

## **SEC. 9-2-8 PAYMENT FOR CHARGES.**

- (a) **Payment and Penalty.** The Sewer Service Charge shall be for the corresponding period of the water bills, and shall be payable to the City Clerk-Treasurer not later than twenty (20) days after the end of each period. A penalty of one and one-half percent (1.0%) per month shall be added to all bills not paid by the date fixed for final payment.
- (b) **Charges a Lien.** All sewage charges shall be a lien upon the property serviced pursuant to Sec. 66.076(7), Wis. Stats., and shall be collected in the manner therein provided.
- (c) **Disposition of Revenue.** The amounts received from the collection of charges authorized by this Chapter shall be credited to a wastewater facilities account which shall show all receipts and expenditures of the wastewater facilities. Charges collected for replacement expenses shall be credited to a segregated, nonlapsing replacement account. These funds are to be used exclusively for replacement. When appropriated by the Common Council, the credits to the account shall be available for the payment of costs of wastewater facilities consistent with NR 162, Wis. Adm. Code. All present outstanding sewer system general obligations bonds, including refunding bonds, shall be paid from this fund as to both principal and interest.
- (d) **Additional Charges.** Additional charges shall be imposed upon each lot, parcel of land, building, or premises served by public sewer and wastewater facilities located outside the boundaries of the City to equalize local capital costs.
- (e) **Excess Revenues.** Any surplus remaining after payment of debt service charges, operation and maintenance and replacement costs shall be credited to the following year's operation and maintenance account. Excess revenues collected from a user class will be applied to operation and maintenance costs attributable to that class for the next year.

## **SEC. 9-2-9 AUDIT.**

The Common Council shall have conducted an independent Annual Audit, the purpose of which shall be to maintain the proportionality between users and user classes of the sewer user charge system and to ensure that adequate revenues are available relative to increasing operation, maintenance and replacement costs and debt service charges. The findings and recommendations of this audit shall be available for public inspection.