



## **2025 Sheboygan Water Utility Budget**

(Board approved 10/21/2024)

Sheboygan Board of Water Commissioners

WI PSC Utility No. 5370

72 Park Avenue

Sheboygan, WI 53081



**Sheboygan Board of Water Commissioners  
2025 Budget**

Sheboygan Water Utility  
WI PSC Utility No. 5370  
72 Park Avenue  
Sheboygan, Wisconsin

Budget provides for annual investment of **\$19,139,337** in all phases of Water Utility operations.

**Revenues**

Budgeted annual revenue total for 2025	<b>\$17,187,095</b>
Estimated annual revenue total as of December 31, 2024	\$14,333,861
Projected revenues for 2025 expected to increase (decrease)	<b>\$2,853,235 (1)</b>

**Expenditures**

	Estimated 2024	Budget 2024	Budget 2025	Budget Increase (Decrease)	Percent Change
<b><u>Expenditure by Classification</u></b>					
Labor	\$2,207,406	\$2,257,272	<b>\$2,392,668</b>	\$135,395	6.0%
Source of supply	\$14,000	\$18,000	<b>\$18,000</b>	\$0	0.0%
Pumping	\$582,395	\$611,920	<b>\$759,110 (8)</b>	\$147,190	24.1%
Water treatment	\$987,351	\$952,008	<b>\$1,196,000 (2)</b>	\$243,992	25.6%
Transmission & distribution	\$535,375	\$460,200	<b>\$529,948</b>	\$69,748	15.2%
Customer accounts	\$115,411	\$107,550	<b>\$110,950</b>	\$3,400	3.2%
Administrative & general	\$4,427,029 (5)	\$3,378,400	<b>\$5,810,868</b>	\$2,432,468	72.0%
Taxes	\$1,165,083 (6)	\$1,516,643	<b>\$1,552,276</b>	\$35,633	2.3%
Capital outlay	\$11,766,658 (4)	\$14,638,024	<b>\$5,763,492 (7)</b>	-\$8,874,532 (3)	-60.6%
Interest on Safe Drinking Water Loans/ water revenue bonds	\$841,500	\$1,029,324	<b>\$1,006,025</b>	-\$23,299	-2.3%
<b>Totals</b>	<b><u>\$22,642,206</u></b>	<b><u>\$24,969,342</u></b>	<b><u>\$19,139,337</u></b>	<b><u>-\$5,830,005</u></b>	<b><u>-23.3%</u></b>

- 1) Increase due to new water rates in effect 4/1/2024 and 4/1/2025, and increase in WDNR LSL grants (non-op revenue)
- 2) Increase due to filter rehabilitation expense
- 3) Decrease due to completion of RWI project
- 4) Decrease due to more RWI cost completed in 2023 than estimated.
- 5) Includes WDNR LSL grant monies that exceeded earlier estimates.
- 6) Budget 2024 higher than estimated due to delays in RWI completion
- 7) Includes \$3.8M filter 7/8/9 reconstruction project (funded by SDWL)
- 8) Includes large maintenance expense items that vary year to year depending on projects

Sheboygan's water rates remain among the lowest in the state for class AB utilities serving more than 5,000 customers. Ongoing rate increases will be needed to pay for debt service and PILOT on the raw water improvements (RWI) project. The Water Utility operates entirely on water revenues and does not receive any tax-based municipal funding.



**CASH AND BUDGET SUMMARY  
2025**

	Budget 2024	Estimate 2024	Budget 2025
<b>REVENUES</b>			
Cash Balance January 1 (including bond reserves)	\$8,691,172	\$9,196,664 (1)	\$9,098,151
<b>Current Revenues</b>			
Total sales of water	\$9,724,588	\$9,618,232	\$11,349,514 (3)
Other operating revenues (other sales including wholesale customers, late fees)	\$2,501,679	\$2,473,633	\$2,918,887
Non-operating revenues (rent, interest)	\$134,000	\$250,674	\$212,954
Non-operating revenues (WDNR LSL grants)	\$1,365,613	\$1,581,413	\$2,225,000 (2)
SWU LSL loan repayments (internal revolving loan program)	\$326,000	\$409,908	\$480,740 (4)
Contributions in aid of construction	\$0	\$0	\$0
<b>Total current revenues</b>	<b>\$14,051,879</b>	<b>\$14,333,861</b>	<b>\$17,187,095</b>
<b>Total reserves available</b>	<b>\$22,743,051</b>	<b>\$23,530,525</b>	<b>\$26,285,246</b>
<b>EXPENDITURES</b>			
<b>Operation &amp; Maintenance</b>			
Source of supply	\$20,000	\$15,500	\$20,000
Pumping	\$868,895	\$816,950	\$1,029,110
Water treatment	\$1,544,672	\$1,606,780	\$1,860,000
Transmission & distribution maintenance	\$1,242,386	\$1,266,400	\$1,342,274
Customer accounts	\$327,476	\$327,411	\$325,950
Taxes	\$1,516,643	\$1,165,083	\$1,552,276
Administrative & general	\$1,653,921	\$1,655,431	\$1,760,210
<b>Total operation &amp; maintenance</b>	<b>\$7,173,994</b>	<b>\$6,853,554</b>	<b>\$7,889,820</b>
<b>Other Expenditures</b>			
Capital outlay (including RWI engineering and construction)	\$14,638,024	\$11,766,658 (5)	\$5,763,492
Safe Drinking Water Loan proceeds (for non-LSL projects)	-\$12,685,940	-\$9,894,351 (6)	-\$3,800,000
Water Revenue Bond Proceeds	\$0	\$0	\$0
Debt Service (including principal and interest)	\$2,907,147	\$2,526,019	\$3,057,266 (7)
Non-operating LSL Administrative Expense	\$100,000	\$17,669 (8)	\$30,000
Non-operating - SWU LSL loans to customers	\$1,086,000	\$1,581,413	\$2,225,000
Non-operating grant - WDNR LSL grants to customers	\$942,000	\$1,581,412 (9)	\$2,225,000
<b>Total other expenditures</b>	<b>\$6,987,231</b>	<b>\$7,578,820</b>	<b>\$9,500,758</b>
<b>Total expenditures</b>	<b>\$14,161,225</b>	<b>\$14,432,374</b>	<b>\$17,390,578</b>
<b>Cash &amp; Receivables Balance -December 31 (total reserves - total expenditures)</b>	<b>\$8,581,827</b>	<b>\$9,098,151</b>	<b>\$8,894,668</b>

1) Cash reported is actual Jan 1, 2024.

2) Increase due to LSL replacement escalation and greater WDNR funding availability.

3) Increase due to new water rates

4) Increase due to more SWU LSL loans outstanding

5) Decrease due to RWI construction schedule

6) Decrease due to RWI construction delays and use of ARPA grants earlier

7) Increase due to RWI safe drinking water loan. No filter project debt included.

8) SWU no longer providing SWU grant money for LSL replacement in 2024.

9) WDNR LSL program in flux during 2023 and 2024, causing increased SWU LSL grants and decreased WDNR LSL grants. The SWU LSL program is under review with the Public Service Commission which may delay reimbursement of LSL costs; Anticipate some 2024 SWU LSL grants to be reimbursed by 2025 SDWL.



**STATEMENT OF ESTIMATED REVENUES  
2025**

<u>REVENUE SOURCE</u>	<u>Actual 2023</u>	<u>Budget 2024</u>	<u>Estimate 2024</u>	<u>Budget 2025</u>
<u>Metered Sales to General Customers (approx. 4.8 billion gallons)</u>				
Residential	\$2,545,595	\$3,268,738	\$3,185,460	\$3,758,843
Multi-family	\$333,074	\$416,543	\$403,763	\$476,440
Commercial	\$614,875	\$699,711	\$708,552	\$836,091
Industrial	\$4,490,501	\$5,339,596	\$5,320,458	\$6,278,140
Totals	\$7,984,045	\$9,724,588	\$9,618,232	\$11,349,514 (1)
<u>Other Sales to Water Customers</u>				
Private fire protection	\$131,364	\$152,996	\$131,840	\$155,571
Public fire protection (% inc Falls & Kohler)	\$948,727	\$1,090,284	\$944,685	\$1,114,728
Sales to public authorities	\$138,585	\$131,223	\$137,096	\$161,773
Sales to Sheboygan Falls & Kohler	\$835,712	\$998,495	\$1,133,386	\$1,337,395
Totals	\$2,054,388	\$2,372,997	\$2,347,007	\$2,769,468 (1)
<u>Other Revenues</u>				
Late payment charges	\$112,599	\$108,682	\$105,959	\$125,032
Miscellaneous sales	\$19,657	\$20,000	\$20,667	\$24,388
Rental income from Georgia Ave	\$30,367	\$31,000	\$30,367	\$35,833
Billing & collecting charge to City	\$64,345	\$65,000	\$44,170	\$52,121
Non-operating revenues - SWU LSL revolving loan repayments	\$158,235	\$326,000	\$409,908	\$480,740
Non-operating grant revenues - WDNR LSL replacement (other billing & collecting costs accounted for by expense reduction)	\$151,358	\$1,365,613	\$1,581,413	\$2,225,000 (2)
Totals	\$536,561	\$1,916,295	\$2,192,485	\$2,943,113
<b>Total Revenues</b>	\$10,574,994	\$14,013,879	\$14,157,724	\$17,062,095
<u>Other Income</u>				
Interest	\$124,121	\$38,000	\$176,137	\$125,000
Contributions in aid of construction	\$5,102,123	\$0	\$0	\$0
Totals	\$5,226,244	\$38,000	\$176,137	\$125,000
<b>REVENUES</b>	<u><b>Grand Totals</b></u>	<u><b>\$15,801,238</b></u>	<u><b>\$14,051,879</b></u>	<u><b>\$14,333,861</b></u>
				<u><b>\$17,187,095</b></u>

1) Increase due to estimated new water rates

2) WDNR LSL grants anticipated for disadvantaged census tracts. Approx \$463,000 to reimburse costs in 2023.



**OPERATION AND MAINTENANCE EXPENSES  
2025**

<u>Source of Supply Expenses</u>	<u>Actual 2023</u>	<u>Budget 2024</u>	<u>Estimate 2024</u>	<u>Budget 2025</u>
<u>Operations</u>				
Labor	\$0	\$1,000	\$500	<b>\$1,000</b>
<u>Maintenance</u>				
Labor	\$0	\$1,000	\$1,000	<b>\$1,000</b>
Intakes	\$20,615	\$18,000	\$14,000	<b>\$18,000</b>
<b>Totals</b>	<b>\$20,615</b>	<b>\$20,000</b>	<b>\$15,500</b>	<b>\$20,000</b>
<u>Pumping Expenses</u>				
<u>Operations</u>				
Labor	\$49,062	\$73,500	\$46,712	<b>\$60,000</b>
Electricity & natural gas	\$555,638	\$520,000	\$512,306	<b>\$553,290</b>
Pumping equipment	\$0	\$3,120	\$0	<b>\$3,120</b>
Miscellaneous	\$23,600	\$29,600	\$23,936	<b>\$26,000</b>
Utilities	\$40,876	\$45,100	\$40,019	<b>\$45,100</b>
<u>Maintenance</u>				
Labor	\$203,031	\$183,475	\$187,843	<b>\$210,000</b>
Pumping equipment	\$65,780	\$5,000	\$5,000	<b>\$75,000 (5)</b>
Structures	\$2,510	\$9,100	\$1,135	<b>\$56,600</b>
<b>Totals</b>	<b>\$940,496</b>	<b>\$868,895</b>	<b>\$816,950</b>	<b>\$1,029,110</b>
<u>Water Treatment Expenses</u>				
<u>Operations</u>				
Labor	\$619,512	\$528,664	\$564,527	<b>\$600,000</b>
Water treatment equipment	\$448,865	\$390,000 (1)	\$380,000	<b>\$380,000</b>
Chemicals	\$520,300	\$496,008	\$371,353	<b>\$400,000 (2)</b>
Miscellaneous	\$1,451	\$3,000	\$2,000	<b>\$3,000</b>
Utilities	\$14,885	\$25,000	\$13,998	<b>\$25,000</b>
<u>Maintenance</u>				
Labor	\$57,541	\$64,000	\$54,903	<b>\$64,000</b>
Water treatment equipment	\$218,879	\$28,000	\$220,000 (3)	<b>\$378,000 (4)</b>
Structures	\$1,466	\$10,000	\$0	<b>\$10,000</b>
<b>Totals</b>	<b>\$1,882,900</b>	<b>\$1,544,672</b>	<b>\$1,606,780</b>	<b>\$1,860,000</b>

- 1) Sludge disposal charges to WWTP (\$60k) and contractor (\$200k) and maintenance/lab equipment. New intake pipeline (2024) has reduced sludge production.
- 2) Reduction in alum and sodium hypochlorite usage due to new intake pipeline
- 3) Includes maintenance expense for filter #3 and #4 rehabilitation
- 4) Includes maintenance expense for filter #1 and #2 rehabilitation
- 5) Includes maintenance expense for sludge pump #2 and backwash actuator



**OPERATION AND MAINTENANCE EXPENSES  
2025**

	Actual 2023	Budget 2024	Estimate 2024	Budget 2025
<b><u>Transmission &amp; Distribution Expenses</u></b>				
<b><u>Operations</u></b>				
Labor	\$320,596	\$358,162	\$366,025	\$384,326
Reservoirs & standpipes	\$723	\$17,000	\$17,000	\$17,000
Mains & hydrants	\$7,362	\$30,000	\$76,979	\$40,000
Meters	\$1,961	\$12,000	\$4,943	\$8,000
Customer services	\$135,324	\$118,000	\$124,998	\$131,248
Miscellaneous	\$41,684	\$52,000	\$52,000	\$54,000
Utilities	\$23,435	\$25,700	\$21,423	\$25,700
<b><u>Maintenance</u></b>				
Labor	\$373,159	\$424,024	\$365,000	\$428,000
Structures & improvements	\$27,198	\$21,000	\$16,926	\$21,000
Reservoirs & standpipes	\$1,332	\$15,000	\$10,000	\$15,000
Mains	\$183,487	\$125,000	\$175,000	\$175,000
Meters	\$533	\$4,500	\$602	\$2,000
Hydrants	\$42,926	\$35,000	\$30,000	\$35,000 (1)
Customer Services	\$345	\$5,000	\$5,504	\$6,000
<b><u>Totals</u></b>	<b>\$1,160,064</b>	<b>\$1,242,386</b>	<b>\$1,266,400</b>	<b>\$1,342,274</b>
<b><u>Customer Accounts Expenses</u></b>				
<b><u>Operations</u></b>				
Labor	\$179,528	\$219,926	\$212,000	\$215,000
Meter reading	\$16,348	\$11,000	\$17,000	\$8,300
Billing & collecting	\$74,108	\$70,400	\$75,000	\$73,000
Uncollectible accounts	\$1,748	\$8,000	\$2,000	\$8,000
Utilities	\$287	\$650	\$411	\$650
Postage	\$21,344	\$17,500	\$21,000	\$21,000
<b><u>Totals</u></b>	<b>\$293,363</b>	<b>\$327,476</b>	<b>\$327,411</b>	<b>\$325,950</b>
<b><u>Taxes</u></b>				
Local & school (payment in lieu of taxes (PILOT) to City)	\$997,791	\$1,355,268	\$999,383 (2)	\$1,382,251
Payroll	\$156,026	\$151,375	\$155,700	\$160,025
P.S.C. remainder assessment (mandatory to state regulator)	\$9,369	\$10,000	\$10,000	\$10,000
<b><u>Totals</u></b>	<b>\$1,163,185</b>	<b>\$1,516,643</b>	<b>\$1,165,083</b>	<b>\$1,552,276</b>
<b><u>Interest Expense Long Term Debt</u></b>				
Expense (bonds, SDWL, unfunded pension)	\$327,656	\$1,029,324	\$841,500	\$1,006,025

1) Includes \$20,000 for stripping and painting ~200 fire hydrants  
2) Reduction from 2024 budget due to delay in completion of RWI



**OPERATION AND MAINTENANCE EXPENSES  
2025**

	Actual 2023	Budget 2024	Estimate 2024	Budget 2025
<b><u>Administrative &amp; General Expenses</u></b>				
<b><u>Operations</u></b>				
Labor	\$419,405	\$403,521	\$408,897	\$429,342
Office supplies	\$21,615	\$23,000	\$24,343	\$25,000
Utilities	\$2,836	\$4,000	\$2,429	\$4,000
Outside services & lawyers (cross connection, health ins. review)	\$110,913	\$130,000	\$132,917	\$128,000
Auditors (including rate case applications)	\$29,639	\$30,000	\$30,000	\$32,000
<b><u>Property Insurance</u></b>				
Property and contractors' equipment	\$45,053	\$44,000	\$66,064	\$69,367 (3)
Auto	\$7,902	\$8,000	\$10,619	\$11,150
Crime	\$904	\$1,000	\$4,819	\$5,060
<b><u>Injuries &amp; Damage Insurance</u></b>				
Workmen's Comp	\$28,027	\$39,305	\$37,082	\$39,305
General liability, public officials, umbrella	\$30,322	\$30,000	\$34,071	\$35,775
<b><u>Other Expenses</u></b>				
Health insurance (including dental, vision, prescriptions)	\$669,779	\$745,195	\$675,266	\$745,000 (1)
Wisconsin Retirement System	\$280,665	\$112,000	\$140,265	\$147,278
Life insurance	\$6,892	\$4,900	\$7,415	\$7,934
Regulatory commission expense	\$28,576	\$20,000	\$20,000	\$20,000
Miscellaneous & administrative expense	\$30,202	\$45,000	\$31,712	\$45,000
Non-operating grant expense (WDNR LSL grants to customers)	\$151,358	\$942,000	\$1,581,412 (2)	\$2,225,000
Lead service line (LSL) replacement (administrative costs)	\$14,857	\$100,000	\$17,669	\$30,000
Lead service line (LSL) replacement (SWU loans to customers)	\$528,499	\$1,086,000	\$1,581,413	\$2,225,000
<b><u>Maintenance</u></b>				
Office equipment maintenance	\$3,581	\$2,000	\$1,715	\$2,000
Office facilities maintenance	\$14,570	\$12,000	\$27,818	\$14,000
<b><u>Totals</u></b>	\$2,425,595	\$3,781,921	\$4,835,925	\$6,240,210
<b>EXPENDITURES (NOT INCLUDING CAPITAL OUTLAY)</b>	<b><u>Grand Totals</u></b>	<b><u>\$8,213,874</u></b>	<b><u>\$10,331,318</u></b>	<b><u>\$10,875,548</u></b>
				<b><u>\$13,375,845</u></b>

- 1) The Utility switched to a fully-insured health insurance plan in August 2022.
- 2) More DNR funds for LSL replacement available than were estimated at budget time.
- 3) Increase due to additional value of RWI facility



**CAPITAL OUTLAY AND LARGE MAINTENANCE EXPENSES (\*)  
2025**

	Actual 2023	Budget 2024	Actual & Estimate 2024	Budget 2025
<b><u>New Construction and Meters</u></b>				
<b>Distribution mains, hydrants, and related construction (not including LSL costs included elsewhere)</b>				
2025 water meters (1,900 units, including 20-year replacement program)				\$100,000
2025 Orion radio transmitters (400 replacement units) and other meters				\$85,000
2025 N. 25th St., Superior to Cleveland, water main replacement (0 LSL)				\$900,000
2025 Clara Ave., east of S. 7th St., water main replacement (2 LSL)				\$70,000
2025 N. 7th St., Bell to North Ave., water main replacement (28 LSL)				\$120,000
2025 10 valves/10 hydrants replaced				\$100,000
2024 Taylor Drive: Union Ave to 400' north		\$250,000	\$250,000	
2024 Sheboygan River crossing near Garton toy site		\$250,000	\$0	\$490,000
2024 Lincoln Ave: Barrett to N. 1st		\$70,000	\$70,000	
2024 S. 12th St: upsize if extended to proposed golf course		\$80,000	\$0	
2024 10 valves/10 hydrants replaced		\$100,000	\$100,000	
2024 excavation safety/shoring equipment upgrades		\$12,000	\$12,000	
2024 water meters (including for 20-year replacement program)		\$250,000	\$250,000	
2024 Orion radio transmitters (400 replacement units)		\$82,000	\$82,000	
2023 Distribution mains, hydrants, and related construction (not including LSL)	\$1,131,076			
2023 Meters (860) of all sizes (does not include bolts and gaskets, large meter testir)	\$106,820			
2023 Orion radio generators (500) for 1/2 & 5/8" meters	\$84,221			
2023 Replacement of 10 hydrants and 10 street valves	\$56,752			
Total new construction and meters	\$1,378,869	\$1,094,000	\$764,000	\$1,865,000
<b><u>Other</u></b>				
<b><u>Source of Supply</u></b>				
2024 RWI: intake pipeline, well, pump station - construction/engineeering		\$12,400,000	\$10,184,019	
2023 RWI: intake pipeline, well, pump station - construction/engineeering	\$31,498,021			
<b><u>Pumping</u></b>				
2025 sludge pump 2 replacement* (\$35,000)				*
2025 GAPS Motors/Drives/Starter diagnostic testing *(\$10,000)				*
<b><u>Equipment</u></b>				
2025 Backwash Basin Electric Actuator Replacements*(\$25,000)				*
2024 filter actuator replacements (filters 7-11)		\$50,000	\$50,000	
<b><u>Structures</u></b>				
2025 critical piping integrity evaluation (including restraint and hardware installation)*(\$25,000)				*
2025 High Lift Flat Roof Areas-EPDM Membrane/Gutter Replacement*(\$25,000)				*
2024 security camera upgrades at Taylor Hill, Erie and Georgia stations		\$20,000	\$20,000	
2024 water treatment plant tuckpointing (funds used for meter garage roofing)		\$15,000	\$15,000	
<b><u>Water Treatment</u></b>				
<b><u>Equipment</u></b>				
2025 filter rehabilitation (IMS 200 caps and media for filters 1 and 2)*(\$300,000)				*
2025 Filter 7, 8, and 9 underdrain and roof replacement (inc \$350k bidding and construction engineering)				\$3,719,467
2025 Sodium Hypochlorite Chemical System- Bulk Tank Relining and Piping & Fitting Replacement*(\$20,000)				*
2025 UV System Battery Backup: Redundant Power Module Replacement*(\$20,000)				*
2024 filter rehabilitation (IMS 200 caps and media for filters 3 and 4)		\$300,000	\$289,851	
2023 Sodium hypochlorite bulk tank replacement (inc piping and fittings)*	\$0	\$150,000	\$18,000	
2023 Phosphate system upgrade (additional bulk tank)	\$0			
2023 Filter effluent actuator replacements (six)	\$46,092			
2023 UV battery backup upgrades	\$22,117			
2023 filter replacements/rehab (#6 and media/caps for 2 additional filters)	\$133,444			
2023 Building & Pipe Yard	\$21,938			

\*Starting in 2025, large maintenance items are included in expense lines for pumping and treatment





**CAPITAL OUTLAY AND LARGE MAINTENANCE EXPENSES (\*)  
2025**

	Actual 2023	Budget 2024	Estimate 2024	Budget 2025
<b><u>Heating Equipment</u></b>				
<b><u>SCADA Equipment</u></b>				
2024 Erie Avenue PLC replacement		\$50,000	\$0	\$50,000
<b><u>Lab Equipment</u></b>				
<b><u>Office Furniture &amp; Equipment</u></b>				
<b>2025 Computer replacements</b>				<b>\$16,000</b>
2024 computer replacements		\$14,000	\$14,000	
2024 employee benefits web portal		\$10,000	\$10,000	
2024 asset management software (VUEWORKS integration w Casselle)		\$25,000	\$0	\$25,000
2024 SQL server replacement		\$28,000	\$0	\$28,000
2023 Computer replacements (4)	\$24,034			
2023 Toshiba Copier	\$9,906			
<b><u>Office Building</u></b>				
2023 New IT cabling and wiring office building	\$15,150			
<b><u>Transportation Equipment</u></b>				
<b>2025 enclosed concrete trailer</b>				<b>\$18,000</b>
2024 #1 quad axle dump truck replacement		\$300,000	\$300,000	
2024 water treatment plant truck replacement		\$40,000	\$35,482	
2024 service tech truck replacement		\$40,000	\$29,282	
2023 Replacement of trucks (10 and 17)	\$30,393			
2023 Replacement of 2008 Utility passenger vehicle	\$0			
<b><u>Tools</u></b>				
2023 Stanley trash pump	\$4,392			
<b><u>Engineering Department</u></b>				
<b>2025 Asset management software, CITYWORKS (implementation)</b>				<b>\$40,000</b>
2024 ESRI GIS licenses (10) and training		\$10,000	\$10,000	
2024 GPS surveying unit		\$25,000	\$25,000	
2024 asset management software: Vueworks (continued in 2025)		\$80,000	\$0	
2023 ESRI GIS licenses and training	\$10,688			
<b><u>Total other capital outlay/large maintenance expense</u></b>	\$33,197,068	\$13,544,024	\$11,002,658	<b>\$3,898,492</b>
<b><u>Total all capital outlay/large maintenance expense</u></b>	<b>\$34,575,936</b>	<b>\$14,638,024</b>	<b>\$11,766,658</b>	<b>\$5,763,492</b>