVUE, BROWN COUNTY, WISCONSIN

CONTRACT NO. 6640-26-01

G. B. M. S. D. PLAN APPROVAL
REQUEST NO. GBMSD#2026-10
PROJECT NO. 6640-26-01
EXAMINED BY Jake Fischer DATE 5/12/26
APPROVED BY G.B.M.S.D. COMMISSION
MOTION NO. _____ DATE _____

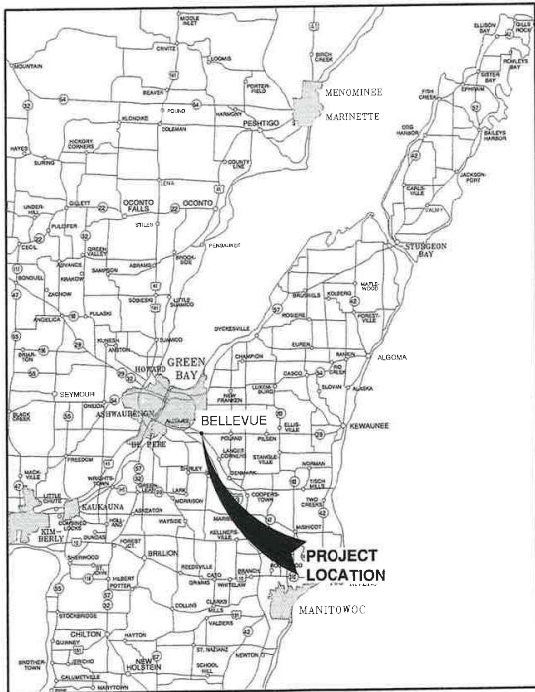
ATTENTION!
DOWNLOADED PLANS ARE NOT SCALEABLE, NEITHER THE
OWNER OR THE ENGINEER SHALL BE HELD RESPONSIBLE
FOR THE SCALE OR PRINT QUALITY OF DOWNLOADED PLANS.
ONLY PRINTED PLANS FROM BLUE PRINT SERVICE CO., INC.
SHALL BE CONSIDERED TO BE SCALEABLE PLANS.



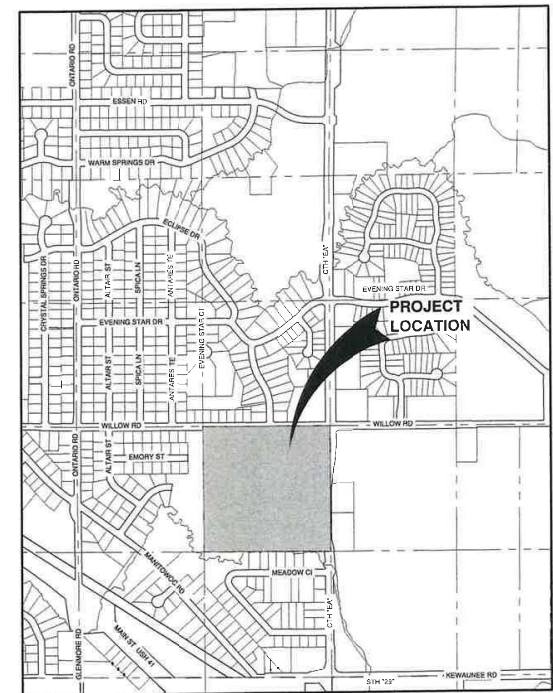
Aaron J. Breitenfeldt
5/16/26

NOTE:
EXISTING UTILITIES SHOWN ON PLANS ARE APPROXIMATE. THE CONTRACTOR SHALL BE
RESPONSIBLE FOR OBTAINING EXACT LOCATIONS AND ELEVATIONS OF ALL UTILITIES,
WHETHER SHOWN OR NOT, FROM THE OWNERS OF THE RESPECTIVE UTILITIES. ALL UTILITY
OWNERS SHALL BE NOTIFIED FOR LOCATES BY THE CONTRACTOR 72 HOURS PRIOR TO
EXCAVATION.

NOTE:
ALL EROSION CONTROL MEASURES SHALL
BE IN PLACE PRIOR TO CONSTRUCTION
AND SHALL CONFORM TO THE WISCONSIN
DEPARTMENT OF NATURAL RESOURCES
CONSTRUCTION SITE EROSION CONTROL
AND TECHNICAL STANDARDS.



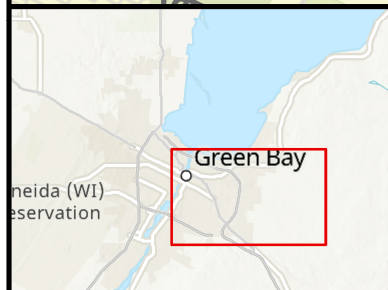
VICINITY MAP



LOCATION MAP

PRELIMINARY
Not for Construction

NO.	DATE	APPROV.	REVISION	NO.	DATE	APPROV.	REVISION	DRAWN ALL	CONTRACT NO. 6640-26-01 2026 WILLOW RAVINE ESTATES UTILITY AND STREET CONSTRUCTION VILLAGE OF BELLEVUE, BROWN COUNTY, WI	LOCATION MAPS	DATE 10/20/25 FILE 10/20/25 JOB NO. 100001	REL Robert E. Lee & Associates, Inc. 1250 Centennial Centre Blvd Hobart, WI 920-662-9641 rel@inc.com	SHEET NO. 1
								CHECKED JAB					
								DESIGNED GSS					



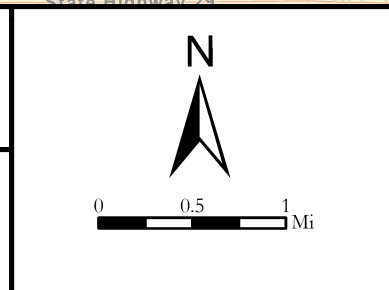
LEGEND

Municipalities

NEW Water
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Metropolitan Sewerage District

May 2026

GBMSD Sewer Plan Approval Request Location



Monthly Construction Progress Report

Project Name: Downtown Interceptor Renewal Project
 Project Number: 230003CO2
 Report Number: 6
 Reporting Period: April 9, 2026 to May 14, 2026
 Project Manager: Max McGuire

Contractor: Engineering & Construction Innovations (ECI)			
Contract Cost		Contract Time	
	<u>Amount</u>		<u>Date</u>
Original Contract Sum:	<u>\$16,392,987.00</u>	Original Substantial Completion:	<u>Sept 25, 2026</u>
Net Change by Change Orders:	<u>\$(447,055.00)</u>	Original Contract Completion:	<u>Oct 25, 2026</u>
Contract Sum to Date:	<u>\$15,945,932.00</u>	Revised Substantial Completion:	
Total Complete and Stored to Date:	<u>\$3,993,051.81</u>	Revised Final Completion:	
Retainage:	<u>\$399,305.18</u>	Actual Substantial Completion:	
Total Earned Less Retainage:	<u>\$3,593,746.63</u>	Contract Milestones	
Previous Payments:	<u>\$2,424,758.23</u>	Do milestones apply?	No
Balance to Finish with Retainage:	<u>\$11,952,880.19</u>	If yes, list:	

Contract Contingency

Authorized Amount: \$1,639,300 Amount Used: \$0

Work Progress

Contract Budget Spent: 15% Contract Work Completed: 23%

Work Accomplished During Reporting Period

The contractor received all shipments of 42-inch pipes and pushed them into place within the East Fox River Interceptor. The contractor completed excavation at the Main Street access pit reaching the top of the vault structure.

Work Scheduled for Next Reporting Period

The contractor is making final adjustments and reconnecting existing laterals in the 42-inch segment. The contractor also plans to install the fiberglass manhole inserts along the 42-inch segment. The installation will then be finalized by pumping grout into the annular space between the new and existing pipes. Concurrently, the contractor will begin prepping the Main Street access pit for 60-inch slip lining activities.

Outstanding Issues

The slip-line pipe for this project is being manufactured in Dubai then shipped to the jobsite. The manufacturer has informed the contractor there is a potential for shipping delays stemming from the active conflicts taking place in that region of the world.

Issues Resolved

None



Photo 1 – 42-inch FRP pipe.



Photo 2 – 42-inch FRP pipe installation into EFR interceptor.



Photo 3 – 42-inch FRP pipe installation into EFR interceptor.



Photo 3 – Main Street Access Pit after excavation was completed.

Monthly Construction Progress Report

Project Name: Thickening Improvements
 Project Number: 210031-CO
 Report Number: 5
 Reporting Period: March 25, 2026 – May 27, 2026
 Project Manager: Tyler Biese

Contractor: August Winter & Sons Inc.			
Contract Cost		Contract Time	
	<u>Amount</u>		<u>Date</u>
Original Contract Sum:	\$ 21,639,766.00	Original Substantial Completion:	<u>2/29/2028</u>
Net Change by Change Orders:	\$ (10,687.00)	Original Contract Completion:	<u>5/29/2028</u>
Contract Sum to Date:	\$ 21,629,079.00	Revised Substantial Completion:	<u>3/4/2028</u>
Total Complete and Stored to Date:	\$9,637,695.73	Revised Final Completion:	<u>n/a</u>
Retainage:	\$ 481,884.85		
Total Earned Less Retainage:	\$ 9,155,810.88	Contract Milestones	
Previous Payments:	\$ 7,627,216.42	Do milestones apply?	No
Balance to Finish with Retainage:	\$ 12,473,268.12	If yes, list:	

Contract Contingency

Authorized Amount: \$ 2,164,000 Amount Used: \$ 0.00

Work Progress

Contract Budget Spent: 42% Contract Work Completed: 45%

Work Accomplished During Reporting Period

The contractor has installed equipment control wiring to the Gravity Belt Thickener #4 (GBT #4) and associated equipment. The GBT #4 manufacturer has been on-site to set up and test their equipment. Figure 1 below indicates the operation of the new GBT #4 during testing. The contractor continues to make progress toward incorporating equipment control and monitoring into NEW Water's centralized control network. Figure 2 below provides an example of one of the new operator interface screens.

Work Scheduled for Next Reporting Period

Continued progress is anticipated on the integration of GBT #4 controls and monitoring into NEW Water's centralized control system. Construction and commissioning activities for GBT #4 and supporting equipment will continue. Project efforts will also focus on planning and scheduling work on the next Gravity Belt Thickener #3.

Outstanding Issues

None.

Issues Resolved

None.



Figure 1: Testing of Gravity Belt Thickener #4

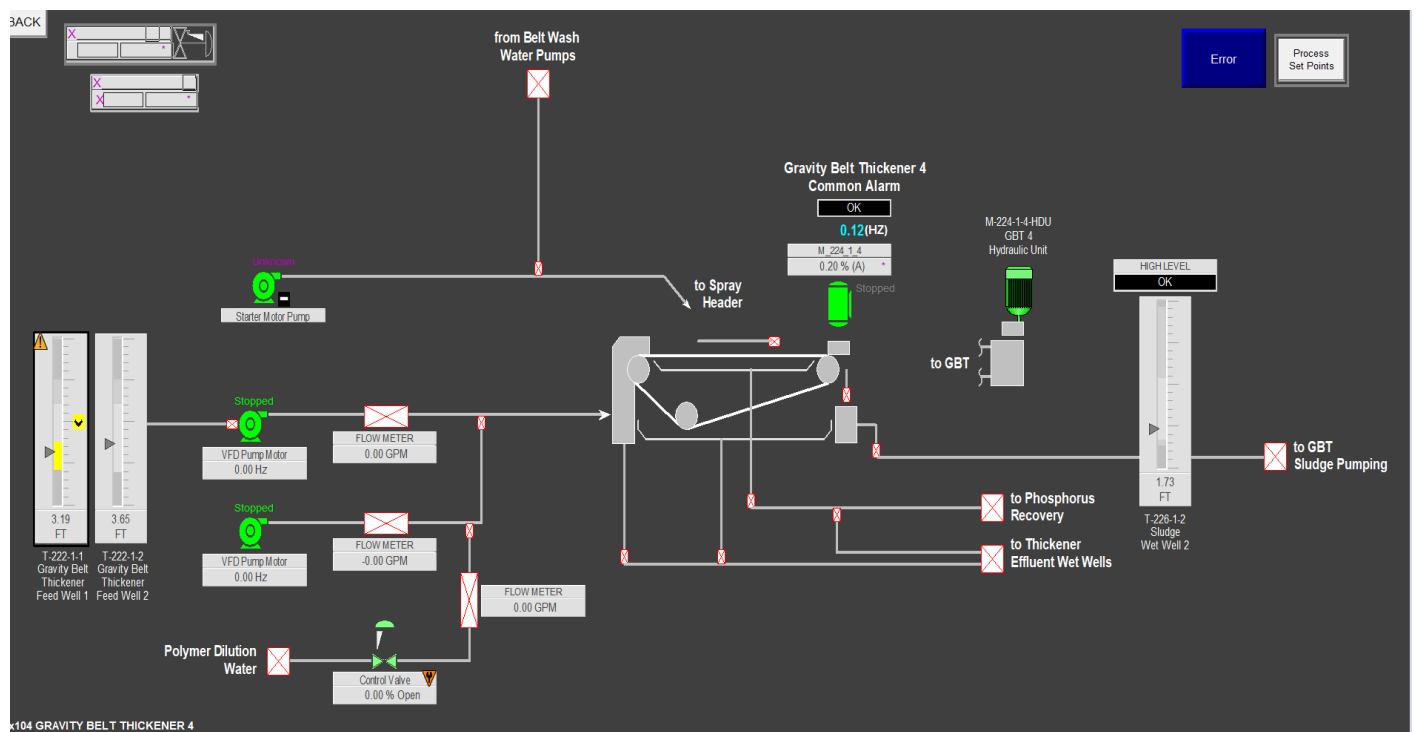


Figure 2: Progress towards controls and monitoring in NEW Water's centralized control system

Monthly Construction Progress Report

Project Name: DPF Pumping & Headworks Project
 Project Number: 220013-CO
 Report Number: 3
 Reporting Period: December 3, 2025 – May 27, 2026
 Project Manager: Tyler Biese

Contractor: Miron Construction			
Contract Cost		Contract Time	
	<u>Amount</u>		<u>Date</u>
Original Contract Sum:	\$ 20,135,586.00	Original Substantial	9/30/2027
Net Change by Change Orders:	\$ 13,895.40	Completion:	12/10/2027
Contract Sum to Date:	\$ 20,149,481.40	Original Contract	n/a
Total Complete and Stored to Date:	\$ 4,239,739.19	Completion:	n/a
Retainage:	\$ 211,986.96	Revised Substantial	
Total Earned Less Retainage:	\$ 4,027,752.23	Completion:	
Previous Payments:	\$ 2,954,165.12	Revised Final Completion:	
Balance to Finish with Retainage:	\$ 20,135,586.00		
		Contract Milestones	
		Do milestones apply?	No
		If yes, list:	

Contract Contingency

Authorized Amount: \$ 2,014,000 Amount Used: \$ 13,895.40

Work Progress

Contract Budget Spent: 20% Contract Work Completed: 21%

Work Accomplished During Reporting Period

Work is in progress to form and pour the new grit removal tanks, as indicated in Figure 1 below. Progress was also made on installing the exterior equipment access panel at Grit Building 2 (Figure 2) to facilitate the removal of existing grit-washing equipment and the installation of the new system. The contractor continues to make progress installing conduit for power and control wiring to new equipment. The team continues review of submittals, RFIs, shutdown requests, change order requests, payment applications, and other project-related documents.

Work Scheduled for Next Reporting Period

Work is expected to continue on framing and pouring the new grit removal tanks. The contractor is expected to continue to make progress installing conduit for power and control wiring to new equipment. In addition, work is anticipated to begin on installing the new submersible pump station, which will convey plant drain flow back into the treatment process.

Outstanding Issues

None.

Issues Resolved

None.



Figure 1: Progress on framing and pouring the new grit removal tanks.

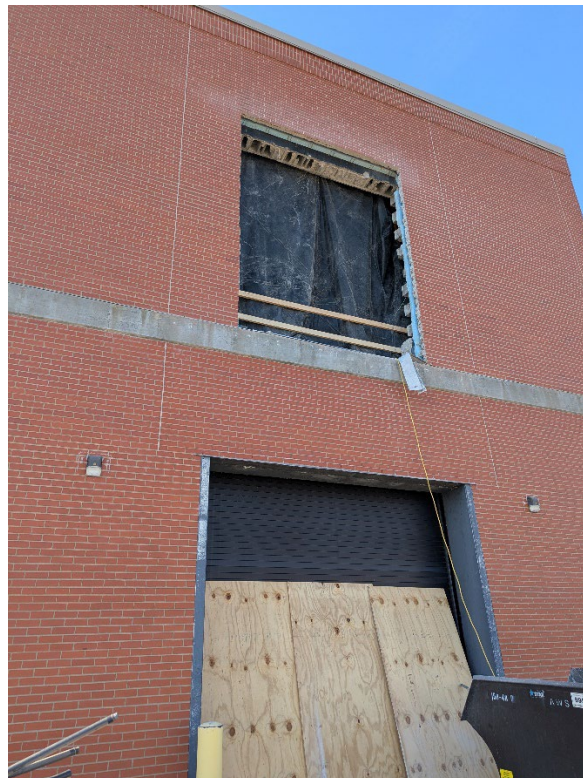


Figure 2: Progress toward new equipment access panel on Grit Building 2.

Memorandum

TO: Commission
Nathan Qualls

FROM: Sarah Bartlett

DATE: May 6, 2026

SUBJECT: Aquatic Monitoring Program Update

Background

The Aquatic Monitoring Program completed its 40th year of monitoring lower Green Bay, lower Fox River, and lower East River. A brief presentation on 2025 water quality will be given.

Recommendation

This Commission item is informational only.

Commission Action

No Commission action is required.

Aquatic Monitoring Program 2025 Highlights

Sarah Bartlett, 2026 May Commission



Photo credit: Ben Young

40th Year of Water Quality Monitoring

- **Total Phosphorus**

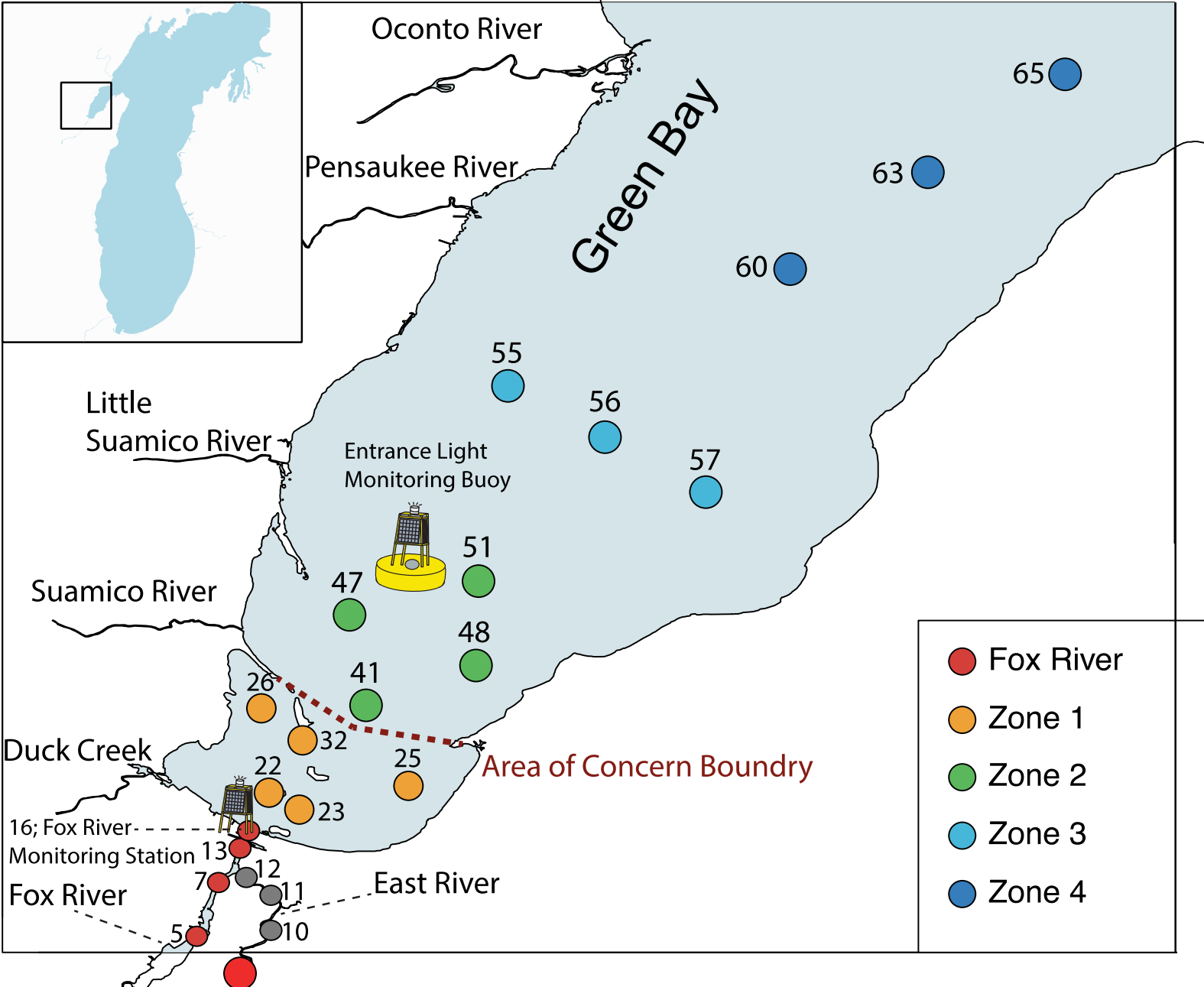
- **Water Quality Standard = 0.1 mg/L for Area of Concern**
- Annual average TP concentration decreased in the Fox River and Zone 1
- Overall 5-year mean meets the water quality standard for Fox River and all zones

- **Total Suspended Solids**

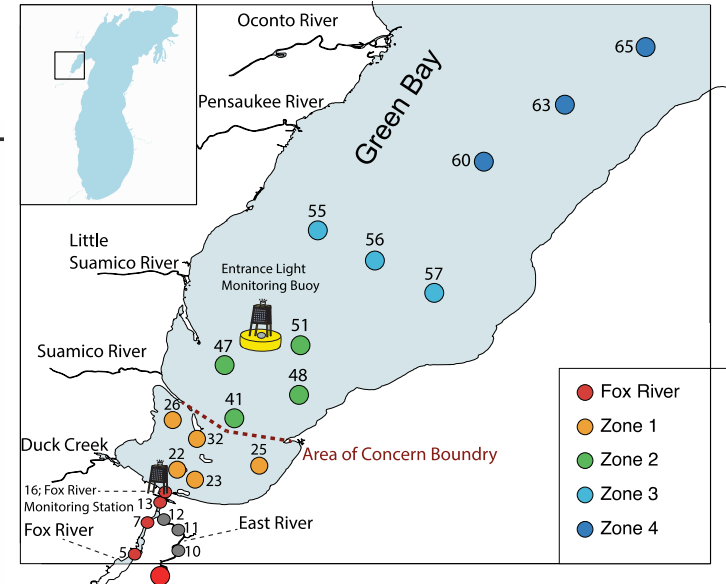
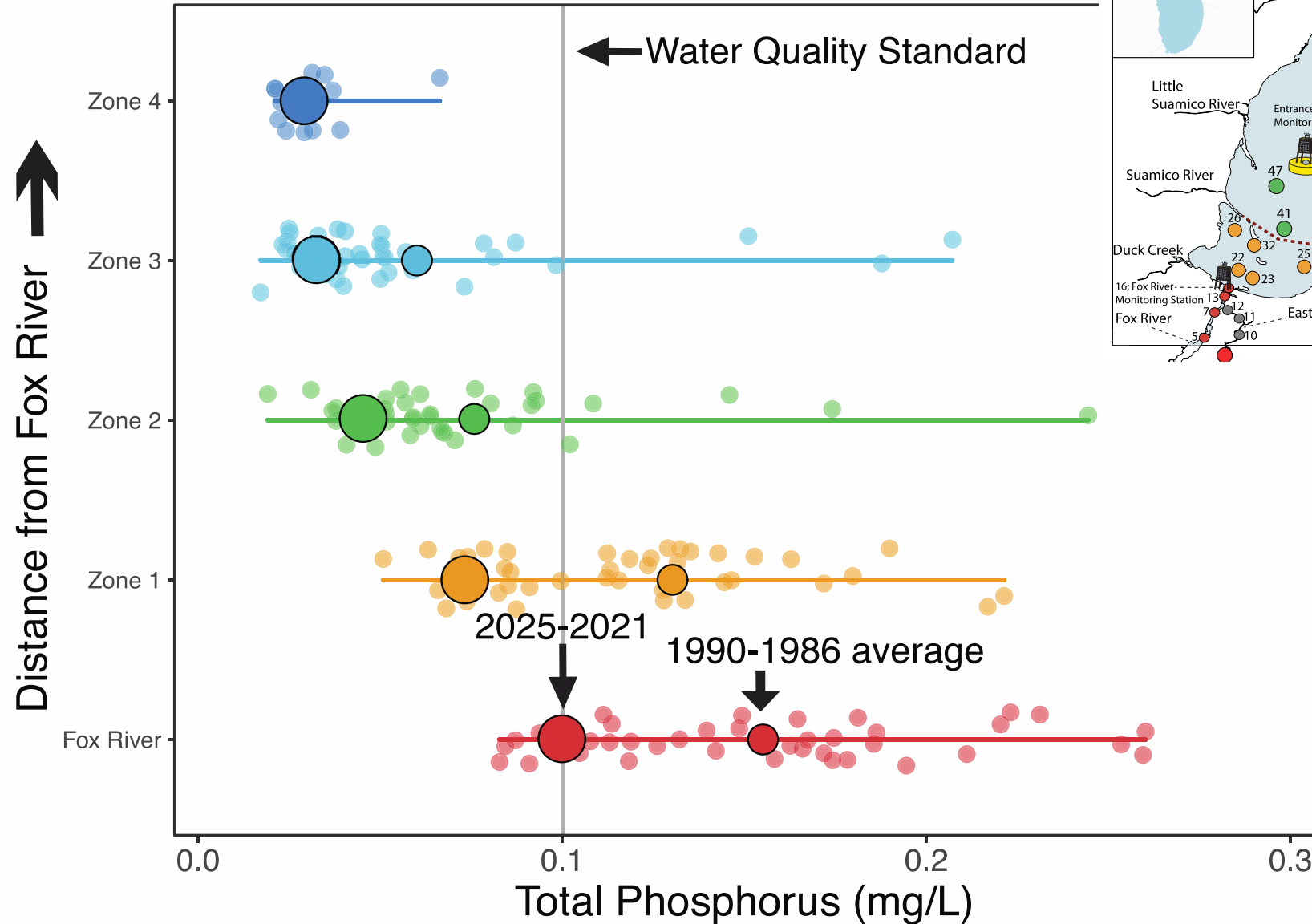
- **Water Quality Standard = 18 mg/L for Area of Concern**
- Annual average TSS concentration decreased in all zones
- Overall 5-year mean in Fox River and Zone 1 is greater than the water quality standard



NEW Water Sample Locations

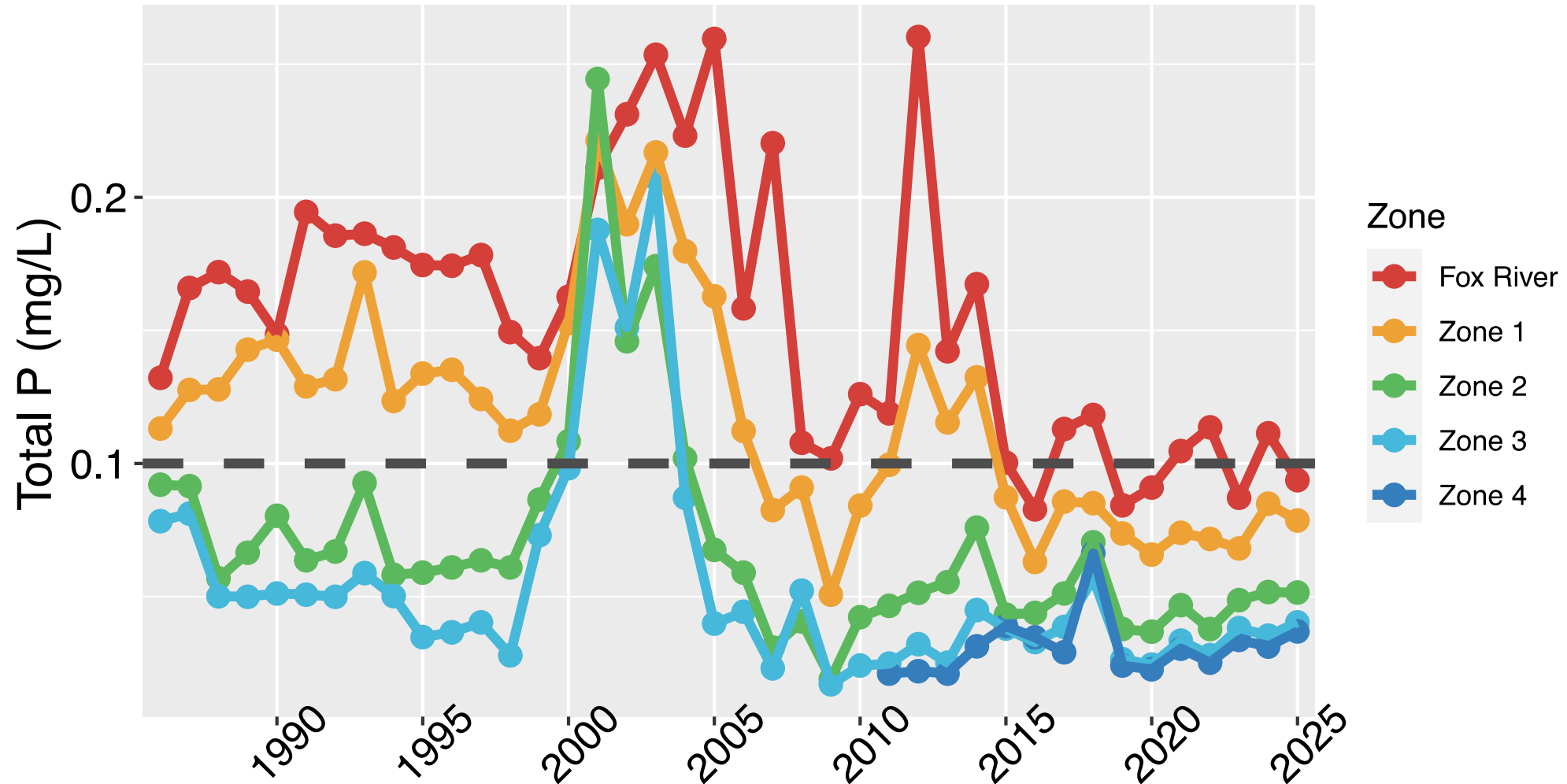


Total Phosphorus Annual Mean

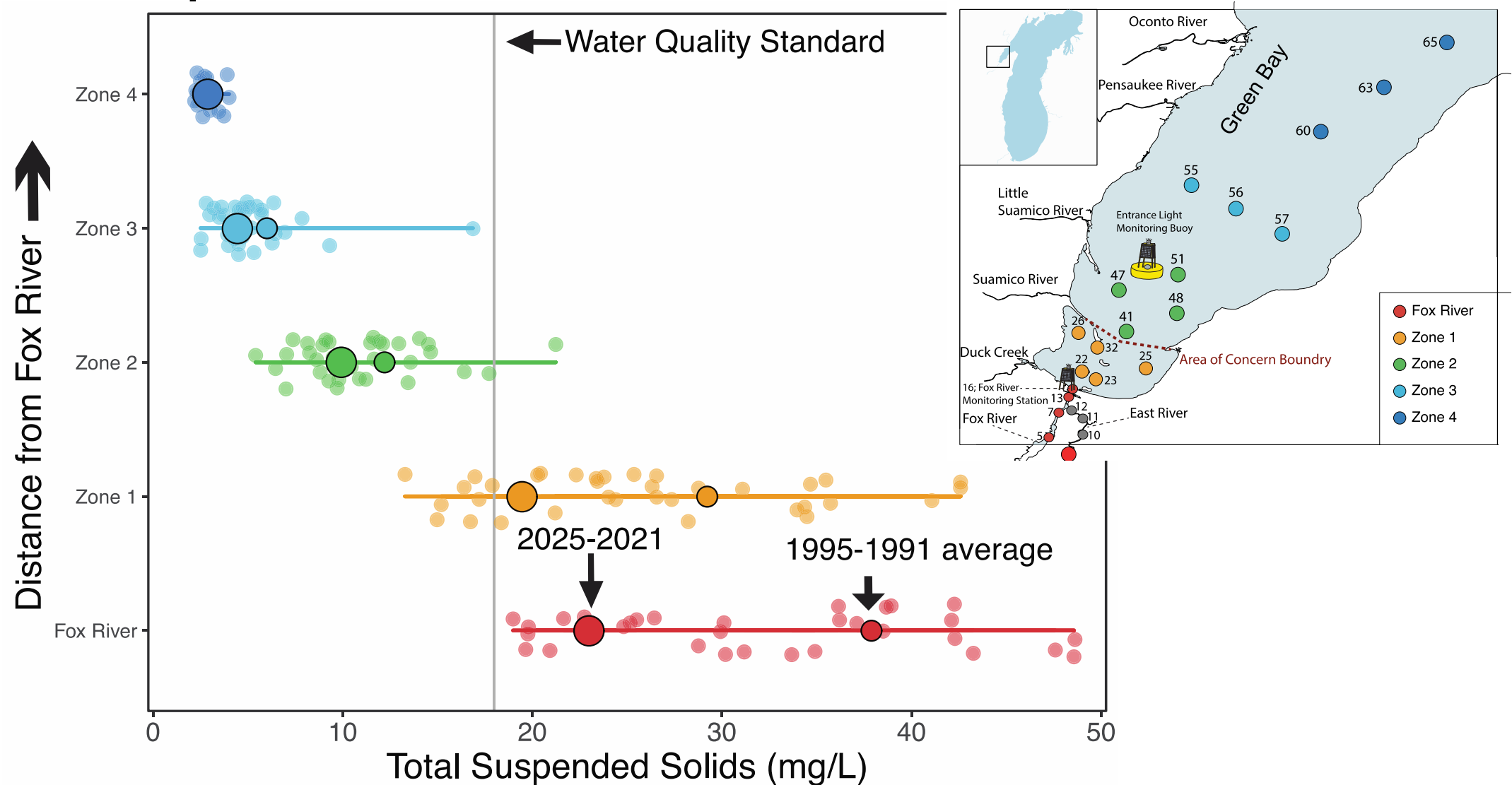


How does 2025 compare to previous years?

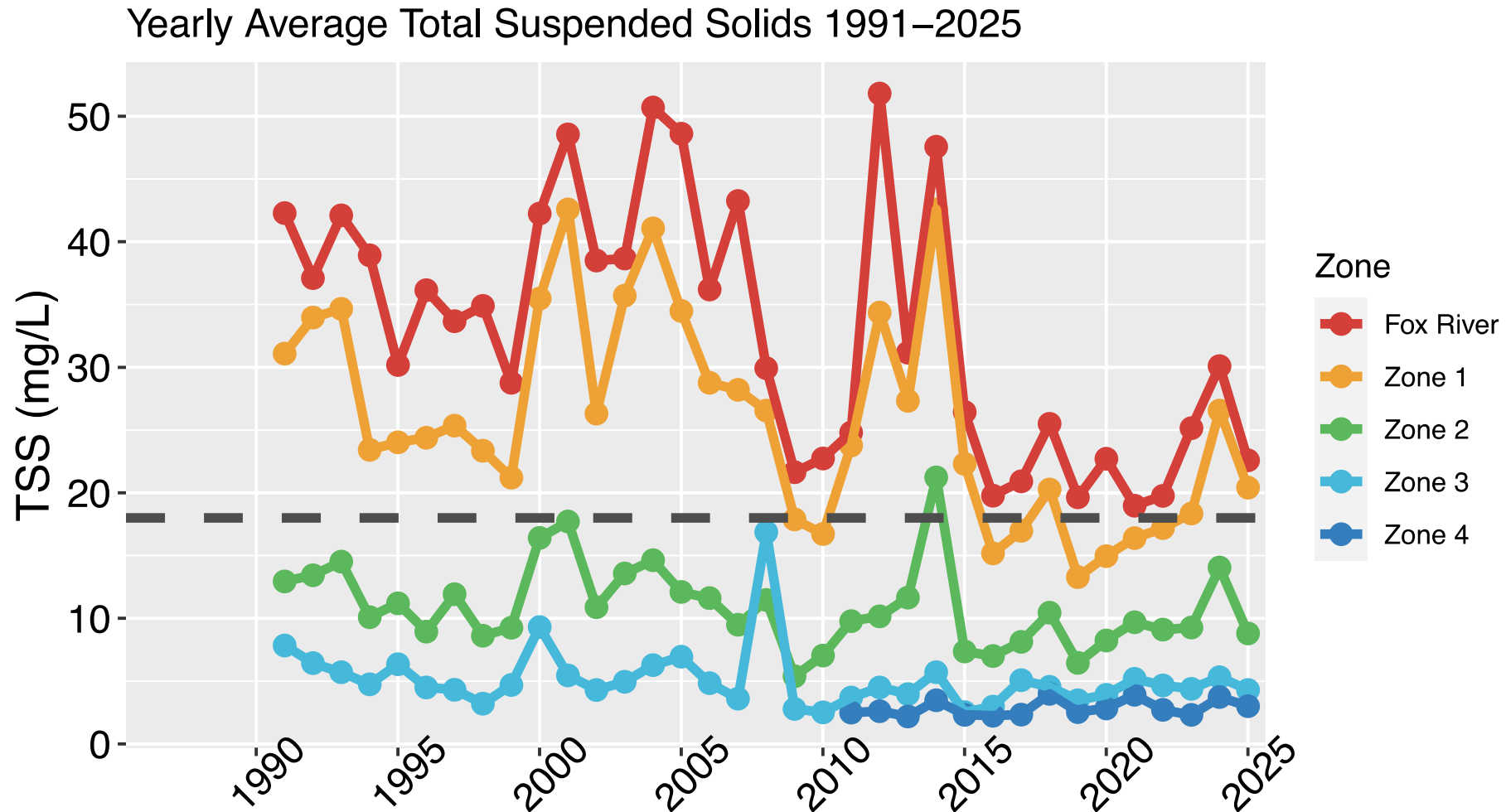
Yearly Average Total Phosphorus 1986–2025



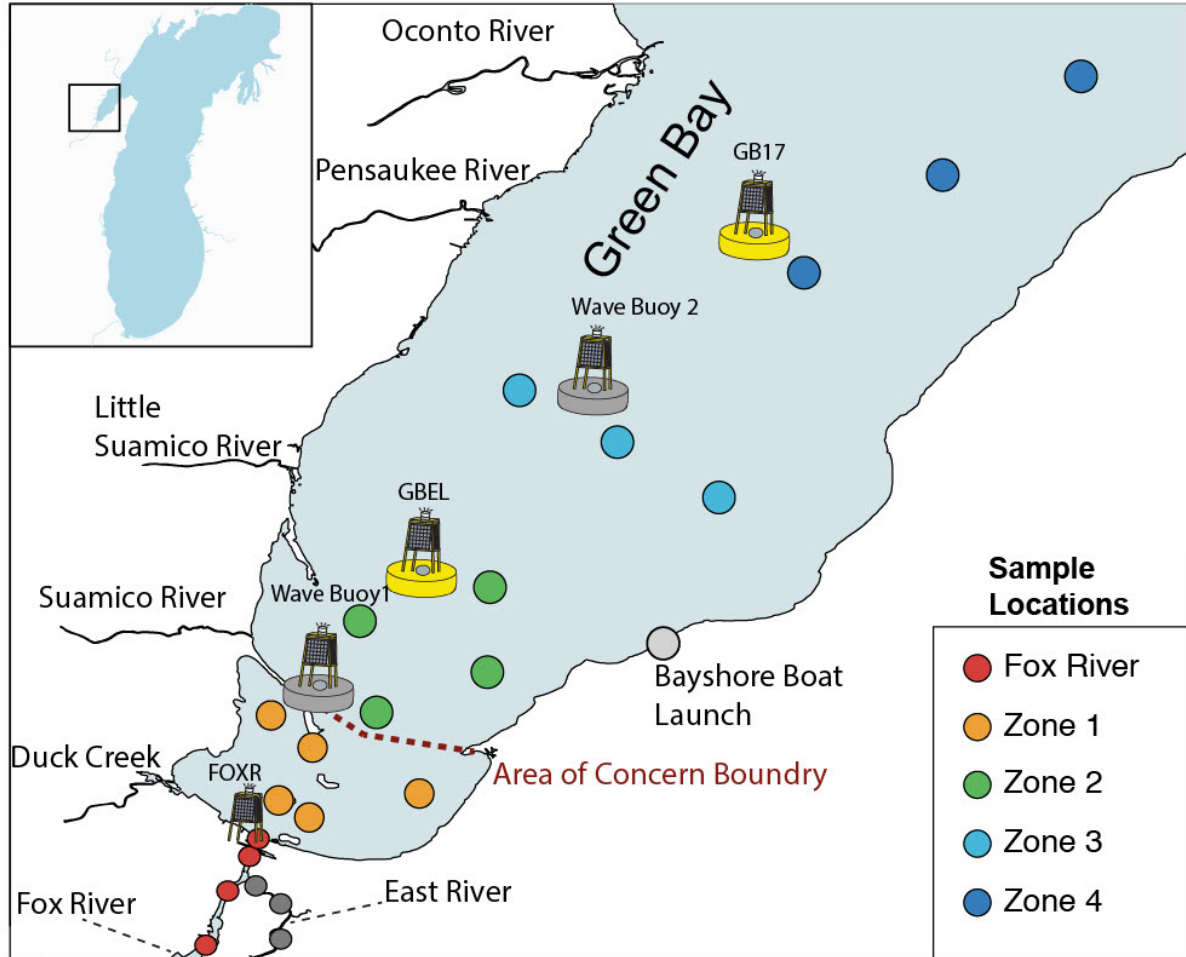
Total Suspended Solids Annual Mean



How does 2025 compare to previous years?



Great Lakes Observing System Grant



- Coastal hazard grant awarded - \$75,000
- Bring three wave sensors to Green Bay and make information available to public
 - Spaced 5 miles apart at Wave Buoy 1, GBEL (current station), Wave Buoy 2
- Currently there is only one wave sensor (see GB17 buoy; left) in this highly dynamic embayment

Memorandum

TO: Commission
Nathan Qualls

FROM: Courtney Mueller

DATE: May 19, 2026

SUBJECT: 2026 April Financial Statements

Please find attached the Financial Statements for your review.

Operating Revenues

- April's operating revenues were favorable to budget by \$725K or 10%
 - Higher Flow Volume, Biochemical Oxygen Demand (BOD) Loadings, and Total Suspended Solids (TSS) Loadings.
- Year to date, total operating revenues were favorable to budget by \$984K or 5%

Operating Expenses

- April's operating expenses were unfavorable to budget by (\$299K) or (12%) from more expenditures than budgeted in contracted services, power, and administrative and information technology.
- Year to date, total operating expenses were favorable to budget by \$491K or 5% from less expenditures than budgeted in plant maintenance, salaries and benefits, and solid waste disposal.

Net Income (Loss) (Operating Income adjusted by Non-Operating Revenue and Expenses)

- Net Income for the month of April was \$3.6M.
- Net Income year to date was \$7.0M

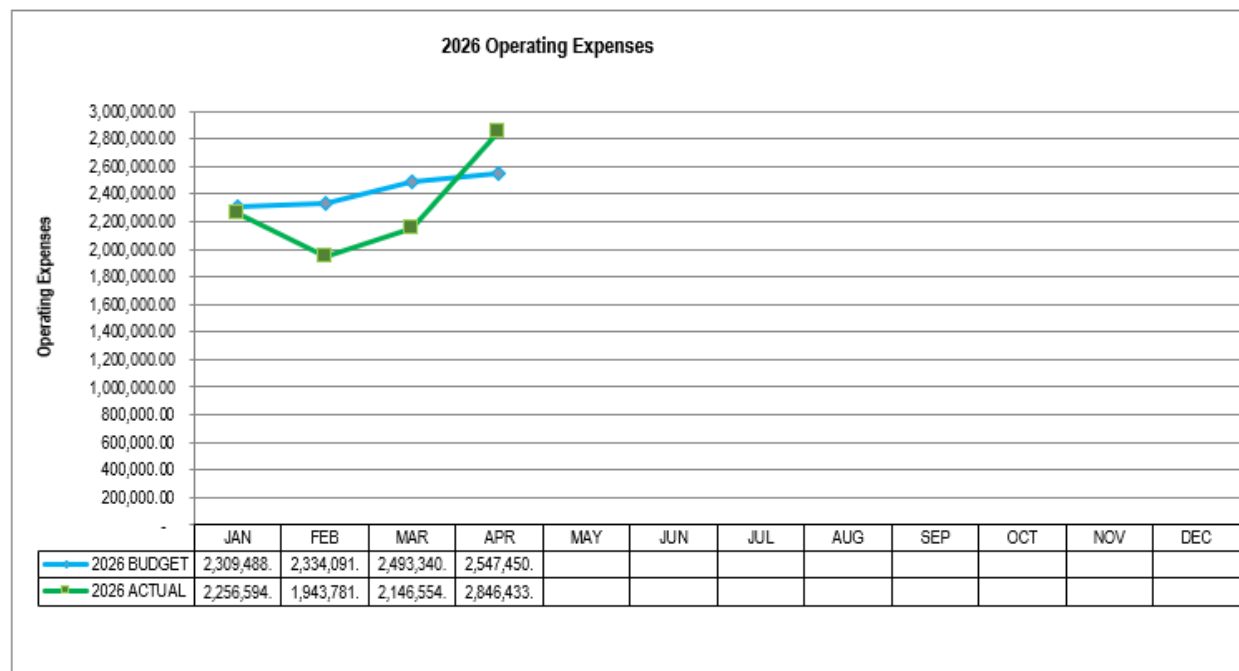
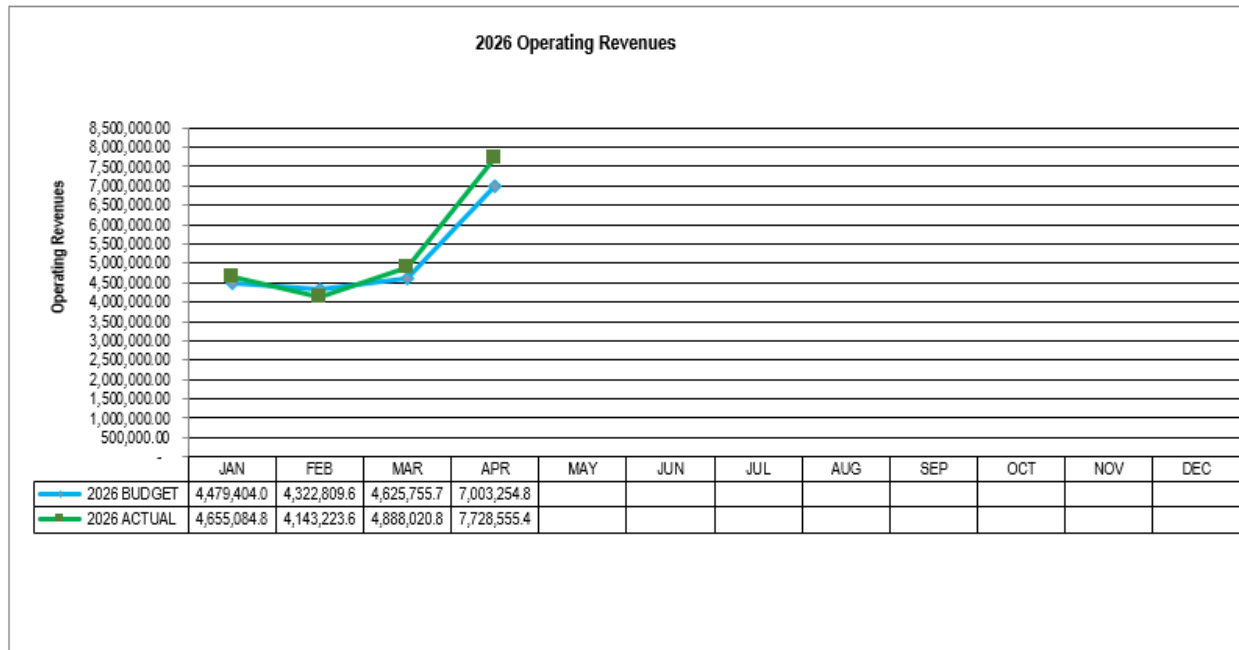
Reporting and Information

Following are the Operating Revenues and Expenses graphs; Income Statement, Statements of Net Position, and Legends are attached.

No Commission action is required.



NEW Water



NEW Water
Green Bay Metropolitan Sewerage District
INCOME STATEMENT

	Apr-26			Year to Date			
	Budget 2026	Actual 2026	Budget vs. Actual Favorable/ (Unfavorable)	Budget 2026	Actual 2026	Budget vs. Actual Favorable/ (Unfavorable)	Actual 2025
Operating Revenues							
User Fees - Municipal Waste	\$ 4,371,536	\$ 4,991,612	\$ 620,076	\$ 16,641,341	17,496,917	\$ 855,577	\$15,702,981
User Fees - Mill Waste	2,536,584	2,569,125	32,541	\$ 3,301,642	\$ 3,305,723	4,081	2,931,850
Other Revenues	95,135	167,818	72,684	\$ 488,241	\$ 612,244	124,003	\$575,846
Total Operating Revenues	\$ 7,003,255	\$ 7,728,555	\$ 725,301	\$ 20,431,224	\$ 21,414,885	\$ 983,660	\$ 19,210,676
			10%			5%	
Operating Expenses							
Salaries	\$ 858,562	833,452	\$ 25,111	\$ 3,428,053	\$ 3,398,553	\$ 29,500	\$ 3,166,699
Benefits	308,393	299,197	9,197	\$ 1,175,855	\$ 1,114,280	61,575	999,767
Employee Development	13,955	9,197	4,758	\$ 92,398	\$ 40,115	52,283	45,389
Travel and Meetings	17,800	8,329	9,471	\$ 42,975	\$ 32,269	10,706	26,942
Power	200,018	230,868	(30,850)	\$ 788,126	\$ 810,450	(22,324)	739,531
Natural Gas & Fuel Oil	56,479	78,152	(21,673)	\$ 351,775	\$ 404,663	(52,887)	315,293
Chemicals	149,786	83,629	66,157	\$ 377,606	\$ 314,324	63,282	478,343
Maintenance - Plant	223,791	247,290	(23,499)	\$ 1,015,046	\$ 741,993	273,053	846,138
Maintenance - Interceptors	47,046	24,214	22,832	\$ 98,974	\$ 70,413	28,561	85,618
Contracted Services	367,139	752,976	(385,837)	\$ 1,383,837	\$ 1,445,735	(61,898)	935,148
Insurance	48,817	47,807	1,010	\$ 195,267	\$ 192,011	3,256	185,442
Solid Waste Disposal	74,477	6,718	67,760	\$ 88,966	\$ 21,567	67,400	118,889
Administrative and Information Technology	131,724	162,563	(30,839)	\$ 406,887	\$ 399,966	6,921	378,160
Supplementary Expenses (See Legend)	49,463	62,043	(12,580)	\$ 238,607	\$ 207,027	31,580	224,586
Total Operating Expenses	\$ 2,547,451	\$ 2,846,434	\$ (298,983)	\$ 9,684,371	\$ 9,193,364	\$ 491,007	\$ 8,545,944
			-12%			5%	
Operating Income	\$ 4,455,804	\$ 4,882,122	\$ 426,318	\$ 10,746,853	\$ 12,221,521	\$ 1,474,667	\$ 10,664,732
			10%			14%	
Non-Operating Revenues and Expenses							
Investment Income	\$ 190,000	\$ 355,767	\$ 165,767	\$ 760,000	\$ 1,131,741	\$ 371,741	\$ 1,081,833
Unrealized Gain/Loss on Investment	\$ -	-	\$ -	\$ -	-	\$ -	-
Amortization of Premium	\$ -	-	\$ -	\$ -	-	\$ -	-
Depreciation	\$ (1,195,675)	\$ (1,195,675)	\$ -	\$ (4,782,700)	\$ (4,782,700)	\$ -	(4,527,324)
Gain (Loss) on Disposal of Fixed Assets	\$ -	-	\$ -	\$ -	-	\$ -	-
Interest Expense	\$ (385,500)	\$ (469,332)	\$ (83,832)	\$ (1,542,000)	\$ (1,608,023)	\$ (66,023)	(1,163,748)
Misc Non-Operating Expenses	\$ -	-	\$ -	\$ -	-	\$ -	-
Total Non-Operating Revenues and Expenses	\$ (1,391,175)	\$ (1,309,240)	\$ 81,935	\$ (5,564,700)	\$ (5,258,983)	\$ 305,717	\$ (4,609,239)
Net Income (Loss)	\$ 3,064,629	\$ 3,572,882	\$ 508,253	\$ 5,182,153	\$ 6,962,538	\$ 1,780,385	\$ 6,055,493

Note: Please reference attached legends by categories.

NEW Water

Green Bay Metropolitan Sewerage District

Income Statement Legends per Categories

Operating Revenues:

User Fees - Municipal Waste:	Volume, Biochemical Oxygen Demand, Suspended Solids, Phosphorus, Kjeldahl Nitrogen, Direct Charges
User Fees – Mill Waste:	Volume, Biochemical Oxygen Demand, Suspended Solids, Phosphorus, Kjeldahl Nitrogen Direct Charges from Procter & Gamble, and Fox River Fiber
Capital and Direct Revenue Mills:	Capital and Debt Service Charges.
Other Revenues:	Excess Capacity Rental and Exceedance Surcharges, Discounts Permit Fees, Leases and miscellaneous revenues.

Operating Expenses:

Salaries:	Departmental, Pretreatment, Interceptor, Meter and Lift Stations (East River Lift Stations and Old Plank Lift Stations).
Benefits:	Health, Dental, & Life Insurances, Retirement, Social Security, Fringe and Compensated Benefits, Workers and Unemployment Compensations, Uniforms, Employee Referral Services, Long Term Disability, and Wellness.
Employee Development:	Registration, Conference, Seminar, Tuition Fees and Training.
Travel and Meetings:	Lodging, Transportation, Meals, Mileage, and Meetings (prior were included in Employee Development and Supplementary Expenses).
Power:	All Power related.
Natural Gas & Fuel Oil:	Generators, Incineration and Heating.
Chemicals:	Sodium, Polymer, Ferric Chloride, Muriatic Acid, Lime, etc., Interceptor Odor Control and Lab Chemicals.
Maintenance Plant:	Repair and Maintenance Building and Equipments, Inventories (Obsolescence, Variances), Telephones for Lift and Meter Stations, Pretreatment Programs, Inventory Obsolescence, Leases and Rental.

NEW Water

Green Bay Metropolitan Sewerage District

Income Statement Legends per Categories

Operating Expenses (Continued):

Maintenance Interceptors:	Repair and Maintenance of Interceptors, Lift Stations, and Meter Stations.
Contracted Services:	Contractors, Legal, Audit, Studies, Occupational Health, Custodial Services, Environmental Programs, Sponsorship, Hazardous Waste Disposal, Class and Compensation, Household Hazardous Waste Disposal, DNR Environmental Fees, In District Sustainability, Risk Based Asset Management, Watershed Based Planning, Reg/Muni Environment Service and Contingency.
Insurances:	Automobile, Property, Boiler and Machinery, Liability, Umbrella, Commercial Crime, and Public Officials.
Solid Waste Disposal:	Hickory Meadows Landfill and Veolia Environmental Services.
Administrative & Information Technology:	Supplies, Postage, Data Processing (computer software, main application, support, etc.), Publishing, Sales and Use Tax, Bank Service Charges and Employee Recognition.
Supplementary Expenses:	Telephones (main lines, cells), Fuel Vehicles, (New) Fuel Equipment, Small Tools, Public Information, Memberships and Dues, Publications and Subscriptions, Licenses & Permits, Freight In, Freight Out, Safety Shoes and Glasses, and Water (including Fire Protection supplemental fee).

Non-Operating Revenues and Expenses:

Investment Income:	Interest on Investments and Interceptor Cost Recovery Interest.
Depreciation Expense:	Monthly Depreciation on all Fixed Assets such as Land, Land Improvements, Buildings, Vehicle, Boats & Trailers, Machinery Equipment, Furniture and Fixtures, Interceptors, Meters & Lift Stations.
Gain (Loss) on Disposal of Fixed Assets:	Sale, Disposal, and Transfer of Fixed Asset. Interest
Expense:	Debt Service and Bond Anticipation Note Interest.

NEW Water GREEN BAY METROPOLITAN SEWERAGE DISTRICT STATEMENTS OF NET POSITION For the Twelve Months Ending:		30-Apr-26
Assets		
Current Assets		
Cash and Investments	\$	36,466,357.36
Receivables		
Sewage Treatment Service		9,983,634.35
Accrued Interest		407,898.60
Other		396,697.49
Inventories		3,464,722.93
Prepaid Expenses		499,257.47
Total Current Assets	\$	51,218,568.20
Restricted Assets		
Cash and Investments	\$	92,076,222.76
Accrued Interest Receivables		-
Interceptor Cost Recovery Receivable		845,449.43
Total Restricted Assets	\$	92,921,672.19
Deferred Outflows of Resources		
Deferred Pension Resources	\$	4,419,568.00
Deferred Life Insurance Resources	\$	524,334.00
Deferred Loss on Bond Advance Refunding	\$	1,659,675.80
Total Deferred outflows of Resources	\$	6,603,577.80
Capital Assets		
Wastewater Treatment Facilities	\$	378,857,254.25
Interceptor Sewers		112,200,966.16
Construction in Progress		62,937,366.73
Total Capital Assets	\$	553,995,587.14
Less: Accum Depreciation and Amortization		(206,864,023.32)
Net Capital Assets	\$	347,131,563.82
Other Assets		
Bond Issuance Costs	\$	-
Net Pension Asset	\$	-
Total Other Assets	\$	-
Total Assets	\$	497,875,382.01
Liabilities and Equity		
Current Liabilities		
Accounts Payable	\$	6,600,411.59
Salaries Payable		138,432.47
Other Accrued Liabilities		179,369.86
Total Current Liabilities	\$	6,918,213.92
Liabilities Payable from Restricted Assets		
Accounts Payable	\$	2,779,630.95
Current Maturities of General Long-Term Debt		13,274,722.00
Interest Accrued		-
Total Liabilities Payable from Restricted Assets	\$	16,054,352.95
Long-Term Liabilities		
General Long-Term Debt, Less Current Maturities	\$	179,475,172.48
Debt Premium	\$	658,809.84
Bond Premium	\$	-
Pension Liability		754,006.00
Compensated Absences		2,710,077.43
Other post employment benefits (life insurance)		1,538,143.00
Deferred Revenue		-
Total Long-Term Liabilities	\$	185,136,208.75
Total Liabilities	\$	208,108,775.62
Deferred Inflows of Resources		
Deferred Pension Obligations	\$	2,206,243.00
Deferred Life Insurance Obligations	\$	1,171,053.00
Total Deferred Inflows of Resources	\$	3,377,296.00
Net Position		
Net Position		
Invested in Capital Assets, net of Related Debt	\$	155,382,535.30
Restricted for Equipment & Interceptor Replacement		29,617,577.05
Restricted for Plant Capital Replacement		39,682,697.66
Restricted for Debt Retirement		24,274,031.50
Restricted for Capital Projects		-
Restricted for Pension		-
Unrestricted		37,432,468.88
Total Net Position	\$	286,389,310.39

Note: Please reference attached legends by categories.

NEW Water

Green Bay Metropolitan Sewerage District

Statements of Net Position (previously Balance Sheet) Legends per Categories**Assets**

Current Assets: Are cash and other assets that will be converted to cash or used by GBMSD in a relative short period of time, usually a year or less.

Cash and Investments: Petty cash, cash in checking, general savings and investment accounts, discounts/premiums for unrestricted and restricted.

Accounts Receivables: All amounts owed to GBMSD by customers.

Sewage Treatment Service: Accounts receivable for sewage treatment services.

Accrued Interest: Accrued interest and interest received on investments.

Other: Accounts receivable from septage, pretreatment, and other customers such as Procter and Gamble Paper Products, West Shore Pipeline Co, etc.

Inventories: Are goods and materials held available in stock by GBMSD such as electrical, instrumentation, mechanical, hardware, janitorial, lubes & oils, fuel oils, polymer, and all other miscellaneous related products such as copy paper, gloves, respirator or filter head piece, cartridge, cleaners, towels, etc.

Prepaid Expenses: Insurances that have been paid for and not yet used such as worker compensation, liability base, automotive, umbrella base, property base, boiler & machinery, commercial crime, public officials, health, dental, and fringe benefits.

Restricted Assets

Cash and Investments: Savings, investment and money market accounts for debt, plant and equipment replacement fund (PERF), interceptor cost recovery (ICR), bond proceeds, and unrealized gain/loss.

Accrued Interest Receivable: Accrued interest and interest received periodically on restricted investments.

NEW Water

Green Bay Metropolitan Sewerage District

Statements of Net Position (previously Balance Sheet) Legends per Categories

Interceptor Cost Recovery Receivable: Deferred receivable from municipal customers in which the municipalities have agreed to reimburse GBMSD for the cost of interceptors owned by GBMSD whose capacity has been allocated.

Capital/Fixed Assets:

Capital: Are all items of property other than inventories, receivables, copy rights, certain governmental obligations, and real and depreciable property used by GBMSD (Ex: capital stocks and bonds).

Fixed Assets: Are long term assets acquired by GBMSD rather than for resale.

Wastewater Treatment Facilities: Land & land improvements, structures, machinery & equipment, furniture & fixtures, vehicle, boats & trailers, and amortize assets.

Interceptor Sewers: Meter & lift stations and interceptors.

Construction in Progress (CIP): Asset entry records the cost of construction work, which is not yet completed. A CIP item is not depreciated until the asset is placed in service.

Accumulated Depreciation & Amortization: Shows the total of all depreciation and amortization recorded on the asset up through the balance sheet date (land & land improvements, structures, machinery & equipment, furniture & fixtures, vehicle, boats & trailers, and accumulated amortization).

Depreciation: Is the amount of plant asset cost allocated to each accounting period benefiting from the asset's use; it is a process of allocation, not valuation.

Amortization: Is the systematic write-off of the cost of an intangible asset to expense. A portion of intangible asset cost is allocated to each accounting period in the economic (useful) life of the asset.

NEW Water

Green Bay Metropolitan Sewerage District

Statements of Net Position (previously Balance Sheet) Legends per CategoriesOther Assets:

Other Receivable:	Miscellaneous receivable such as credits and adjustments received.
Bond Issuance Cost:	Expenditures incurred in preparing and selling a bond issue such as legal, underwriting, registration fees, etc. These deferred charges are amortized over the period the bonds are outstanding (date of issue to the maturity date).

Liabilities and EquityCurrent Liabilities:

Are debts, usually due within one year, and the payment of which normally will require the use of current assets.

Accounts Payable:

Are amounts owed by GBMSD to creditors for items or services purchased from them. Contains all vouchers that have been prepared and approved as proper liabilities such as accounts payable, retainage payable for projects and accounts payable accruals.

Salaries Payable:

Accrued salaries incurred and not yet paid.

Other Accrued Liabilities:

Amounts owed to employees for services rendered and for which payment has not been made at the balance sheet date such as fringe benefits payable, federal income tax payable, FICA payable, Medicare payable, life insurance, dependent care withholding, child support payment, United Way payable, and Wisconsin income tax payable.

Liabilities Payable for Restrictive Assets:

Accounts Payable:

Contains all vouchers that have been prepared and approved as proper liabilities for restrictive assets.

Current Maturity of Long Term Debt:

Interest Accrued:

Accrual and interest payment on debt services, Clean Water Fund loan, bond anticipation note, and Wisconsin environmental improvements.

NEW Water

Green Bay Metropolitan Sewerage District

Statements of Net Position (previously Balance Sheet) Legends per Categories

<u>Long-Term Liabilities:</u>	Are those debts not due for a relatively long period of time, usually more than one year.
General Long-Term Debt, Less Current Maturities:	Clean Water Fund loans, general obligation notes, bond issuance, bond anticipation notes, and promissory notes.
Compensated Absences:	Are compensation received by employees such as accrued vacation & sick pay, severance, and paid leave conversion. Accumulated unpaid vacation and sick paid amounts are accrued when benefits vested to employees.
Deferred Revenues:	Involves transfer of data already recorded in asset and liability accounts to expense and revenue accounts (Ex: De Pere consolidation).

Net Assets

Invested in Capital Assets, Net of Related Debt:	Capital Assets net of debt such as Clean Water Fund loans, general obligation note, bond issue, bond anticipation loan, promissory note, bond issuance costs, and discount on bond issue.
Restrictive for Equipment and Interceptor Replacement:	Plant and equipment replacement fund (PERF), interceptor cost recovery (ICR) investments, Rate Stabilization Fund and accrued interest received.
Restricted for Debt Retirement:	Restrictive debt investment, accrued interest received debt, and interest payable.
Restricted for Capital Projects:	Restrictive for capital project expenditures for the R2E2 Solids Project.
Unrestricted:	All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

Memorandum

TO: Commission
Nate Qualls

FROM: Patrick Wescott

DATE: May 15, 2026

SUBJECT: April 2026 Operations Report

CC: Jake Becken – Treatment
Pat Smits – Maintenance
Kate Verbeten – Environmental Compliance

Effluent Quality

The De Pere Facility was in full compliance with all effluent limits for the month.

The Green Bay Facility exceeded the weekly Total Suspended Solids (TSS) effluent limit during the second week of the month. The weekly TSS limit for the Green Bay Facility is 27.0 mg/L. Heavy rainfall and sustained high flows at the Green Bay Facility resulted in a weekly TSS value of 27.2 mg/L, exceeding the limit by 0.2 mg/L.

All other permit limits were met at the Green Bay Facility. Additional information on the high-flow conditions and operational activities used to manage treatment performance is provided later in this report.

Attached are graphs showing the rolling 12-month average effluent quality and permit limits for both facilities.

Air Quality

The Green Bay Facility was in compliance with air quality limits for the month of April.

Resource Recovery

For the month, the solids processing facility generated 1,432 MWH of electricity. A total of 221,232 CCF of biogas was recovered, representing almost 88% of the total volume produced. The remaining volume was sent through the waste gas flare. NEW Water received 991,939 gallons of high-strength waste.

Attachments



April High Flow Update

In April, NEW Water experienced a significant period of wet weather that impacted the regional collection system and both the Green Bay and De Pere Facilities. Beginning April 12 and continuing through April 15, multiple rainfall events produced approximately 4 to 6 inches or more of rain over a 72-hour period. These conditions, combined with saturated ground conditions and snowmelt from a large snowstorm the previous month, contributed to increased inflow and infiltration within the collection system, resulting in increased flows to both treatment facilities.

Record Flow Rates

Both facilities operated above normal design and operating conditions for a sustained period. On April 14, the Green Bay Facility (GBF) treated 134.9 million gallons, compared to a maximum daily design 96.6 million gallons per day (MGD). The De Pere Facility (DPF) treated 36.4 million gallons, compared to a maximum daily design of 26.1 MGD, and reached a peak flow of 51 MGD.

Hourly effluent (discharge) flows at the GBF peaked at 160 MGD, which is the upper metering range of the plant flow meters. Estimated actual flows were likely closer to 170 MGD, or approximately 118,000 gallons per minute. During the wet weather event, the GBF recorded historical peak hour, peak day, and peak month flow conditions. These flows represent the highest known sustained flow conditions recorded at Green Bay.

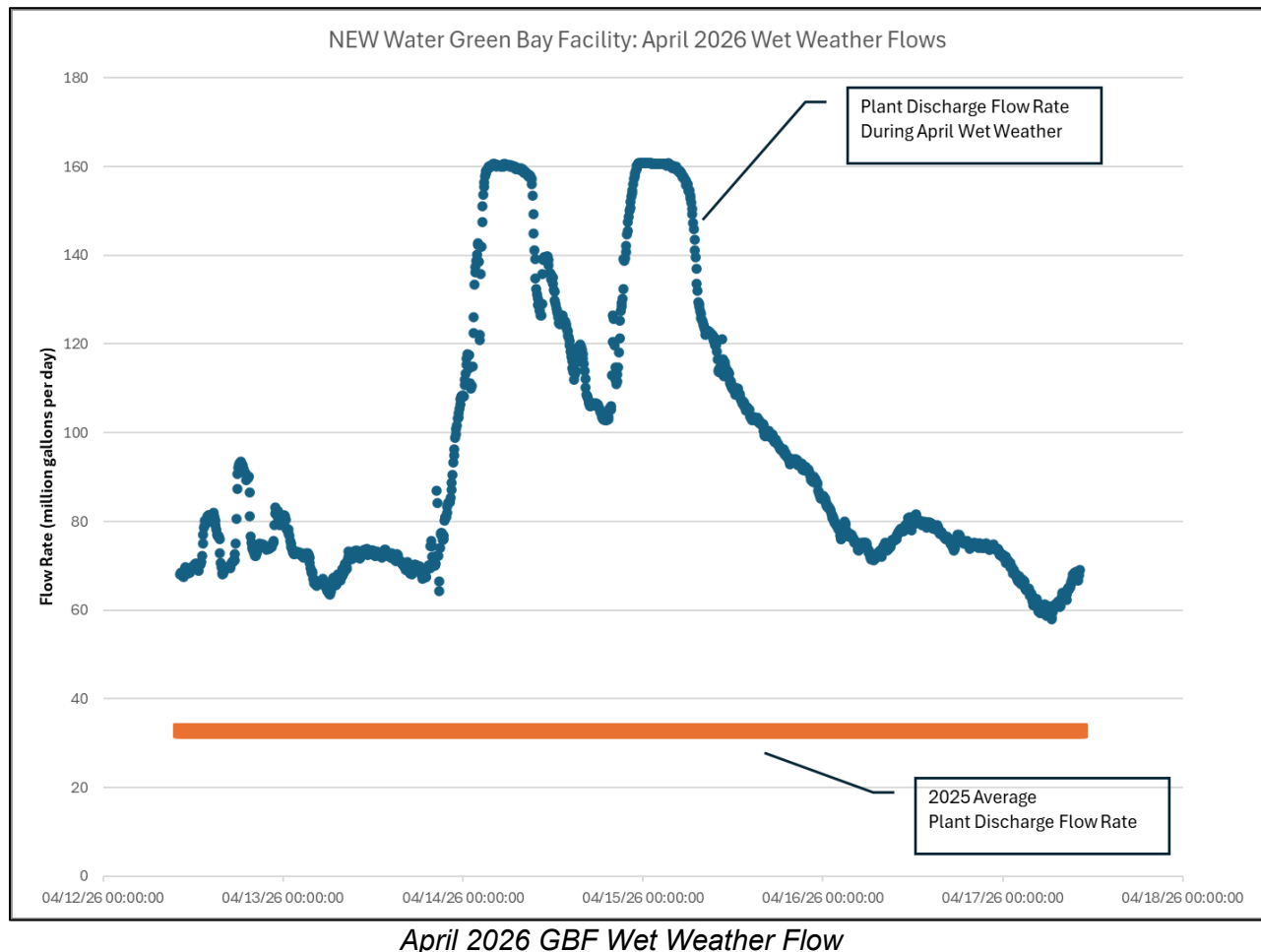
Operational Impacts

NEW Water maintained treatment and pumping operations during the event. There was no bypass of raw or partially treated wastewater. All wastewater flow was fully treated. The DPF managed flows and was in full compliance with all effluent limits for the month.

The primary operational challenge occurred at the GBF due to sustained hydraulic loading through the liquid treatment processes. All available influent pumping, secondary treatment, and final clarification capacity were placed into service. Staff utilized clarifiers still under construction where possible, suspended solids processing to reduce return loadings, adjusted aeration system operation, managed return-activated sludge pumping, balanced flows through the facility, and added ferric to support settling. Several major industrial customers were contacted during peak flow periods to request temporary flow reductions, and many assisted.

This wet weather event demonstrated the importance of critical assets operating as designed, including assets that remained in service while construction work was ongoing at both facilities. Reliable pumping remains one of the most important elements of wet weather response. All GBF Pump Station pumps, installed in the 1970's, operated reliably during the event and supported the facility's ability to move flow through the treatment process.

The following graph compares April 2026 wet weather flows at the GBF to the 2025 average facility flow. The graph illustrates the impact of the wet weather event and the extent to which flows exceeded normal conditions during the highest flow period.



Effluent Quality Impact and Permit Compliance

During peak hydraulic loading, the GBF experienced increased clarifier blanket levels and periods of increased effluent turbidity as flows exceeded facility design capacity. These conditions were associated with hydraulic throughput and reduced settling efficiency within the clarification process. Despite operational adjustments, the duration and flow conditions during the event led to increased effluent solids at the GBF.

The GBF reported a weekly average TSS concentration of 27.2 mg/L for the week ending April 14, compared to the WPDES weekly average limit of 27.0 mg/L. This resulted in a weekly TSS exceedance of 0.2 mg/L. The exceedance was limited to the weekly TSS limit at the GBF. All other GBF permit limits were met.

NEW Water documented the event and maintained communication with the WDNR. Staff is completing follow-up reviews to evaluate operational response, staff training enhancements, reviewing construction sequencing, and capital planning considerations.

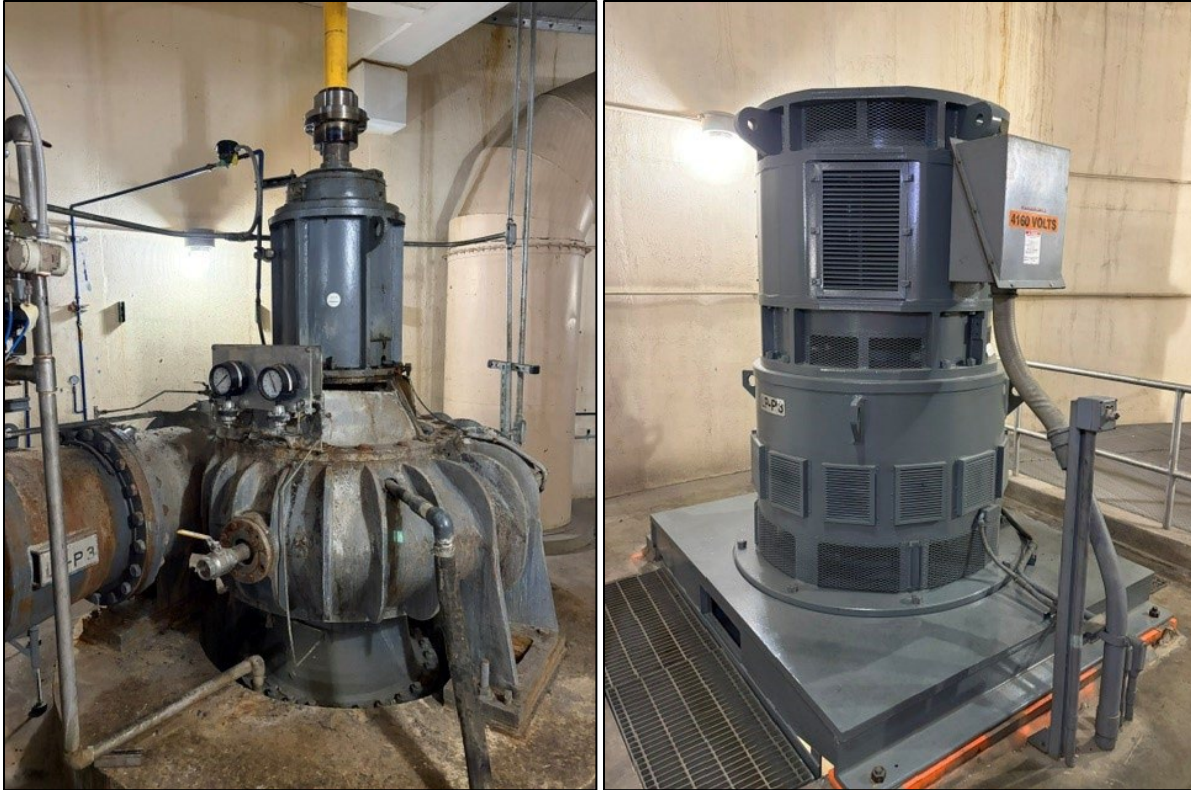
The following photos show Primary Clarifier 4 under normal operating conditions and during the April high flow event. The comparison provides a visual example of how increased hydraulic loading affected clarification and settling conditions during the event.



GBF Primary Clarifier 4 Operations: Normal Operation Compared to April High Flow Conditions

Moving Forward

This wet weather event helps emphasize the importance of continued facility planning and ongoing coordination with municipal partners to reduce inflow and infiltration within the regional collection system. Reducing clear water entering the sanitary sewer system is important because it uses available treatment and conveyance capacity, increases operating demands, and can affect treatment performance during wet weather periods.



GBF Pump Station Metro Pump & Motor

Facility improvements and ongoing capital planning efforts include Pump Station equipment renewal at the De Pere Facility and Pump Station equipment renewal project design at the Green Bay Facility. These infrastructure investments are important to maintain reliable pumping and treatment for the community. Reducing I/I and responsibly investing in treatment and pumping infrastructure are related efforts. Both are necessary to manage wet weather flows, protect treatment performance, and support long-term compliance.

Operational Success

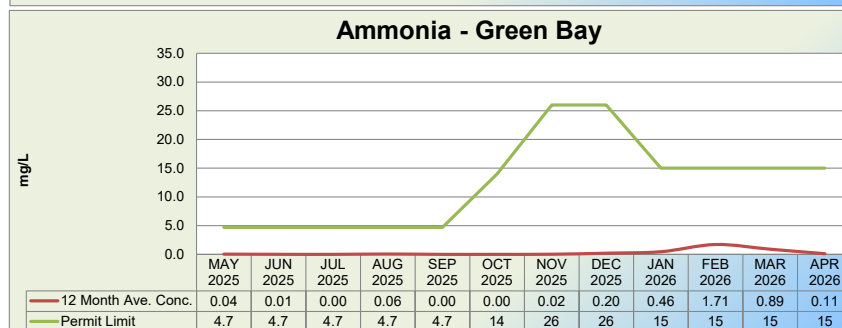
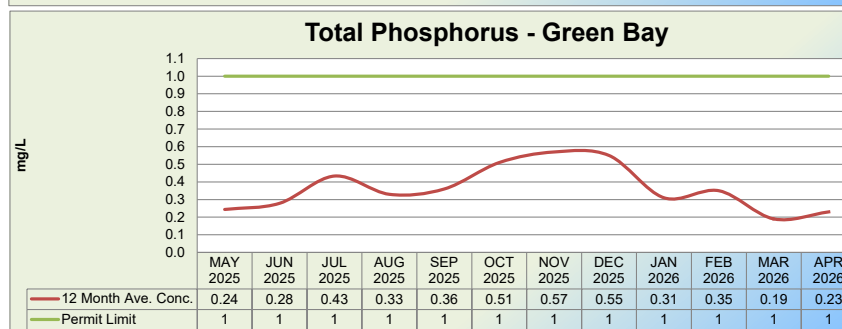
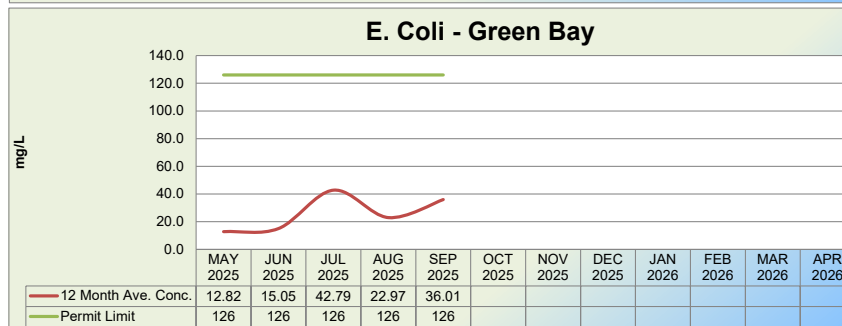
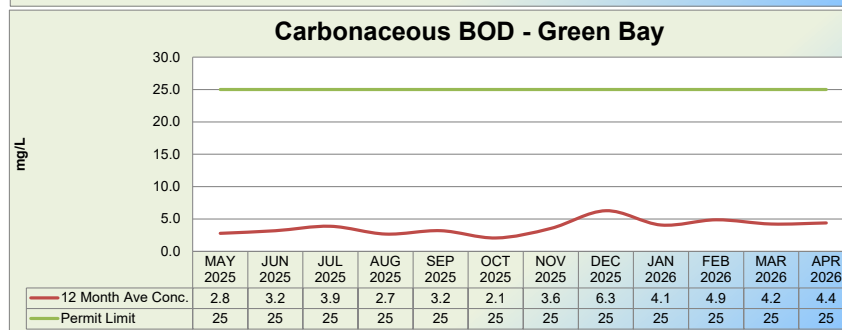
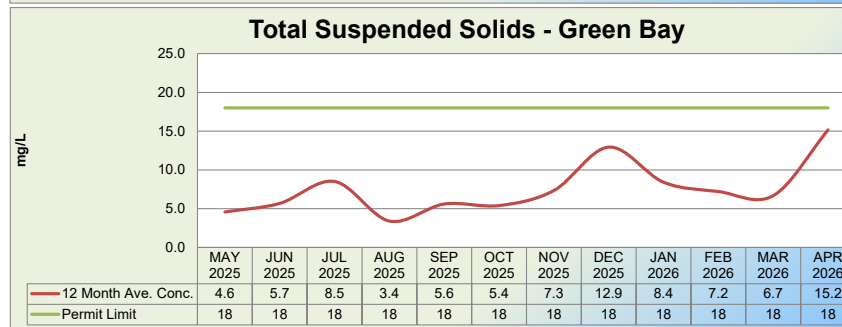
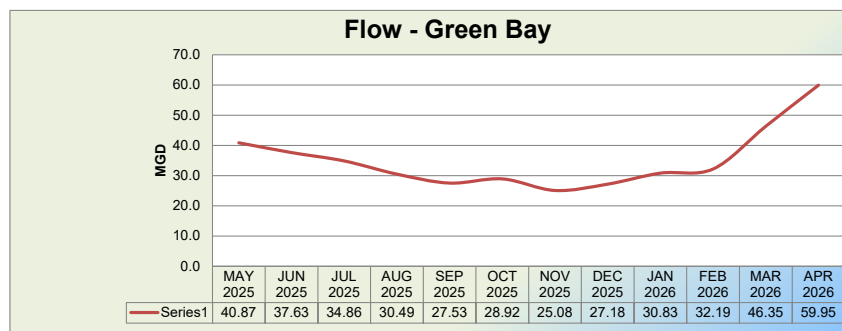
This wet weather event demonstrated the importance of NEW Water's operational readiness, continued investment in system resiliency, and ongoing partnership with the communities served by the regional system, along with staff expertise and commitment. Staff actions helped maintain conveyance and treatment operations, preserve system integrity, and reduce broader environmental and public health impacts during wet weather conditions.



GBF Pump Station

EFFLUENT QUALITY - CURRENT YEAR 2026													May - October Avg = 0.6 mg/L				Ammonia Limits						
NEW Water (GBMSD) - GREEN BAY FACILITY													November - April Avg = 0.6 mg/L				Jan-Apr. Monthly Avg = 15 mg/L Weekly Avg = 59 mg/L May-Sept Monthly Avg = 4.7 mg/L Weekly Avg =13 mg/L October Monthly Avg =14 mg/L Weekly Avg = 38 mg/L Nov-Dec Monthly Avg. = 26 mg/L Weekly Avg =104 mg/L						
Permit Limits:			18 mg/L			N/A			25 mg/L			126#/ 100 ml		> 410#/100 ml 10%		1.0 mg/L 0.6 mg/L per Six Months							
	FLOW		TSS			T-BOD			C-BOD			E. Coli		T. PHOSPHORUS (LL)				AMMONIA			TKN		
MONTH	Million Gallons	MGD	Ave mg/L	Ave #/Day	Total #/Month	Ave mg/L	Ave #/Day	Total #/Month	Ave mg/L	Ave #/Day	Total #/Month	Monthly Geo Mean	% Exceedance	Ave mg/L	Ave #/Day	Ave mg/l 6 Months	Total #/Month	Ave mg/L	Ave #/Day	Total #/Month	Ave mg/L	Ave #/Day	Total #/Month
JAN	955.695	30.83	8.4	2,161	66,996	11.3	2,924	90,642	4.1	1,050	32,541			0.31	79		2,434	0.46	140	4,340	2.35	619	19,198
FEB	901.221	32.19	7.2	1,956	54,770	13.3	3,686	103,195	4.9	1,329	37,221			0.35	91		2,541	1.71	537	15,044	3.83	1,097	30,706
MAR	1,436.822	46.35	6.7	2,605	80,764	10.7	4,232	131,193	4.2	1,664	51,573			0.19	70		2,176	0.89	378	11,733	2.72	1,079	33,452
APR	1,798.513	59.95	15.2	11,918	357,553	11.3	7,417	222,510	4.4	4,106	94,439			0.23	154	0.37	4,631	0.11	56	1,693	2.34	1,489	44,671
MAY																							
JUN																							
JUL																							
AUG																							
SEP																							
OCT																							
NOV																							
DEC																							
Average	1,273.063	42.33	9.4	4,660	140,021	11.7	4,565	136,885	4.4	2,037	53,944			0.27	98		2,945	0.80	278	8,203	2.81	1,071	32,007
Total	5,092.251				560,083			547,541			215,775						11,782			32,810			128,027
All time record best(s) ->			2.0	425	13,187	2.0	336	10,267	0.2	52	1,556			0.11	27		803	0.00	0	0	0.67	170	5,125

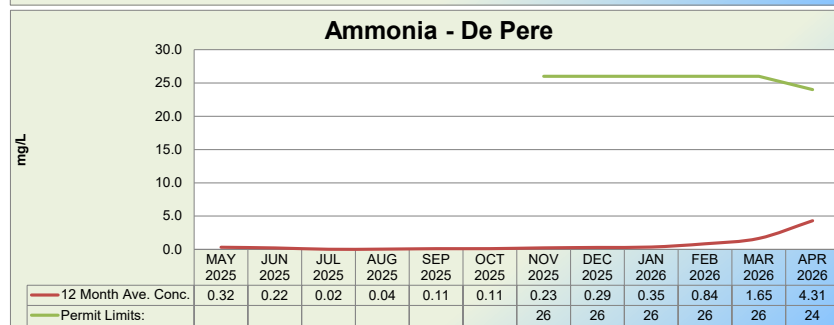
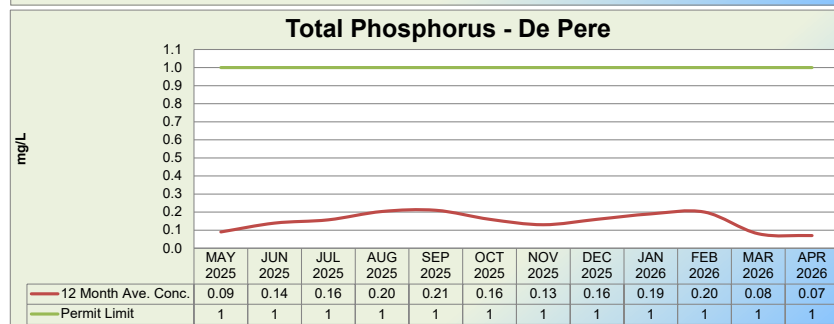
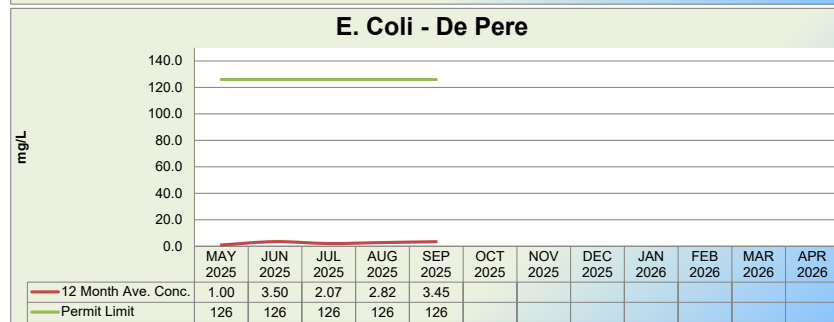
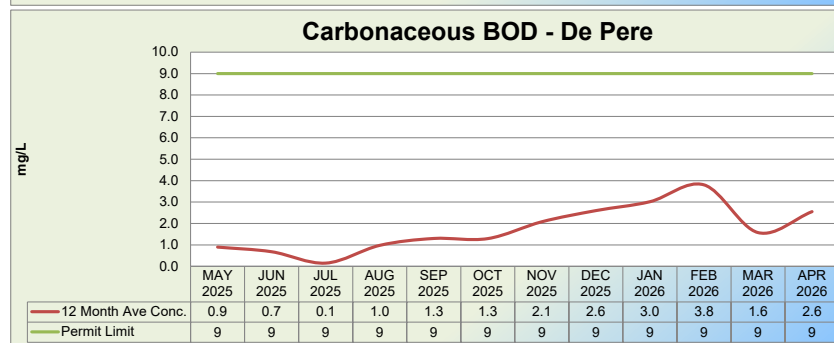
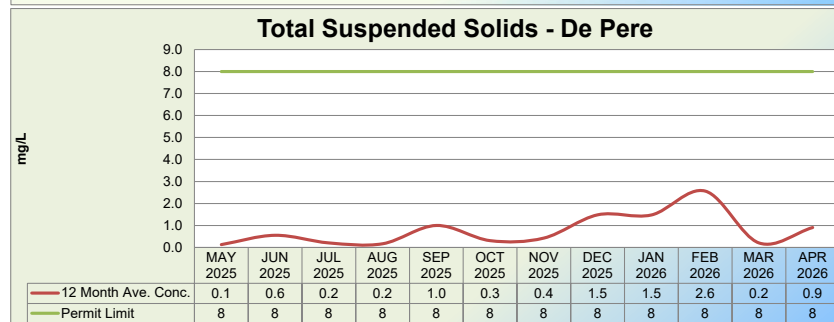
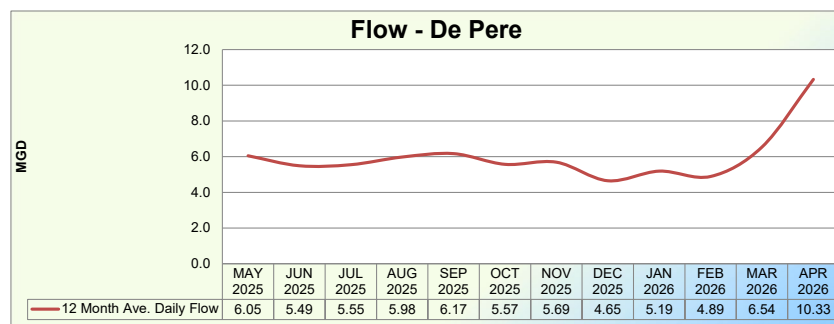
EFFLUENT QUALITY - CURRENT YEAR 2025													May - October Avg = 0.6 mg/L				Ammonia Limits							
NEW Water (GBMSD) - GREEN BAY FACILITY													November - April Avg = 0.6 mg/L				Jan-Apr. Monthly Avg = 15 mg/L Weekly Avg = 59 mg/L May-Sept Monthly Avg = 4.7 mg/L Weekly Avg =13 mg/L October Monthly Avg =14 mg/L Weekly Avg = 38 mg/L Nov-Dec Monthly Avg. = 26 mg/L Weekly Avg =104 mg/L							
Permit Limits:			18 mg/L			N/A			25 mg/L			126#/ 100 ml		> 410#/100 ml 10%		1.0 mg/L 0.6 mg/L per Six Months								
	FLOW		TSS			T-BOD			C-BOD			E. Coli		T. PHOSPHORUS (LL)				AMMONIA			TKN			
MONTH	Million Gallons	MGD	Ave mg/L	Ave #/Day	Total #/Month	Ave mg/L	Ave #/Day	Total #/Month	Ave mg/L	Ave #/Day	Total #/Month	Monthly Geo Mean	% Exceedance	Ave mg/L	Ave #/Day	Ave mg/l 6 Months	Total #/Month	Ave mg/L	Ave #/Day	Total #/Month	Ave mg/L	Ave #/Day	Total #/Month	
JAN	852.856	27.51	7.0	1,615	50,058	8.8	2,016	62,491	3.6	828	25,655			0.40	93		2,886	0.13	31	946	2.24	512	15,865	
FEB	762.613	27.24	7.0	1,587	44,433	9.1	2,089	58,479	4.1	920	25,757			0.39	87		2,449	0.12	35	987	2.41	549	15,384	
MAR	1,248.694	40.28	7.1	2,443	75,734	14.7	5,140	159,353	4.6	1,561	48,384			0.27	89		2,756	5.28	1,913	59,313	7.20	2,541	78,770	
APR	1,317.017	43.90	5.0	1,877	56,319	8.7	3,344	100,329	3.1	1,151	34,526			0.26	95	0.33	2,857	1.33	574	17,229	3.26	1,305	39,145	
MAY	1,267.107	40.87	4.6	1,600	49,588	5.6	1,945	60,288	2.8	992	29,765	12.82	0.00	0.24	82		2,533	0.04	16	452	1.56	531	16,448	
JUN	1,128.833	37.63	5.7	1,786	53,579	6.0	1,907	57,209	3.2	1,004	30,132	15.05	0.00	0.28	88		2,627	0.01	3	79	1.61	506	15,188	
JUL	1,080.737	34.86	8.5	2,489	77,149	7.2	2,113	65,493	3.9	1,207	35,015	42.79	0.00	0.43	128		3,956	0.00	0	0	2.10	608	18,853	
AUG	945.130	30.49	3.4	887	27,500	4.6	1,188	36,823	2.7	742	21,530	22.97	0.00	0.33	84		2,602	0.06	15	446	1.93	489	15,170	
SEP	825.967	27.53	5.6	1,282	38,467	5.5	1,274	38,207	3.2	734	22,032	36.01	0.00	0.36	82		2,460	0.00	0	0	2.09	479	14,375	
OCT	896.531	28.92	5.4	1,298	40,237	6.6	1,601	49,641	2.1	500	15,496			0.51	120	0.36	3,707	0.00	0	0	2.10	505	15,655	
NOV	752.402	25.08	7.3	1,536	46,072	8.6	1,803	54,087	3.6	742	22,247			0.57	119		3,575	0.02	4	134	2.28	476	14,289	
DEC	842.682	27.18	12.9	2,946	91,323	13.3	3,023	93,719	6.3	1,429	44,288			0.55	125		3,875	0.20	47	1,466	3.08	700	21,692	
Average	993.381	32.62	6.6	1,779	54,205	8.2	2,287	69,677	3.6	984	29,569			0.38	99		3,024	0.60	220	6,754	2.65	767	23,403	
Total	11,920.570				650,460			836,120			354,828						36,284				81,053			280,834
All time record best(s) ->			2.0	425	13,187	2.0	336	10,267	0.2	52	1,556			0.11	27		803	0.00	0	0	0.67	170	5,125	



EFFLUENT QUALITY - CURRENT YEAR 2026 NEW WATER (GBMSD) - DE PERE FACILITY													May - October Avg. = 0.6 mg/L November - April Avg. = 0.6 mg/L				Ammonia Limits Jan-Mar. Monthly Avg = 26 mg/L Daily Max = 26 mg/L April Monthly Avg = 24 mg/L Daily Max = 26 mg/L May-Oct Monitor only Nov-Dec. Monthly Avg. = 26 mg/L Daily Max = 26 mg/L						
Permit Limits:			8.0 mg/L			N/A			9.0 mg/L			126#/ 100 ml		> 410#/100 ml 10%		1.0 mg/L 0.6 mg/L per Six Months							
	FLOW		TSS			T-BOD			C-BOD			E. Coli		T. PHOSPHORUS (LL)				AMMONIA			TKN		
MONTH	Million Gallons	MGD	Ave mg/L	Ave #/Day	Total #/Month	Ave mg/L	Ave #/Day	Total #/Month	Ave mg/L	Ave #/Day	Total #/Month	Monthly Geo Mean	% Exceedance	Ave mg/L	Ave #/Day	Ave mg/l 6 Months	Total #/Month	Ave mg/L	Ave #/Day	Total #/Month	Ave mg/L	Ave #/Day	Total #/Month
JAN	160.943	5.19	1.5	66	2,053	3.9	172	5,322	3.0	132	4,079			0.19	8		258	0.35	15	466	2.61	113	3,492
FEB	137.030	4.89	2.6	105	2,945	6.1	246	6,883	3.8	153	4,291			0.20	8		230	0.84	35	972	3.12	127	3,550
MAR	202.629	6.54	0.2	11	355	4.8	264	8,194	1.6	95	2,950			0.08	4		137	1.65	90	2,799	3.15	171	5,311
APR	309.887	10.33	0.9	114	3,433	5.8	477	14,306	2.6	234	7,024			0.07	6	0.14	184	4.31	312	9,369	5.42	401	12,021
MAY																							
JUN																							
JUL																							
AUG																							
SEP																							
OCT																							
NOV																							
DEC																							
Average	202.622	6.74	1.3	74	2,196	5.1	290	8,676	2.7	153	4,586			0.14	7		202	1.79	113	3,402	3.58	203	6,094
Total	810.488				8,785			34,705			18,343						809			13,606			24,374
All time record best(s) ->			0.0	0	0	0.0	0	0	0.0	0	0			0.05	2		75	0.00	0	0	0.85	50	1,495

The effluent quality was in compliance with all of the above permit parameters for April 2026

EFFLUENT QUALITY - CURRENT YEAR 2025 NEW WATER (GBMSD) - DE PERE FACILITY													May - October Avg. = 0.6 mg/L November - April Avg. = 0.6 mg/L				Ammonia Limits Jan-Mar. Monthly Avg = 26 mg/L Daily Max = 26 mg/L April Monthly Avg = 24 mg/L Daily Max = 26 mg/L May-Oct Monitor only Nov-Dec. Monthly Avg. = 26 mg/L Daily Max = 26 mg/L						
Permit Limits:			8.0 mg/L			N/A			9.0 mg/L			126#/ 100 ml		> 410#/100 ml 10%		1.0 mg/L 0.6 mg/L per Six Months							
	FLOW		TSS			T-BOD			C-BOD			E. Coli		T. PHOSPHORUS (LL)				AMMONIA			TKN		
MONTH	Million Gallons	MGD	Ave mg/L	Ave #/Day	Total #/Month	Ave mg/L	Ave #/Day	Total #/Month	Ave mg/L	Ave #/Day	Total #/Month	Monthly Geo Mean	% Exceedance	Ave mg/L	Ave #/Day	Ave mg/l 6 Months	Total #/Month	Ave mg/L	Ave #/Day	Total #/Month	Ave mg/L	Ave #/Day	Total #/Month
JAN	140.008	4.52	0.9	37	1,116	2.8	106	3,285	2.4	90	2,797			0.14	5		162	0.23	8	251	1.88	70	2,173
FEB	127.960	4.57	0.2	6	164	3.4	131	3,669	2.4	91	2,556			0.08	3		87	1.26	53	1,480	3.01	119	3,334
MAR	209.073	6.74	0.6	40	1,248	5.2	303	9,390	2.9	168	5,196			0.07	4		119	3.52	219	6,781	5.02	301	9,322
APR	200.464	6.68	0.0	0	0	5.0	276	8,275	1.8	103	3,090			0.07	4	0.11	111	4.24	237	7,123	5.44	304	9,105
MAY	187.535	6.05	0.1	6	193	2.3	119	3,698	0.9	47	1,469	1.00	0.00	0.09	5		143	0.32	18	568	1.80	92	2,845
JUN	164.744	5.49	0.6	25	745	2.6	119	3,573	0.7	30	908	3.50	0.00	0.14	6		190	0.22	10	297	1.73	79	2,360
JUL	171.948	5.55	0.2	9	277	0.9	44	1,312	0.1	7	221	2.07	0.00	0.16	7		226	0.02	1	26	1.56	72	2,230
AUG	185.432	5.98	0.2	8	246	1.9	99	3,068	1.0	53	1,642	2.82	0.00	0.20	10		311	0.04	2	61	1.99	101	3,117
SEP	185.139	6.17	1.0	46	1,388	2.4	124	3,732	1.3	65	1,948	3.45	3.33	0.21	11		323	0.11	5	157	1.79	90	2,708
OCT	172.702	5.57	0.3	11	330	2.8	127	3,941	1.3	59	1,817			0.16	7	0.16	226	0.11	5	165	1.72	80	2,471
NOV	170.840	5.69	0.4	21	642	3.5	164	4,917	2.1	98	2,940			0.13	6		185	0.23	11	325	1.84	86	2,593
DEC	144.287	4.65	1.5	60	1,807	3.9	154	4,762	2.6	102	3,164			0.16	6		189	0.29	11	353	2.31	90	2,796
Average	171.678	5.64	0.5	22	680	3.1	147	4,468	1.6	76	2,312			0.13	6		189	0.88	48	1,466	2.51	124	3,755
Total	2,060.132				8,156			53,622			27,749						2,273			17,587			45,055
All time record best(s) ->			0.0	0	0	0.0	0	0	0.0	0	0			0.05	2		75	0.00	0	0	0.85	50	1,495

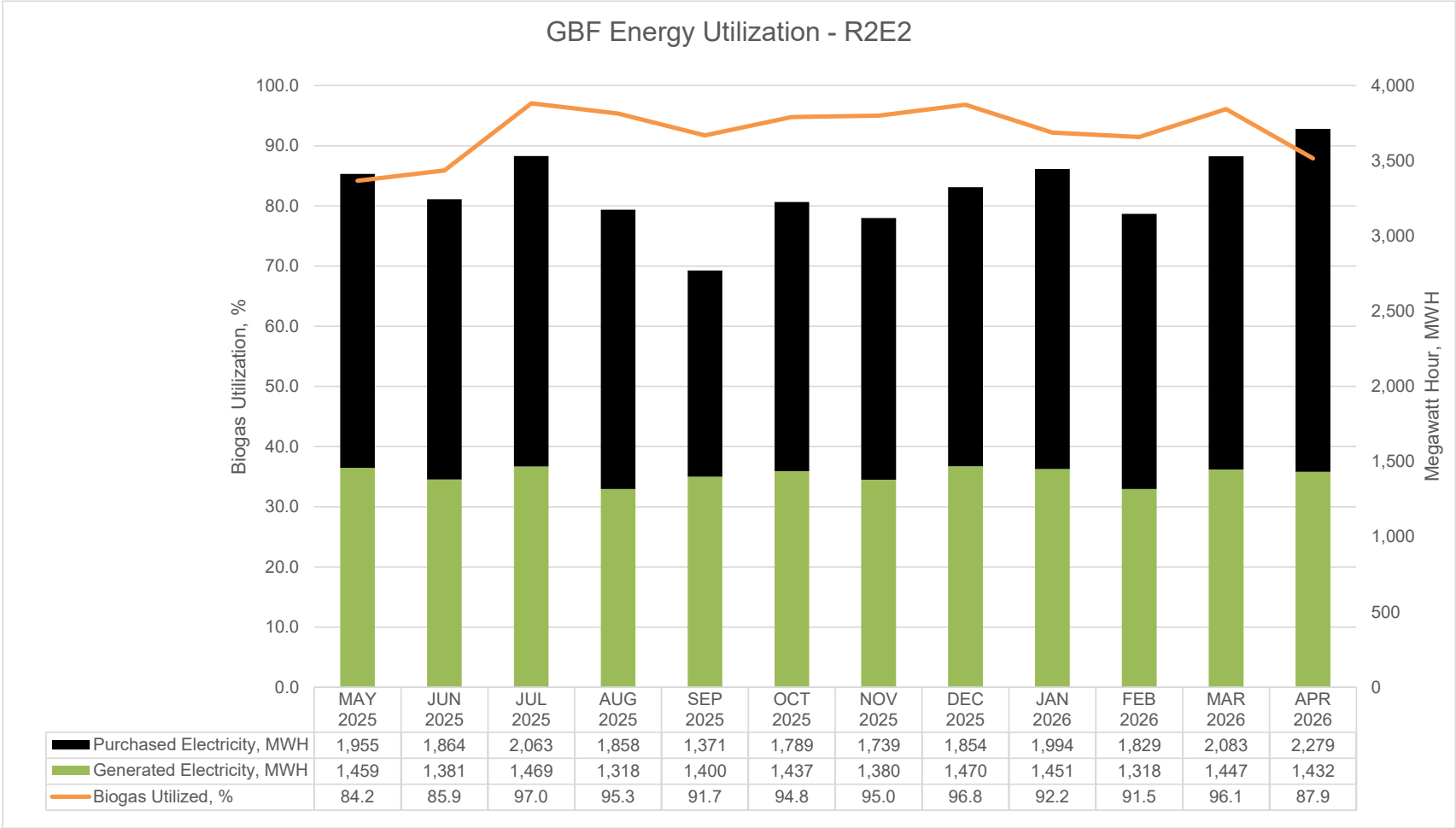


R2E2 ENERGY REPORT GREEN BAY 2026																			
NEW Water (GBMSD) - GREEN BAY FACILITY																			
	Bio-gas Generated					Electricity Used					Natural Gas Used								
	Generators			Flare		Purchased			Generated		Incineration			Heating Boiler		Thermal Oil Boiler		Co-Generation Units	
	Total	Total	% of	Total	% of	Total	Total	% of	Total	% of	Total	Total	% of	Total	% of	Total	% of	Total	% of
	(CCF)	(CCF)	Total	(CCF)	Total	(MWH)	(MWH)	Total	(MWH)	Total	(CCF)	(CCF)	Total	(CCF)	Total	(CCF)	Total	(CCF)	Total
January	229,734	211,750	92.2	17,984	7.8	3,445	1,994	57.9	1,451	42.1	179,163	22,800	12.7	150,232	83.9	0	0.0	6,131	3.4
February	217,630	199,058	91.5	18,572	8.5	3,147	1,829	58.1	1,318	41.9	135,915	21,090	15.5	110,033	81.0	2,431	1.8	2,361	1.7
March	201,887	194,010	96.1	7,877	3.9	3,530	2,083	59.0	1,447	41.0	128,283	24,440	19.1	100,981	78.7	2	0.0	2,860	2.2
April	251,634	221,232	87.9	30,402	12.1	3,712	2,279	61.4	1,432	38.6	119,044	29,800	25.0	84,746	71.2	3	0.0	4,495	3.8
May																			
June																			
July																			
August																			
September																			
October																			
November																			
December																			

	Co-Generation Unit #3 (P-21)							Co-Generation Unit #4 (P-22)							High Strength Waste Received			
	Monthly Run Time (hours)	Total Energy Generated (MWH)	Gas Consumption					Monthly Run Time (hours)	Total Energy Generated (MWH)	Gas Consumption								
			Bio-gas		Natural Gas					Bio-gas		Natural Gas						
			Total	Total	% of	Total	% of			Total	Total	% of	Total	% of				
			(CCF)	(CCF)	Total	(CCF)	Total			(CCF)	(CCF)	Total	(CCF)	Total	Total (gals)			
January	250	483	68,343	67,761	99.1	582	0.9	501	968	149,537	143,988	96.3	5,549	3.7	1,023,802			
February	136	264	46,168	45,583	98.7	585	1.3	541	1,054	155,251	153,475	98.9	1,776	1.1	907,767			
March	743	1,447	196,870	194,010	98.5	2,860	1.5	0	0	0	0.0	0.0	0.0	0.0	1,048,267			
April	704	1,371	218,511	216,716	99.2	1,794	0.8	32	61	7,217	4,516	62.6	2,701	37.4	991,939			
May																		
June																		
July																		
August																		
September																		
October																		
November																		
December																		

R2E2 ENERGY REPORT GREEN BAY 2025																			
NEW Water (GBMSD) - GREEN BAY FACILITY																			
	Bio-gas Generated					Electricity Used					Natural Gas Used								
	Generators			Flare		Purchased			Generated		Incineration			Heating Boiler		Thermal Oil Boiler		Co-Generation Units	
	Total	Total	% of	Total	% of	Total	Total	% of	Total	% of	Total	Total	% of	Total	% of	Total	% of	Total	% of
	(CCF)	(CCF)	Total	(CCF)	Total	(MWH)	(MWH)	Total	(MWH)	Total	(CCF)	(CCF)	Total	(CCF)	Total	(CCF)	Total	(CCF)	Total
January	205,576	189,076	92.0	16,500	8.0	3,296	1,930	58.6	1,366	41.4	147,129	21,310	14.5	121,109	82.3	5	0.0	4,706	3.2
February	182,942	167,591	91.6	15,351	8.4	2,995	1,722	57.5	1,273	42.5	145,404	21,040	14.5	116,252	80.0	1,437	1.0	6,675	4.6
March	231,411	200,729	86.7	30,682	13.3	3,347	1,899	56.7	1,448	43.3	118,456	19,640	16.6	90,924	76.8	0	0.0	7,892	6.7
April	226,189	186,757	82.6	39,432	17.4	3,384	1,990	58.8	1,395	41.2	89,731	22,540	25.1	60,801	67.8	0	0.0	6,391	7.1
May	243,120	204,657	84.2	38,463	15.8	3,413	1,955	57.3	1,459	42.7	60,535	25,162	41.6	31,748	52.4	0	0.0	3,625	6.0
June	217,297	186,674	85.9	30,623	14.1	3,245	1,864	57.4	1,381	42.6	33,680	23,608	70.1	977	2.9	246	0.7	8,849	26.3
July	176,545	171,329	97.0	5,216	3.0	3,532	2,063	58.4	1,469	41.6	48,730	23,425	48.1	0	0.0	0	0.0	25,305	51.9
August	177,498	169,239	95.3	8,259	4.7	3,176	1,858	58.5	1,318	41.5	47,792	17,782	37.2	0	0.0	180	0.4	29,830	62.4
September	192,466	176,511	91.7	15,955	8.3	2,771	1,371	49.5	1,400	50.5	27,922	8,485	30.4	0	0.0	76	0.3	19,361	69.3
October	219,393	207,934	94.8	11,459	5.2	3,226	1,789	55.4	1,437	44.6	73,287	27,798	37.9	35,571	48.5	0	0.0	9,918	13.5
November	223,302	212,132	95.0	11,170	5.0	3,119	1,739	55.8	1,380	44.2	110,350	25,090	22.7	78,561	71.2	0	0.0	6,699	6.1
December	214,701	207,889	96.8	6,813	3.2	3,324	1,854	55.8	1,470	44.2	173,574	27,590	15.9	131,518	75.8	50	0.0	14,416	8.3

	Co-Generation Unit #3 (P-21)							Co-Generation Unit #4 (P-22)							High Strength Waste Received	Struvite Harvested			
	Monthly Run Time (hours)	Total Energy Generated (MWH)	Gas Consumption					Monthly Run Time (hours)	Total Energy Generated (MWH)	Gas Consumption									
			Bio-gas		Natural Gas					Bio-gas		Natural Gas							
			Total	Total	% of	Total	% of			Total	Total	% of	Total	% of					
			(CCF)	(CCF)	Total	(CCF)	Total			(CCF)	(CCF)	Total	(CCF)	Total	Total (gals)	Total (lbs.)			
January	582	1,107	159,319	155,523	97.6	3,796	2.4	136	259	34,462	33,553	97.4	909	2.6	811,838	0			
February	324	630	87,848	82,369	93.8	5,479	6.2	340	644	86,419	85,222	98.6	1,197	1.4	731,616	0			
March	734	1,429	206,127	198,499	96.3	7,629	3.7	10	19	2,493	2,230	89.5	263	10.5	976,123	0			
April	284	551	76,035	71,913	94.6	4,122	5.4	433	843	117,113	114,844	98.1	2,269	1.9	1,143,339	0			
May	178	345	47,998	46,742	97.4	1,256	2.6	571	1,113	160,284	157,915	98.5	2,369	1.5	1,111,240	0			
June	292	573	77,317	73,007	94.4	4,310	5.6	416	808	118,206	113,667	96.2	4,539	3.8	689,151	0			
July	246	476	63,215	53,637	84.8	9,578	15.2	510	993	133,419	117,692	88.2	15,727	11.8	637,354	0			
August	688	134	182,121	153,642	84.4	28,479	15.6	61	1,184	16,948	15,597	92.0	1,351	8.0	629,323	0			
September	717	1,396	195,287	176,068	90.2	19,218	9.8	2	4	586	443	75.6	143	24.4	656,955	0			
October	8	2	2,282	1,842	80.7	440	19.3	737	1,436	215,570	206,092	95.6	9,478	4.4	800,211	0			
November	0	0	0	0	0	0	0	712	1,380	218,831	212,132	96.9	6,699	3.1	684,813	0			
December	37	66	9,101	7,333	80.6	1,768	19.4	721	1,404	213,203	200,556	94.1	12,647	5.9	860,715	0			



Memorandum

TO: Commissioners

FROM: Nate Qualls

DATE: May 27, 2026

SUBJECT: Executive Director's Report

- a) **June Commission Meeting.** The June Commission meeting will be held on Wednesday, June 24, 2026, beginning at 8:30 a.m. This meeting will be hybrid, held in person in the Solids Building 310 Conference room and via Zoom videoconference.
- b) **WPDES Permit Modification.** The Wisconsin Department of Natural Resources (WDNR) publicly noticed the modified WPDES permit for the Green Bay Metropolitan Sewerage District on May 5, 2026, initiating the formal 30-day public comment period. This modification was issued by WDNR following approval of the Dissipative Cooling Study, which demonstrated that thermal impacts are adequately dissipated in the receiving water and supported removal of the thermal limits from the permit. Based on the current schedule and assuming no significant comments are received, the modified permit is expected to become effective on June 1, 2026.
- c) **National Funding for Clean Water.** The National Association of Clean Water Agencies (NACWA) is leading efforts to address proposed budget cuts that would decrease the Clean Water and Drinking Water State Revolving Funds (SRFs) by over 90 percent. In Wisconsin, SRFs are administered by the Wisconsin Department of Natural Resources and serve as critical funding to help offset costs for needed capital projects for sewerage utilities. NEW Water is joining other clean water agencies across the U.S. and is in the process of crafting a letter to federal elected officials, urging continued support for the SRFs.
- d) **NACWA Utility Leadership Conference.** Registration is open for NACWA's Utility Leadership Conference from July 14 – 17 in Cleveland, OH. If you are interested in attending the meeting, please contact Roni Bach to handle hotel reservations and registration. The Administrative Services team will also assist with flights for the event. Please see the preliminary agenda attached for the conference.
- e) **Wisconsin's Wastewater Professionals Appreciation Day.** NEW Water is proud to recognize Wisconsin's Wastewater Professionals Appreciation Day on May 22nd. The CARE Committee will honor our staff with an Employee Appreciation Event held on May 21. We are proud to join in recognition of our



critical industry and our dedicated staff's daily efforts to protect our most valuable resource, water.

- f) **Strategic Plan Research and Update.** Work is ongoing to support the Strategic Plan including CORE Leadership sharing the results of their research phase. Attached is a PowerPoint presentation summarizing those findings.

NEW Water staff met with CORE Leadership in May to begin drafting the framework for the 2027-2029 Strategic Plan Pillars and Priorities (previously labeled as "Goals"). During the working session, it was determined that adjusting the Strategic Plan date to begin in January 2027 to align with NEW Water's fiscal year would be most appropriate. The Management Team will also be working on Objectives that will support each Priority with a focus on the first 18 months of the three-year plan. The draft framework of the 2027-2029 Strategic Plan will be provided to the Commission in June for input and brought to a future Commission meeting for approval.

- g) **Conservation Partners Spring Roundtable.** NEW Water staff presented at the Green Bay Conservation Partners Spring Roundtable April 29, 2026.
 - a. Sarah Bartlett presented a lighting talk and co-led a conservation café.
 - b. Sarah Bartlett, Tricia Garrison, and Angela Kowalzek co-led a conservation café with Jed Aspley, Brown County Public Health, furthering education and dissemination of the harmful algal bloom campaign materials.
- h) **Whole Effluent Toxicity (WET) Testing.** Each year, NEW Water's WPDES permit requires staff to conduct whole effluent toxicity (WET) testing. NEW Water tested effluent quality at both the De Pere and Green Bay facilities from May 3-8, 2026. Organisms were exposed to varying concentrations of our effluent to see how they developed (chronic) and survived (acute). Based on these tests, organisms survived and grew normally across the board, and both facilities passed with quality effluent.



2026 Utility Leadership Conference & 56th Annual Meeting

Purpose-Driven Utilities: Leading with Intention, Delivering for Communities

July 14 - 17 | Hilton Cleveland Downtown | Cleveland, OH

All meetings are on the 5th Floor unless otherwise noted.

Δ Board of Directors Committee

As of May 12, 2026

Tuesday, July 14

Morning

9:00 – 1:00

Superior A

Women's Water Network Forum *(Optional - Separate Registration Required)*

11:45 – 1:45

Veterans Room C

Executive Committee Meeting and Lunch Δ

Afternoon

1:30 – 4:00

5th Floor Foyer

Registration

2:00 – 4:30

Colorado Ballroom

Committee Discussion Sessions

All Conference attendees are welcome to attend the committee meetings, whether or not they are members of the committee.

3:00 – 3:30

Networking Break

Evening

5:00 – 6:00

5th Floor Foyer

Registration

5:30 – 6:30

Lakeside Foyer

Welcome Happy Hour

Kick off the *Conference* by joining us at the Welcome Happy Hour. Connect with fellow attendees, reconnect with familiar faces, and network in a relaxed atmosphere. Happy Hour is open to all so enjoy a quick bite and meet us there!

Wednesday, July 15

Morning

8:00 – 9:00

Veterans Room AB

First Time Attendee Networking Breakfast (Separate RSVP Required)

9:00 – 11:30

5th Floor Foyer

Registration

9:00 – 10:00

Superior B

Spouse & Guest Lounge

9:00 – 5:00

Lakeside Foyer

NACWA Networking Lounge

The lounge provides an opportunity to connect with your peers during the Conference.

9:00 – 11:45*Superior C***Plenary Session I****11:45 – 12:00***Superior C***Annual Association Business Meeting**

- Report of the President
- Report of the Treasurer
- Proposed *Bylaws* Amendment
- Election of Directors
- Report of the Chief Executive Officer

*Afternoon***12:00 – 2:15****Lunch on Your Own****12:15 – 2:15***Superior A***Board of Directors Meeting Δ****2:30 – 4:30***5th Floor Foyer***Registration****2:30 – 5:00***Superior C***Committee Discussion Sessions**

All Conference attendees are welcome to attend the committee meetings, whether or not they are members of the committee.

*Evening***6:00 – 7:30***Superior A***Awards Ceremony & Reception**

Join us for a celebratory evening honoring exceptional NACWA utility facilities for their outstanding achievements in compliance, and individuals for their unmeasured service to NACWA. Following the Ceremony, we invite you to join your colleagues in celebrating the evening's honorees at the Awards Reception.

Thursday, July 16*Morning***8:30 – 11:30***5th Floor Foyer***Registration****9:00 – 10:00***Superior B***Spouse & Guest Lounge****9:00 – 5:00***Lakeside Foyer***NACWA Networking Lounge**

The lounge provides an opportunity to connect with your peers during the conference.

9:00 – 11:45*Superior C***Plenary Session II***Afternoon***12:00 – 2:30****Lunch on Your Own****12:00 – 2:00**

Optional Lunch – Hosted by the Water Collaborative Delivery Association: How a “Squiggly Line” Leads to Greater Cost Certainty through the Power of Collaborative Delivery (Free; Separate RSVP Required)

Curious about the “squiggly line”? Join the Water Collaborative Delivery Association (WCDA) for a complimentary luncheon to learn more about the benefits of

collaborative delivery, with a focus on the management of project costs throughout the project lifecycle and how an iterative cost development process can create early cost certainty and avoid bid-day surprises. All attendees will receive a copy of WCDA's *Water and Wastewater Collaborative Delivery Handbook*, 6th Edition.

Please complete [this form](#) by **July 6** to RSVP for this event.

1:30 – 4:30

5th Level Foyer

Registration

2:00 – 4:30

Superior C

Committee Discussion Sessions

All Conference attendees are welcome to attend the committee meetings, whether or not they are members of the committee.

Evening

5:30 – 7:00

TBD

President's Reception

Please join us to celebrate President Kyle Dreyfuss-Wells!

Friday, July 17

Morning

9:00 – 10:30

5th Level Foyer

Registration

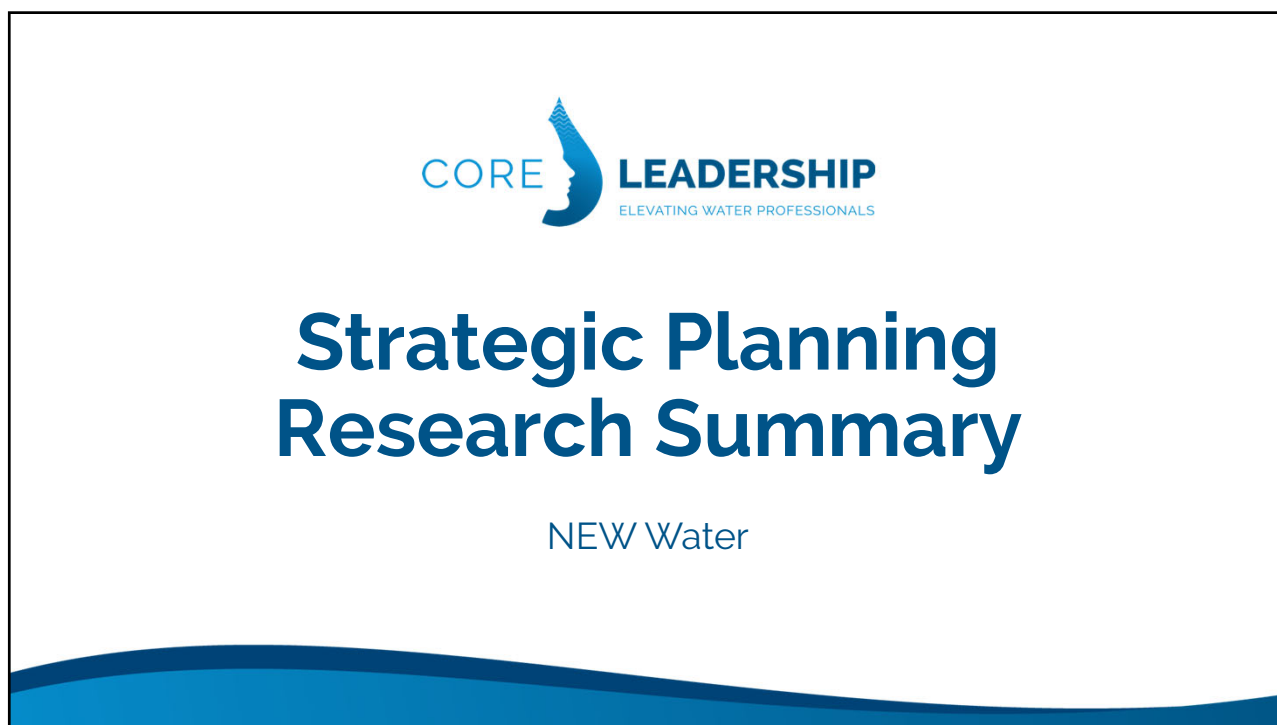
9:00 – 11:45

Superior C

Plenary Session III



1



2

The R.A.P. Strategic Planning Process



RESEARCH

Listening

Research Summary
Presentation



APPRECIATIVE INQUIRY

Planning

Draft Planning
Document



POLISH

Wordsmithing & Messaging

Polished Planning
Document &
Summary
Messaging

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AGENDA

1 FOUNDATION 2 STRENGTHS 3 CHALLENGES



4 PRIORITIES

5 OPPORTUNITIES



STRATEGIC
PILLARS &
NEXT STEPS

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Research Audience

5

Research Input/Sources

Internal

- 2 employee focus groups (31 people)
- 2 leadership team input sessions (15 people)
- 1 commissioner input session (5 people)

External

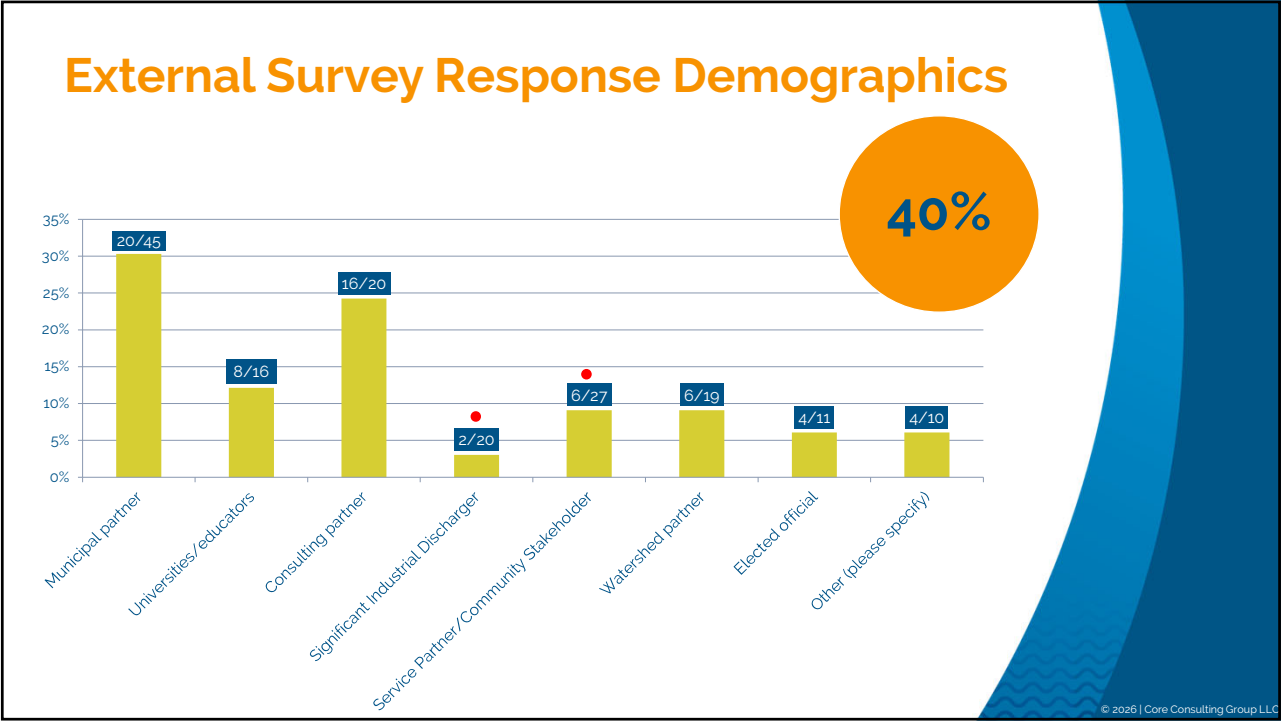
- Survey sent to 166 community partners; 66 responses received

117
voices
heard!



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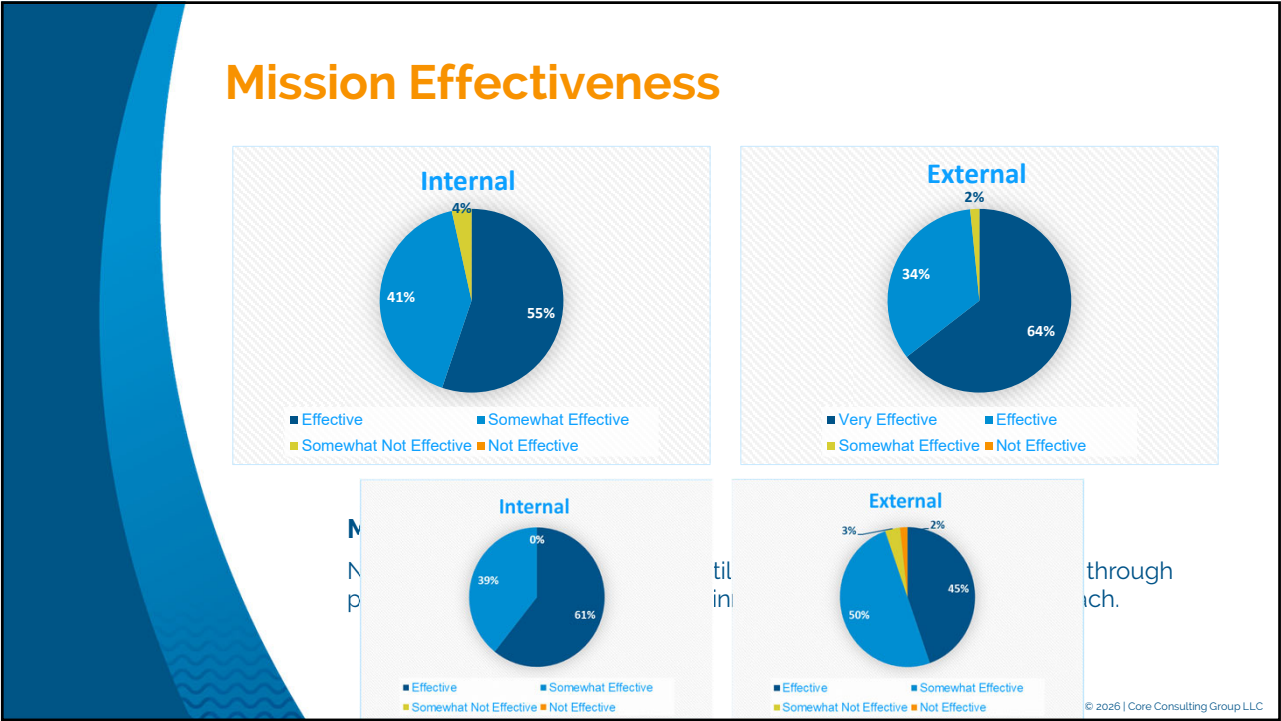
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What's Trending?

8



9



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Internal Mission Feedback

MISSION STATEMENT

NEW Water is a water resource utility serving Northeast Wisconsin through pollution prevention, operational innovation, and community outreach.

Feedback:

- All 3 key areas received overwhelming supportive affirmation
- General theme is that all 3 key areas are a continuous work in progress. Examples:
 - IT progression
 - Community outreach specifically about watershed approach and talking with farmers, but also general adult outreach

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External Mission Feedback

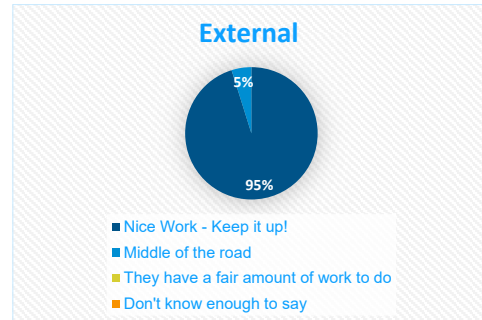
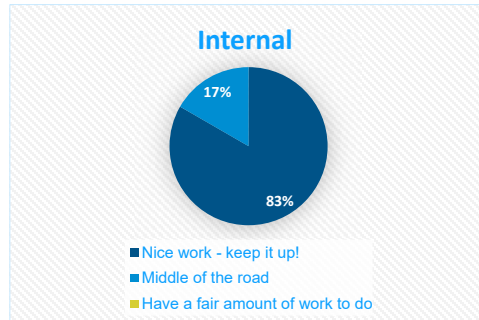
- Stakeholders see NEW Water as a mission-driven, innovative, and community-engaged utility with a strong team and relationships.
- Respondents broadly view NEW Water in a positive light as an industry leader that genuinely and proactively pursues its mission.
- Key strength themes:
 - Operational excellence & innovation
 - Community outreach & partnerships
 - Communication & planning
 - Watershed & water quality work
- Concern: A few respondents noted that while partners and municipal stakeholders recognize NEW Water's value, the **general public may not fully appreciate** the scope of what you do.



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Vision Effectiveness



Vision Statement:

Protecting Our Most Valuable Resource, Water

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External Vision Feedback

- Stakeholders see NEW Water as a visionary, mission-driven organization whose impact extends well beyond traditional utility boundaries.
- Respondents strongly affirm that NEW Water lives its vision authentically — the commitment to clean water is described as deeply embedded in the organization's culture, not just stated in words.
- Key strength themes:
 - Culture and trust
 - Holistic approach
 - Watershed leadership
 - Transparency and forward thinking
- Concern: Highly dependent on external partners who may not share same water quality goals (agricultural and regulatory partners specifically mentioned).



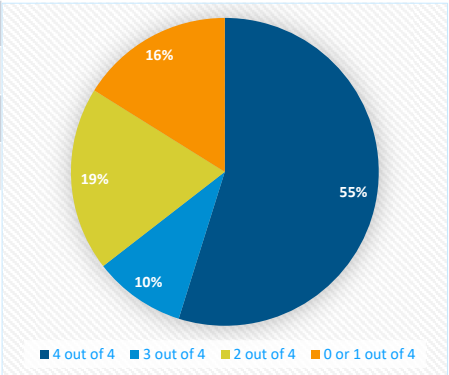
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Culture Attributes

Attribute	Individual Recognition Rate
Safety	22/31 – 71% 96%
Environment	24/31 – 77% 93%
Respect	24/31 – 77% 82%
Team	27/31 – 87% 82%

Full Set Recognition Rate



Other words noted:
Trust, Innovation, Knowledge – **2 responses**
Rest, Community, Service, Tenacity,
Resource, Clean Water– **1 response**

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Strengths



External Perspective

STRENGTHS



5 Categories Rise to the Top (listed in order)

1. Water quality and environmental stewardship
2. Mission-driven culture and passion
3. Trust, reliability and safety
4. Leadership and innovation
5. Community partnership and engagement

Quotes

- "Protecting water resources beyond wastewater"
- "Culture of passion and commitment"
- "Forward-thinking water and community advocates"
- "Actively displaying a stewardship mindset"

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External Perspective

STRENGTHS



What do you appreciate most about your interactions with NEW Water?

- Willingness to collaborate and partner
- Professionalism, integrity and trustworthiness
- Responsiveness and communication
- Mission-driven, forward-thinking staff

Quotes

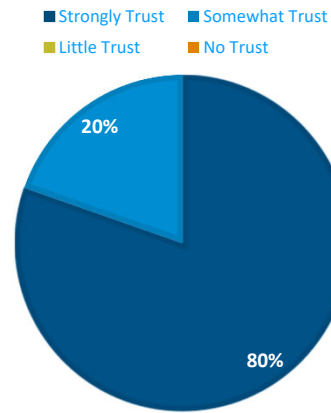
- "Always friendly, appropriately transparent, and thoughtful ready communicators. Positively and actively engaged across all areas of community. Credible and trustworthy! "
- "Cooperation, willingness to work together. NEW water is always willing to help wherever they can"
- "Extremely responsive and always professional but also passionate about the utility's mission"

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Do you trust NEW Water to do what is in its best interests of the community?

- All responses fell within Strongly Trust or Somewhat Trust
- Many comments referenced staff and leadership's high level of integrity
- Reference to positive interactions with NEW Water



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Internal Perspective: What do you appreciate most about your employee experience?

STRENGTHS



Top Responses

- Benefits & flexibility
- People and teamwork
- Employee development and self-growth
- Meaningful and diverse work
- Open-minded management

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Leadership Team & Commissioners

STRENGTHS



Top Responses

- Exceptional people and talent
- Teamwork/collaboration
- Operational excellence and compliance
- Financial position
- Earned trust

SUCCESS FACTORS



- Transparency and strong ethics
- Proactive and deliberate conversations and planning about financing
- Community & stakeholder engagement
- Robust professional development
- Intentional culture building efforts
- Forward-thinking and willingness to embrace new ideas

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Challenges



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What to be mindful of as we look out 3 years

CHALLENGES



Top Trends

- Workforce capacity and pipeline – with an emphasis on capital project capacity (including consultant capacity) and internal readiness
- Regulatory uncertainty and evolving requirements
- Storm intensity and frequency; greater opportunities with I&I program to manage peak capacity
- Political environment (*shifting winds out of our control, but need to stay engaged and influence where we can*)
- Supply chain uncertainties
- Rate increases and financial pressures during difficult economic times; messaging YOY increases is getting stale
- Competing priorities and organizational focus

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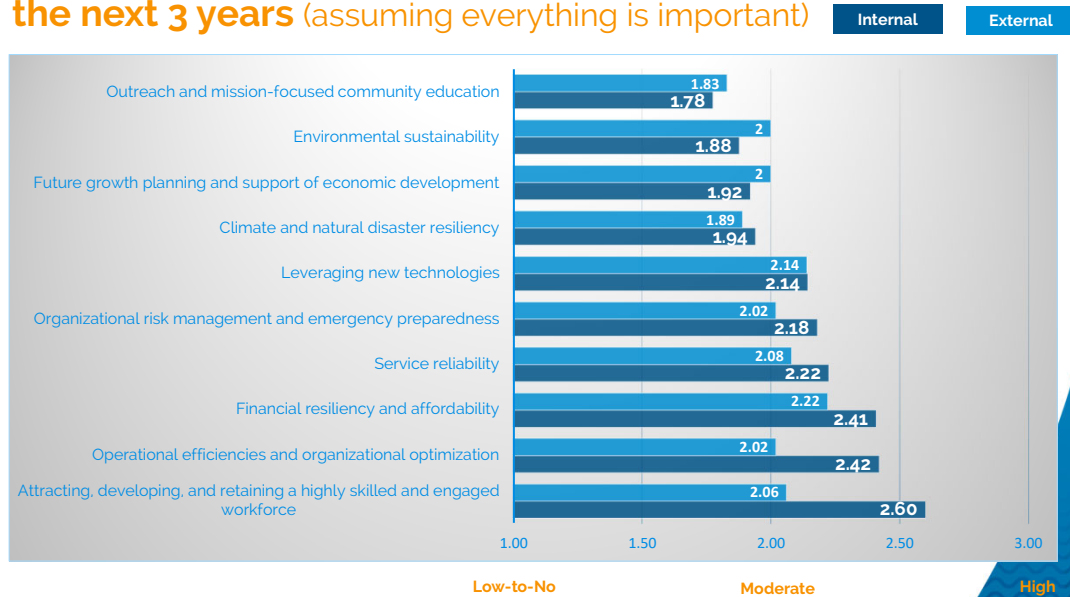
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Priorities



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Rate the level of additional strategic attention needed over the next 3 years (assuming everything is important)



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Priority breakdown by group

Employee Focus Groups	Executive/Management	External
TOP 3		
Attracting, developing, and retaining a highly skilled and engaged workforce	Operational efficiencies and organizational optimization	Financial resiliency and affordability
Operational efficiencies and organizational optimization	Financial resiliency and affordability	Leveraging new technologies
Service Reliability	Attracting, developing, and retaining a highly skilled and engaged workforce	Service reliability
BOTTOM 3		
Future growth planning and support of economic development	Outreach and mission-focused community education	Environmental sustainability
Environmental sustainability	Environmental sustainability	Climate and natural disaster resiliency
Outreach and mission-focused community education	Future growth planning and support of economic development	Outreach and mission-focused community education

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Top 5 Highest Rated Strategic Priorities (out of 10)



Attracting, developing, and retaining a highly skilled and engaged workforce



Financial resiliency and affordability



Operational efficiencies and organizational optimization



Service reliability



Leveraging new technologies

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Opportunities



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External: In 3 years, I would like NEW Water to focus efforts on...

Financial Sustainability & Cost Management

- Concern about keeping costs reasonable while maintaining infrastructure and service quality
- Operational & capital efficiencies to reduce future rate increases

Watershed Protection & Agricultural Partnerships

- Expanding watershed stewardship
- Environmentally friendly solutions
- Municipal partnerships/collaboration

Public Engagement, Transparency & Communication

- Connect with broader public and municipal partners
- Continuing to build trust
- More educational opportunities for the public

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Internal: What are we celebrating in 3 years?

- Major capital projects on track, on budget, well resourced
- Financial stability maintained through significant capital investments
- Stronger, deeper "highly engaged" bench
- Clear PFAS and nutrient strategy
- Environmental goals visible and progressing
- Continued broad base of community advocates
- Modernized IT and technology infrastructure
- Smooth permit renewal



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What are the greatest opportunities?

OPPORTUNITIES



Strategies to fuel 3-year progress/achievements:

- CIP resourcing and execution; ensure adaptability to regulatory requirements.
- Progress reports on infrastructure upgrades will be important.
- Continued financial planning, messaging, and affordability. Consider alternative revenue sources.
- Telling your story and "inviting people in" is a constant. Keep it up – it's paying off!
- Advance Environmental Quality goals (I/I, watershed work)
- Build bench depth and continue strong professional development opportunities.
- Consider emerging technologies and opportunities to use technology to gain efficiencies and increase staff capacity.
- Pay-for-performance and SMART goals continue to be a concern for staff.

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Strategic Pillars

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STRATEGIC PILLARS

1 Community Partnership

Increasing community awareness and support of NEW Water's mission.

2 Team

Attracting, developing, and retaining a high-performing workforce within a culture characterized by teamwork and empowerment.

3 Organizational Optimization

Ensuring cost-effectiveness, reliability, and innovation of operations.

4 Environmental Quality

Making a positive impact on the region's natural resources.

Considerations:

- Is "Partnership" the right word? (Alternative: Engagement – or both?)
- Should financial resiliency be called out independently?
- Should there be a stronger emphasis on delivery of capital program?
- Where is technology/digital transformation living?

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Next Steps:
May 12 & 13
Planning Workshop

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Prep

- Review this presentation again closer to May 12
- Skim over Start/Stop/Continue input
- Review current goals/objectives and identify carryover



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Thank you!

A NACWA Program in Collaboration
with Core Consulting



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