

**CITY OF SHEBOYGAN  
REPORT 03-26-XX**

**BY SHEBOYGAN WATER UTILITY  
BOARD OF WATER COMMISSIONERS  
MARCH 31, 2026**

Report No. 03-31-26 on April 27, 2026.

We, hereby, submit the Board of Water Commissioners' Report on the Water Utility for the first quarter of 2026.

The water pumpage decreased 0.53% from the same period in 2025. 970,072,000 gallons were pumped in the first quarter 2026, compared to 975,288,000 in 2025.

Year to date Operating Revenue at the end of the first quarter 2026 increased by \$279,188 compared to year to date 2025. The net income for the Utility, as of the end of March, 2026 is \$66,652. Details are shown on the attached Income Statement and Balance Sheet.

Construction-Maintenance:

Construction-maintenance work by the Water Utility during the first quarter of 2026:

Number of feet of 4 inch water main installed .....	0.0
Number of feet of 6 inch hydrant lead installed .....	0.0
Number of feet of 6 inch water main installed .....	0.0
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 .....	0.0
Number of feet of 20 inch water main installed .....	0.0
Number of feet of 24 inch water main installed .....	0.0
Number of feet of water main abandoned or removed .....	0.0
Number of water main breaks repaired .....	10
Number of fire hydrants installed, replaced, relocated, removed, flushed, or major repairs made .....	0
Number of water main valves installed, repaired, removed, or replaced .....	114
Number of water service connections installed .....	3

Details are shown on the attached reports.

Other Utility Business:

The Water Utility received bids for the filter/roofing project in the treatment plant and accepted the low-cost bid of \$2,292,625. Construction is expected to begin early this summer.

WDNR Safe Drinking Water loan funding for the filter project is scheduled to close in May 2026.

The utility issued RFQs and secured contractors to carry out approximately \$2.5 million in lead service line (LSL) replacements during the 2026 construction season.

The 2025 year-end financial audit was completed by Baker Tilly. The audited financial statements will be published in early April 2026.

Attachments -        Distribution Quarterly Report  
                              Operations Quarterly Report  
                              YTD March 2026 Balance Sheet  
                              YTD March 2026 Income Statement



**Distribution System -- 1st Quarter - January, February, & March 2026**

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

Location	Date Installed	Size ("), Jt	Installed By	Type
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Total Valves Installed = 0

**Street Valves and Hydrant Valves Removed**

Location	Installed	Abandoned	Type
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Total Valves Removed = 0

**Street Valves and Hydrant Valves Abandoned**

Location	Installed	Abandoned
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Total Valves Abandoned = 0

**Street Valves and Hydrant Valves Maintained**

Location	Maintained	Size	By
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Total Valves Maintained = 0

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

Location	Installed	Tr Size	Valve
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Total Hydrants Installed = 0

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

Location	Installed	Removed	Hyd Valve?
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Total Hydrants Removed = 0

**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
1719 Saemann Ave	1/13/2026	6"
2425 S Business Dr	1/14/2026	8"
1217 Kentucky Ave	1/20/2026	12"
N 27th St & Pine Grove Ave	1/23/2026	6"
1518 Georgia Ave	1/25/2026	6"
2008 N 9th St	1/25/2026	6"
510 S 8th St	1/28/2026	8"
1808 S 24th St	2/17/2026	6"
1717 N 26th St	2/19/2026	6"
2905 S 15th St	2/27/2026	6"

Number of Water Main Breaks=10

**SUMMARY**

Number of feet of 4 inch water main installed	0.0	water main
Number of feet of 6 inch hydrant lead installed	0.0	
Number of feet of 6 inch water main installed	0.0	
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	0.0	
Number of feet of 20 inch water main installed	0.0	
Number of feet of 24 inch water main installed	0.0	
Number of feet of water main abandoned or removed	0.0	
Number of water main breaks repaired	10	
Number of hydrants installed	0	hydrants
Number of hydrants removed or abandoned	0	
Number of hydrants maintained or moved	0	
Number of street valves installed	0	valves
Number of hydrant valves installed	0	
Number of street valves removed or abandoned	0	
Number of hydrant valves removed or abandoned	0	
Number of valves maintained	114	
Number of water connections installed	3	

<b>HIGH LIFT DELIVERY QUARTERLY REPORT 2026</b>				
<b>I. FIRST QUARTER</b>		Jan - Feb - Mar		
		GALLONS	COST \$	\$/MG
	2025	975,288,000	\$258,915.95	\$265.48
	2026	970,072,000	\$279,433.86	\$288.05
	Percent Difference	-0.53%	7.92%	8.50%
<b>II. SECOND QUARTER</b>		Apr - May - Jun		
		GALLONS	COST \$	\$/MG
	2025	1,038,004,000	\$258,193.25	\$248.74
	2026	0	\$0.00	#DIV/0!
	Percent Difference	-100.00%	-100.00%	#DIV/0!
<b>III. THIRD QUARTER</b>		Jul - Aug - Sep		
		GALLONS	COST \$	\$/MG
	2025	1,141,529,000	\$300,209.29	\$262.99
	2026	0	\$0.00	#DIV/0!
	Percent Difference	-100.00%	-100.00%	#DIV/0!
<b>IV. FOURTH QUARTER</b>		Oct - Nov - Dec		
		GALLONS	COST \$	\$/MG
	2025	991,826,000	\$275,632.42	\$277.90
	2026	0	\$0.00	#DIV/0!
	Percent Difference	-100.00%	-100.00%	#DIV/0!
<b>YEAR TO DATE : 2026</b>				
		GALLONS	COST \$	\$/MG
ELECTRICITY CHEMICALS NATURAL GAS	2025	4,146,647,000	\$1,092,950.91	\$263.57
	2026	970,072,000	\$279,433.86	\$288.05
	Percent Difference	-76.61%	-74.43%	9.29%
<b>YEAR TO DATE : 2026</b>				
SLUDGE DISPOSAL to WWTP		GALLONS	COST \$	
	2025	3,331,920	\$20,462.43	
	2026	569,729	\$3,164.37	
	Percent Difference	-82.90%	-84.54%	
STORM WATER CHARGES	2026	NA	\$0.00	
<b>HIGH LIFT SYSTEM DELIVERY :</b>				
	Maximum Pumpage Day	13,562,000	March 17, 2026	
	Minimum Pumpage Day	6,954,000	January 1, 2026	

	MG	\$	\$/MG
2025	4,146,647,000	\$1,092,950.91	\$263.57
2026	970,072,000	\$279,433.86	\$288.05

**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 2024 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 - March 31, 2026**  
**Balance Sheet Including Net Income**

<u>Account #</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
Utility Plant in Service	127,964,417	
107 Construction Work in Progress	577,200	
111 Accumulated Provision for Depreciation of Utility Plant		35,277,460
125 Bond Redemption Fund	534,909	
129 Appropriated Funds Invested for Plant Expansion & Payables		
130 Other Special Funds - Deferred Outflow Pension	1,796,291	
135 Working Funds	750	
136 Temporary Cash Investments	12,769,735	
142 Customer Accounts Receivable	1,667,927	
143 Grant Receivable & Other Accounts Receivable	686,239	
145 Receivables from Municipality	197,792	
154 Materials and Supplies	287,854	
165 Prepayments	40,146	
200 Capital Paid in by Municipality		1,640,701
216 Unappropriated Earned Surplus		65,042,423
221 Long Term Debt Bonds		40,529,965
223 Advances from Municipality		25,719
235 Customer Deposits		(573)
236 Taxes Accrued		902,313
237 Interest Payable on Bonds		364,437
242 Misc. Current & Accrued Liab		78,934
251 Bond Premium		71,087
252 Unearned Revenue		0
265 Accrued Employee Benefits		759,635
280 Net Pension Liability		661,355
285 Deferred Inflow - Pension		1,103,153
Utility Net Income		66,652
	146,523,261	146,523,261



**Sheboygan Water Utility  
Sheboygan, Wisconsin  
Income Statement - March 31, 2026**

<u>Account #</u>	<u>Utility Operating Income</u>	1-Jan-26 to 31-Mar-26	1-Jan-25 to 31-Mar-25	Increase or (Decrease)
400	Sales Revenue	2,699,942	2,422,016	277,925
474	Other Water Revenue	12,505	11,243	1,262
	<b>Total Operating Revenue</b>	<b>2,712,447</b>	<b>2,433,260</b>	<b>279,188</b>
401	Operating Expenses	1,072,358	1,066,260	6,097
402	Maintenance Expenses	280,119	300,792	(20,673)
403	Depreciation Expenses	698,619	702,514	(3,895)
402	Taxes	285,443	271,476	13,967
	<b>Total Operating Expenses</b>	<b>2,336,539</b>	<b>2,341,041</b>	<b>(4,503)</b>
	<b>Utility Operating Income</b>	<b>375,909</b>	<b>92,218</b>	<b>283,690</b>
	<u>Other Income &amp; Expense</u>			
415	Non-operating Grant Revenue	-	1,541,054	(1,541,054)
416	Non-operating Grant Expense	(134,737)	(10,026)	(124,711)
419	Interest Earned on Investments	36,925	33,330	3,595
421	Contributions	-	-	0
425	Misc Amortization	-	-	0
427	Bond Interest Expense	(216,354)	(245,139)	28,785
428	Other Expense	-	-	0
429	Bond Premium	4,910	8,218	(3,308)
	<b>Net Income</b>	<b>66,652</b>	<b>1,419,656</b>	<b>(1,353,004)</b>