AGENDA OF THE WATER COMMISSION

MONDAY, AUGUST 16, 2021, 8:30 AM
GREEN BAY WATER UTILITY
631 S Adams St

A. Roll Call.

B. Approval of the Agenda.

C. Approval of Minutes.

1. Approval of Commission Meeting Minutes of July 12, 2021

D. Regular Business.

1. 2022 Salary Planning - Patrick Glynn of Carlson Dettmann
2. Approve Policy 405.9 - Water Quality Sampling
3. Financials Report - June & July 2021

E. Informational.

1. Building Remodel Update
2. General Manager Update

F. Adjournment.

1. Motion to Adjourn

G. Zoom Information

1. Join Zoom Meeting
   https://zoom.us/j/98284055918?pwd=eHBxaWkvN1J2a3N0RERUWkRsNjVkUT09

   Meeting ID: 982 8405 5918
   Passcode: 385002

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1) ACCESSIBILITY: Any person wishing to attend who requires special accommodation because of a disability, should contact the City Safety Manager at 920-448-3125 at least 48 hours before the scheduled meeting time so that arrangements can be made.
2) QUORUM: Please take notice that a majority or quorum of the Common Council may attend this Water Commission meeting and will constitute a meeting of the Common Council for purposes of discussion and information gathering relative to this agenda.
3) REPRESENTATION: The party requesting the communication, or their representative, should be present at this meeting.

MINUTES OF THE WATER COMMISSION

MONDAY, JULY 12, 2021, 8:30 AM
GREEN BAY WATER UTILITY
In Person at City Hall, Room 207 (Limited Seating)
Virtual Attendance also available via Zoom

A. ROLL CALL.

Called to Order by President Heugel at 8:30 a.m.

Commissioners: John Heugel, Jamie Wall, Doug Martin, Kathryn Hasselblad-Pascale, Tom Karman, Elizabeth Wheat, Jacque Boyle, Kathy Lefebvre
Other: William Vande Castle
Utility Staff: Nancy Quirk, Brian Powell, Stephanie Rogers, Kevin Brunner, Justin Hewitt, Andrea Hay, Jessica Cortes, Kristin Romanowicz, Meghan Finger

B. APPROVAL OF THE AGENDA.

Motion by Wall, second by Karman to approve agenda as presented. Passed unanimously.

C. APPROVAL OF MINUTES.

1. Approval of Commission Meeting Minutes of June 14, 2021

Motion by Wall, second by Karman to approve minutes as presented. Passed unanimously.

D. REGULAR BUSINESS.

1. Approval of Employee Handbook Chapter 9, Section 1 - Hours of Work

Motion by Hasselblad-Pascale, second by Martin to approve Employee Handbook Chapter 9, Section 1 - Hours of Work Policy as presented. Adoption of ratified policy passed unanimously.

2. Financial Report - May 2021

Business Manager Rogers reviewed financial reports from May 2021. Financials are within expectations. No substantive issue of concern was identified. Motion by Wall, second by Hasselblad-Pascale to receive financials and place on file. Passed unanimously.

E. INFORMATIONAL.

1. Strategic Plan Update - Quarter 2

General Manager Quirk presented an update of the Strategic Goals completed during Quarter Two.

2. Building Remodel Update

Engineering Services Manager Romanowicz gave a building remodel update. Exterior walls have started and progress can be seen on site. Change orders have been reviewed by Commissioners and have been placed on file.

3. Consideration of adjournment to CLOSED SESSION pursuant to Section 19.85(1)(d) Wis. Stats., for Consideration of Strategies for Crime Detection or Prevention; to wit: Utility Cyber Security Review

Motion by Hasselblad-Pascale, second by Wall for Commission meeting to adjourn at 8:45 a.m. to CLOSED SESSION pursuant to Section 19.85(l)(d) Wis. Stats., for Consideration of Strategies for Crime Detection or Prevention; to wit: Utility Cyber Security Review. Roll Call was taken: John Heugel, yes; Jamie Wall, yes; Doug Martin, yes; Kathryn Hasselblad-Pascale, yes; Tom Karman, yes; Elizabeth Wheat, yes; Jacque Boyle, yes. Roll call vote passed unanimously. Utility Staff presented general information from our Risk & Resiliency analysis from the 2018 American Water Infrastructure Act (AWIA) and our recent cyber security study and answered Commissioners questions.

4. Return to Open Session

Motion by Wall, second by Martin to return to Open Session at 9:22 a.m. No reportable action taken in Closed Session.

5. General Manager Update

1. Human Resources Update
    a. Distribution Crew Update - Human Resources Coordinator Cortes noted that there is an internal candidate for Crew Leader that will be moved.
    b. Webinar for WIAWWA on Workforce Issues - General Manager Quirk is heading an Education Ad Hoc Committee and Human Resources Cortes will be presenting at a Webinar on Tuesday, July 13th on Recruiting Efforts.
    c. Midterm Goal Review - General Manager Quirk stated that employees will be having a mid-year review to go over goals status that was set in their yearly reviews.
2. Communications Director Hay will be presenting at AWWA Management Conference in August.
3. Pipe Diver Update - Operations Manager Powell gave the Commission an update. The Smartball made it through all 25 miles of main and identified two leaks. The Pipe Diver did get stuck in a valve, but was successfully removed and we are awaiting the results.
4. Building Project Change Orders were reviewed by the Commission and are placed on file.

5. Main Break on Dousman Street on July 4th - Main break caused a back up well to kick on, which contains a small amount of radium, and as required by EPA, a notification postcard is being sent to homeowners in that area affected.
6. PFAS Testing Statement on Website - Communication Director Hay has added verbiage to the Utility website that we are testing the water and contains links to information on PFAS.

F. ADJOURNMENT.

1. Motion to Adjourn

Motion to adjourn by Karman, second by Hasselblad-Pascale. Motion passed unanimously.

President Heugel adjourned meeting at 9:48 am.

G. ZOOM INFORMATION

1.
Join Zoom Meeting
https://zoom.us/j/98284055918?pwd=eHBxaWkvN1J2a3N0RERUWkRsNjVkUT09

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Green Bay Water Utility

MEMORANDUM

DATE: August 16, 2021

TO: Green Bay Water Commissioners

FROM: Nancy Quirk

RE: 2022 Salary Planning

As the water industry struggles with competitive hiring and a retiring workforce, Green Bay Water Utility leaders have been researching our existing employment market. As stewards of public health, we strongly believe the 2022 Utility budget must accurately reflect the market's current circumstances in order for us to maintain and recruit a skilled workforce.

We recruited the assistance of Carlson Dettmann Consulting, a management consulting firm with expertise in compensation strategies, employee relations and related business services. Patrick Glynn, Director of Total Rewards, will present the current regional workforce trends to Green Bay Water Utility Commissioners.

This presentation is background material provided in order to assist the Green Bay Water Commissioners in making 2022 budgetary decisions.

Green Bay Water Utility
POLICY

POLICY #:	**405.9**	
POLICY TITLE:	**WATER QUALITY SAMPLING**	
DEPARTMENT:	**Treatment Plant**	
WATER COMMISSION APPROVAL DATE:		
EFFECTIVE DATE:		**LAST UPDATE:**

To achieve the strategic goal of providing safe, high-quality drinking water to its customers, Green Bay Water Utility conducts process control and investigative water quality sampling that meets and often exceeds the monitoring requirements mandated in Wisconsin Department of Natural Resources Administrative Code NR 809 subchapters I, II, III and IV.

DRAFT

GREEN BAY WATER UTILITY
CASH POSITION
June 30, 2021

		12/31/2020		6/30/2021
UNRESTRICTED CURRENT ASSETS				
Cash & Investments - Operation & Maintenance				
Local Govt. Investment Pool	$	103,838	$	103,870
Associated Bank Checking		6,238,754		7,178,029
Working Cash Funds - Petty Cash		1,700		1,700
Total Cash & Investments - Operation & Maintenance		6,344,292		7,283,598
RESTRICTED CURRENT ASSETS				
Cash & Investments - restricted				
Certificates of Deposit - Bond Redemption		860,000		2,970,000
Associated Bank Money Market Account - Bond Redemption		5,000		5,276
Associated Bank Checking - Private Service Replacement		1,022		56,662
Local Govt. Investment Pool - Construction Fund		-		7,223,620
Total Cash & Investments - Restricted		866,022		10,255,558
RESTRICTED LONG-TERM ASSETS				
Cash & Investments - Debt Reserve				
Associated Trust Money Market		20,409		133,246
Associated Trust Certificates of Deposit		537,618		529,516
Associated Trust Municipal Bonds		5,870,670		5,459,341
Total Cash & Investments - Debt Reserve		6,428,697		6,122,103
TOTAL CASH POSITION	$	13,639,012	$	23,661,260

GREEN BAY WATER UTILITY
BALANCE SHEET
June 30, 2021

		AS OF 12/31/2020		AS OF 6/30/2021
ASSETS				
Current Assets				
O & M Cash & Investments	$	6,344,292	$	7,283,598
Interest Receivable		86		710
Accounts Receivable		10,599,998		7,142,207
Inventories		528,064		518,660
Prepayments		63,710		45,864
Total Current Assets		17,536,150		14,991,039
Property, Plant & Equipment				
Original Cost		238,968,228		239,739,627
Less: Accumulated Depreciation		(94,170,168)		(96,689,514)
Net Plant		144,798,060		143,050,113
Construction in Progress		292,513		1,089,443
Total Plant & Equipment		145,090,573		144,139,556
Restricted Assets				
Debt Reserve Fund		6,428,697		6,122,103
Bond Redemption Fund		865,000		2,975,276
Construction Fund		-		7,223,620
Private Service Replacement Fund		1,022		56,662
DNR Grant for Service Replacement Receivable		67,620		39,950
Accrued Interest		38,709		39,530
Total Restricted Assets		7,401,048		16,457,141
Other Assets				
Unamortized Ashwaubenon Booster		1,380,259		1,314,533
Unamortized Wrightstown Loan/Grant		474,750		458,925
Unamortized Loss on Advanced Refunding		687,996		577,017
Net Pension Asset		858,420		858,420
Deferred Outflows-Pension		1,982,396		1,982,396
Total Other Assets		5,383,821		5,191,291
TOTAL ASSETS	$	175,411,592	$	180,779,027

GREEN BAY WATER UTILITY
BALANCE SHEET
June 30, 2021
Page 2

	AS OF 12/31/2020	AS OF 6/30/2021
LIABILITIES & FUND EQUITY		
Current Liabilities		
Accounts Payable	$ 547,940	67,148
Sewer Billings Payable	5,309,074	3,532,047
Storm Water Billings Payable	2,748,211	1,673,592
Accrued Payroll Taxes	52,913	40,684
Accrued Payroll, Vacation & Sick Leave Pay	701,137	531,819
Accrued Taxes	2,545,829	1,272,918
Total Current Liabilities	11,905,104	7,118,209
Other Liabilities		
Net Pension Liability	-	-
Deferred Inflows-Pension	2,578,576	2,578,576
Total Other Liabilities	2,578,576	2,578,576
Payable from Restricted Assets		
Current Portion of Long-Term Debt	3,775,000	4,180,000
Accrued Interest	236,698	282,971
Total Restricted Payables	4,011,698	4,462,971
Long-Term Debt - Net of Premiums & Discounts	40,546,827	47,410,178
TOTAL LIABILITIES	59,042,205	61,569,934
FUND EQUITY		
Contributed Capital		
City of Green Bay	736,907	736,907
Earned Surplus		
Net Investment in Capital Assets	101,456,742	93,126,395
Restricted	8,022,856	17,033,300
Unrestricted	6,152,882	8,312,491
Total Earned Surplus	115,632,480	118,472,187
TOTAL FUND EQUITY	116,369,387	119,209,093
TOTAL LIABILITIES & FUND EQUITY	$ 175,411,592	$ 180,779,027

GREEN BAY WATER UTILITY
INCOME SUMMARY
June 30, 2021

	2021 BUDGET	BUDGET THRU JUNE	ACTUAL AS OF 6/30/2021	TOTAL BUDGET REMAINING VARIANCE
TOTAL OPERATING REVENUES	$ 23,895,000	$ 11,244,600	$ 12,126,334	$ (11,768,666)
OPERATING EXPENSES				
Pumping	3,046,712	680,859	712,628	2,334,084
Water Treatment	1,412,655	681,328	1,096,324	316,331
Transmission & Distribution	3,549,210	1,522,266	1,343,566	2,205,644
Customer Accounts	985,016	487,307	488,133	496,883
Administrative & General	11,521,014	5,583,822	5,003,885	6,517,129
Total Operating Expenses	20,514,607	8,955,581	8,644,537	11,870,070
Operating Profit (Loss)	3,380,393	2,289,019	3,481,797	101,404
Interest & Miscellaneous Income	1,099,563	254,782	182,398	(917,165)
Interest Expense	1,193,254	596,627	824,488	368,766
NET INCOME (LOSS)	$ 3,286,702	$ 1,947,174	$ 2,839,707	$ (446,995)

GREEN BAY WATER UTILITY
INCOME & EXPENSE COMPARISON
BUDGET TO ACTUAL
June 30, 2021

	BUDGET THRU JUNE	ACTUAL AS OF 6/30/2021	DOLLAR VARIANCE	PERCENT VARIANCE
OPERATING REVENUES				
Residential & Apartment	$ 3,595,500	$ 3,530,011	$ (65,489)	-1.8%
Commercial & Restaurant	1,825,950	1,769,109	(56,841)	-3.1%
Industrial	2,491,000	3,364,940	873,940	35.1% (1)
Municipal	195,300	178,281	(17,019)	-8.7% (2)
Sales to General Customers	8,107,750	8,842,341	734,591	9.1%
Sales for Resale - Ashwaubenon	1,445,250	1,615,169	169,919	11.8% (3)
Sales for Resale - Scott	47,000	45,506	(1,494)	-3.2%
Sales For Resale - Hobart	161,250	160,912	(338)	-0.2%
Sales for Resale - Wrightstown	85,000	81,773	(3,227)	-3.8%
Public Fire Protection	690,000	673,900	(16,100)	-2.3%
Private Fire Protection	77,500	78,922	1,422	1.8%
Sewer & Stormwater Portion of Expenses	597,500	597,498	(2)	0.0%
Penalties	33,350	30,314	(3,036)	-9.1%
TOTAL OPERATING REVENUES	11,244,600	12,126,334	881,734	7.8%
OPERATING EXPENSES				
PUMPING EXPENSE				
Purchased Water (602)	2,917	2,034	883	30.3%
Maint of Intakes (613)	-	-	0	XXX
Maint of Supply Mains (616)	73,507	142,401	(68,894)	-93.7%
Pumping Operation Supervision (620)	24,655	36,176	(11,521)	-46.7%
Power Purchased for Pumping (623)	362,500	336,480	26,020	7.2%
Pumping Labor & Expense (624)	33,965	40,225	(6,260)	-18.4%
Miscellaneous Pumping Expense (626)	38,675	32,851	5,824	15.1%
Pumping Maintenance Supervision (630)	31,165	13,649	17,515	56.2%
Maintenance of Pumping Structures (631)	57,939	56,161	1,777	3.1%
Maintenance of Power Prod Equip (632)	4,000	5,513	(1,513)	-37.8%
Maintenance of Pumping Equipment (633)	51,539	47,138	4,400	8.5%
TOTAL PUMPING EXPENSE	680,859	712,628	(31,769)	-4.7%
WATER TREATMENT EXPENSE				
Treatment Operations Supervision (640)	36,975	37,183	(208)	-0.6%
Chemicals (641)	152,500	142,278	10,222	6.7%
Treatment Operations (642)	309,364	356,615	(47,251)	-15.3%
Miscellaneous Water Treatment (643)	69,215	71,274	(2,059)	-3.0%
Treatment Maintenance Supervision (650)	15,847	14,444	1,403	8.9%
Maint of Treatment Structures (651)	16,020	16,083	(63)	-0.4%
Maint of Treatment Equipment (652)	81,408	458,449	(377,041)	-463.1%
TOTAL WATER TREATMENT EXPENSE	681,328	1,096,324	(414,997)	-60.9% (4)
TRANSMISSION & DISTRIBUTION EXPENSE				
Stores Expense (163)	-	34,534	(34,534)	XXX
Unallocated Vehicle & Equip Expense (184)	-	(50,404)	50,404	XXX
Distribution Operation Supervision (660)	111,311	103,066	8,245	7.4%
Transmission & Distribution Line Expense (662)	199,809	189,936	9,872	4.9%
Meter Expense (663)	94,053	110,295	(16,242)	-17.3%
Customer Installation Expense (664)	42,714	38,268	4,446	10.4%
Miscellaneous Distribution Expense (665)	115,275	107,593	7,682	6.7%
Maintenance of Reservoirs & Standpipes (672)	13,809	2,681	11,127	80.6%
Maintenance of Mains (673)	504,124	401,593	102,531	20.3%
Private Services (674)	11,316	17,486	(6,170)	0.0%
Maintenance of Services (675)	219,881	205,504	14,376	6.5%
Maintenance of Meters (676)	88,740	80,101	8,639	9.7%
Maintenance of Hydrants (677)	121,236	102,911	18,324	15.1%
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	1,522,266	1,343,566	178,700	11.7%
CUSTOMER ACCOUNTS EXPENSE				
Meter Reading Expense (902)	12,137	10,317	1,819	15.0%
Customer Records & Collection Expense (903)	466,170	476,604	(10,434)	-2.2%
Uncollectible Accounts (904)	2,000	455	1,545	77.2%
Conservation/Educational Expense (906)	7,000	757	6,243	89.2%
TOTAL CUSTOMER ACCOUNTS EXPENSE	487,307	488,133	(827)	-0.2%

GREEN BAY WATER UTILITY
INCOME & EXPENSE COMPARISON
BUDGET TO ACTUAL
June 30, 2021

ADMINISTRATIVE & GENERAL EXPENSE	BUDGET THRU JUNE	ACTUAL AS OF 6/30/2021	DOLLAR VARIANCE	PERCENT VARIANCE
Depreciation Expense (403 & 426)	$ 2,730,717	$ 2,307,366	$423,351	15.5%
Amortization of Non-Utility Plant (405)	65,727	65,727	(0)	0.0%
Taxes (408)	1,447,033	1,418,196	28,837	2.0%
Administrative & General Salaries (920)	354,168	308,510	45,657	12.9%
Office Supplies & Expense (921)	47,000	32,828	14,172	30.2%
Outside Services Employed (923)	75,720	72,444	3,276	4.3%
Property Insurance (924)	79,500	71,855	7,645	9.6%
Injuries & Damages (925)	6,800	5,016	1,784	26.2%
Employee Pension & Benefits (926)	650,016	605,467	44,549	6.9%
Regulatory Commission Expense (928)	2,500	635	1,865	74.6%
Miscellaneous General Expense (930)	51,500	47,806	3,694	7.2%
Maintenance of General Plant (932)	73,143	68,034	5,108	7.0%
TOTAL ADMINISTRATIVE & GENERAL EXPENSE	5,583,822	5,003,885	579,937	10.4%
TOTAL OPERATING EXPENSES	8,955,581	8,644,537	311,044	3.5%
OPERATING PROFIT	2,289,019	3,481,797	1,192,778	52.1%
MISCELLANEOUS INCOME & (EXPENSE)				
Interest Income (419)	115,000	33,602	(81,398)	-70.8%
Misc Income/Contributed Capital (421)	30,000	24,043	(5,957)	-19.9%
Other Income (415, 416, 471, 472, 474)	109,782	136,612	26,831	24.4%
Covid - 19 Labor expenses (880's)	-	(11,859)	(11,859)	XXX
TOTAL MISC INCOME & (EXPENSE)	254,782	182,398	(72,383)	-28.4% (5)
INTEREST EXPENSE (427, 428, 429)	596,627	824,488	(227,861)	-38.2% (6)
NET INCOME (LOSS)	$ 1,947,174	$ 2,839,707	$ 892,533	45.8%

(1) Increase in usage from GB Packaging
(2) School's and Government buildings closed earlier in the year
(3) Increased usage
(4) Lagoon dredging /ozone generator carried over from 2020
(5) Decreased interest revenue/labor for Covid time off
(6) Debt issue costs for 2021 debt issue

GREEN BAY WATER UTILITY
CASH POSITION
July 31, 2021

		12/31/2020		7/31/2021
UNRESTRICTED CURRENT ASSETS				
Cash & Investments - Operation & Maintenance				
Local Govt. Investment Pool	$	103,838	$	103,874
Associated Bank Checking		6,238,754		7,839,349
Working Cash Funds - Petty Cash		1,700		1,700
Total Cash & Investments - Operation & Maintenance		6,344,292		7,944,923
RESTRICTED CURRENT ASSETS				
Cash & Investments - restricted				
Certificates of Deposit - Bond Redemption		860,000		3,480,000
Associated Bank Money Market Account - Bond Redemption		5,000		5,276
Associated Bank Checking - Private Service Replacement		1,022		97,797
Local Govt. Investment Pool - Construction Fund		-		6,826,727
Total Cash & Investments - Restricted		866,022		10,409,800
RESTRICTED LONG-TERM ASSETS				
Cash & Investments - Debt Reserve				
Associated Trust Money Market		20,409		172,119
Associated Trust Certificates of Deposit		537,618		524,751
Associated Trust Municipal Bonds		5,870,670		5,435,988
Total Cash & Investments - Debt Reserve		6,428,697		6,132,857
TOTAL CASH POSITION	$	13,639,012	$	24,487,580

GREEN BAY WATER UTILITY

BALANCE SHEET

July 31, 2021

	AS OF 12/31/2020	AS OF 7/31/2021
ASSETS		
Current Assets		
O & M Cash & Investments	$ 6,344,292	$ 7,944,923
Interest Receivable	86	989
Accounts Receivable	10,599,998	7,234,140
Inventories	528,064	503,202
Prepayments	63,710	46,117
Total Current Assets	17,536,150	15,729,370
Property, Plant & Equipment		
Original Cost	238,968,228	239,779,305
Less: Accumulated Depreciation	(94,170,168)	(97,103,706)
Net Plant	144,798,060	142,675,598
Construction in Progress	292,513	1,465,241
Total Plant & Equipment	145,090,573	144,140,839
Restricted Assets		
Debt Reserve Fund	6,428,697	6,132,857
Bond Redemption Fund	865,000	3,485,276
Construction Fund	-	6,826,727
Private Service Replacement Fund	1,022	97,797
DNR Grant for Service Replacement Receivable	67,620	-
Accrued Interest	38,709	33,827
Total Restricted Assets	7,401,048	16,576,485
Other Assets		
Unamortized Ashwaubenon Booster	1,380,259	1,303,578
Unamortized Wrightstown Loan/Grant	474,750	456,288
Unamortized Loss on Advanced Refunding	687,996	558,520
Net Pension Asset	858,420	858,420
Deferred Outflows-Pension	1,982,396	1,982,396
Total Other Assets	5,383,821	5,159,202
TOTAL ASSETS	$ 175,411,592	$ 181,605,896

GREEN BAY WATER UTILITY
BALANCE SHEET
July 31, 2021

	AS OF 12/31/2020	AS OF 7/31/2021
LIABILITIES & FUND EQUITY		
Current Liabilities		
Accounts Payable	$ 547,940	76,141
Sewer Billings Payable	5,309,074	3,377,838
Storm Water Billings Payable	2,748,211	1,599,218
Accrued Payroll Taxes	52,913	40,684
Accrued Payroll, Vacation & Sick Leave Pay	701,137	531,819
Accrued Taxes	2,545,829	1,485,071
Total Current Liabilities	11,905,104	7,110,771
Other Liabilities		
Net Pension Liability	-	-
Deferred Inflows-Pension	2,578,576	2,578,576
Total Other Liabilities	2,578,576	2,578,576
Payable from Restricted Assets		
Current Portion of Long-Term Debt	3,775,000	4,180,000
Accrued Interest	236,698	416,744
Total Restricted Payables	4,011,698	4,596,744
Long-Term Debt - Net of Premiums & Discounts	40,546,827	47,385,077
TOTAL LIABILITIES	59,042,205	61,671,169
FUND EQUITY		
Contributed Capital		
City of Green Bay	736,907	736,907
Earned Surplus		
Net Investment in Capital Assets	101,456,742	93,134,282
Restricted	8,022,856	17,019,149
Unrestricted	6,152,882	9,044,389
Total Earned Surplus	115,632,480	119,197,820
TOTAL FUND EQUITY	116,369,387	119,934,727
TOTAL LIABILITIES & FUND EQUITY	$ 175,411,592	$ 181,605,896

GREEN BAY WATER UTILITY
INCOME SUMMARY
July 31, 2021

	2021 BUDGET	BUDGET THRU JULY	ACTUAL AS OF 7/31/2021	TOTAL BUDGET REMAINING VARIANCE
TOTAL OPERATING REVENUES	$ 23,895,000	$ 13,151,783	$ 14,298,792	$ (9,596,208)
OPERATING EXPENSES				
Pumping	3,046,712	837,779	921,736	2,124,976
Water Treatment	1,412,655	792,820	1,194,758	217,897
Transmission & Distribution	3,549,210	1,735,082	1,581,818	1,967,392
Customer Accounts	985,016	565,128	542,797	442,219
Administrative & General	11,521,014	6,538,402	5,849,715	5,671,299
Total Operating Expenses	20,514,607	10,469,211	10,090,823	10,423,784
Operating Profit (Loss)	3,380,393	2,682,573	4,207,969	827,576
Interest & Miscellaneous Income	1,099,563	291,513	309,029	(790,534)
Interest Expense	1,193,254	696,065	951,658	241,596
NET INCOME (LOSS)	$ 3,286,702	$ 2,278,021	$ 3,565,340	$ 278,638

GREEN BAY WATER UTILITY
INCOME & EXPENSE COMPARISON
BUDGET TO ACTUAL
July 31, 2021

	BUDGET THRU JULY	ACTUAL AS OF 7/31/2021	DOLLAR VARIANCE	PERCENT VARIANCE
OPERATING REVENUES				
Residential & Apartment	$ 4,284,000	$ 4,165,403	$ (118,597)	-2.8%
Commercial & Restaurant	2,175,600	2,066,526	(109,074)	-5.0%
Industrial	2,809,000	3,927,955	1,118,955	39.8% (1)
Municipal	232,500	210,501	(21,999)	-9.5% (2)
Sales to General Customers	9,501,100	10,370,385	869,285	9.1%
Sales for Resale - Ashwaubenon	1,660,500	1,930,066	269,566	16.2% (3)
Sales for Resale - Scott	55,000	57,147	2,147	3.9%
Sales For Resale - Hobart	195,000	205,852	10,852	5.6%
Sales for Resale - Wrightstown	127,500	133,727	6,227	4.9%
Public Fire Protection	800,400	788,975	(11,425)	-1.4%
Private Fire Protection	77,500	78,922	1,422	1.8%
Sewer & Stormwater Portion of Expenses	697,083	697,081	(2)	0.0%
Penalties	37,700	36,635	(1,065)	-2.8%
TOTAL OPERATING REVENUES	13,151,783	14,298,792	1,147,008	8.7%
OPERATING EXPENSES				
PUMPING EXPENSE				
Purchased Water (602)	4,083	3,892	191	4.7%
Maint of Intakes (613)	-	-	0	XXX
Maint of Supply Mains (616)	131,668	229,706	(98,038)	-74.5%
Pumping Operation Supervision (620)	28,764	40,568	(11,804)	-41.0%
Power Purchased for Pumping (623)	420,500	413,683	6,817	1.6%
Pumping Labor & Expense (624)	39,626	47,003	(7,377)	-18.6%
Miscellaneous Pumping Expense (626)	45,120	37,364	7,756	17.2%
Pumping Maintenance Supervision (630)	36,359	16,199	20,160	55.4%
Maintenance of Pumping Structures (631)	67,209	62,660	4,549	6.8%
Maintenance of Power Prod Equip (632)	4,667	12,829	(8,162)	-174.9%
Maintenance of Pumping Equipment (633)	59,785	57,833	1,952	3.3%
TOTAL PUMPING EXPENSE	837,779	921,736	(83,957)	-10.0% (4)
WATER TREATMENT EXPENSE				
Treatment Operations Supervision (640)	43,138	40,533	2,604	6.0%
Chemicals (641)	177,917	168,240	9,677	5.4%
Treatment Operations (642)	358,862	400,676	(41,815)	-11.7%
Miscellaneous Water Treatment (643)	80,751	82,583	(1,833)	-2.3%
Treatment Maintenance Supervision (650)	18,488	16,252	2,235	12.1%
Maint of Treatment Structures (651)	18,689	18,323	366	2.0%
Maint of Treatment Equipment (652)	94,976	468,150	(373,174)	-392.9%
TOTAL WATER TREATMENT EXPENSE	792,820	1,194,758	(401,938)	-50.7% (5)
TRANSMISSION & DISTRIBUTION EXPENSE				
Stores Expense (163)	-	38,610	(38,610)	XXX
Unallocated Vehicle & Equip Expense (184)	-	(65,495)	65,495	XXX
Distribution Operation Supervision (660)	129,863	122,353	7,510	5.8%
Transmission & Distribution Line Expense (662)	231,778	231,472	305	0.1%
Meter Expense (663)	109,729	128,764	(19,035)	-17.3%
Customer Installation Expense (664)	49,833	45,821	4,012	8.1%
Miscellaneous Distribution Expense (665)	134,488	126,141	8,346	6.2%
Maintenance of Reservoirs & Standpipes (672)	16,110	6,709	9,401	58.4%
Maintenance of Mains (673)	588,145	496,130	92,015	15.6%
Private Services (674)	11,316	19,193	(7,877)	0.0%
Maintenance of Services (675)	255,061	231,456	23,605	9.3%
Maintenance of Meters (676)	94,656	90,704	3,952	4.2%
Maintenance of Hydrants (677)	114,104	109,961	4,143	3.6%
TOTAL TRANSMISSION & DISTRIBUTION EXPENSE	1,735,082	1,581,818	153,264	8.8%
CUSTOMER ACCOUNTS EXPENSE				
Meter Reading Expense (902)	13,870	11,422	2,448	17.6%
Customer Records & Collection Expense (903)	540,757	529,681	11,076	2.0%
Uncollectible Accounts (904)	2,333	792	1,541	66.1%
Conservation/Educational Expense (906)	8,167	901	7,266	89.0%
TOTAL CUSTOMER ACCOUNTS EXPENSE	565,128	542,797	22,331	4.0%

GREEN BAY WATER UTILITY
INCOME & EXPENSE COMPARISON
BUDGET TO ACTUAL
July 31, 2021

ADMINISTRATIVE & GENERAL EXPENSE	BUDGET THRU JULY	ACTUAL AS OF 7/31/2021	DOLLAR VARIANCE	PERCENT VARIANCE
Depreciation Expense (403 & 426)	$ 3,185,837	$ 2,691,927	$493,910	15.5%
Amortization of Non-Utility Plant (405)	76,681	76,681	(0)	0.0%
Taxes (408)	1,688,205	1,655,164	33,040	2.0%
Administrative & General Salaries (920)	413,195	365,557	47,639	11.5%
Office Supplies & Expense (921)	54,833	38,470	16,364	29.8%
Outside Services Employed (923)	100,960	89,489	11,471	11.4%
Property Insurance (924)	79,500	71,855	7,645	9.6%
Injuries & Damages (925)	32,850	31,066	1,784	5.4%
Employee Pension & Benefits (926)	758,352	699,078	59,274	7.8%
Regulatory Commission Expense (928)	2,917	635	2,281	78.2%
Miscellaneous General Expense (930)	59,740	49,952	9,788	16.4%
Maintenance of General Plant (932)	85,333	79,840	5,493	6.4%
TOTAL ADMINISTRATIVE & GENERAL EXPENSE	6,538,402	5,849,715	688,688	10.5%
TOTAL OPERATING EXPENSES	10,469,211	10,090,823	378,388	3.6%
OPERATING PROFIT	2,682,573	4,207,969	1,525,396	56.9%
MISCELLANEOUS INCOME & (EXPENSE)				
Interest Income (419)	134,167	45,330	(88,836)	-66.2%
Misc Income/Contributed Capital (421)	30,000	37,209	7,209	24.0%
Other Income (415, 416, 471, 472, 474)	127,347	238,416	111,069	87.2%
Covid - 19 Labor expenses (880's)	-	(11,926)	(11,926)	XXX
TOTAL MISC INCOME & (EXPENSE)	291,513	309,029	17,516	6.0% (6)
INTEREST EXPENSE (427, 428, 429)	696,065	951,658	(255,593)	-36.7% (7)
NET INCOME (LOSS)	$ 2,278,021	$ 3,565,340	$ 1,287,319	56.5%

(1) Increase in usage from GB Packaging
(2) School's and Government buildings closed earlier in the year
(3) Increased usage
(4) Increased staff labor for pipe diver
(5) Lagoon dredging /ozone generator carried over from 2020
(6) Decreased interest revenue/labor for Covid time off
(7) Debt issue costs for 2021 debt issue

Green Bay Water Utility
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MEMORANDUM

DATE: August 16, 2021

TO: Green Bay Water Commissioners

FROM: Nancy Quirk, P.E., General Manager

RE: General Manager Update

1. Human Resources Update
   a. Distribution Crew Update
2. Pipe Diver Update
3. Main Breaks this Summer
4. Budget 2022 Update
5. Pilot Plant Update