



WEST DES MOINES WATER WORKS BOARD OF TRUSTEES MEETING COMMUNICATION

DATE: August 17, 2022

ITEM:

5. Recommendations from Committees
 - a. Finance and Audit
 1. Resolution – Fixing a Date for Consideration of a Budget Amendment for Calendar Year 2022 and Fixing a Date for a Public Hearing Thereon (Public Hearing to be held at 4:00 PM, September 21, 2022, at 1505 Railroad Avenue, in West Des Moines, Iowa)

FINANCIAL IMPACT:

The West Des Moines Water Works Proposed Budget Amendment for Calendar Year 2022 will be approved at the September 21, 2022, Board meeting.

SUMMARY:

The 2022 budget amendment will be discussed as needed, and any final adjustments will be made at this meeting prior to publication. The notice of public hearing that follows this bluey will be published no more than 20 and no less than 10 days prior to the public hearing.

The board meeting scheduled for September 21, 2022, will include a public hearing for the 2022 Calendar Year Budget Amendment and consideration of a Resolution to Adopt the 2022 Budget Amendment.

BACKGROUND:

The full budget including amendments is attached. Staff have summarized the projects and the amounts below. Each capital project was discussed, and the following additional capital funds are being requested:

Painting Aerator (Interior)	00800-120-20004	\$ 70,000
39 th St Reservoir Painting	00800-120-22023	\$ 35,000
Ashworth Road 8 th – 35 th	00800-170-21011	\$350,000
South Area Elevated Water Tower -Adams Tank & All Design	00800-170-21021	(\$210,000)
Adams Water Main- South Area Elevated Water Tower	00800-170-21023	\$210,000
Blue Creek Water Main Replacement	00800-170-22026	\$ 75,000
8 th Street Reconstruction (I235 to Clegg)	00800-170-22027	\$300,000

The transfer of funds from 00800-120-22020 Plant Equipment and Building Upgrades was approved in the June 15, 2022, board meeting to cover the additional costs of the Painting Aerator (interior) project. It is recommended by the staff to increase project 00800-120-20004 Painting Aerator (interior) by \$70,000 in this budget amendment and use the additional funds in 00800-120-22020 Plant Equipment and Building Upgrades for anticipated needs.

The Blue Creek Water Main Replacement is a City of West Des Moines project being let

through the Iowa Department of Transportation. This project, which will improve the water flowage through Blue Creek (North side of I-235 between 22nd Street and 28th Street will require modifications to two of our water main crossings of I-235. This project was unknown to the West Des Moines Water Works at the time of 2022 budgeting.

The 8th Street Reconstruction Project is a City of West Des Moines project being let through the Iowa Department of Transportation. This project will reconstruct 8th Street from Clegg Road to I-235. Due to significant storm sewer upgrades, the water main from Office Park Road to I-235 is required to be relocated – including a new crossing under the railroad tracks. This project was unknown to the West Des Moines Water Works at the time of 2022 budgeting.

The South Area Elevated Water Storage Tower construction is being funded by Contributed Funds from Microsoft Inc. in the amount of \$5,587,500 in 2022. These funds were not included in the original budget and have been included as non-operating revenue in this budget amendment.

In June 2022, the board approved the 2022/2023 health and dental insurance premiums. This budget amendment includes a \$15,000 increase for the additional costs. Other adjustments made in this amendment are \$2,875 Natural Gas due to increased costs.

The enclosed proposed budget amendment will be made available to the public at the Administration Building, 1505 Railroad Avenue, West Des Moines; West Des Moines City Hall, City Manager's Office Suite 1A, 4200 Mills Civic Parkway, West Des Moines; and at the West Des Moines Public Library, 4000 Mills Civic Parkway, West Des Moines.

RECOMMENDED ACTION BY THE BOARD OF TRUSTEES:

To Concur with the Recommendation of the Finance and Audit Committee and Adopt the Resolution Fixing a Date for Consideration of a Budget Amendment for Calendar Year 2022 and Fixing a Date for a Public Hearing Thereon (Public Hearing to be held at 4:00 PM, September 21, 2022, at 1505 Railroad Avenue, in West Des Moines, Iowa).

Prepared by: Pat Mullenbach

Approved for Content by: Clara Murphy

**A RESOLUTION FIXING A DATE FOR CONSIDERATION
OF A BUDGET AMENDMENT FOR CALENDAR YEAR 2022
AND FIXING A DATE FOR HEARING THEREON**

WHEREAS, The Board of Trustees has caused to be prepared a budget amendment for calendar year 2022 and now wishes to adopt such budget amendment to direct its financial operations for the year, and

WHEREAS, Iowa law provides that written notice of such consideration be given and that a public hearing be held on such budget before its adoption,

**NOW, THEREFORE, BE IT RESOLVED
BY THE BOARD OF TRUSTEES OF THE WEST DES MOINES
WATER WORKS, AS FOLLOWS:**

BE IT RESOLVED, that the General Manager be and is hereby directed to publish, in accordance with Iowa Code article 362.3, public notice of hearing in the Des Moines Register, a legal newspaper, published in the English language, published at least once weekly and having general circulation in this City. Publication shall be not less than ten days nor more than twenty days prior to September 21, 2022, which date is hereby fixed as the date for said public hearing on said budget, said hearing to be at 4:00 P. M. at 1505 Railroad Avenue, West Des Moines, Iowa.

PASSED AND APPROVED, this seventeenth day of August 2022.

THE BOARD OF TRUSTEES, WEST DES MOINES WATER WORKS

Scott Brennan
Chair

Attest:
Christina Murphy
Secretary

* * * * *

CERTIFICATE

STATE OF IOWA

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COUNTIES OF POLK, DALLAS, WARREN AND MADISON)

I, the undersigned Secretary of The Board of Trustees of the West Des Moines Water Works, West Des Moines, Iowa, do hereby certify that attached is a true and complete copy of the portion of the corporate records of said Water Works showing proceedings of The Board of Trustees, and the same is a true and complete copy of the action taken by said Board with respect to said matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Board and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Board (a copy of the face sheet of said agenda being attached hereto) pursuant to the local rules of the Board and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by said law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective offices as indicated therein, that no Board vacancy existed except as may be stated in said proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the City or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and the seal hereto affixed this seventeenth day of August 2022.

seal

Christina Murphy, P.E.
Secretary
Board of Trustees
West Des Moines Water Works
West Des Moines, Iowa

REVENUE						
Account	Source of Revenue	Accrual Basis Budget 2021	Actual Revenue 2021	Amended Budget Jan 2022	Inc/Dec	Amended Budget Aug 2022
14000-011	Metered Water Sales	\$ 14,093,819	\$ 15,428,816	\$ 14,821,294	\$ 0	\$ 14,821,294
14050-011	Basic Service Charge	\$ 1,553,587	\$ 1,544,998	\$ 1,578,514	\$ 0	\$ 1,578,514
14100-011	Bulk Water Sales	\$ 136,000	\$ 135,138	\$ 50,000	\$ 0	\$ 50,000
14150-011	Material Sales to Others	\$ 130,000	\$ 251,910	\$ 188,000	\$ 0	\$ 188,000
14200-011	Water Supply Connection Fees	\$ 470,000	\$ 776,025	\$ 610,000	\$ 0	\$ 610,000
14230-011	Connection Fees - South Area Water Connection Fee District	\$ 159,000	\$ 414,294	\$ 334,000	\$ 0	\$ 334,000
14231-011	SW Area Water Connection Fee District	\$ 137,000	\$ 1,018,466	\$ 248,000	\$ 0	\$ 248,000
14232-011	Pheasant Ridge Capital Fees	\$ 47,500	\$ 17,831	\$ 0	\$ 0	\$ 0
14234-011	Raccoon River Area Water Connection Fee District	\$ 216,000	\$ 143,782	\$ 172,000	\$ 0	\$ 172,000
14300-011	Construction Observation Fees	\$ 50,000	\$ 69,465	\$ 50,000	\$ 0	\$ 50,000
14400-011	Labor	\$ 45,000	\$ 98,889	\$ 45,000	\$ 0	\$ 45,000
14550-011	Laboratory Testing Fees	\$ 8,500	\$ 6,670	\$ 4,500	\$ 0	\$ 4,500
14600-011	Miscellaneous	\$ 35,000	\$ 85,317	\$ 35,000	\$ 0	\$ 35,000
14900-011	Sanitary Sewer Service Collection Fees	\$ 55,693	\$ 58,350	\$ 58,622	\$ 0	\$ 58,622
14910-011	Stormwater Management Collection Fees	\$ 77,780	\$ 79,819	\$ 80,332	\$ 0	\$ 80,332
14950-011	Solid Waste Service Collection Fees	\$ 50,734	\$ 52,013	\$ 52,421	\$ 0	\$ 52,421
15000-011	Late Payment Charges	\$ 35,000	\$ 39,075	\$ 35,000	\$ 0	\$ 35,000
15100-011	Non-Payment Penalties	\$ 70,000	\$ 41,218	\$ 40,000	\$ 0	\$ 40,000
15110-011	Shared Water Tower - Unearned Revenue Recognized	\$ 40,500	\$ 40,468	\$ 40,500	\$ 0	\$ 40,500
15350-011	Special Assessment Payments - 60th Street Assessments	\$ 5,000	\$ 0	\$ 3,000	\$ 0	\$ 3,000
Non-Operating Revenue						
14700-011	Rental Income	\$ 212,000	\$ 213,598	\$ 229,175	\$ 0	\$ 229,175
14800-011	Interest on Investments	\$ 200,000	\$ 60,040	\$ 60,000	\$ 0	\$ 60,000
14750-011	FEMA/Grant Reimbursements	\$ -	\$ 177,801	\$ 0	\$ 0	\$ -
14620-011	Gain On Investments	\$ -	\$ 120,933	\$ 0	\$ 0	\$ -
15400-011	Gain on Sale of Fixed Assets	\$ 15,000	\$ 13,500	\$ 15,000	\$ 0	\$ 15,000
15500-011	Developer Contributed Water Mains	\$ 100,000	\$ 596,220	\$ 100,000	\$ 0	\$ 100,000
15520-011	Contributed Funds-Adams St-South Elevated Water Tower	\$ -	\$ -	\$ -	\$ 5,587,500	\$ 5,587,500
15600-011	Bond Premium Amortization	\$ 40,000	\$ 27,057	\$ 0	\$ 0	\$ 0
TOTAL REVENUE		\$ 17,983,113	\$ 21,511,692	\$ 18,850,358	\$ 5,587,500	\$ 24,437,858

OPERATING EXPENSES						
Summary of All Departments		Operating Expenses				
Account	Object of Expense	Accrual Basis Budget 2021	Actual Expense 2021	Amended Budget Jan 2022	Inc/Dec	Amended Budget Aug 2022
Payroll and Employee Benefits						
16000	Salaries, Wages and Trustees' Compensation	\$ 3,150,047	\$ 3,103,683	\$ 3,306,467	\$ 0	\$ 3,306,467
16050	Temporary Help	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16100	Overtime	\$ 135,013	\$ 115,555	\$ 126,969	\$ 0	\$ 126,969
16150	Employee Fitness Incentive Program	\$ 14,400	\$ 5,770	\$ 14,400	\$ 0	\$ 14,400
16200	Water Works' Share - FICA	\$ 254,516	\$ 233,315	\$ 263,759	\$ 0	\$ 263,759
16300	Water Works' Share - IPERS	\$ 343,069	\$ 296,367	\$ 357,475	\$ 0	\$ 357,475
16320	Accrued Sick Leave Expense	\$ 27,540	\$ 3,614	\$ 41,500	\$ 0	\$ 41,500
16330	Other Postemployment Benefits Expense	\$ 8,000	\$ 14,458	\$ 8,000	\$ 0	\$ 8,000
16340	GASB 68 Pension Expense- excess over IPERS employer contributions	\$ 0	\$ (475,396)	\$ 0	\$ 0	\$ -
16350	Water Works' Share - Deferred Compensation	\$ 28,600	\$ 26,700	\$ 28,600	\$ 0	\$ 28,600
16400	Group Health and Life Insurance	\$ 481,864	\$ 452,475	\$ 491,740	\$ 15,000	\$ 506,740
16500	Allowances	\$ 23,300	\$ 15,302	\$ 23,300	\$ 0	\$ 23,300
16510	Mileage	\$ 3,640	\$ 608	\$ 1,890	\$ 0	\$ 1,890
16560	Employee Recognition Program	\$ 9,500	\$ 3,837	\$ 11,000	\$ 0	\$ 11,000
Commodities and Services						
16600	Economic Development Contribution	\$ 51,250	\$ 51,250	\$ 52,531	\$ 0	\$ 52,531
16800	Advertising and Legal Publications	\$ 34,000	\$ 18,914	\$ 29,000	\$ 0	\$ 29,000
16900	Collection Expense	\$ 2,200	\$ 103	\$ 2,200	\$ 0	\$ 2,200
17000	Consulting Fees - IDNR and Water Quality Testing	\$ 17,500	\$ 6,657	\$ 25,500	\$ 0	\$ 25,500
17040	Consulting Fees - Safety	\$ 34,600	\$ 23,350	\$ 35,800	\$ 0	\$ 35,800
17050	Consulting Fees - Engineering, Accounting and Legal	\$ 454,918	\$ 143,335	\$ 420,000	\$ 0	\$ 420,000
17070	Data Processing - Maintenance and Consulting Fees	\$ 168,060	\$ 128,696	\$ 172,000	\$ 0	\$ 172,000
17080	Easement Recording Fees	\$ 0	\$ 0	\$ 1,500	\$ 0	\$ 1,500
17100	Dues and Memberships	\$ 9,320	\$ 3,134	\$ 10,500	\$ 0	\$ 10,500
17120	IDNR Operation Permit	\$ 7,800	\$ 7,241	\$ 7,800	\$ 0	\$ 7,800
17200	Property and Other Insurance	\$ 93,900	\$ 97,929	\$ 111,600	\$ 0	\$ 111,600
17300	Postage & Shipping	\$ 89,300	\$ 80,265	\$ 89,300	\$ 0	\$ 89,300
17400	Printing	\$ 41,000	\$ 43,084	\$ 41,000	\$ 0	\$ 41,000
17500	Maintenance - Buildings and Structures	\$ 346,280	\$ 137,422	\$ 350,000	\$ 0	\$ 350,000
17600	Maintenance -Equipment	\$ 207,200	\$ 160,209	\$ 231,200	\$ 0	\$ 231,200
17610	Maintenance-Generators	\$ 40,000	\$ 30,071	\$ 46,000	\$ 0	\$ 46,000
17620	Maintenance-Vehicles	\$ 28,000	\$ 42,868	\$ 44,000	\$ 0	\$ 44,000
17630	Locator Supplies	\$ 3,900	\$ 4,835	\$ 7,500	\$ 0	\$ 7,500
17700	Maintenance - Water Distribution System	\$ 100,000	\$ 170,618	\$ 144,000	\$ 0	\$ 144,000
17710	Maintenance-Meter Valve Replacements	\$ 15,000	\$ 7,233	\$ 15,000	\$ 0	\$ 15,000
17720	Tapping Supplies	\$ 78,000	\$ 158,720	\$ 150,000	\$ 0	\$ 150,000
17800	Communication	\$ 30,468	\$ 21,861	\$ 30,820	\$ 0	\$ 30,820
17900	Continuing Education and Travel	\$ 23,795	\$ 11,064	\$ 24,400	\$ 0	\$ 24,400
18000	Electricity	\$ 553,410	\$ 594,117	\$ 602,910	\$ 0	\$ 602,910
18100	Natural Gas	\$ 8,370	\$ 8,806	\$ 9,375	\$ 2,875	\$ 12,250
18300	Bad Debts	\$ 3,000	\$ 2,451	\$ 3,000	\$ 0	\$ 3,000
18800	Depreciation	\$ 3,450,344	\$ 3,485,221	\$ 3,625,000	\$ 0	\$ 3,625,000
19500	Maintenance - Grounds	\$ 71,000	\$ 57,426	\$ 72,500	\$ 0	\$ 72,500
19600-10; 19630; 19650-70	Purchased Water- purchased capacity rate (\$3.08/1000), based on 2020 and 2021 usage	\$ 2,289,310	\$ 2,652,733	\$ 2,936,796	\$ 0	\$ 2,936,796
19640	Purchased Water- Grand & Glen Oaks	\$ 3,000	\$ 10,312	\$ 16,719	\$ 0	\$ 16,719
19660	Purchased Water-Joint Station O&M	\$ 0	\$ 5,680	\$ 8,305	\$ 0	\$ 8,305
19690-021	Purchased Water-Louis P Moon Pumping Station O&M	\$ 0	\$ 16,511	\$ 19,977	\$ 0	\$ 19,977
19700	Minor Equipment	\$ 26,400	\$ 18,059	\$ 21,200	\$ 0	\$ 21,200

19800	Miscellaneous	\$ 4,000	\$ 4,451	\$ 5,000	\$ 0	\$ 5,000
19810	Raccoon River Reimb to City of WDM	\$ 108,000	\$ 0	\$ 86,000	\$ 0	\$ 86,000
19850	Iowa One Call System	\$ 15,500	\$ 17,999	\$ 22,000	\$ 0	\$ 22,000
19900	Vehicles and Equipment - Fuel	\$ 55,600	\$ 43,774	\$ 57,700	\$ 0	\$ 57,700
19950	Lock Box Charges	\$ 55,000	\$ 56,409	\$ 62,000	\$ 0	\$ 62,000
21000	Office Supplies	\$ 10,500	\$ 12,442	\$ 15,000	\$ 0	\$ 15,000
Water Treatment Chemicals and Laboratory Supplies						
20150	Lime Residuals Removal (Lagoons)	\$ 50,000	\$ 0	\$ 0	\$ 0	\$ 0
20160	Lime Residuals Hauling (Press)	\$ 183,100	\$ 161,427	\$ 198,114	\$ 0	\$ 198,114
20200	Lime	\$ 344,300	\$ 322,729	\$ 397,667	\$ 0	\$ 397,667
20300	Soda Ash	\$ 42,000	\$ 44,881	\$ 57,737	\$ 0	\$ 57,737
20400	Coagulant	\$ 13,200	\$ 13,351	\$ 20,000	\$ 0	\$ 20,000
20500	Carbon Dioxide	\$ 35,175	\$ 45,873	\$ 55,947	\$ 0	\$ 55,947
20550	Salt	\$ 15,000	\$ 26,370	\$ 16,000	\$ 0	\$ 16,000
20600	Other Chemicals	\$ 15,300	\$ 17,029	\$ 20,000	\$ 0	\$ 20,000
20750	Sodium Hypo-Chlorite	\$ 94,900	\$ 75,934	\$ 121,000	\$ 0	\$ 121,000
20101	COVID Costs	\$ 0	\$ 926	\$ 0	\$ 0	\$ -
20700	Other Supplies	\$ 1,000	\$ 3,881	\$ 3,250	\$ 0	\$ 3,250
20701	Kitchen Supplies	\$ 0	\$ 558	\$ 600	\$ 0	\$ 600
20800	Laboratory Supplies	\$ 21,000	\$ 29,453	\$ 33,000	\$ 0	\$ 33,000
Sub-totals - Operating Expenses		\$ 13,824,388	\$ 12,873,947	\$ 15,203,548	\$ 17,875	\$ 15,221,423
Debt Service - Interest						
22086	2012 DMWW Refunding Bonds - WDMWW Share - Treatment Plant capacity 2 MGD	\$ 39,429	\$ 36,143	\$ 0	\$ 0	\$ 0
22098	2012 Water Revenue Bonds	\$ 90,000	\$ 50,000	\$ 0	\$ 0	\$ 0
22099	2013 Water Revenue Bonds	\$ 15,525	\$ 15,525	\$ 0	\$ 0	\$ 0
22081	2016 SRF Loan	\$ 51,853	\$ 46,445	\$ 44,039	\$ 0	\$ 44,039
Sub totals - Interest		\$ 196,807	\$ 148,113	\$ 44,039	\$ 0	\$ 44,039
Totals - Operating Expenses Plus Interest on Debt						
Operating Expenses		\$ 13,824,388	\$ 12,873,947	\$ 15,203,548	\$ 17,875	\$ 15,221,423
Interest		\$ 196,807	\$ 148,113	\$ 44,039	\$ 0	\$ 44,039
Totals - Operating Expenses Plus Interest on Debt		\$ 14,021,195	\$ 13,022,060	\$ 15,247,587	\$ 17,875	\$ 15,265,462
Operating Income Net of Interest on Debt		\$ 3,961,918	\$ 8,489,632	\$ 3,602,771	\$ 5,569,625	\$ 9,172,396

Water Treatment Plant Operation and Maintenance		Operating Expenses				
Account	Object of Expense	Accrual Basis Budget 2021	Actual Expense 2021	Amended Budget Jan 2022	Inc/Dec	Amended Budget Aug 2022
Payroll and Employee Benefits						
16000-021	Salaries and Wages	\$ 888,762	\$ 882,447	\$ 967,299	\$ 0	\$ 967,299
16100-021	Overtime	\$ 57,263	\$ 51,049	\$ 54,915	\$ 0	\$ 54,915
16200-021	Water Works' Share - FICA	\$ 72,371	\$ 67,717	\$ 78,199	\$ 0	\$ 78,199
16300-021	Water Works' Share - IPERS	\$ 89,305	\$ 86,956	\$ 96,497	\$ 0	\$ 96,497
16320-021	Accrued Sick Leave Expense	\$ 0	\$ 4,976	\$ 0	\$ 0	\$ 0
16350-021	Water Works' Share - Deferred Compensation	\$ 5,200	\$ 5,200	\$ 5,200	\$ 0	\$ 5,200
16400-021	Group Health and Life Insurance	\$ 135,000	\$ 128,162	\$ 145,682	\$ 4,443	\$ 150,125
16500-021	Allowances	\$ 5,000	\$ 3,439	\$ 5,000	\$ 0	\$ 5,000
16510-021	Mileage	\$ 40	\$ -	\$ 40	\$ 0	\$ 40
Commodities and Services						
17000-021	Consulting Fees - IDNR and Water Quality Testing	\$ 17,500	\$ 6,657	\$ 25,500	\$ 0	\$ 25,500
17040-021	Consulting Fees - Safety	\$ 14,900	\$ 11,125	\$ 15,200	\$ 0	\$ 15,200
17070-021	Data Processing - Maintenance and Consulting Fees	\$ 15,000	\$ 7,793	\$ 17,000	\$ 0	\$ 17,000
17120-021	IDNR Operation Permit	\$ 7,800	\$ 7,241	\$ 7,800	\$ 0	\$ 7,800
17200-021	Property and Other Insurance	\$ 44,200	\$ 48,540	\$ 57,700	\$ 0	\$ 57,700
17500-021	Maintenance - Buildings and Structures	\$ 275,000	\$ 111,942	\$ 280,000	\$ 0	\$ 280,000
17600-021	Maintenance - Equipment	\$ 160,000	\$ 99,111	\$ 160,000	\$ 0	\$ 160,000
17610-021	Maintenance-Generators	\$ 12,000	\$ 16,184	\$ 24,000	\$ 0	\$ 24,000
17620-021	Maintenance-Vehicles	\$ 7,000	\$ 2,188	\$ 7,000	\$ 0	\$ 7,000
17800-021	Communication	\$ 11,000	\$ 6,589	\$ 11,000	\$ 0	\$ 11,000
17900-021	Continuing Education and Travel	\$ 3,500	\$ 3,185	\$ 4,000	\$ 0	\$ 4,000
18000-021	Electricity	\$ 342,720	\$ 396,584	\$ 411,600	\$ 0	\$ 411,600
18100-021	Natural Gas	\$ 6,120	\$ 8,307	\$ 7,050	\$ 1,500	\$ 8,550
18800-021	Depreciation	\$ 1,172,520	\$ 1,008,668	\$ 1,233,350	\$ 0	\$ 1,233,350
19500-021	Maintenance - Grounds	\$ 29,000	\$ 7,985	\$ 29,000	\$ 0	\$ 29,000
19600-021	Purchased Water - (Elm Street, 88th & University, 92 & University, 88th Street, Alluvion, Osmium)	\$ 2,289,310	\$ 2,652,733	\$ 2,936,796	\$ 0	\$ 2,936,796
19640-021	Purchased Water - Grand & Glen Oaks	\$ 3,000	\$ 10,312	\$ 16,719	\$ 0	\$ 16,719
19660-021	Purchased Water-Joint Station O&M	\$ 0	\$ 5,680	\$ 8,305	\$ 0	\$ 8,305
19690-021	Purchased Water-Louis P Moon Pumping Station O&M	\$ 0	\$ 16,511	\$ 19,977	\$ 0	\$ 19,977
19700-021	Minor Equipment	\$ 3,200	\$ 2,851	\$ 3,200	\$ 0	\$ 3,200
19800-021	Miscellaneous	\$ 1,000	\$ (318)	\$ 1,000	\$ 0	\$ 1,000
19900-021	Vehicles and Equipment - Fuel	\$ 3,100	\$ 3,074	\$ 3,200	\$ 0	\$ 3,200
20100-021	Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Water Treatment Chemicals and Laboratory Supplies						
20150-021	Lime Residuals Removal (Lagoons)	\$ 50,000	\$ -	\$ 0	\$ 0	\$ 0
20160-021	Lime Residuals Hauling (Press)	\$ 183,100	\$ 161,427	\$ 198,114	\$ 0	\$ 198,114
20200-021	Lime	\$ 344,300	\$ 322,729	\$ 397,667	\$ 0	\$ 397,667
20300-021	Soda Ash	\$ 42,000	\$ 44,881	\$ 57,737	\$ 0	\$ 57,737
20400-021	Coagulant	\$ 13,200	\$ 13,351	\$ 20,000	\$ 0	\$ 20,000
20500-021	Carbon Dioxide	\$ 35,175	\$ 45,873	\$ 55,947	\$ 0	\$ 55,947
20550-021	Salt	\$ 15,000	\$ 26,370	\$ 16,000	\$ 0	\$ 16,000
20575-021	Sodium Hypo-Chlorite	\$ 94,900	\$ 75,934	\$ 121,000	\$ 0	\$ 121,000
20600-021	Other Chemicals	\$ 15,300	\$ 17,029	\$ 20,000	\$ 0	\$ 20,000
20700-021	Other -Supplies	\$ 0	\$ 1,093	\$ 1,000	\$ 0	\$ 1,000
20800-021	Laboratory Supplies	\$ 21,000	\$ 29,453	\$ 33,000	\$ 0	\$ 33,000
Water Treatment Department Totals		\$ 6,484,785	\$ 6,401,027	\$ 7,552,694	\$ 5,943	\$ 7,558,637

Engineering		Operating Expenses				
Account	Object of Expense	Accrual Basis Budget 2021	Actual Expense 2021	Amended Budget Jan 2022	Inc/Dec	Amended Budget Aug 2022
Payroll and Employee Benefits						
16000-041	Salaries and Wages	\$ 467,406	\$ 481,147	\$ 502,196	\$ 0	\$ 502,196
16100-041	Overtime	\$ 26,455	\$ 25,484	\$ 27,778	\$ 0	\$ 27,778
16200-041	Water Works' Share - FICA	\$ 37,780	\$ 36,203	\$ 40,543	\$ 0	\$ 40,543
16300-041	Water Works' Share - IPERS	\$ 46,620	\$ 46,727	\$ 50,030	\$ 0	\$ 50,030
16320-041	Accrued Sick Leave Expense	\$ 0	\$ (1,530)	\$ 0	\$ 0	\$ -
16350-041	Water Works' Share - Deferred Compensation	\$ 5,200	\$ 3,250	\$ 5,200	\$ 0	\$ 5,200
16400-041	Group Health and Life Insurance	\$ 87,900	\$ 73,029	\$ 67,645	\$ 2,063	\$ 69,708
16500-041	Allowances	\$ 4,000	\$ 2,994	\$ 4,000	\$ 0	\$ 4,000
16510-041	Mileage	\$ 2,000	\$ 173	\$ 250	\$ 0	\$ 250
Commodities and Services						
17040-041	Consulting Fees - Safety	\$ 2,400	\$ 550	\$ 2,700	\$ 0	\$ 2,700
17070-041	Data Processing - Maintenance and Consulting Fees	\$ 34,500	\$ 25,738	\$ 27,000	\$ 0	\$ 27,000
17080-041	Easement Recording Fees	\$ 0	\$ 0	\$ 1,500	\$ 0	\$ 1,500
17200-041	Property and Other Insurance	\$ 9,400	\$ 9,563	\$ 10,400	\$ 0	\$ 10,400
17600-041	Maintenance - Equipment	\$ 2,500	\$ 881	\$ 2,500	\$ 0	\$ 2,500
17630-041	Locator Supplies	\$ 3,900	\$ 4,835	\$ 7,500	\$ 0	\$ 7,500
17620-041	Maintenance-Vehicles	\$ 3,000	\$ 4,555	\$ 4,500	\$ 0	\$ 4,500
17800-041	Communication	\$ 5,000	\$ 3,134	\$ 5,300	\$ 0	\$ 5,300
17900-041	Continuing Education and Travel	\$ 3,895	\$ 2,359	\$ 4,000	\$ 0	\$ 4,000
18800-041	Depreciation	\$ 23,000	\$ 20,822	\$ 24,150	\$ 0	\$ 24,150
19500-041	Maintenance - Grounds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
19700-041	Minor Equipment	\$ 9,200	\$ 7,438	\$ 4,000	\$ 0	\$ 4,000
19800-041	Miscellaneous	\$ 0	\$ 305	\$ 1,000	\$ 0	\$ 1,000
19850-051	Iowa One Call System	\$ 15,500	\$ 17,999	\$ 22,000	\$ 0	\$ 22,000
19900-041	Vehicles and Equipment - Fuel	\$ 7,500	\$ 7,900	\$ 8,500	\$ 0	\$ 8,500
20700-041	Other Supplies	\$ 1,000	\$ 592	\$ 1,000	\$ 0	\$ 1,000
Engineering Department Totals		\$ 798,157	\$ 774,149	\$ 823,691	\$ 2,063	\$ 825,754

Water Distribution		Operating Expenses				
Account	Object of Expense	Accrual Basis Budget 2021	Actual Expense 2021	Amended Budget Jan 2022	Inc/Dec	Amended Budget Aug 2022
Payroll and Employee Benefits						
16000-051	Salaries and Wages	\$ 757,075	\$ 751,874	\$ 803,758	\$ 0	\$ 803,758
16100-051	Overtime	\$ 39,616	\$ 28,621	\$ 33,591	\$ 0	\$ 33,591
16200-051	Water Works' Share - FICA	\$ 60,947	\$ 55,782	\$ 64,057	\$ 0	\$ 64,057
16300-051	Water Works' Share - IPERS	\$ 75,208	\$ 70,361	\$ 79,046	\$ 0	\$ 79,046
16320-051	Accrued Sick Leave Expense	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16350-051	Water Works' Share - Deferred Compensation	\$ 5,200	\$ 5,200	\$ 5,200	\$ 0	\$ 5,200
16400-051	Group Health and Life Insurance	\$ 152,246	\$ 145,336	\$ 159,719	\$ 4,872	\$ 164,591
16500-051	Allowances	\$ 7,500	\$ 5,411	\$ 7,500	\$ 0	\$ 7,500
Commodities and Services						
17040-051	Consulting Fees - Safety	\$ 14,900	\$ 11,125	\$ 15,200	\$ 0	\$ 15,200
17070-051	Data Processing - Maintenance and Consulting Fees	\$ 14,500	\$ 12,003	\$ 16,000	\$ 0	\$ 16,000
17200-051	Property and Other Insurance	\$ 19,800	\$ 18,064	\$ 17,500	\$ 0	\$ 17,500
17300-051	Postage and Shipping		\$ -		\$ 0	\$ 0
17500-051	Maintenance - Buildings and Structures	\$ 47,000	\$ 4,622	\$ 45,000	\$ 0	\$ 45,000
17600-051	Maintenance - Equipment	\$ 37,000	\$ 55,020	\$ 60,000	\$ -	\$ 60,000
17610-051	Maintenance - Generators	\$ 28,000	\$ 13,886	\$ 22,000	\$ 0	\$ 22,000
17620-051	Maintenance-Vehicles	\$ 15,000	\$ 31,334	\$ 29,000	\$ 0	\$ 29,000
17700-051	Maintenance - Water Distribution System	\$ 100,000	\$ 170,618	\$ 144,000	\$ 0	\$ 144,000
17720-051	Tapping Supplies	\$ 78,000	\$ 158,720	\$ 150,000	\$ 0	\$ 150,000
17800-051	Communication	\$ 4,500	\$ 4,576	\$ 6,500	\$ 0	\$ 6,500
17900-051	Continuing Education and Travel	\$ 3,500	\$ 2,355	\$ 3,500	\$ 0	\$ 3,500
18000-051	Electricity	\$ 203,490	\$ 190,344	\$ 183,750	\$ 0	\$ 183,750
18100-051	Natural Gas	\$ 500	\$ 498	\$ 475	\$ 375	\$ 850
18800-051	Depreciation	\$ 2,184,824	\$ 2,359,963	\$ 2,294,000	\$ 0	\$ 2,294,000
19500-051	Maintenance - Grounds	\$ 38,000	\$ 42,501	\$ 38,000	\$ 0	\$ 38,000
19700-051	Minor Equipment	\$ 12,000	\$ 6,631	\$ 12,000	\$ 0	\$ 12,000
19800-051	Miscellaneous	\$ 500	\$ 3,877	\$ 500	\$ 0	\$ 500
19900-051	Vehicles and Equipment - Fuel	\$ 35,000	\$ 25,623	\$ 35,000	\$ 0	\$ 35,000
20100-051	Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
20700-051	Other Supplies	\$ 0	\$ 1,181	\$ 150	\$ 0	\$ 150
Distribution Department Totals		\$ 3,934,306	\$ 4,175,528	\$ 4,225,446	\$ 5,247	\$ 4,230,693

Customer Service and Finance		Operating Expenses				
Account	Object of Expense	Accrual Basis Budget 2021	Actual Expense 2021	Amended Budget Jan 2022	Inc/Dec	Amended Budget Aug 2022
Payroll and Employee Benefits						
16000-081	Salaries and Wages	\$ 874,685	\$ 824,489	\$ 813,333	\$ 0	\$ 813,333
16050-081	Temporary Help	\$ 0	\$ 0		\$ 0	\$ 0
16060-081	Unemployment	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16100-081	Overtime	\$ 11,679	\$ 10,400	\$ 10,685	\$ 0	\$ 10,685
16200-081	Water Works' Share - FICA	\$ 67,807	\$ 61,806	\$ 63,037	\$ 0	\$ 63,037
16300-081	Water Works - IPERS to GASB 68	\$ 83,673	\$ 77,602	\$ 77,787	\$ 0	\$ 77,787
16320-091	Accrued Sick Leave Expense	\$ 0	\$ 168	\$ 0	\$ 0	\$ -
16350-081	Water Works' Share - Deferred Compensation	\$ 10,400	\$ 10,400	\$ 10,400	\$ 0	\$ 10,400
16400-081	Group Health and Life Insurance	\$ 88,900	\$ 88,034	\$ 82,086	\$ 2,504	\$ 84,590
16500-081	Allowances	\$ 3,800	\$ 1,851	\$ 3,800	\$ 0	\$ 3,800
16510-081	Mileage	\$ 600	\$ 278	\$ 600	\$ 0	\$ 600
Commodities and Services						
16850-081	Cost of Materials Sold	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16900-081	Collection Expense	\$ 2,200	\$ 103	\$ 2,200	\$ 0	\$ 2,200
17040-051	Consulting Fees - Safety	\$ 2,400	\$ 550	\$ 2,700	\$ 0	\$ 2,700
17070-081	Data Processing - Maintenance and Consulting Fees	\$ 97,060	\$ 73,857	\$ 100,000	\$ 0	\$ 100,000
17200-081	Property and Other Insurance	\$ 20,500	\$ 15,256	\$ 15,600	\$ 0	\$ 15,600
17300-081	Postage and Shipping	\$ 85,000	\$ 78,931	\$ 85,000	\$ 0	\$ 85,000
17400-081	Printing	\$ 41,000	\$ 43,084	\$ 41,000	\$ 0	\$ 41,000
17500-081	Maintenance - Building	\$ 0	\$ 1,450	\$ 0	\$ 0	\$ 0
17600-081	Maintenance - Equipment	\$ 7,700	\$ 4,782	\$ 4,900	\$ 0	\$ 4,900
17620-081	Maintenance-Vehicles	\$ 3,000	\$ 4,792	\$ 3,500	\$ 0	\$ 3,500
17710-081	Maintenance-Meter Valve Replacements	\$ 15,000	\$ 7,233	\$ 15,000	\$ 0	\$ 15,000
17800-081	Communication	\$ 8,200	\$ 5,708	\$ 6,220	\$ 0	\$ 6,220
17900-081	Travel and Continuing Education	\$ 7,500	\$ 2,057	\$ 7,500	\$ 0	\$ 7,500
18000-081	Electricity	\$ 0	\$ 0		\$ 0	\$ 0
18100-081	Natural Gas	\$ 0	\$ 0		\$ 0	\$ 0
18300-081	Bad Debts	\$ 3,000	\$ 2,451	\$ 3,000	\$ 0	\$ 3,000
18800-081	Depreciation	\$ 70,000	\$ 39,912	\$ 73,500	\$ 0	\$ 73,500
19700-081	Minor Equipment	\$ 2,000	\$ 1,139	\$ 2,000	\$ 0	\$ 2,000
19800-081	Miscellaneous	\$ 1,000	\$ 104	\$ 1,000	\$ 0	\$ 1,000
19900-081	Vehicles and Equipment - Fuel	\$ 10,000	\$ 7,177	\$ 10,000	\$ 0	\$ 10,000
19950-081	Lock Box Charges	\$ 55,000	\$ 56,409	\$ 62,000	\$ 0	\$ 62,000
20100-081	Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ -
20700-081	Other Supplies	\$ 0	\$ 447	\$ 600	\$ 0	\$ 600
Customer Service and Finance Dept Totals		\$ 1,572,104	\$ 1,420,468	\$ 1,497,448	\$ 2,504	\$ 1,499,952

Administration						
Account	Object of Expense	Accrual Basis Budget 2021	Actual Expense 2021	Amended Budget Jan 2022	Inc/Dec	Amended Budget Aug 2022
Payroll and Employee Benefits						
16000-091	Salaries and Trustees' Compensation	\$ 162,119	\$ 163,726	\$ 219,881	\$ 0	\$ 219,881
16150-091	Employee Fitness Incentive Program	\$ 14,400	\$ 5,770	\$ 14,400	\$ 0	\$ 14,400
16200-091	Water Works' Share - FICA	\$ 15,611	\$ 11,806	\$ 17,922	\$ 0	\$ 17,922
16300-091	IPERS	\$ 48,263	\$ 14,721		\$ 0	
16320-091	Accrued Sick Leave Expense	\$ 27,540	\$ 0	\$ 41,500	\$ 0	\$ 41,500
16330-091	Other PostEmployment Benefits	\$ 0	\$ 14,458	\$ 8,000	\$ 0	\$ 8,000
16340-091	GASB 68 Pension Expense- excess over IPERS employer contributions	\$ 8,000	\$ (475,396)	\$ 54,116	\$ 0	\$ 54,116
16350-091	Water Works' Share - Deferred Compensation	\$ 2,600	\$ 2,650	\$ 2,600	\$ 0	\$ 2,600
16400-091	Group Health and Life Insurance	\$ 17,818	\$ 17,914	\$ 36,608	\$ 1,119	\$ 37,727
16500-091	Allowances	\$ 3,000	\$ 1,607	\$ 3,000	\$ 0	\$ 3,000
16510-091	Mileage	\$ 1,000	\$ 156	\$ 1,000	\$ 0	\$ 1,000
16560-091	Employee Recognition Program	\$ 9,500	\$ 3,837	\$ 11,000	\$ 0	\$ 11,000
Commodities and Services						
16600-091	Economic Development Contribution	\$ 51,250	\$ 51,250	\$ 52,531	\$ 0	\$ 52,531
16800-091	Advertising and Legal Publications	\$ 34,000	\$ 18,914	\$ 29,000	\$ 0	\$ 29,000
17050-091	Consulting Fees - Engineering, Accounting and Legal	\$ 454,918	\$ 143,335	\$ 420,000	\$ 0	\$ 420,000
17070-091	Consulting Fees - Data Processing	\$ 7,000	\$ 9,306	\$ 12,000	\$ 0	\$ 12,000
17100-091	Dues and Memberships	\$ 9,320	\$ 3,134	\$ 10,500	\$ 0	\$ 10,500
17200-081	Property and Other Insurance	\$ 0	\$ 6,506	\$ 10,400	\$ 0	\$ 10,400
17300-091	Postage and Shipping	\$ 4,300	\$ 1,334	\$ 4,300	\$ 0	\$ 4,300
17500-091	Maintenance - Building	\$ 24,280	\$ 19,408	\$ 25,000	\$ 0	\$ 25,000
17600-081	Maintenance - Equipment	\$ 0	\$ 415	\$ 3,800	\$ 0	\$ 3,800
17800-091	Communication	\$ 1,768	\$ 1,854	\$ 1,800	\$ 0	\$ 1,800
17900-091	Continuing Education and Travel	\$ 5,400	\$ 1,108	\$ 5,400	\$ 0	\$ 5,400
18000-091	Electricity	\$ 7,200	\$ 7,189	\$ 7,560	\$ 0	\$ 7,560
18100-091	Natural Gas	\$ 1,750	\$ 0	\$ 1,850	\$ 1,000	\$ 2,850
18800-091	Depreciation	\$ 0	\$ 55,855	\$ 0	\$ 0	\$ -
19500-091	Maintenance - Grounds	\$ 4,000	\$ 6,941	\$ 5,500	\$ 0	\$ 5,500
19800-091	Miscellaneous	\$ 1,500	\$ 484	\$ 1,500	\$ 0	\$ 1,500
19900-091	Vehicles and Equipment - Fuel	\$ 0	\$ 0	\$ 1,000	\$ 0	\$ 1,000
20100-091	Office Supplies	\$ 10,500	\$ 12,442	\$ 15,000	\$ 0	\$ 15,000
19810-091	Raccoon River Reimb to City of WDM	\$ 108,000		\$ 86,000	\$ 0	\$ 86,000
20101-091	COVID Costs	\$ 0	\$ 926	\$ 0	\$ 0	\$ -
20700-091	Other Supplies	\$ 0	\$ 567	\$ 500	\$ 0	\$ 500
20710-091	Kitchen Supplies	\$ 0	\$ 558	\$ 600	\$ 0	\$ 600
Sub-totals - Administration Expenses		\$ 1,035,037	\$ 102,776	\$ 1,104,269	\$ 2,119	\$ 1,106,388
Debt Service - Interest						
22086-091	2012 DMWW Refunding Bonds - WDMWW Share - Treatment Plant capacity 2 MGD	\$ 39,429	\$ 36,143	\$ 0	\$ 0	\$ 0
22098-091	2012 Water Revenue Bonds	\$ 90,000	\$ 50,000	\$ 0	\$ 0	\$ 0
22099-091	2013 Water Revenue Bonds	\$ 15,525	\$ 15,525	\$ 0	\$ 0	\$ 0
22081-091	2016 SRF Loan	\$ 51,853	\$ 46,445	\$ 44,039	\$ 0	\$ 44,039
Sub-totals - Interest		\$ 196,807	\$ 148,113	\$ 44,039	\$ -	\$ 44,039
Administration Department Totals						
Operating Expenses		\$ 1,035,037	\$ 102,776	\$ 1,104,269	\$ 2,119	\$ 1,106,388
Interest		\$ 196,807	\$ 148,113	\$ 44,039	\$ 0	\$ 44,039
Administration Department Totals		\$ 1,231,844	\$ 250,888	\$ 1,148,308	\$ 2,119	\$ 1,150,427

SUMMARY OF OPERATING EXPENSES						
	Water Treatment	\$ 6,484,785	\$ 6,401,027	\$ 7,552,694	\$ 5,943	\$ 7,558,637
	Engineering	\$ 798,157	\$ 774,149	\$ 823,691	\$ 2,063	\$ 825,754
	Water Distribution	\$ 3,934,306	\$ 4,175,528	\$ 4,225,446	\$ 5,247	\$ 4,230,693
	Customer Service and Finance	\$ 1,572,104	\$ 1,420,468	\$ 1,497,448	\$ 2,504	\$ 1,499,952
	Administration	\$ 1,231,844	\$ 250,888	\$ 1,148,308	\$ 2,119	\$ 1,150,427
	Sub-Totals Operating Expense plus Bond Interest	\$ 14,021,196	\$ 13,022,060	\$ 15,247,587	\$ 17,875	\$ 15,265,462
	Totals - Current Year Revenue	\$ 17,983,113	\$ 21,511,692	\$ 18,850,358	\$ 5,587,500	\$ 24,437,858
	Net Revenue over Operating Expenses	\$ 3,961,918	\$ 8,489,632	\$ 3,602,771	\$ 5,569,625	\$ 9,172,396

CAPITAL OUTLAY						
		Accrual Basis Budget 2021	Actual Expense 2021	Amended Budget Jan 2022	Inc/Dec	Amended Budget Aug 2022
Debt Service - Principal - Funds Required						
	2012 DMWW Refunding Bonds - WDMWW Share - Treatment Plant capacity 2 MGD	\$ 274,757	\$ 1,314,286	\$ 0	\$ 0	\$ 0
	2012 Water Revenue Bonds	\$ 1,000,000	\$ 3,000,000	\$ 0	\$ 0	\$ 0
	2013 Water Revenue Bonds	\$ 675,000	\$ 675,000	\$ 0	\$ 0	\$ 0
	2016 SRF Loan	\$ 152,000	\$ 136,000	\$ 139,000	\$ 0	\$ 139,000
	Meridian Agreement w/City	\$ 0	\$ 0	\$ 115,000	\$ 0	\$ 115,000
	Project Ginger Agreement w/City-Estimate	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 250,000
	Sub-totals - Debt Service - Principal	\$ 2,101,757	\$ 5,125,286	\$ 504,000		\$ 504,000
Meters New Construction						
00600-100	Inventory - Meters and Appurtenances-New Construction	\$ 175,000	\$ 462,624	\$ 175,000	\$ 0	\$ 175,000
Land						
00800-100	Land-New Well Field-Van Meter	\$ 500,000	\$ 0	\$ 500,000	\$ 0	\$ 500,000
00800-100	Land-New Joint West Plant	\$ 250,000	\$ 0	\$ 250,000	\$ 0	\$ 250,000
	Total Land	\$ 750,000	\$ 0	\$ 750,000	\$ 0	\$ 0
Building & Equipment						
-14004	PC and laptop replacements scheduled	\$ 20,000	\$ 17,962	\$ 25,000	\$ 0	\$ 25,000
-14007	Meter Replacement/Upgrade Plan	\$ 450,000	\$ 150,347	\$ 350,000	\$ 0	\$ 350,000
-18005	Standby Generator 17th St Tower	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-18007/20001	Building Security Improvements-Plant	\$ 31,203	\$ 28,417	\$ 0	\$ 0	\$ 0
-18008	Deep Well #4 Upgrade	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-18011	Office Equipment Contingency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-18012	Dist Wheel Loader & Dump Trailer	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-19001	New Administrative Office Building	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-20004	Painting Aerator (Interior)	\$ 274,355	\$ 133,895	\$ 160,000	\$ 70,000	\$ 230,000
-21002	Generator Switchgear	\$ 75,000	\$ 57,935	\$ 0	\$ 0	\$ 0
-21003/-22021	Plant Contingency	\$ 50,000	\$ 30,490	\$ 50,000	\$ 0	\$ 50,000
-21004	Painting-Ground Stillwell Tower - 1MG Storage (Interior)	\$ 370,000	\$ 429,368	\$ 500,650	\$ 0	\$ 500,650
-22013	Building 1 Structural Repairs	\$ 0	\$ 0	\$ 60,000	\$ 0	\$ 60,000
-22014	Relocate/new MCC1	\$ 0	\$ 0	\$ 641,000	\$ 0	\$ 641,000
-22017	Replace Automatic Transfer Switch	\$ 0	\$ 0	\$ 285,000	\$ 0	\$ 285,000
-22018	Generator Control Unit	\$ 0	\$ 0	\$ 58,000	\$ 0	\$ 58,000
-22023	39th Reservoir Painting	\$ 0	\$ 0	\$ 125,000	\$ 35,000	\$ 160,000
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Total Building & Equipment	\$ 1,270,558	\$ 848,414	\$ 2,254,650	\$ 105,000	\$ 2,359,650
Vehicles						
-16010/-21023/-22022	Vehicle Replacement	\$ 203,330	\$ 165,690	\$ 60,000	\$ 0	\$ 60,000
				\$ 0	\$ 0	\$ 0
Equipment						
-20006	High Service Pumping VFDs	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0
-20007	Vac Unit - On trailer	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-20008	Mini Extractor and trailer	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
19004/20009	SCADA System Upgrade	\$ 900,000	\$ 423,220	\$ 476,780	\$ 0	\$ 476,780
-19007	Stainless Steel Column Pipe-Deep Well #3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-18008/-19002	Plant Equipment Contingency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-21005/-22015	Misc Improvements/Equipment-Distribution	\$ 70,000	\$ 19,934	\$ 50,000	\$ 0	\$ 50,000
-21006/-22016	Misc Equipment-General Office	\$ 25,000	\$ 0	\$ 20,000	\$ 0	\$ 20,000
-21007/-22020	Plant Equipment/Building Upgrades	\$ 137,500	\$ 44,793	\$ 292,000	\$ 0	\$ 292,000
-21008	LP Moon-4th Pump Cost Share	\$ 150,000	\$ 0	\$ 150,000	\$ 0	\$ 150,000
-22019	GPS Surveying Equipment	\$ 0	\$ 0	\$ 75,000	\$ 0	\$ 75,000
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	Sub-totals - Equipment	\$ 1,382,500	\$ 487,946	\$ 1,063,780	\$ 0	\$ 1,063,780
Improvements						
-20001	AC Ward Facility Assessment-Long Term CIP Planning	\$ 140,000	\$ 135,000	\$ 0	\$ 0	\$ 0
-21025	Shallow Well Construction at AC Ward	\$ 100,000	\$ 0	\$ 600,000	\$ 0	\$ 600,000
-20003/21020	Rural Water Territory Purchase	\$ 250,000	\$ 0	\$ 250,000	\$ 0	\$ 250,000
-17005/20004	Ashworth Rd 8th-35th Design/Constr	\$ 0	\$ 6,287	\$ 0	\$ 0	\$ 0
-18002	Grand Main Repl-Delevan To Wolf Way	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-20005	Joint Water Main & Pump Station-South Area	\$ 84,508	\$ 35,203	\$ 0	\$ 0	\$ 0
18005/20005	Alluvion Booster Station 2018	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
18009/19005/20006	Distribution Equipment Contingency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-19001	2019 Water Main Replacement	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-19003	Elevated Water Storage Tower	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-19004/20007	S. 60th from Joint Booster to Veterans	\$ 0	\$ 1,260	\$ 0	\$ 0	\$ 0
-19007	Booneville Rd 88th to Future GPP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-19008	New Office Building	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
19009/20008	50th St. Tower Lighting	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-19010	2019 Water Main Replacement-17th St and Center	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-20009	2020 Water Main Replacement	\$ 51,343	\$ 23,330	\$ 0	\$ 0	\$ 0
-20010	EP True - Phase 1 88th to 2600 feet west	\$ 327,522	\$ 29,355	\$ 0	\$ 0	\$ 0

-20011/-22024	Anticipated City Reimbursements-Small Projects	\$ 75,000	\$ 0	\$ 100,000	\$ 0	\$ 100,000
-21009	Water Main Replacement - 7th St Clegg to N of Ashworth	\$ 250,000	\$ 214,656	\$ 16,500	\$ 0	\$ 16,500
-21010	Water Main Replacement - S 32nd - Fuller to CDS	\$ 125,000	\$ 144,844	\$ 10,775	\$ 0	\$ 10,775
-21001	88th St - Primo Lane to Ashworth	\$ 195,250	\$ 119,798	\$ 25,000	\$ 0	\$ 25,000
-21011	Ashworth Road 8th to 35th - Design	\$ 1,432,578	\$ 1,455,163	\$ 1,705,000	\$ 350,000	\$ 2,055,000
-21012	Ashworth Road I80 Crossing	\$ 480,000	\$ 386,323	\$ 25,000	\$ 0	\$ 25,000
-21013	Meridian - Army Post Road	\$ 250,000	\$ 6,385	\$ 243,615	\$ 0	\$ 243,615
-21014	Grand Prairie Pkwy Mills to Stagecoach	\$ 25,000	\$ 355	\$ 24,645	\$ 0	\$ 24,645
-21015	Grand Prairie Pkwy Stagecoach to Booneville	\$ 80,000	\$ 659	\$ 79,342	\$ 0	\$ 79,342
-21016	Booneville Rd 100th to Future Grand Prairie Parkway	\$ 55,000	\$ 323	\$ 54,677	\$ 0	\$ 54,677
-21017	Booneville Rd - Grand Prairie Parkway to 115th	\$ 55,000	\$ 323	\$ 54,677	\$ 0	\$ 54,677
-21018	Grand Avenue-1000 West of 88th to GPP	\$ 160,000	\$ 701	\$ 159,299	\$ 0	\$ 159,299
-21019	Grand Avenue-GPP to 115th St	\$ 105,000	\$ 1,490	\$ 103,510	\$ 0	\$ 103,510
-21021	South Area Elevated Water Storage Tower-Adams Tank & All Design	\$ 500,000	\$ 167,830	\$ 9,097,575	\$ (210,000)	\$ 8,887,575
-21022	Sewer on Private Property-South Area Elevated Water Storage Tower		\$ 24,146	\$ 28,000	\$ 0	\$ 28,000
-21023	Adams Water Main-South Area Elevated Water Storage Tower		\$ 511	\$ 500,000	\$ 210,000	\$ 710,000
-22001	2022 Water Main Replacement	\$ 0	\$ 0	\$ 385,000	\$ 0	\$ 385,000
-22002	Butterfly Valve Replacement	\$ 0	\$ 0	\$ 70,000	\$ 0	\$ 70,000
-22003	EP True - Phase 2a Napoli to Wendover Lane	\$ 0	\$ 0	\$ 237,000	\$ 0	\$ 237,000
-22004	Meridian/South Branch Business Park -Army Post Road	\$ 0	\$ 0	\$ 1,160,000	\$ 0	\$ 1,160,000
-22005	SE Maffitt Lake Rd - 530 ft West of 22nd Street	\$ 0	\$ 0	\$ 92,500	\$ 0	\$ 92,500
-22006	Grand Prairie Pkwy - Mills to Stagecoach	\$ 0	\$ 0	\$ 510,000	\$ 0	\$ 510,000
-22007	Grand Prairie Pkwy - Stagecoach to Booneville	\$ 0	\$ 0	\$ 734,625	\$ 0	\$ 734,625
-22008	Booneville Rd - 100th to 115th	\$ 0	\$ 0	\$ 1,150,000	\$ 0	\$ 1,150,000
-22009	Grand Avenue - 1000 ft West of 88th to GPP	\$ 0	\$ 0	\$ 1,419,350	\$ 0	\$ 1,419,350
-22010	Grand Avenue - GPP to 115th St, tie to south meter pit	\$ 0	\$ 0	\$ 2,130,000	\$ 0	\$ 2,130,000
-22011	GPP - Booneville to Grand	\$ 0	\$ 0	\$ 688,145	\$ 0	\$ 688,145
-22012	New Water Treatment Plant	\$ 0	\$ 0	\$ 2,000,000	\$ 0	\$ 2,000,000
-22025	Aquifer Storage and Recovery Well	\$ 0	\$ 0	\$ 500,000	\$ 0	\$ 500,000
-22026	Blue Creek Water Main Replacement	\$ 0	\$ 0	\$ 0	\$ 75,000	\$ 75,000
-22027	8th St Reconstruction (I235 to Klegg)	\$ 0	\$ 0	\$ 0	\$ 300,000	\$ 300,000
	Sub-totals - Improvements	\$ 4,741,201	\$ 2,753,941	\$ 24,154,234	\$ 725,000	\$ 24,879,234
	Land					
	Totals	\$ 750,000	\$ 0	\$ 750,000	\$ 0	\$ 750,000
	Building and Equipment					
	Totals	\$ 3,031,388	\$ 1,964,674	\$ 3,553,430	\$ 105,000	\$ 3,658,430
	Improvements					
	Totals	\$ 4,741,201	\$ 2,753,941	\$ 24,154,234	\$ 725,000	\$ 24,879,234
	Sub-total -Land, Building Equipment and Improvements	\$ 8,522,589	\$ 4,718,616	\$ 28,457,664	\$ 830,000	\$ 29,287,664
	Debt Service - Principal	\$ 2,101,757	\$ 5,125,286	\$ 504,000	\$ 0	\$ 504,000
	TOTALS - CAPITAL OUTLAY	\$ 10,624,346	\$ 9,843,902	\$ 28,961,664	\$ 830,000	\$ 29,791,664
	SUMMARY OF ALL OPERATING AND CAPITAL EXPENSES					
	Operating Expenses	\$ 14,021,196	\$ 13,022,060	\$ 15,247,587	\$ 17,875	\$ 15,265,462
	Debt Service - Principal	\$ 2,101,757	\$ 5,125,286	\$ 504,000	\$ -	\$ 504,000
	Capital Outlay-Equipment & Improvements	\$ 8,522,589	\$ 4,718,616	\$ 28,457,664	\$ 830,000	\$ 29,287,664
	TOTALS - ALL OPERATING AND CAPITAL OUTLAY EXPENSES	\$ 24,645,542	\$ 22,865,961	\$ 44,209,251	\$ 847,875	\$ 45,057,126