



# BOARD OF WATERWORKS COMMISSIONERS AGENDA

**October 21, 2024 at 3:30 PM**

**Water Utility Admin Office, 72 Park Avenue, Sheboygan WI**

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Persons with disabilities who need accommodations to attend this meeting should contact the Sheboygan Water Utility, (920) 459-3805. Persons other than commission, committee, and board members who wish to participate remotely shall provide notice to the Utility at 920-459-3805 at least 24 hours before the meeting so that the person may be provided a remote link for that purpose.

## OPENING OF MEETING

1. Pledge of Allegiance

## MINUTES

2. Approve minutes from September 16, 2024 Board meeting

## REPORTS

- [3.](#) Financial reports and approval of vouchers
4. Superintendent's report including operations, construction-maintenance, and customer relations/fiscal

## ITEMS FOR DISCUSSION AND POSSIBLE ACTION

- [5.](#) Approve final 2025 Water Utility budget and R.O. transmitting budget to Council
- [6.](#) Approve submitting 3rd quarter R.O. to Council
7. Approve change to Delta Dental plan for 2025
8. Review state funding issues with LSL replacements

## PERSONNEL

9. Updates on distribution technician and utility engineer recruitment

## NEXT MEETING

10. Next meeting will take place on: November 25, 2024

## ADJOURN

11. Motion to Adjourn

***In compliance with Wisconsin's Open Meetings Law, this agenda was posted in the following locations more than 24 hours prior to the time of the meeting:***

*City Hall • Mead Public Library  
Sheboygan County Administration Building • City's website*



**REPORT OF BILLING**

**SEPTEMBER 2024**

	<u>2024</u>	<u>2023</u>	<u>Increase or (Decrease)</u>
<b><u>Quarterly Metered*</u></b>			
(Dist I - north of Superior Ave) Residential	314,940.84	268,896.11	46,044.73
Multi-Family	23,338.64	18,912.66	4,425.98
Commercial	19,653.45	16,913.31	2,740.14
Industrial	834.30	639.56	194.74
Public	<u>12,134.50</u>	<u>10,422.27</u>	<u>1,712.23</u>
<b>Subtotal</b>	<b>370,901.73</b>	<b>315,783.91</b>	<b>55,117.82</b>

\* Billing for scheduled district only for the three preceding months usage.

Public Fire Protection	64,374.89	65,572.18	(1,197.29)
Flat Rate	32,905.50	32,384.44	521.06
Monthly Metered	<u>510,923.62</u>	<u>416,557.03</u>	<u>94,366.59</u>
<b>Sheboygan Net</b>	<b>979,105.74</b>	<b>830,297.56</b>	<b>148,808.18</b>
Sheboygan Falls	86,362.80	52,882.72	33,480.08
Kohler	<u>48,946.84</u>	<u>33,592.00</u>	<u>15,354.84</u>
<b>Total</b>	<b>1,114,415.38</b>	<b>916,772.28</b>	<b>197,643.10</b>

Total accumulative billing for 2024 is \$8,414,759.74. An increase of \$752,226.62 from 2023 accounted for as follows:

	<u>2024-Total Year to Date</u>
Sheboygan	559,411.90
Sheboygan Falls	136,292.88
Kohler	<u>56,521.84</u>
	752,226.62

Total bills mailed September, 2024: 6,977

Residential	6,234	Wholesale	5	Residential	3
Multi-Family	85	Multi-Family	12	Multi-Family	14
Commercial	211	Commercial	20	Commercial	196
Industrial	6	Industrial	67	Industrial	63
Public	34	Public	3	Public	24
<b>Quarterly</b>	<b>6,570</b>	<b>Monthly</b>	<b>107</b>	<b>Flat Rate</b>	<b>300</b>
				<b>PUBLIC FIRE PROTECTION</b>	



### RETURN ON RATE BASE

September 30, 2024

	<u>SEPTEMBER 2024</u>	<u>SEPTEMBER 2023</u>
<b><u>Add 2 YR Average</u></b>		
Utility Plant Balance	\$ 107,108,472	\$ 85,634,718
Materials and Supplies Inventory	\$ 364,411	\$ 358,624
<b><u>Less 2 YR Average</u></b>		
Reserve for Depreciation	\$ 27,828,133	\$ 26,314,858
Customer Adv for Const	\$ 2,341,310	\$ 3,782,422
Average Rate Base	<u>\$ 77,303,441</u>	<u>\$ 55,896,062</u>
Net Operating Income YTD	\$ 2,056,035	\$ 1,316,625
<b>Net Operating Income As a Percent of Average Net Rate Base</b>	<u><u>2.66%</u></u>	<u><u>2.36%</u></u>

Rate base is calculated using the two year average balance in the following accounts:

Utility Plant Balance - includes all capital assets less any contributed capital assets.

Materials and Supplies Inventory - includes all materials and supplies on hand and in inventory.

Reserve for Depreciation - includes depreciation on capital assets less any contributed capital assets.



**CASH RESERVE**  
**September 30, 2024**

Ending balance on report for August 31, 2024	7,989,523.99
Plus: Receipts	623,290.27
Misc Receipts	18,882.50
Direct Pay Receipts	581,643.97
LSL Repayment	22,258.79
Money Market/CDARs Accrued Interest	12,140.62
Minus:	
Disbursements - vendors and payroll	(731,679.98)
Bank Service Fees & Credits	(40.38)
Health & Dental Claims/Adm Costs	(69,150.90)
NSF Checks & Customer Refunds	(470.40)
Allocation in Transit Water Portion	(2,949.15)
Invoice Cloud/Paymentech Deposit Fees	(9,383.85)
Reallocate Sewer/Garbage - payments	102.34
Reallocate Sewer/Garbage - monthly	(540.42)
DNR SDWLP Reimbursement RWI	76,205.63
ARPA Funds to Operating	
WRS Preliminary Reconciliation	(0.07)
Automated Credit Card Payments	(2,499.61)
Utility Water Payments	(1,266.35)
Postage	(44.99)
<b>Ending Balance    September 30, 2024</b>	<b>\$    8,506,022.01</b>

Note: The above amount includes:

Bond Reserve Fund	574,393.75
LSL Revolving Loan Fund *	574,894.15
Money Market Investment	1,027,682.68
ARPA Money Market Restricted - RWI	225,487.90
6 Month CD	528,556.03
3 Month CD	1,596,207.36
6 Month CD	1,061,927.14
Total	<b>\$    5,589,149.01</b>

General Unrestricted Operating Cash	2,916,873.00
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\*LSL revolving loan fund is cash available for funding LSL replacement and comes from customer repayment of LSL loans.



**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2024 AND 2023**

<u><b>Assets and Other Debits Utility Plant</b></u>	<u><b>Year to Date 2024</b></u>	<u><b>Year to Date 2023</b></u>	<u><b>Liabilities and Other Credits</b></u>	<u><b>Year to Date 2024</b></u>	<u><b>Year to Date 2023</b></u>
			<u><b>Proprietary Capital</b></u>		
Utility Plant	126,014,710	104,076,350	Capital Paid by Municipal	1,640,701	1,640,701
Depreciation- Utility Plant	30,857,126	29,189,224	Unappropri. Earned Surplus	63,452,591	59,683,428
Net Utility Plant	<u>\$ 95,157,585</u>	<u>\$ 74,887,126</u>	Total Proprietary Capital	<u>\$ 65,093,292</u>	<u>\$ 61,324,129</u>
			Bonds, Loans & Advances	39,396,672	23,308,506
<u><b>Other Property and Investments</b></u>			Total Long Term Debt	<u>\$ 39,396,672</u>	<u>\$ 23,308,506</u>
Appropriated Funds	800,382	719,404			
Bond Redemption Fund	574,394	612,360	<u><b>Current &amp; Accrued Liabilities</b></u>		
Net Pension Asset <sup>1</sup>	-	992,887	Accounts Payable	(4,303)	862
Deferred Outflow - Pension & OPEB <sup>1</sup>	2,648,031	2,025,204	Accrued Liabilities	1,028,021	1,219,038
Total Other Prop & Investment	<u>\$ 4,022,807</u>	<u>\$ 4,349,854</u>	Unearned Revenue <sup>3</sup>	225,381	414,428
			Total Current & Accrued Liab.	<u>\$ 1,249,099</u>	<u>\$ 1,634,328</u>
<u><b>Current and Accrued Assets</b></u>					
Cash & Investments <sup>4</sup>	7,131,996	8,324,354	<u><b>Deferred Credits</b></u>		
Accounts Receivable	1,662,194	1,285,571	Bond Premium	108,716	141,588
LSL Loan Receivable <sup>2</sup>	603,942	345,518	Pre 2003 Depr on Contributed Assets	-	6,238
Grant Receivable - Restricted	0	0	Other Deferred Credits	0	0
Materials & Supplies Inventory	275,598	453,224		<u>\$ 108,716</u>	<u>\$ 147,826</u>
Prepaid Expenses	54,295	12,829	<u><b>Operating Reserves</b></u>		
Total Current & Accrued Assets	<u>\$ 9,728,025</u>	<u>\$ 10,421,495</u>	Net Pension & OPEB Liability <sup>1</sup>	835,240	190,275
			Deferred Inflow - Pension & OPEB <sup>1</sup>	1,533,534	2,402,200
<b>Total Assets and Debits</b>	<u><b>\$ 108,908,416</b></u>	<u><b>\$ 89,658,476</b></u>	Accrued Vac & Sick Leave	691,863	651,212
			Total Operating Reserve	<u>\$ 3,060,637</u>	<u>\$ 3,243,687</u>
			<b>Total Liab &amp; Other Credits</b>	<u><b>\$ 108,908,416</b></u>	<u><b>\$ 89,658,476</b></u>

<sup>1</sup> See full audited Financial Statements for disclosures and details regarding pensions and OPEB.

<sup>2</sup> Receivable related to the SWU Lead Service Lateral loan program.

<sup>3</sup> Unearned Revenue is the remaining balance of unspent American Rescue Plan Act funding designated to the Raw Water Improvement project.

<sup>4</sup> The decrease in Cash & Investments is due to the payment of bond and SDWLP principal and interest in May 2024.



**STATEMENT OF REVENUE, EXPENSES AND CHANGES IN NET POSITION**  
**SEPTEMBER 30, 2024 AND 2023**

	2024		2023		Incr (Decr) YTD	% Incr/Decr YTD
	MONTH	YTD	MONTH	YTD		
Sales Revenue <sup>1</sup>	\$ 1,128,267	\$ 8,176,118	\$ 928,350	\$ 7,410,688	\$ 765,430	10.33%
Other Water Revenue <sup>2</sup>	\$ 3,919	\$ 33,396	\$ 5,781	\$ 45,419	\$ (12,022)	-26.47%
<b>Total Operating Revenues</b>	<b>\$ 1,132,186</b>	<b>\$ 8,209,514</b>	<b>\$ 934,131</b>	<b>\$ 7,456,107</b>	<b>\$ 753,408</b>	<b>10.10%</b>
Operating Expenses	319,231	3,411,813	371,618	3,400,138	11,675	0.34%
Maintenance Expenses <sup>3</sup>	112,568	774,064	68,353	698,703	75,361	10.79%
Depreciation Expenses <sup>4</sup>	125,074	1,143,814	131,919	1,204,946	(61,132)	-5.07%
Taxes <sup>5</sup>	95,099	823,788	103,350	835,696	(11,908)	-1.42%
<b>Total Operating Expenses</b>	<b>\$ 651,971</b>	<b>\$ 6,153,479</b>	<b>\$ 675,239</b>	<b>\$ 6,139,483</b>	<b>\$ 13,996</b>	<b>0.23%</b>
Utility Operating Income	\$ 480,215	\$ 2,056,035	\$ 258,892	\$ 1,316,624	\$ 739,411	56.16%
<b>Other Income &amp; Expense</b>						
Non-operating Grant Revenue	-	-	-	151,358	(151,358)	
Non-Operating Grant Expenses	-	-	-	(151,358)	151,358	
Bond Premium	2,739	24,654	2,739	24,654	-	
Interest Earned on Investments	12,255	127,300	11,575	87,547	39,753	
Contributions	45,607	68,107	1,125,067	4,614,513	(4,546,406)	
Other Expense	-	-	-	-	-	
Misc Amortization	-	-	2,094	18,850	(18,850)	
Bond Interest Expense	(60,568)	(513,106)	322,204	(394,328)	(118,778)	
<b>Change in Net Position</b>	<b>\$ 480,248</b>	<b>\$ 1,762,989</b>	<b>\$ 1,722,571</b>	<b>\$ 5,667,860</b>	<b>\$ (3,904,871)</b>	

<sup>1</sup> The increase in Sales Revenue in 2024 is due to a rate increase that went into effect on 4/1/2024.

<sup>2</sup> The decrease in Other Water Revenues is due to a decrease in billed miscellaneous services.

<sup>3</sup> The increase in Maintenance Expense in 2024 is due to washing and maintenance of the Erie Avenue tank, timing of hydrant maintenance and inventory, treatment equipment maintenance for UV battery backup and backwash actuator; and pumping equipment maintenance.

<sup>4</sup> The decrease in Depreciation Expense is due to a decrease in capital projects; the Raw Water Improvement Project will be added to capital at year end 2024, increasing depreciation expense significantly.

<sup>5</sup> The decrease in Tax Expense is due to a decrease in the City tax rates.



**APPROVAL OF VOUCHERS**  
**September 30, 2024**

<u>Total Of The General Vouchers</u>	<u>\$ 503,940.99</u>
<u>Gross Payroll</u>	<u>\$ 210,706.32</u>
<u>Net Payroll</u>	<u>\$ 130,290.70</u>

**BOARD OF WATER COMMISSIONERS**

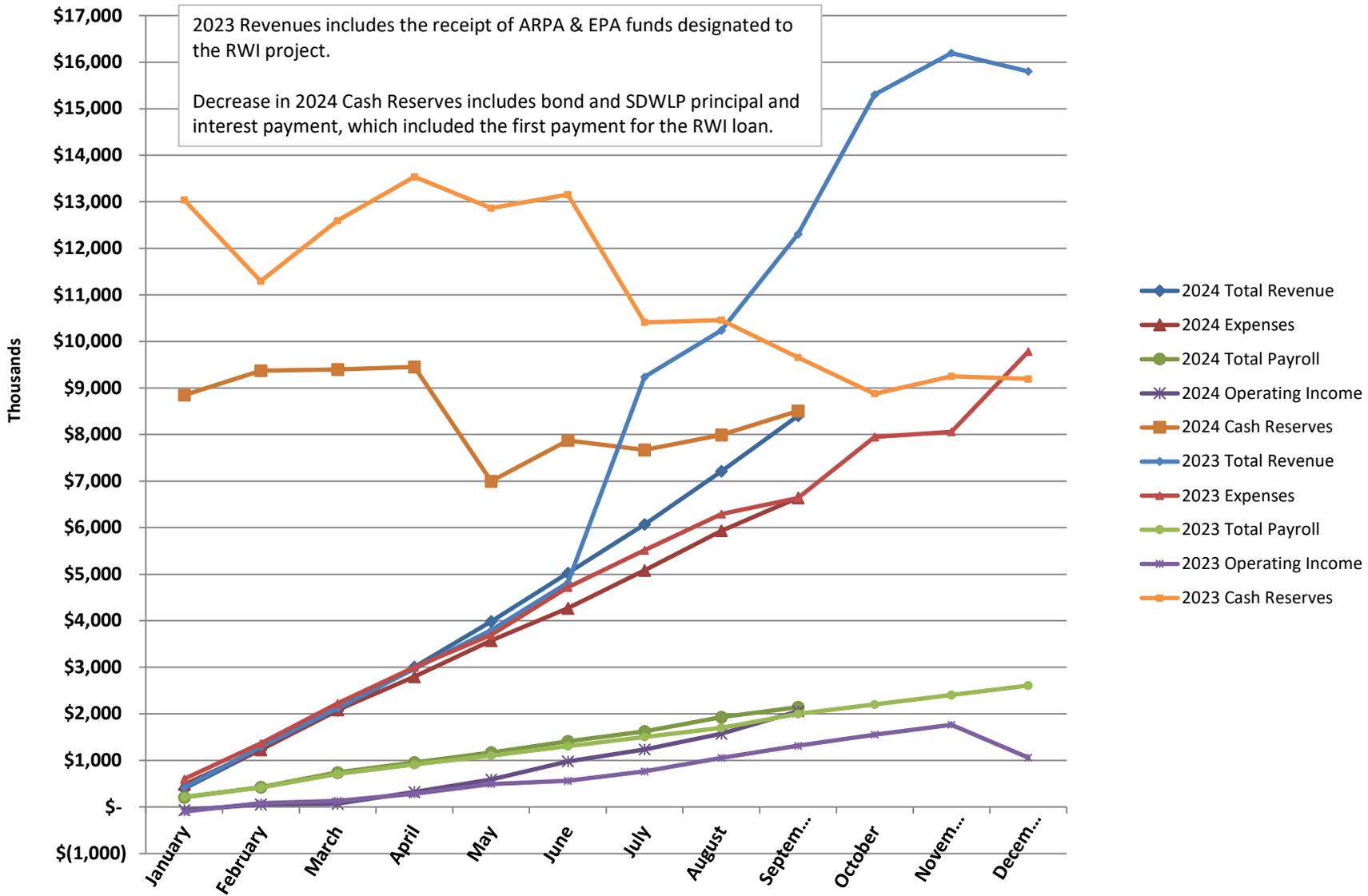
\_\_\_\_\_  
PRESIDENT

\_\_\_\_\_  
SECRETARY

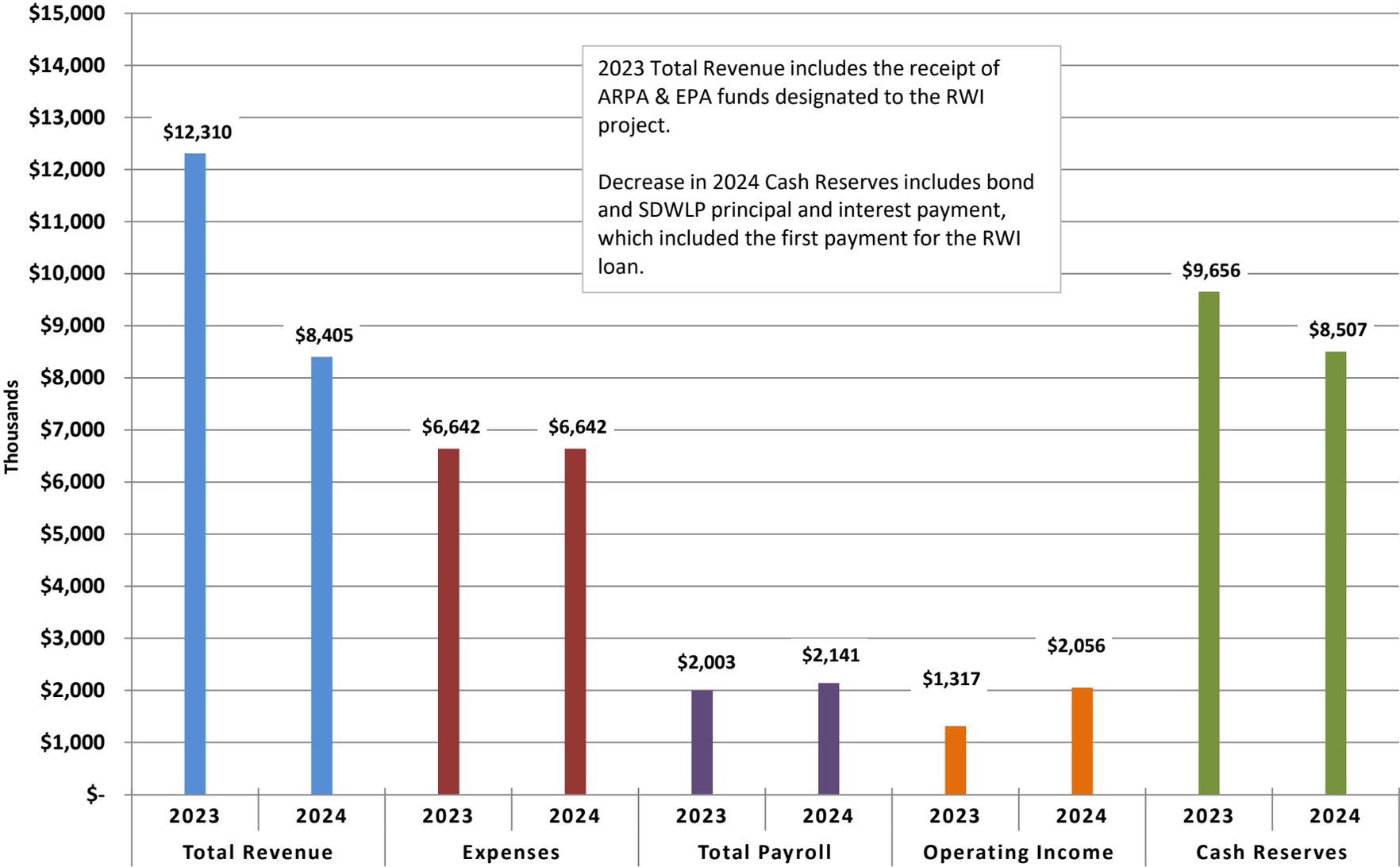
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MEMBER

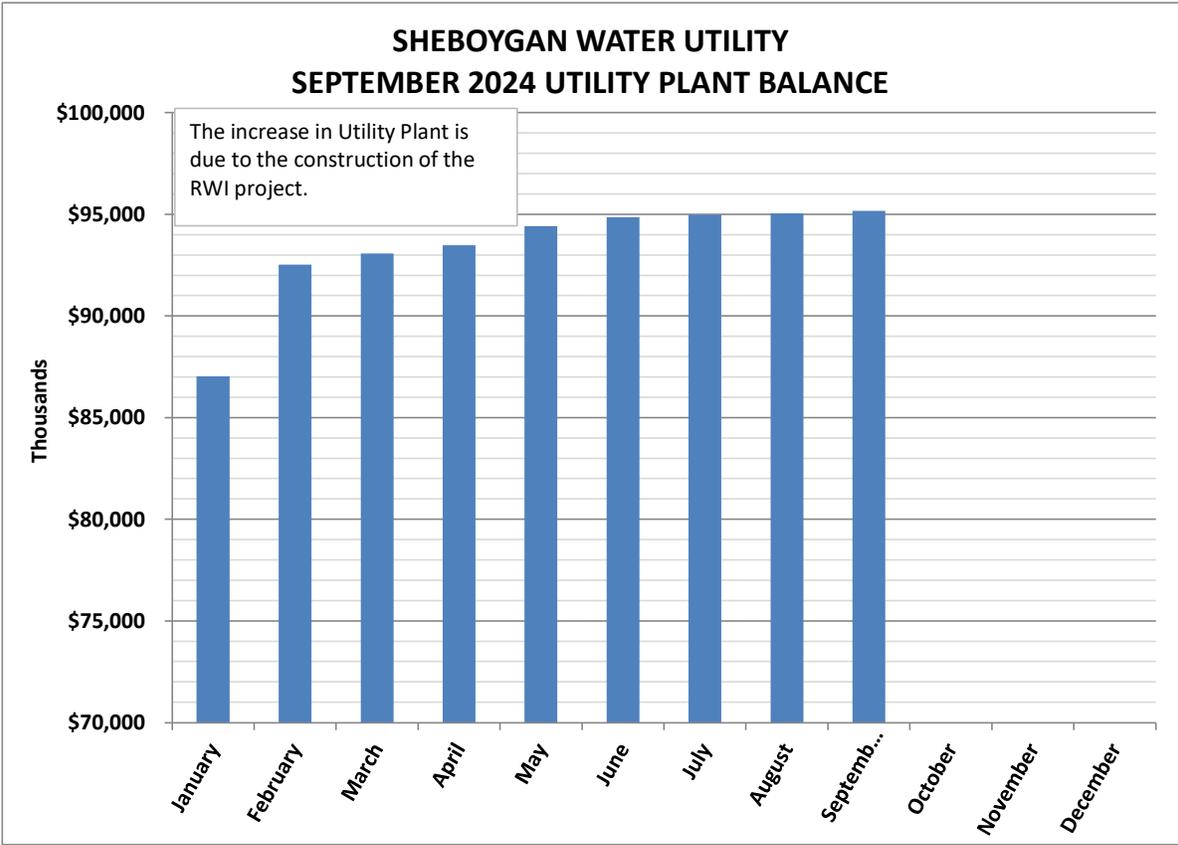
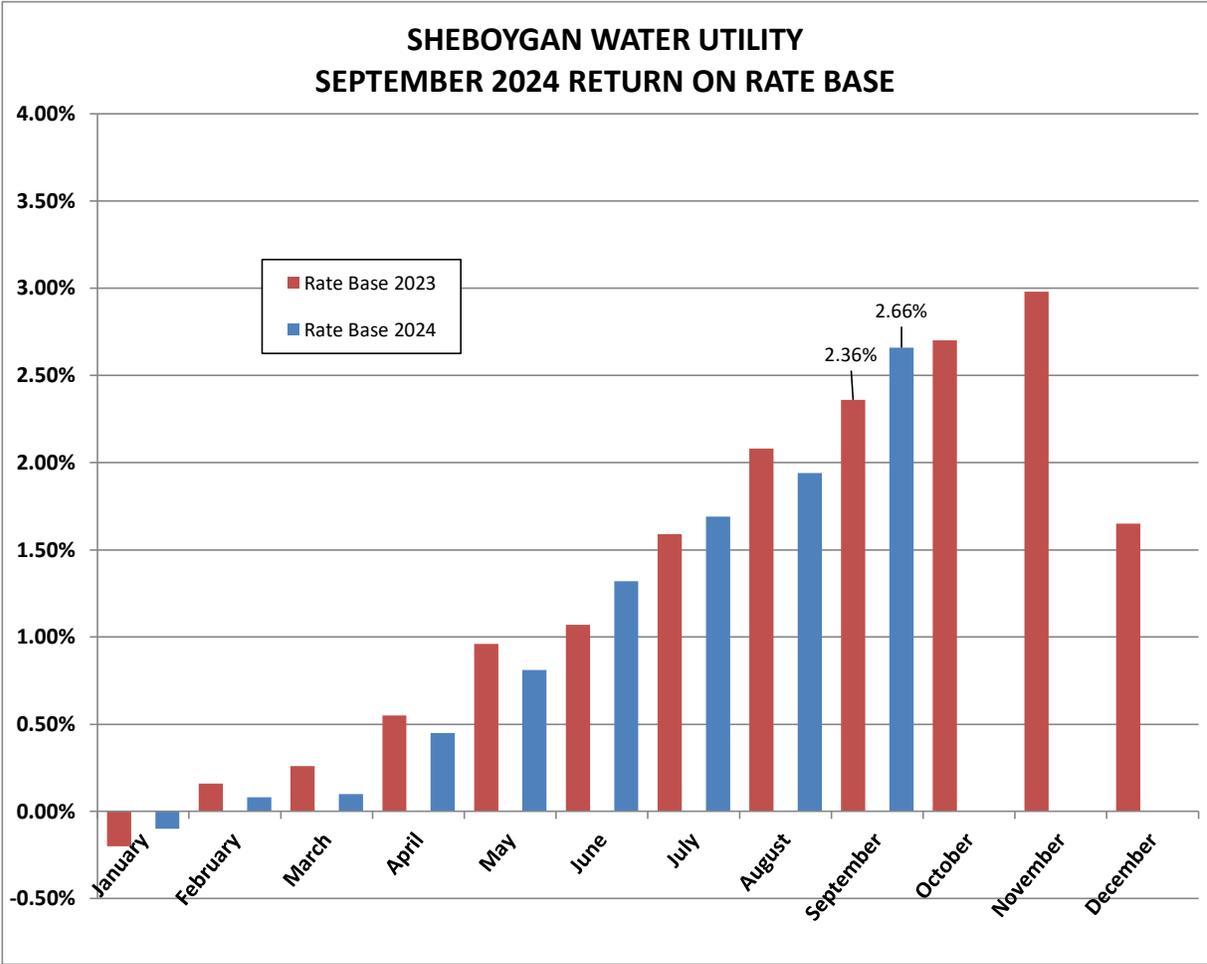
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SUPERINTENDENT

### SHEBOYGAN WATER UTILITY SEPTEMBER 2024 MONTHLY FINANCIAL TREND



### SHEBOYGAN WATER UTILITY SEPTEMBER 2024 YTD FINANCIAL POSITION





CITY OF SHEBOYGAN  
R. O. \_\_\_\_\_

BY BOARD OF WATER COMMISSIONERS.

October 21, 2024

R. O. No. \_\_\_\_\_ By BOARD OF WATER COMMISSIONERS.

We, hereby, submit the Board of Water Commissioners' Report on the Water Utility for the third quarter of 2024.

The water pumpage decreased 7.06% from the same period in 2023. 1,181,589,000 gallons were pumped in the third quarter 2024, compared to 1,240,280,000 in 2023.

Year to date Operating Revenue at the end of the third quarter 2024 increased by \$753,408 compared to year to date 2023. The net income for the Utility, as of the end of September, 2024 is \$1,762,989. Details are shown on the attached Income Statement and Balance Sheet.

Construction-Maintenance:

Construction-maintenance work by the Water Utility during the third quarter of 2024:

Number of feet of 4 inch water main installed .....	0.0
Number of feet of 6 inch hydrant lead installed.....	18.0
Number of feet of 6 inch water main installed .....	20.6
Number of feet of 8 inch water main installed.....	0.0
Number of feet of 10 inch water main installed .....	0.0
Number of feet of 12 inch water main installed .....	0.0
Number of feet of 16 inch water main installed .....	20.5
Number of feet of 20 inch water main installed .....	0.0
Number of feet of 24 inch water main installed .....	378.0
Number of feet of water main abandoned or removed.....	420.0
Number of water main breaks repaired .....	5
Number of fire hydrants installed, replaced, relocated, removed, flushed, or major repairs made.....	10
Number of water main valves installed, repaired, removed, or replaced .....	32
Number of water service connections installed .....	5

Details are shown on the attached reports.

Other Utility Business:

The Utility completed its fleet modernization by acquiring 4 hybrid vehicles, replacing old pickup trucks. Lead service line (LSL) replacement began on Dillingham Avenue. The Utility also petitioned WI PSC for updates to its LSL program. Safe drinking water loan applications were submitted for ongoing LSL replacements and for the water treatment plant filter replacement project.

Attachments - Distribution Quarterly Report  
Operations Quarterly Report  
Balance Sheet  
Income Statement



### Distribution System -- 3rd Quarter - July, August, September 2024

#### Street Valves and Hydrant Valves Installed (including water main projects and others)

Location	Date Installed	Size ("), Jt	Installed By	Type
Union Ave. ~500' W. of S. 17th St. (N)	7/15/2024	6" MJ	SWU	G (vert)
S. 19th St. at Ashland Ave. (N)	7/18/2024	6" MJ	SWU	G (vert)
S. Taylor Dr ~200' N. of Union Ave	8/20/2024	6" MJ	Mitch & Sons	G (vert)
S. Taylor Dr ~200' N. of Union Ave	8/20/2024	24" MJ	Mitch & Sons	B/F-N
S. Taylor Dr ~560' N. of Union Ave	8/21/2024	6" MJ	Mitch & Sons	G (vert)
S. Taylor Dr ~560' N. of Union Ave	8/21/2024	24" MJ	Mitch & Sons	B/F-N

Total Valves Installed = 6

#### Street Valves and Hydrant Valves Removed

Location	Installed	Abandoned	Type
S. 19th St. at Ashland Ave. (N)	1925	7/18/2024	

Total Valves Removed = 1

#### Street Valves and Hydrant Valves Abandoned

Location	Installed	Abandoned

Total Valves Abandoned = 0

#### Street Valves and Hydrant Valves Maintained

Location	Maintained	Size	By

Total Valves Maintained = 0

#### Hydrants Installed (including water main projects and others)

Location	Installed	Tr Size	Valve	By
Union Ave. 500' W. of S. 17th St. (N)	7/15/2024	6'	n	SWU
Union Ave. at S. 19th St. (NE)	7/15/2024	6'	n	SWU
S. 21st St. at David Ave. (SW)	7/30/2024	6'6"	n	SWU
S. 19th St. 500' S. of Indiana Ave. (W)	8/13/2024	6'	n	SWU
S. Taylor Dr - 560 N. of Union Ave	8/21/2024	8'	y	Mitch & Sons
S. Taylor Dr - 500 N. of Union Ave	8/22/2024	8'6"	y	Mitch & Sons

Total Hydrants Installed = 6

#### Hydrants Removed (including water main projects and others)

Location	Installed	Removed	Hyd Valve?
Union Ave. 500' W. of S. 17th St. (N)		7/15/2024	n
Union Ave. at S. 19th St. (NE)		7/15/2024	n
S. 21st St. at David Ave. (SW)	7/4/1930	7/30/2024	n
S. 19th St. 500' S. of Indiana Ave. (W)		8/13/2024	n

Total Hydrants Removed = 4



**Hydrants Abandoned** (including water main projects and others)

Location	Installed	Abandoned	Tr Size	Hyd Valve?
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Total Hydrants Abandoned = 0

**Hydrants Maintained/Moved** (including water main projects and others)

Location	Installed	Maintained
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Total Hydrants Maintained/Moved = 0

**Water Main Breaks**

Location	Date	Size
Oakland Ave btw S.19th St. & Sauk Trail	7/9/2024	6"
1622 Martin Ave	7/16/2024	6"
3333 Lakeshore Rd driveway to WWTP	8/7/2024	8"
333 N. 10th St	9/23/2024	6"
3737 N. 12th Place	9/30/2024	6"

Number of Water Main Breaks=5

**SUMMARY**

Number of feet of 4 inch water main installed	0.0	water main
Number of feet of 6 inch hydrant lead installed	18.0	
Number of feet of 6 inch water main installed	20.6	
Number of feet of 8 inch water main installed	0.0	
Number of feet of 12 inch water main installed	0.0	
Number of feet of 16 inch water main installed	20.5	
Number of feet of 20 inch water main installed	0.0	
Number of feet of 24 inch water main installed	378.0	
Number of feet of water main abandoned or removed	420.0	
Number of water main breaks repaired	5	
Number of hydrants installed	6	hydrants
Number of hydrants removed or abandoned	4	
Number of hydrants maintained or moved	0	
Number of street valves installed	4	valves
Number of hydrant valves installed	2	
Number of street valves removed or abandoned	1	
Number of hydrant valves removed or abandoned	0	
Number of valves maintained	25	
Number of water connections installed	5	



**WATER MAIN AND APPURTENANCES INSTALLATION -- 3rd Quarter -July, August, September 2024**

Water Main Projects (including installation or abandonment of more than 3' of pipe by utility or contractors)

<b>Location: 6" Water Main</b>	<b>Installed</b>	<b>New Valves</b>	<b>New Hyd.</b>	<b>New Hyd Valves</b>	<b>Aband. Valves</b>	<b>Aband. Hyd.</b>	<b>Remove Hyd.</b>	<b>Size "</b>	<b>Feet</b>	<b>New Hyd</b>	<b>Size</b>	<b>Feet.</b>	<b>Feet.</b>	<b>By</b>
								<b>Installed</b>	<b>Installed</b>	<b>Lead</b>	<b>Aband.</b>	<b>Aband.</b>	<b>Rem.</b>	
Mehrtens Ave @ N.15th St.	7/9/2024	0	0	0	0	0	0	6	7.6	0	6" CIP	8	0	SWU
Oakland Ave between S.19th St & Sauk Trail	7/9/2024	0	0	0	0	0	0	6	13	0	6" CIP	13	0	SWU
<b>Totals:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>20.6</b>	<b>0</b>		<b>21</b>	<b>0</b>	

<b>Location: 16" Water Main</b>	<b>Installed</b>	<b>New Valves</b>	<b>New Hyd.</b>	<b>New Hyd Valves</b>	<b>Aband. Valves</b>	<b>Aband. Hyd.</b>	<b>Remove Hyd.</b>	<b>Size "</b>	<b>Feet</b>	<b>Hyd</b>	<b>Size</b>	<b>Feet.</b>	<b>Feet.</b>	<b>By</b>
								<b>Installed</b>	<b>Installed</b>	<b>Lead</b>	<b>Aband.</b>	<b>Aband.</b>	<b>Rem.</b>	
S. Taylor Dr - North of Union Ave	8/27/2024	0	0	0	0	0	0	16	17	0	16"DI	17	0	Mitch & Sons
S. Taylor Dr - North of Union Ave	8/27/2024	0	0	0	0	0	0	16	3.5	0	16"DI	4	0	Mitch & Sons
<b>Totals:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>20.5</b>	<b>0</b>		<b>21</b>		

<b>Location: 24" Water Main</b>	<b>Installed</b>	<b>New Valves</b>	<b>New Hyd.</b>	<b>New Hyd Valves</b>	<b>Aband. Valves</b>	<b>Aband. Hyd.</b>	<b>Remove Hyd.</b>	<b>Size "</b>	<b>Feet</b>	<b>Hyd</b>	<b>Size</b>	<b>Feet.</b>	<b>Feet.</b>	<b>By</b>
								<b>Installed</b>	<b>Installed</b>	<b>Lead</b>	<b>Aband.</b>	<b>Aband.</b>	<b>Rem.</b>	
S. Taylor Dr - North of Union Ave	8/27/2024	0	0	0	0	0	0	24	2	0	16"DI	2	0	Mitch & Sons
S. Taylor Dr - North of Union Ave	8/22/2024	0	1	0	0	0	0	24	18	2	16" DI	18	0	Mitch & Sons
S. Taylor Dr - North of Union Ave	8/21/2024	1	1	1	0	0	0	24	180	16	16" DI	180	0	Mitch & Sons
S. Taylor Dr - North of Union Ave	8/20/2024	1	0	1	0	0	0	24	178	0	16"DI	178	0	Mitch & Sons
<b>Totals:</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>378</b>	<b>18</b>		<b>378</b>	<b>0</b>	

<b>HIGH LIFT DELIVERY      QUARTERLY REPORT      2024</b>				
<b>I. FIRST QUARTER</b>		Jan - Feb - Mar		
		<b>GALLONS</b>	<b>COST \$</b>	<b>\$/MG</b>
	2023	1,028,642,000	\$290,526.13	\$282.44
	2024	995,348,000	\$277,403.58	\$278.70
	<b>Percent Difference</b>	-3.24%	-4.52%	-1.32%
<b>II. SECOND QUARTER</b>		Apr - May - Jun		
		<b>GALLONS</b>	<b>COST \$</b>	<b>\$/MG</b>
	2023	1,136,726,000	\$286,793.50	\$252.30
	2024	1,056,461,000	\$255,333.07	\$241.69
	<b>Percent Difference</b>	-7.06%	-10.97%	-4.21%
<b>III. THIRD QUARTER</b>		Jul - Aug - Sep		
		<b>GALLONS</b>	<b>COST \$</b>	<b>\$/MG</b>
	2023	1,240,280,000	\$306,280.54	\$246.94
	2024	1,181,589,000	\$298,727.24	\$252.82
	<b>Percent Difference</b>	-4.73%	-2.47%	2.38%
<b>IV. FOURTH QUARTER</b>		Oct - Nov - Dec		
		<b>GALLONS</b>	<b>COST \$</b>	<b>\$/MG</b>
	2023	1,039,681,000	\$274,137.72	\$263.67
	2024	0	\$0.00	#DIV/0!
	<b>Percent Difference</b>	-100.00%	-100.00%	#DIV/0!
<b>YEAR TO DATE : 2024</b>				
		<b>GALLONS</b>	<b>COST \$</b>	<b>\$/MG</b>
<b>ELECTRICITY CHEMICALS NATURAL GAS</b>	2023	4,445,329,000	\$1,157,737.89	\$260.44
	2024	3,233,398,000	\$831,463.89	\$257.15
	<b>Percent Difference</b>	-27.26%	-28.18%	-1.26%
<b>YEAR TO DATE : 2024</b>				
<b>SLUDGE DISPOSAL to WWTP</b>		<b>GALLONS</b>	<b>COST \$</b>	
	2023	4,838,061	\$62,503.75	
	2024	2,223,975	\$19,110.95	
	<b>Percent Difference</b>	-54.03%	-69.42%	
<b>STORM WATER CHARGES</b>	2024	NA	\$0.00	
<b>HIGH LIFT SYSTEM DELIVERY :</b>				
	Maximum Pumpage Day	15,752,000	August 26, 2024	
	Minimum Pumpage Day	8,349,000	January 1, 2024	

	<b>MG</b>	<b>\$</b>	<b>\$/MG</b>
<b>2023</b>	4,445,329,000	\$1,157,737.89	\$260.44
<b>2024</b>	3,233,398,000	\$831,463.89	\$257.15

**NOTE:** Monthly sludge disposal costs do not reflect the current actual monthly sludge discharge total to date.  
 Filtrate discharges from Spring/Fall sludge disposal operations are included in 2023 treatment plant sludge disposal costs.  
 Spring/Fall basin sludge/residual solids volumes and disposal costs are contract work.  
 Sludge disposal costs are not included in \$/MG.



**Sheboygan Water Utility**  
**Quarterly Financial Statement - September 30, 2024**  
**Balance Sheet Including Net Income**

<u>Account #</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
Utility Plant in Service	78,282,037	
107 Construction Work in Progress	47,732,674	
111 Accumulated Provision for Depreciation of Utility Plant		30,857,126
125 Bond Redemption Fund	574,394	
129 Appropriated Funds Invested for Plant Expansion & Payables	225,488	
130 Other Special Funds - Deferred Outflow Pension	2,648,031	
135 Working Funds	750	
136 Temporary Cash Investments	7,706,140	
142 Customer Accounts Receivable	1,442,923	
143 Grant Receivable & Other Accounts Receivable	603,942	
145 Receivables from Municipality	219,272	
154 Materials and Supplies	275,598	
165 Prepayments	54,295	
200 Capital Paid in by Municipality		1,640,701
216 Unappropriated Earned Surplus		61,689,601
221 Long Term Debt Bonds		39,323,801
223 Advances from Municipality		72,871
235 Customer Deposits		(4,303)
236 Taxes Accrued		774,315
237 Interest Payable on Bonds		242,272
242 Misc. Current & Accrued Liab		11,434
251 Bond Premium		108,716
252 Unearned Revenue		225,381
265 Accrued Employee Benefits		691,863
280 Net Pension Liability		835,240
285 Deferred Inflow - Pension		1,533,534
Utility Net Income		1,762,989
	<u>139,765,542</u>	<u>139,765,542</u>



**Sheboygan Water Utility**  
**Sheboygan, Wisconsin**  
**Income Statement - September 30, 2024**

<u>Account #</u>	<u>Utility Operating Income</u>	1-Jan-24 to 30-Sep-24	1-Jan-23 to 30-Sep-23	Increase or (Decrease)
400	Sales Revenue	8,176,118	7,410,688	765,430
474	Other Water Revenue	33,396	45,419	(12,022)
	<b>Total Operating Revenue</b>	<b>8,209,514</b>	<b>7,456,107</b>	753,408
401	Operating Expenses	3,411,813	3,400,138	11,675
402	Maintenance Expenses	774,064	698,703	75,361
403	Depreciation Expenses	1,143,814	1,204,946	(61,132)
402	Taxes	823,788	835,696	(11,908)
	<b>Total Operating Expenses</b>	<b>6,153,479</b>	<b>6,139,482</b>	13,997
	<b>Utility Operating Income</b>	<b>2,056,035</b>	<b>1,316,625</b>	739,410
	<u>Other Income &amp; Expense</u>			
415	Non-operating Grant Revenue	-	151,358	(151,358)
416	Non-operating Grant Expense	-	(151,358)	151,358
419	Interest Earned on Investments	127,300	87,547	39,753
421	Contributions	68,107	4,614,513	(4,546,406)
425	Misc Amortization	-	18,850	(18,850)
427	Bond Interest Expense	(513,106)	(394,328)	(118,778)
428	Other Expense	-	-	0
429	Bond Premium	24,654	24,654	0
	<b>Net Income</b>	<b>1,762,989</b>	<b>5,667,861</b>	(3,904,872)

CITY OF SHEBOYGAN  
R. O. \_\_\_\_\_

BY BOARD OF WATER COMMISSIONERS.

October 21, 2024

R. O. No. \_\_\_\_\_ By BOARD OF WATER COMMISSIONERS.

We, hereby, submit the Board of Water Commissioners' Report on the Water Utility for the third quarter of 2024.

The water pumpage decreased 7.06% from the same period in 2023. 1,181,589,000 gallons were pumped in the third quarter 2024, compared to 1,240,280,000 in 2023.

Year to date Operating Revenue at the end of the third quarter 2024 increased by \$753,408 compared to year to date 2023. The net income for the Utility, as of the end of September, 2024 is \$1,762,989. Details are shown on the attached Income Statement and Balance Sheet.

Construction-Maintenance:

Construction-maintenance work by the Water Utility during the third quarter of 2024:

Number of feet of 4 inch water main installed .....	0.0
Number of feet of 6 inch hydrant lead installed.....	18.0
Number of feet of 6 inch water main installed .....	20.6
Number of feet of 8 inch water main installed.....	0.0
Number of feet of 10 inch water main installed .....	0.0
Number of feet of 12 inch water main installed .....	0.0
Number of feet of 16 inch water main installed .....	20.5
Number of feet of 20 inch water main installed .....	0.0
Number of feet of 24 inch water main installed .....	378.0
Number of feet of water main abandoned or removed.....	420.0
Number of water main breaks repaired .....	5
Number of fire hydrants installed, replaced, relocated, removed, flushed, or major repairs made.....	10
Number of water main valves installed, repaired, removed, or replaced .....	32
Number of water service connections installed .....	5

Details are shown on the attached reports.

Other Utility Business:

The Utility completed its fleet modernization by acquiring 4 hybrid vehicles, replacing old pickup trucks. Lead service line (LSL) replacement began on Dillingham Avenue. The Utility also petitioned WI PSC for updates to its LSL program. Safe drinking water loan applications were submitted for ongoing LSL replacements and for the water treatment plant filter replacement project.

Attachments - Distribution Quarterly Report  
Operations Quarterly Report  
Balance Sheet  
Income Statement



### Distribution System -- 3rd Quarter - July, August, September 2024

#### Street Valves and Hydrant Valves Installed (including water main projects and others)

Location	Date Installed	Size ("), Jt	Installed By	Type
Union Ave. ~500' W. of S. 17th St. (N)	7/15/2024	6" MJ	SWU	G (vert)
S. 19th St. at Ashland Ave. (N)	7/18/2024	6" MJ	SWU	G (vert)
S. Taylor Dr ~200' N. of Union Ave	8/20/2024	6" MJ	Mitch & Sons	G (vert)
S. Taylor Dr ~200' N. of Union Ave	8/20/2024	24" MJ	Mitch & Sons	B/F-N
S. Taylor Dr ~560' N. of Union Ave	8/21/2024	6" MJ	Mitch & Sons	G (vert)
S. Taylor Dr ~560' N. of Union Ave	8/21/2024	24" MJ	Mitch & Sons	B/F-N

Total Valves Installed = 6

#### Street Valves and Hydrant Valves Removed

Location	Installed	Abandoned	Type
S. 19th St. at Ashland Ave. (N)	1925	7/18/2024	

Total Valves Removed = 1

#### Street Valves and Hydrant Valves Abandoned

Location	Installed	Abandoned

Total Valves Abandoned = 0

#### Street Valves and Hydrant Valves Maintained

Location	Maintained	Size	By

Total Valves Maintained = 0

#### Hydrants Installed (including water main projects and others)

Location	Installed	Tr Size	Valve	By
Union Ave. 500' W. of S. 17th St. (N)	7/15/2024	6'	n	SWU
Union Ave. at S. 19th St. (NE)	7/15/2024	6'	n	SWU
S. 21st St. at David Ave. (SW)	7/30/2024	6'6"	n	SWU
S. 19th St. 500' S. of Indiana Ave. (W)	8/13/2024	6'	n	SWU
S. Taylor Dr - 560 N. of Union Ave	8/21/2024	8'	y	Mitch & Sons
S. Taylor Dr - 500 N. of Union Ave	8/22/2024	8'6"	y	Mitch & Sons

Total Hydrants Installed = 6

#### Hydrants Removed (including water main projects and others)

Location	Installed	Removed	Hyd Valve?
Union Ave. 500' W. of S. 17th St. (N)		7/15/2024	n
Union Ave. at S. 19th St. (NE)		7/15/2024	n
S. 21st St. at David Ave. (SW)	7/4/1930	7/30/2024	n
S. 19th St. 500' S. of Indiana Ave. (W)		8/13/2024	n

Total Hydrants Removed = 4



**Hydrants Abandoned** (including water main projects and others)

Location	Installed	Abandoned	Tr Size	Hyd Valve?
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Total Hydrants Abandoned = 0

**Hydrants Maintained/Moved** (including water main projects and others)

Location	Installed	Maintained
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Total Hydrants Maintained/Moved = 0

**Water Main Breaks**

Location	Date	Size
Oakland Ave btw S.19th St. & Sauk Trail	7/9/2024	6"
1622 Martin Ave	7/16/2024	6"
3333 Lakeshore Rd driveway to WWTP	8/7/2024	8"
333 N. 10th St	9/23/2024	6"
3737 N. 12th Place	9/30/2024	6"

Number of Water Main Breaks=5

**SUMMARY**

Number of feet of 4 inch water main installed	0.0	water main
Number of feet of 6 inch hydrant lead installed	18.0	
Number of feet of 6 inch water main installed	20.6	
Number of feet of 8 inch water main installed	0.0	
Number of feet of 12 inch water main installed	0.0	
Number of feet of 16 inch water main installed	20.5	
Number of feet of 20 inch water main installed	0.0	
Number of feet of 24 inch water main installed	378.0	
Number of feet of water main abandoned or removed	420.0	
Number of water main breaks repaired	5	
Number of hydrants installed	6	hydrants
Number of hydrants removed or abandoned	4	
Number of hydrants maintained or moved	0	
Number of street valves installed	4	valves
Number of hydrant valves installed	2	
Number of street valves removed or abandoned	1	
Number of hydrant valves removed or abandoned	0	
Number of valves maintained	25	
Number of water connections installed	5	



**WATER MAIN AND APPURTENANCES INSTALLATION -- 3rd Quarter -July, August, September 2024**

Water Main Projects (including installation or abandonment of more than 3' of pipe by utility or contractors)

<b>Location: 6" Water Main</b>	<b>Installed</b>	<b>New Valves</b>	<b>New Hyd.</b>	<b>New Hyd Valves</b>	<b>Aband. Valves</b>	<b>Aband. Hyd.</b>	<b>Remove Hyd.</b>	<b>Size "</b>	<b>Feet</b>	<b>New Hyd</b>	<b>Size</b>	<b>Feet.</b>	<b>Feet.</b>	<b>By</b>
								<b>Installed</b>	<b>Installed</b>	<b>Lead</b>	<b>Aband.</b>	<b>Aband.</b>	<b>Rem.</b>	
Mehrtens Ave @ N.15th St.	7/9/2024	0	0	0	0	0	0	6	7.6	0	6" CIP	8	0	SWU
Oakland Ave between S.19th St & Sauk Trail	7/9/2024	0	0	0	0	0	0	6	13	0	6" CIP	13	0	SWU
<b>Totals:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>20.6</b>	<b>0</b>		<b>21</b>	<b>0</b>	

<b>Location: 16" Water Main</b>	<b>Installed</b>	<b>New Valves</b>	<b>New Hyd.</b>	<b>New Hyd Valves</b>	<b>Aband. Valves</b>	<b>Aband. Hyd.</b>	<b>Remove Hyd.</b>	<b>Size "</b>	<b>Feet</b>	<b>Hyd</b>	<b>Size</b>	<b>Feet.</b>	<b>Feet.</b>	<b>By</b>
								<b>Installed</b>	<b>Installed</b>	<b>Lead</b>	<b>Aband.</b>	<b>Aband.</b>	<b>Rem.</b>	
S. Taylor Dr - North of Union Ave	8/27/2024	0	0	0	0	0	0	16	17	0	16"DI	17	0	Mitch & Sons
S. Taylor Dr - North of Union Ave	8/27/2024	0	0	0	0	0	0	16	3.5	0	16"DI	4	0	Mitch & Sons
<b>Totals:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>20.5</b>	<b>0</b>		<b>21</b>		

<b>Location: 24" Water Main</b>	<b>Installed</b>	<b>New Valves</b>	<b>New Hyd.</b>	<b>New Hyd Valves</b>	<b>Aband. Valves</b>	<b>Aband. Hyd.</b>	<b>Remove Hyd.</b>	<b>Size "</b>	<b>Feet</b>	<b>Hyd</b>	<b>Size</b>	<b>Feet.</b>	<b>Feet.</b>	<b>By</b>
								<b>Installed</b>	<b>Installed</b>	<b>Lead</b>	<b>Aband.</b>	<b>Aband.</b>	<b>Rem.</b>	
S. Taylor Dr - North of Union Ave	8/27/2024	0	0	0	0	0	0	24	2	0	16"DI	2	0	Mitch & Sons
S. Taylor Dr - North of Union Ave	8/22/2024	0	1	0	0	0	0	24	18	2	16" DI	18	0	Mitch & Sons
S. Taylor Dr - North of Union Ave	8/21/2024	1	1	1	0	0	0	24	180	16	16" DI	180	0	Mitch & Sons
S. Taylor Dr - North of Union Ave	8/20/2024	1	0	1	0	0	0	24	178	0	16"DI	178	0	Mitch & Sons
<b>Totals:</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>378</b>	<b>18</b>		<b>378</b>	<b>0</b>	

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**Sheboygan, Wisconsin**  
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