



WEST DES MOINES WATER WORKS BOARD OF TRUSTEES MEETING COMMUNICATION

DATE: October 16, 2023

ITEM:

5. Recommendations from Committees
 - a. Finance and Audit
 1. Public Hearing – Budget Amendment No.3 for 2023
 2. Resolution – Adopting a Budget Amendment No.3 for 2023

FINANCIAL IMPACT:

None by these actions; the budget amendment provides the basis for additional funds for capital infrastructure projects and operating expenses in 2023.

SUMMARY:

These actions provide for public input into the budget amendment process and for the Board to adopt the Budget Amendment in final.

The adopting minutes and resolution for the budget amendment are attached to this page.

BACKGROUND:

The Board of Trustees reviewed the proposed budget amendment during the regular board meeting on September 20, 2023. \$189,600 will be transferred between capital infrastructure projects for 2023 and \$250,000 added the Relocate/New MCC1 capital infrastructure project.

In addition, the proposed budget amendment includes a decrease of \$966,996 in contributed funds and an additional \$100,000 in operating expenses in 2023. The revenue and expenses were also reviewed at the September 20, 2023, board meeting. On September 20, 2023, a date for a public hearing was set for October 16, 2023. Notice of the public hearing was published in the Des Moines Register on Monday, October 2, 2023.

RECOMMENDED ACTION BY THE BOARD OF TRUSTEES:

That the Board of Trustees hold the public hearing and take comments from the people present and that the Resolution entitled "A Resolution Adopting a Budget Amendment #3 for 2023," attached to and made a part of these minutes, be adopted.

Prepared by: Pat Mullinbach

Approved for Content by: Clara Murphy

RESOLUTION
A RESOLUTION ADOPTING BUDGET AMENDMENT No. 3 FOR 2023

WHEREAS, The Board of Trustees of the West Des Moines Water Works has heretofore received consent of the City Council of the City of West Des Moines to operate said Water Works on a fiscal year which is the same as the calendar year, and

WHEREAS, said Board has given due consideration to the provisions of the attached Budget Amendment proposal,

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

That this Board hereby adopts the following budget amendment #3 for 2023 with the adjusted amounts for capital infrastructure project amounts as follows:

Relocate/new MCC1	00800-120-22014	\$ 250,000
EP True-Phase 2a Napoli to Wendover Lane	00800-170-22003	\$ -2,500
Center Street Main Replacement	00800-170-23004	\$ 2,500
Anticipated City Reimbursements-Small Projects	00800-170-23022	\$ -2,100
Blue Creek Water Main Replacement	00800-170-22026	\$ 2,100
Water Main Replacement-Pommel Place	00800-170-23022	\$-185,000
S 11th St-Lincoln to 200 Ft South of Railroad	00800-170-23027	\$ 185,000

And as shown in detail in the attached document entitled "Budget Amendment #3 for Calendar Year 2023" under the column headed "Capital Outlay-2023 Budget Amendment.

And, that this Board hereby adopts the following budget amendment #3 for 2023 with the adjusted amounts for operating expenses as follows:

Contributed Funds-Adams St. South Elevated Water Tower	-\$ 966,996
Maintenance-Distribution System	\$ 100,000

And as shown in detail in the attached document entitled "Budget Amendment No. 3 for Calendar Year 2023" under the column headed "Amended Budget 2023 whereas any amended amount is shown in the Inc/Dec column."

PASSED AND APPROVED this sixteenth day of October 2023.

THE BOARD OF TRUSTEES, WEST DES MOINES WATER WORKS

Scott Brennan
Chair

Attest:

Christina Murphy
Secretary

MEMORANDUM

TO: Chair, The Board of Trustees
FROM: Christina Murphy
DATE: October 16, 2023
RE: Script for Conducting the Public Hearing on the Budget Amendment #3 for 2023

This is a script to assist you with the public hearing on today's agenda. The parts you will want to read aloud are in **larger, bold type**. A copy of the script has been provided to all the Trustees.

Chair: **This is the time and place for a public hearing on the matter of adopting a budget amendment #3 for 2023.**

Ms. General Manager, please announce the date upon which the notice of public hearing was published.

General Manager: The notice of public hearing was published in the *Des Moines Register* on Monday, October 2, 2023.

Chair: **Have we received any written comments about this matter?**

General Manager: Reads any written comments received or says that none have been received.

Chair: **Are there any comments from anyone in the audience?**

Chair: (After all comments are received) **I declare the public hearing to be closed.**

(If comments from the public were presented, either written or verbal, they should be dealt with at this time. If there were objections to the rate adjustment, they should be overruled by a motion, a second to the motion and a vote to overrule. The rate adjustment needs to be adopted as is or modified, as needed, at this meeting.)

Chair: **I will entertain a motion to adopt the Resolution entitled "A Resolution Adopting a Budget Amendment #3 for 2023" as found in your meeting packet.**

(The motion is seconded and a vote is taken.)

* * * * *

This concludes the needed actions by The Board of Trustees on this matter.

REVENUE							
Account	Source of Revenue	Actual Revenue 2020	Actual Revenue 2021	Accrual Basis Budget 2022	Accrual Basis Budget 2023	September 2023 Amendment	2023 Amended Budget
14000-011	Metered Water Sales	\$ 13,207,322	\$ 15,428,816	\$ 14,821,294	\$ 15,590,639	\$ -	\$ 15,590,639
14050-011	Basic Service Charge	\$ 1,474,262	\$ 1,544,998	\$ 1,578,514	\$ 1,679,452	\$ -	\$ 1,679,452
14100-011	Bulk Water Sales	\$ 339,180	\$ 135,138	\$ 50,000	\$ 55,625	\$ -	\$ 55,625
14150-011	Material Sales to Others	\$ 103,559	\$ 251,910	\$ 188,000	\$ 162,045	\$ -	\$ 162,045
14200-011	Water Supply Connection Fees	\$ 536,410	\$ 776,025	\$ 610,000	\$ 652,560	\$ -	\$ 652,560
14230-011	Connection Fees - South Area Water Connection Fee District	\$ 85,638	\$ 414,294	\$ 334,000	\$ 301,000	\$ -	\$ 301,000
14231-011	SW Area Water Connection Fee District	\$ 107,263	\$ 1,018,466	\$ 248,000	\$ 274,000	\$ -	\$ 274,000
14232-011	Pheasant Ridge Capital Fees	\$ 45,221	\$ 17,831	\$ 0	\$ 0	\$ -	\$ -
14234-011	Raccoon River Area Water Connection Fee District	\$ 157,780	\$ 143,782	\$ 172,000	\$ 175,000	\$ -	\$ 175,000
14300-011	Construction Observation Fees	\$ 46,268	\$ 69,465	\$ 50,000	\$ 55,775	\$ -	\$ 55,775
14400-011	Labor	\$ 53,795	\$ 98,889	\$ 45,000	\$ 69,085	\$ -	\$ 69,085
14550-011	Laboratory Testing Fees	\$ 3,105	\$ 6,670	\$ 4,500	\$ 5,457	\$ -	\$ 5,457
14600-011	Miscellaneous	\$ 29,609	\$ 85,317	\$ 35,000	\$ 39,680	\$ -	\$ 39,680
14900-011	Sanitary Sewer Service Collection Fees	\$ 56,923	\$ 58,350	\$ 58,622	\$ 59,804	\$ -	\$ 59,804
14910-011	Stormwater Management Collection Fees	\$ 78,326	\$ 79,819	\$ 80,332	\$ 81,820	\$ -	\$ 81,820
14950-011	Solid Waste Service Collection Fees	\$ 51,973	\$ 52,013	\$ 52,421	\$ 53,172	\$ -	\$ 53,172
15000-011	Late Payment Charges	\$ 37,044	\$ 39,075	\$ 35,000	\$ 37,110	\$ -	\$ 37,110
15100-011	Non-Payment Penalties	\$ 40,792	\$ 41,218	\$ 40,000	\$ 44,380	\$ -	\$ 44,380
15110-011	Shared Water Tower - Unearned Revenue Recognized	\$ 40,468	\$ 40,468	\$ 40,500	\$ 40,500	\$ -	\$ 40,500
15350-011	Special Assessment Payments - 60th Street Assessments	\$ 0	\$ 0	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Non-Operating Revenue							
14700-011	Rental Income	\$ 210,836	\$ 213,598	\$ 229,175	\$ 230,944	\$ -	\$ 230,944
14800-011	Interest on Investments	\$ 151,749	\$ 60,040	\$ 60,000	\$ 180,000	\$ -	\$ 180,000
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	\$ 61	\$ 13,500	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
15500-011	Developer Contributed Water Mains	\$ 540,587	\$ 596,220	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
15520-011	Contributed Funds-Adams St-South Elevated Water Tower	\$ 0	\$ 0	\$ 5,587,500	\$ 3,725,000	\$ (966,996)	\$ 2,758,004
TOTAL REVENUE		\$ 17,441,469	\$ 21,511,692	\$ 24,437,858	\$ 23,631,048	\$ (966,996)	\$ 22,664,052

OPERATING EXPENSES							
Summary of All Departments							
Account	Object of Expense	Actual Expense 2020	Actual Expense 2021	Operating Expenses			
				Accrual Basis Budget 2022	Accrual Basis Budget 2023	September 2023 Amendment	2023 Amended Budget
Payroll and Employee Benefits							
16000	Salaries, Wages and Trustees' Compensation	\$ 2,878,177	\$ 3,103,683	\$ 3,306,467	\$ 3,464,207	\$ -	\$ 3,464,207
16100	Overtime	\$ 235,451	\$ 115,555	\$ 126,968	\$ 117,110	\$ -	\$ 117,110
16150	Employee Fitness Incentive Program	\$ 5,789	\$ 5,770	\$ 14,400	\$ 14,400	\$ -	\$ 14,400
16200	Water Works' Share - FICA	\$ 234,792	\$ 233,315	\$ 263,759	\$ 275,072	\$ -	\$ 275,072
16300	Water Works' Share - IPERS	\$ 299,337	\$ 296,367	\$ 357,476	\$ 338,076	\$ -	\$ 338,076
16320	Accrued Sick Leave Expense	\$ 8,847	\$ 3,614	\$ 41,500	\$ 41,500	\$ -	\$ 41,500
16330	Other Postemployment Benefits Expense	\$ 104,941	\$ 14,458	\$ 8,000	\$ 8,000	\$ -	\$ 8,000
16340	GASB 68 Pension Expense- excess over IPERS employer contributions	\$ 113,935	\$ (475,396)	\$ 54,116	\$ 60,000	\$ -	\$ 60,000
16350	Water Works' Share - Deferred Compensation	\$ 28,400	\$ 26,700	\$ 28,600	\$ 36,400	\$ -	\$ 36,400
16400	Group Health and Life Insurance	\$ 406,700	\$ 452,475	\$ 506,741	\$ 595,955	\$ -	\$ 595,955
16500	Allowances	\$ 19,818	\$ 15,302	\$ 23,300	\$ 25,550	\$ -	\$ 25,550
16510	Mileage	\$ 1,424	\$ 608	\$ 1,890	\$ 2,100	\$ -	\$ 2,100
16560	Employee Recognition Program	\$ 5,263	\$ 3,837	\$ 11,000	\$ 11,000	\$ -	\$ 11,000
Commodities and Services							
16600	Economic Development Contribution	\$ 11,441	\$ 51,250	\$ 52,531	\$ 53,845	\$ -	\$ 53,845
16800	Advertising and Legal Publications	\$ 17,175	\$ 18,914	\$ 29,000	\$ 29,000	\$ -	\$ 29,000
16900	Collection Expense	\$ 1,450	\$ 103	\$ 2,200	\$ 2,200	\$ -	\$ 2,200
17000	Consulting Fees - IDNR and Water Quality Testing	\$ 9,618	\$ 6,657	\$ 25,500	\$ 28,500	\$ -	\$ 28,500
17040	Consulting Fees - Safety	\$ 6,700	\$ 23,350	\$ 35,800	\$ 31,000	\$ -	\$ 31,000
17050	Consulting Fees - Engineering, Accounting and Legal	\$ 127,139	\$ 143,335	\$ 420,000	\$ 390,000	\$ -	\$ 390,000
17052-091	Start-up Costs CIWW	\$ 0	\$ 0	\$ 0	\$ 305,000	\$ -	\$ 305,000
17070	Data Processing - Maintenance and Consulting Fees	\$ 148,649	\$ 128,696	\$ 172,000	\$ 212,000	\$ -	\$ 212,000
17080	Easement Recording Fees	\$ 0	\$ 0	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
17100	Dues and Memberships	\$ 10,157	\$ 3,134	\$ 10,500	\$ 12,000	\$ -	\$ 12,000
17120	IDNR Operation Permit	\$ 7,352	\$ 7,241	\$ 7,800	\$ 7,800	\$ -	\$ 7,800
17200	Property and Other Insurance	\$ 95,272	\$ 97,929	\$ 111,600	\$ 146,991	\$ -	\$ 146,991
17300	Postage and Shipping	\$ 80,534	\$ 80,265	\$ 89,300	\$ 118,100	\$ -	\$ 118,100
17400	Printing	\$ 35,809	\$ 43,084	\$ 41,000	\$ 14,000	\$ -	\$ 14,000
17500	Maintenance - Buildings and Structures	\$ 141,415	\$ 137,422	\$ 350,000	\$ 320,000	\$ -	\$ 320,000
17600	Maintenance -Equipment	\$ 142,829	\$ 160,209	\$ 231,200	\$ 249,900	\$ -	\$ 249,900
17610	Maintenance-Generators	\$ 27,888	\$ 30,071	\$ 46,000	\$ 46,000	\$ -	\$ 46,000
17620	Maintenance-Vehicles	\$ 25,883	\$ 42,868	\$ 44,000	\$ 50,000	\$ -	\$ 50,000
17630	Locator Supplies	\$ 3,662	\$ 4,835	\$ 7,500	\$ 7,500	\$ -	\$ 7,500
17640	Maintenance-Hydrant Meters				\$ 20,000	\$ -	\$ 20,000
17700	Maintenance - Water Distribution System	\$ 151,260	\$ 170,618	\$ 144,000	\$ 251,000	\$ 100,000	\$ 351,000
17710	Maintenance-Meter Valve Replacements	\$ 2,637	\$ 7,233	\$ 15,000	\$ 10,000	\$ -	\$ 10,000
17720	Tapping Supplies	\$ 62,254	\$ 158,720	\$ 150,000	\$ 250,000	\$ -	\$ 250,000
17800	Communication	\$ 23,659	\$ 21,861	\$ 30,820	\$ 26,000	\$ -	\$ 26,000
17900	Continuing Education and Travel	\$ 2,695	\$ 11,064	\$ 24,400	\$ 25,300	\$ -	\$ 25,300
18000	Electricity	\$ 561,722	\$ 594,117	\$ 602,910	\$ 643,363	\$ -	\$ 643,363
18100	Natural Gas	\$ 6,070	\$ 8,806	\$ 12,250	\$ 17,558	\$ -	\$ 17,558
18300	Bad Debts	\$ 5,123	\$ 2,451	\$ 3,000	\$ 4,845	\$ -	\$ 4,845
18800	Depreciation	\$ 3,374,802	\$ 3,485,221	\$ 3,625,000	\$ 3,806,450	\$ -	\$ 3,806,450
19500	Maintenance - Grounds	\$ 51,137	\$ 57,426	\$ 72,500	\$ 72,500	\$ -	\$ 72,500
19600-10; 19630; 19650-70	Purchased Water- purchased capacity rate (\$3.54/1000), based on 2020 and 2021 usage	\$ 2,166,495	\$ 2,652,733	\$ 2,936,796	\$ 3,198,846	\$ -	\$ 3,198,846
19640	Purchased Water- Grand & Glen Oaks	\$ 0	\$ 10,312	\$ 16,719	\$ 3,174	\$ -	\$ 3,174
19660	Purchased Water-Joint Station O&M	\$ 0	\$ 5,680	\$ 8,305	\$ 8,300	\$ -	\$ 8,300
19690-021	Purchased Water-Louis P Moon Pumping Station O&M	\$ 5,499	\$ 16,511	\$ 19,977	\$ 15,243	\$ -	\$ 15,243
19700	Minor Equipment	\$ 20,390	\$ 18,059	\$ 21,200	\$ 24,700	\$ -	\$ 24,700
19800	Miscellaneous	\$ 135	\$ 4,451	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
19850	Iowa One Call System	\$ 13,154	\$ 17,999	\$ 22,000	\$ 22,000	\$ -	\$ 22,000
19900	Vehicles and Equipment - Fuel	\$ 26,422	\$ 43,774	\$ 57,700	\$ 58,500	\$ -	\$ 58,500
19950	Lock Box Charges	\$ 57,700	\$ 56,409	\$ 62,000	\$ 72,000	\$ -	\$ 72,000
21000	Office Supplies	\$ 13,317	\$ 12,442	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Water Treatment Chemicals and Laboratory Supplies							
20160	Lime Residuals Hauling (Press)	\$ 151,169	\$ 161,427	\$ 198,114	\$ 198,000	\$ -	\$ 198,000
20200	Lime	\$ 288,889	\$ 322,729	\$ 397,667	\$ 541,247	\$ -	\$ 541,247
20300	Soda Ash	\$ 52,622	\$ 44,881	\$ 57,737	\$ 67,439	\$ -	\$ 67,439
20400	Ferric Chloride	\$ 7,233	\$ 13,351	\$ 20,000	\$ 26,440	\$ -	\$ 26,440
20500	Carbon Dioxide	\$ 39,353	\$ 45,873	\$ 55,947	\$ 100,000	\$ -	\$ 100,000
20550	Salt	\$ 10,381	\$ 26,370	\$ 16,000	\$ 16,000	\$ -	\$ 16,000
20600	Other Chemicals	\$ 12,629	\$ 17,029	\$ 20,000	\$ 26,195	\$ -	\$ 26,195
20750	Sodium Hypo-Chlorite	\$ 66,886	\$ 75,934	\$ 121,000	\$ 230,506	\$ -	\$ 230,506
20700	Other Supplies	\$ 2,382	\$ 3,881	\$ 3,250	\$ 6,560	\$ -	\$ 6,560

20701	Kitchen Supplies	\$ 64	\$ 558	\$ 600	\$ 1,000	\$ -	\$ 1,000
20800	Laboratory Supplies	\$ 21,241	\$ 29,453	\$ 33,000	\$ 35,000	\$ 0	\$ 35,000
Sub-totals - Operating Expenses		\$ 12,433,167	\$ 12,873,946	\$ 15,189,540	\$ 16,812,871	\$ 100,000	\$ 16,912,871
Debt Service - Interest							
22086	2012 DMWW Refunding Bonds - WDMWW Share - Treatment Plant capacity 2 MGD	\$ 47,432	\$ 36,143	\$ 0	\$ 0	\$ -	\$ -
22098	2012 Water Revenue Bonds	\$ 120,000	\$ 50,000	\$ 0	\$ 0	\$ -	\$ -
22099	2013 Water Revenue Bonds	\$ 28,125	\$ 15,525	\$ 0	\$ 0	\$ -	\$ -
22081	2016 SRF Loan	48,804	46,445	44,039	41,580	-	41,580
Sub totals - Interest		\$ 244,361	\$ 148,113	\$ 44,039	\$ 41,580	\$ -	\$ 41,580
Totals - Operating Expenses Plus Interest on Debt							
Operating Expenses		\$ 12,433,167	\$ 12,873,946	\$ 15,189,540	\$ 16,812,871	\$ 100,000	\$ 16,912,871
Interest		\$ 244,361	\$ 148,113	\$ 44,039	\$ 41,580	\$ -	\$ 41,580
Totals - Operating Expenses Plus Interest on Debt		\$ 12,677,528	\$ 13,022,059	\$ 15,233,579	\$ 16,854,451	\$ 100,000	\$ 16,954,451
Operating Income Net of Interest on Debt		\$ 4,763,941	\$ 8,489,633	\$ 9,204,279	\$ 6,776,597	\$ (1,066,996)	\$ 5,709,601

Water Treatment Plant Operation and Maintenance		Operating Expenses					
Account	Object of Expense	Actual Expense 2020	Actual Expense 2021	Accrual Basis Budget 2022	Accrual Basis Budget 2023	September 2023 Amendment	2023 Amended Budget
Payroll and Employee Benefits							
16000-021	Salaries and Wages	\$ 820,375	\$ 882,447	\$ 967,299	\$ 1,007,215	\$ -	\$ 1,007,215
16100-021	Overtime	\$ 182,321	\$ 51,049	\$ 54,915	\$ 62,500	\$ -	\$ 62,500
16200-021	Water Works' Share - FICA	\$ 75,124	\$ 67,717	\$ 78,199	\$ 81,833	\$ -	\$ 81,833
16300-021	Water Works' Share - IPERS	\$ 95,497	\$ 86,956	\$ 96,497	\$ 100,981	\$ -	\$ 100,981
16350-021	Water Works' Share - Deferred Compensation	\$ 5,300	\$ 5,200	\$ 5,200	\$ 6,500		\$ 6,500
16400-021	Group Health and Life Insurance	\$ 111,438	\$ 128,162	\$ 150,125	\$ 151,940	\$ -	\$ 151,940
16500-021	Allowances	\$ 2,852	\$ 3,439	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Commodities and Services							
17000-021	Consulting Fees - IDNR and Water Quality Testing	\$ 9,618	\$ 6,657	\$ 25,500	\$ 28,500	\$ -	\$ 28,500
17040-021	Consulting Fees - Safety	\$ 2,225	\$ 11,125	\$ 15,200	\$ 25,750	\$ -	\$ 25,750
17070-021	Data Processing - Maintenance and Consulting Fees	\$ 10,322	\$ 7,793	\$ 17,000	\$ 17,000	\$ -	\$ 17,000
17120-021	IDNR Operation Permit	\$ 7,352	\$ 7,241	\$ 7,800	\$ 7,800	\$ -	\$ 7,800
17200-021	Property and Other Insurance	\$ 40,490	\$ 48,540	\$ 57,700	\$ 61,197	\$ -	\$ 61,197
17500-021	Maintenance - Buildings and Structures	\$ 114,129	\$ 111,942	\$ 280,000	\$ 250,000	\$ -	\$ 250,000
17600-021	Maintenance - Equipment	\$ 116,061	\$ 99,111	\$ 160,000	\$ 160,000	\$ -	\$ 160,000
17610-021	Maintenance - Generators	\$ 9,095	\$ 16,184	\$ 24,000	\$ 24,000	\$ -	\$ 24,000
17620-021	Maintenance - Vehicles	\$ 5,177	\$ 2,188	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
17800-021	Communication	\$ 9,556	\$ 6,589	\$ 11,000	\$ 6,500	\$ -	\$ 6,500
17900-021	Continuing Education and Travel	\$ 295	\$ 3,185	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
18000-021	Electricity	\$ 418,482	\$ 396,584	\$ 411,600	\$ 411,600	\$ -	\$ 411,600
18100-021	Natural Gas	\$ 5,533	\$ 8,307	\$ 8,550	\$ 13,573	\$ -	\$ 13,573
18800-021	Depreciation	\$ 964,078	\$ 1,008,668	\$ 1,233,350	\$ 1,275,192	\$ -	\$ 1,275,192
19500-021	Maintenance - Grounds	\$ 5,456	\$ 7,985	\$ 29,000	\$ 52,000	\$ -	\$ 52,000
19600-021	Purchased Water - (Elm Street, 88th & University, 92 & University, 88th Street, Alluvion, Osmium)	\$ 2,166,495	\$ 2,652,733	\$ 2,936,796	\$ 3,198,846	\$ -	\$ 3,198,846
19640-021	Purchased Water - Grand & Glen Oaks	\$ 0	\$ 10,312	\$ 16,719	\$ 3,174	\$ -	\$ 3,174
19660-021	Purchased Water - Joint Station O&M	\$ 0	\$ 5,680	\$ 8,305	\$ 8,300	\$ -	\$ 8,300
19690-021	Purchased Water - Louis P Moon Pumping Station O&M	\$ 5,499	\$ 16,511	\$ 19,977	\$ 15,243	\$ -	\$ 15,243
19700-021	Minor Equipment	\$ 1,389	\$ 2,851	\$ 3,200	\$ 3,200	\$ -	\$ 3,200
19800-021	Miscellaneous	\$ 109	\$ (318)	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
19900-021	Vehicles and Equipment - Fuel	\$ 2,958	\$ 3,074	\$ 3,200	\$ 7,600	\$ -	\$ 7,600
20100-021	Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -
Water Treatment Chemicals and Laboratory Supplies							
20160-021	Lime Residuals Hauling (Press)	\$ 151,169	\$ 161,427	\$ 198,114	\$ 198,000	\$ -	\$ 198,000
20200-021	Lime	\$ 288,889	\$ 322,729	\$ 397,667	\$ 541,247		\$ 541,247
20300-021	Soda Ash	\$ 52,622	\$ 44,881	\$ 57,737	\$ 67,439		\$ 67,439
20400-021	Ferric Chloride	\$ 7,233	\$ 13,351	\$ 20,000	\$ 26,440		\$ 26,440
20500-021	Carbon Dioxide	\$ 39,353	\$ 45,873	\$ 55,947	\$ 100,000		\$ 100,000
20550-021	Salt	\$ 10,381	\$ 26,370	\$ 16,000	\$ 16,000	\$ -	\$ 16,000
20575-021	Sodium Hypo-Chlorite	\$ 66,886	\$ 75,934	\$ 121,000	\$ 230,506	\$ -	\$ 230,506
20600-021	Other Chemicals	\$ 12,629	\$ 17,029	\$ 20,000	\$ 26,195	\$ -	\$ 26,195
20700-021	Other - Supplies	\$ 350	\$ 1,093	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
20800-021	Laboratory Supplies	\$ 21,241	\$ 29,453	\$ 33,000	\$ 35,000	\$ -	\$ 35,000
Water Treatment Department Totals		\$ 5,842,550	\$ 6,401,027	\$ 7,558,637	\$ 8,239,271	\$ 0	\$ 8,239,271

		Operating Expenses					
Account	Object of Expense	Actual Expense 2020	Actual Expense 2021	Accrual Basis Budget 2022	Accrual Basis Budget 2023	September 2023 Amendment	2023 Amended Budget
Engineering							
Payroll and Employee Benefits							
16000-041	Salaries and Wages	\$ 406,502	\$ 481,147	\$ 502,196	\$ 533,887	\$ -	\$ 533,887
16100-041	Overtime	\$ 22,418	\$ 25,484	\$ 27,778	\$ 24,269	\$ -	\$ 24,269
16200-041	Water Works' Share - FICA	\$ 31,192	\$ 36,203	\$ 40,543	\$ 42,699	\$ -	\$ 42,699
16300-041	Water Works' Share - IPERS	\$ 41,374	\$ 46,727	\$ 50,030	\$ 52,690	\$ -	\$ 52,690
16350-041	Water Works' Share - Deferred Compensation	\$ 4,250	\$ 3,250	\$ 5,200	\$ 6,500	\$ -	\$ 6,500
16400-041	Group Health and Life Insurance	\$ 62,720	\$ 73,029	\$ 69,708	\$ 79,040	\$ -	\$ 79,040
16500-041	Allowances	\$ 4,232	\$ 2,994	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
16510-041	Mileage	\$ 1,285	\$ 173	\$ 250	\$ 500	\$ -	\$ 500
Commodities and Services							
17040-041	Consulting Fees - Safety	\$ 2,000	\$ 550	\$ 2,700	\$ 3,750	\$ -	\$ 3,750
17070-041	Data Processing - Maintenance and Consulting Fees	\$ 29,170	\$ 25,738	\$ 27,000	\$ 27,000	\$ -	\$ 27,000
17080-041	Easement Recording Fees	\$ 0	\$ 0	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
17200-041	Property and Other Insurance	\$ 9,866	\$ 9,563	\$ 10,400	\$ 11,010	\$ -	\$ 11,010
17600-041	Maintenance - Equipment	\$ 1,976	\$ 881	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
17630-041	Locator Supplies	\$ 3,662	\$ 4,835	\$ 7,500	\$ 7,500	\$ -	\$ 7,500
17620-041	Maintenance-Vehicles	\$ 3,177	\$ 4,555	\$ 4,500	\$ 6,100	\$ -	\$ 6,100
17800-041	Communication	\$ 4,676	\$ 3,134	\$ 5,300	\$ 4,100	\$ -	\$ 4,100
17900-041	Continuing Education and Travel	\$ 581	\$ 2,359	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
18800-041	Depreciation	\$ 0	\$ 20,822	\$ 24,150	\$ 25,748	\$ -	\$ 25,748
19700-041	Minor Equipment	\$ 3,670	\$ 7,438	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
19800-041	Miscellaneous	\$ 0	\$ 305	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
19850-051	Iowa One Call System	\$ 13,154	\$ 17,999	\$ 22,000	\$ 22,000	\$ -	\$ 22,000
19900-041	Vehicles and Equipment - Fuel	\$ 5,548	\$ 7,900	\$ 8,500	\$ 10,500	\$ -	\$ 10,500
20700-041	Other Supplies	\$ 598	\$ 592	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Engineering Department Totals		655,279	774,149	825,754	875,293	0	875,293

Water Distribution		Operating Expenses					
Account	Object of Expense	Actual Expense 2020	Actual Expense 2021	Accrual Basis Budget 2022	Accrual Basis Budget 2023	September 2023 Amendment	2023 Amended Budget
Payroll and Employee Benefits							
16000-051	Salaries and Wages	\$ 637,162	\$ 751,874	\$ 803,758	\$ 835,790	\$ -	\$ 835,790
16100-051	Overtime	\$ 20,515	\$ 28,621	\$ 33,591	\$ 18,122	\$ -	\$ 18,122
16200-051	Water Works' Share - FICA	\$ 50,861	\$ 55,782	\$ 64,057	\$ 65,324	\$ -	\$ 65,324
16300-051	Water Works' Share - IPERS	\$ 64,426	\$ 70,361	\$ 79,046	\$ 80,609	\$ -	\$ 80,609
16350-051	Water Works' Share - Deferred Compensation	\$ 5,400	\$ 5,200	\$ 5,200	\$ 6,500	\$ -	\$ 6,500
16400-051	Group Health and Life Insurance	\$ 128,313	\$ 145,336	\$ 164,591	\$ 212,375	\$ -	\$ 212,375
16500-051	Allowances	\$ 2,854	\$ 5,411	\$ 7,500	\$ 9,750	\$ -	\$ 9,750
Commodities and Services							
17040-051	Consulting Fees - Safety	\$ 2,175	\$ 11,125	\$ 15,200	\$ 750	\$ -	\$ 750
17070-051	Data Processing - Maintenance and Consulting Fees	\$ 21,707	\$ 12,003	\$ 16,000	\$ 16,000	\$ -	\$ 16,000
17200-051	Property and Other Insurance	\$ 23,467	\$ 18,064	\$ 17,500	\$ 18,637	\$ -	\$ 18,637
17500-051	Maintenance - Buildings and Structures	\$ 10,915	\$ 4,622	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
17600-051	Maintenance - Equipment	\$ 20,954	\$ 55,020	\$ 60,000	\$ 78,000	\$ -	\$ 78,000
17610-051	Maintenance - Generators	\$ 18,793	\$ 13,886	\$ 22,000	\$ 22,000	\$ -	\$ 22,000
17620-051	Maintenance-Vehicles	\$ 14,875	\$ 31,334	\$ 29,000	\$ 33,400	\$ -	\$ 33,400
17640-051	Maintenance-Hydrant Meters				\$ 20,000	\$ -	\$ 20,000
17700-051	Maintenance - Water Distribution System	\$ 151,260	\$ 170,618	\$ 144,000	\$ 251,000	\$ 100,000	\$ 351,000
17720-051	Tapping Supplies	\$ 62,254	\$ 158,720	\$ 150,000	\$ 250,000	\$ -	\$ 250,000
17800-051	Communication	\$ 3,787	\$ 4,576	\$ 6,500	\$ 6,500	\$ -	\$ 6,500
17900-051	Continuing Education and Travel	\$ 0	\$ 2,355	\$ 3,500	\$ 4,400	\$ -	\$ 4,400
18000-051	Electricity	\$ 135,169	\$ 190,344	\$ 183,750	\$ 224,203	\$ -	\$ 224,203
18100-051	Natural Gas	\$ 495	\$ 498	\$ 850	\$ 850	\$ -	\$ 850
18800-051	Depreciation	\$ 2,294,603	\$ 2,359,963	\$ 2,294,000	\$ 2,383,509	\$ -	\$ 2,383,509
19500-051	Maintenance - Grounds	\$ 40,354	\$ 42,501	\$ 38,000	\$ 15,000	\$ -	\$ 15,000
19700-051	Minor Equipment	\$ 14,280	\$ 6,631	\$ 12,000	\$ 15,000	\$ -	\$ 15,000
19800-051	Miscellaneous	\$ 70	\$ 3,877	\$ 500	\$ 500	\$ -	\$ 500
19900-051	Vehicles and Equipment - Fuel	\$ 12,118	\$ 25,623	\$ 35,000	\$ 30,400	\$ -	\$ 30,400
20700-051	Other Supplies	\$ 175	\$ 1,181	\$ 150	\$ 2,500	\$ -	\$ 2,500
Distribution Department Totals		\$ 3,736,983	\$ 4,175,528	\$ 4,230,692	\$ 4,646,120	\$ 100,000	\$ 4,746,120

Accounting & Customer Service		Operating Expenses					
Account	Object of Expense	Actual Expense 2020	Actual Expense 2021	Accrual Basis Budget 2022	Accrual Basis Budget 2023	September 2023 Amendment	2023 Amended Budget
Payroll and Employee Benefits							
16000-081	Salaries and Wages	\$ 868,593	\$ 824,489	\$ 813,333	\$ 852,145	\$ -	\$ 852,145
16100-081	Overtime	\$ 10,197	\$ 10,400	\$ 10,685	\$ 11,219	\$ -	\$ 11,219
16200-081	Water Works' Share - FICA	\$ 66,104	\$ 61,806	\$ 63,037	\$ 66,047	\$ -	\$ 66,047
16300-081	Water Works' Share - IPERS	\$ 83,898	\$ 77,602	\$ 77,787	\$ 81,502	\$ -	\$ 81,502
16350-081	Water Works' Share - Deferred Compensation	\$ 11,100	\$ 10,400	\$ 10,400	\$ 13,000	\$ -	\$ 13,000
16400-081	Group Health and Life Insurance	\$ 87,959	\$ 88,034	\$ 84,590	\$ 96,975	\$ -	\$ 96,975
16500-081	Allowances	\$ 2,877	\$ 1,851	\$ 3,800	\$ 3,800	\$ -	\$ 3,800
16510-081	Mileage	\$ 114	\$ 278	\$ 600	\$ 600	\$ -	\$ 600
Commodities and Services							
16900-081	Collection Expense	\$ 1,450	\$ 103	\$ 2,200	\$ 2,200	\$ -	\$ 2,200
17040-051	Consulting Fees - Safety	\$ 300	\$ 550	\$ 2,700	\$ 750	\$ -	\$ 750
17070-081	Data Processing - Maintenance and Consulting Fees	\$ 78,688	\$ 73,857	\$ 100,000	\$ 137,000	\$ -	\$ 137,000
17200-081	Property and Other Insurance	\$ 21,448	\$ 15,256	\$ 15,600	\$ 41,740	\$ -	\$ 41,740
17300-081	Postage and Shipping	\$ 75,235	\$ 78,931	\$ 85,000	\$ 110,000	\$ -	\$ 110,000
17400-081	Printing	\$ 35,809	\$ 43,084	\$ 41,000	\$ 14,000	\$ -	\$ 14,000
17600-081	Maintenance - Equipment	\$ 3,037	\$ 4,782	\$ 4,900	\$ 4,900	\$ -	\$ 4,900
17620-081	Maintenance-Vehicles	\$ 2,655	\$ 4,792	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
17710-081	Maintenance-Meter Valve Replacements	\$ 2,637	\$ 7,233	\$ 15,000	\$ 10,000	\$ -	\$ 10,000
17800-081	Communication	\$ 4,021	\$ 5,708	\$ 6,220	\$ 6,400	\$ -	\$ 6,400
17900-081	Travel and Continuing Education	\$ 1,968	\$ 2,057	\$ 7,500	\$ 7,500	\$ -	\$ 7,500
18300-081	Bad Debts	\$ 5,123	\$ 2,451	\$ 3,000	\$ 4,845	\$ -	\$ 4,845
18800-081	Depreciation	\$ 60,267	\$ 39,912	\$ 73,500	\$ 63,000	\$ -	\$ 63,000
19700-081	Minor Equipment	\$ 1,050	\$ 1,139	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
19800-081	Miscellaneous	\$ (44)	\$ 104	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
19900-081	Vehicles and Equipment - Fuel	\$ 5,798	\$ 7,177	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
19950-081	Lock Box Charges	\$ 57,700	\$ 56,409	\$ 62,000	\$ 72,000	\$ -	\$ 72,000
20700-081	Other Supplies	\$ 149	\$ 447	\$ 600	\$ 1,060	\$ -	\$ 1,060
Customer Service and Finance Dept Totals		\$ 1,489,285	\$ 1,420,468	\$ 1,499,952	\$ 1,617,183	\$ 0	\$ 1,617,183

		Operating Expenses							
Account	Object of Expense	Actual Expense 2020	Actual Expense 2021	Accrual Basis Budget 2022	Accrual Basis Budget 2023	September 2023 Amendment	2023 Amended Budget		
Payroll and Employee Benefits									
16000-091	Salaries and Trustees' Compensation	\$ 145,544	\$ 163,726	\$ 219,881	\$ 235,170	\$ -	\$ 235,170		
16100-081	Overtime	\$ 0	\$ 0	\$ 0	\$ 1,000	\$ -	\$ 1,000		
16150-091	Employee Fitness Incentive Program	\$ 5,789	\$ 5,770	\$ 14,400	\$ 14,400	\$ -	\$ 14,400		
16200-091	Water Works' Share - FICA	\$ 11,511	\$ 11,806	\$ 17,922	\$ 19,169	\$ -	\$ 19,169		
16300-091	Water Works' Share - IPERS	\$ 14,142	\$ 14,721	\$ 79,046	\$ 22,294	\$ -	\$ 22,294		
16320-091	Accrued Sick Leave Expense	\$ 0	\$ 0	\$ 41,500	\$ 41,500	\$ -	\$ 41,500		
16330-091	Other Postemployment Benefits	\$ 104,941	\$ 14,458	\$ 8,000	\$ 8,000	\$ -	\$ 8,000		
16340-091	GASB 68 Pension Expense- excess over IPERS employer contributions	\$ 113,935	\$ (475,396)	\$ 54,116	\$ 60,000	\$ -	\$ 60,000		
16350-091	Water Works' Share - Deferred Compensation	\$ 2,350	\$ 2,650	\$ 2,600	\$ 3,900	\$ -	\$ 3,900		
16400-091	Group Health and Life Insurance	\$ 16,270	\$ 17,914	\$ 37,727	\$ 55,625	\$ -	\$ 55,625		
16500-091	Allowances	\$ 7,004	\$ 1,607	\$ 3,000	\$ 3,000	\$ -	\$ 3,000		
16510-091	Mileage	\$ 0	\$ 156	\$ 1,000	\$ 1,000	\$ -	\$ 1,000		
16560-091	Employee Recognition Program	\$ 5,263	\$ 3,837	\$ 11,000	\$ 11,000	\$ -	\$ 11,000		
Commodities and Services									
16600-091	Economic Development Contribution	\$ 11,441	\$ 51,250	\$ 52,531	\$ 53,845	\$ -	\$ 53,845		
16800-091	Advertising and Legal Publications	\$ 17,175	\$ 18,914	\$ 29,000	\$ 29,000	\$ -	\$ 29,000		
17050-091	Consulting Fees - Engineering, Accounting and Legal	\$ 127,139	\$ 143,335	\$ 420,000	\$ 390,000	\$ -	\$ 390,000		
17052-091	Start-up Costs CIWW	\$ 0	\$ 0	\$ 0	\$ 305,000	\$ -	\$ 305,000		
17070-091	Consulting Fees - Data Processing	\$ 8,762	\$ 9,306	\$ 12,000	\$ 15,000	\$ -	\$ 15,000		
17100-091	Dues and Memberships	\$ 10,157	\$ 3,134	\$ 10,500	\$ 12,000	\$ -	\$ 12,000		
17200-091	Property and Other Insurance	\$ 0	\$ 6,506	\$ 10,400	\$ 14,407	\$ -	\$ 14,407		
17300-091	Postage and Shipping	\$ 5,206	\$ 1,334	\$ 4,300	\$ 8,100	\$ -	\$ 8,100		
17500-091	Maintenance - Building	\$ 16,371	\$ 19,408	\$ 25,000	\$ 25,000	\$ -	\$ 25,000		
17600-091	Maintenance - Equipment	\$ 802	\$ 415	\$ 3,800	\$ 4,500	\$ -	\$ 4,500		
17800-091	Communication	\$ 1,618	\$ 1,854	\$ 1,800	\$ 2,500	\$ -	\$ 2,500		
17900-091	Continuing Education and Travel	\$ (149)	\$ 1,108	\$ 5,400	\$ 5,400	\$ -	\$ 5,400		
18000-091	Electricity	\$ 8,071	\$ 7,189	\$ 7,560	\$ 7,560	\$ -	\$ 7,560		
18100-091	Natural Gas	\$ 42	\$ 0	\$ 2,850	\$ 3,135	\$ -	\$ 3,135		
18800-091	Depreciation	\$ 55,855	\$ 55,855	\$ 56,000	\$ 59,000	\$ -	\$ 59,000		
19700-091	Minor Equipment	\$ 0	\$ 0	\$ 0	\$ 500	\$ -	\$ 500		
19500-091	Maintenance - Grounds	\$ 5,327	\$ 6,941	\$ 5,500	\$ 5,500	\$ -	\$ 5,500		
19800-091	Miscellaneous	\$ 0	\$ 484	\$ 1,500	\$ 1,500	\$ -	\$ 1,500		
20100-091	Office Supplies	\$ 13,317	\$ 12,442	\$ 15,000	\$ 15,000	\$ -	\$ 15,000		
20700-091	Other Supplies	\$ 1,112	\$ 567	\$ 500	\$ 1,000	\$ -	\$ 1,000		
20710-091	Kitchen Supplies	\$ 64	\$ 558	\$ 600	\$ 1,000	\$ -	\$ 1,000		
Sub-totals - Administration Expenses		\$ 709,057	\$ 101,850	\$ 1,155,434	\$ 1,435,005	\$ 0	\$ 1,435,005		
Debt Service - Interest									
22086-091	2012 DMWW Refunding Bonds - WDMWW Share - Treatment Plant capacity 2 MGD	\$ 47,432	\$ 36,143	\$ 0	\$ 0	\$ -	\$ -		
22098-091	2012 Water Revenue Bonds	\$ 120,000	\$ 50,000	\$ 0	\$ 0	\$ -	\$ -		
22099-091	2013 Water Revenue Bonds	\$ 28,125	\$ 15,525	\$ 0	\$ 0	\$ -	\$ -		
22081-091	2016 SRF Loan	\$ 48,804	\$ 46,445	\$ 44,039	\$ 41,580	\$ -	\$ 41,580		
Sub-totals - Interest		\$ 244,361	\$ 148,113	\$ 44,039	\$ 41,580	\$ -	\$ 41,580		
Administration Department Totals									
Operating Expenses		\$ 709,057	\$ 101,850	\$ 1,155,434	\$ 1,435,005	\$ -	\$ 1,435,005		
Interest		\$ 244,361	\$ 148,113	\$ 44,039	\$ 41,580	\$ -	\$ 41,580		
Administration Department Totals		\$ 953,419	\$ 249,963	\$ 1,199,472	\$ 1,476,585	\$ -	\$ 1,476,585		
SUMMARY OF OPERATING EXPENSES									
Water Treatment		\$ 5,842,550	\$ 6,401,027	\$ 7,558,637	\$ 8,239,271	\$ -	\$ 8,239,271		
Engineering		\$ 655,279	\$ 774,149	\$ 825,754	\$ 875,293	\$ -	\$ 875,293		
Water Distribution		\$ 3,736,983	\$ 4,175,528	\$ 4,230,692	\$ 4,646,120	\$ 100,000	\$ 4,746,120		
Customer Service and Finance		\$ 1,489,285	\$ 1,420,468	\$ 1,499,952	\$ 1,617,183	\$ -	\$ 1,617,183		
Administration		\$ 953,419	\$ 249,962	\$ 1,199,472	\$ 1,476,585	\$ -	\$ 1,476,585		
Sub-Totals Operating Expense plus Bond Interest		\$ 12,677,515	\$ 13,022,060	\$ 15,314,510	\$ 16,854,451	\$ 100,000	\$ 16,954,451		
Totals - Current Year Revenue		\$ 17,441,469	\$ 21,511,692	\$ 24,437,858	\$ 23,631,048	\$ (966,996)	\$ 22,664,052		
Net Revenue over Operating Expenses		\$ 4,763,954	\$ 8,489,632	\$ 9,123,348	\$ 6,776,597	\$ (1,066,996)	\$ 5,709,601		

CAPITAL OUTLAY		Actual Expense 2020	Actual Expense 2021	Capital Outlay Accrual Basis Budget 2022	Accrual Basis Budget 2023	September 2023 Amendment	2023 Amended Budget
Debt Service - Principal - Funds Required							
	2012 DMWW Refunding Bonds - WDMWW Share - Treatment Plant capacity 2 MGD	\$ 248,718	\$ 1,314,286	\$ 0	\$ 0	\$ 0	\$ 0
	2012 Water Revenue Bonds	\$ 25,000	\$ 3,000,000	\$ 0	\$ 0	\$ 0	\$ 0
	2013 Water Revenue Bonds	\$ 1,780,000	\$ 675,000	\$ 0	\$ 0	\$ 0	\$ 0
	2016 SRF Loan	\$ 143,000	\$ 136,000	\$ 139,000	\$ 139,000	\$ 0	\$ 139,000
	Meridian Agreement w/City	\$ 0	\$ 0	\$ 115,000	\$ 115,000	\$ 0	\$ 115,000
	Project Ginger Agreement w/City-Estimate	\$ 0		\$ 250,000	\$ 250,000	\$ 0	\$ 250,000
Sub-totals - Debt Service - Principal		\$ 2,196,718	\$ 5,125,286	\$ 504,000	\$ 504,000	\$ 0	\$ 504,000
Meters New Construction							
00600-100	Inventory - Meters and Appurtenances-New Construction	\$ 33,615	\$ 150,347	\$ 175,000	\$ 175,000	\$ 0	\$ 175,000
						\$ 0	\$ 0
	Land						
00800-100	Land-New Well Field-Van Meter	\$ 0	\$ 0	\$ 500,000	\$ 0	\$ 0	\$ 0
00800-100	Land-New Joint West Plant	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 0	\$ 0
	Total Land	\$ 0	\$ 0	\$ 750,000	\$ 0	\$ 0	\$ 0
Building & Equipment							
-14004	PC and laptop replacements scheduled	\$ 13,242	\$ 17,962	\$ 25,000	\$ 43,000	\$ 0	\$ 43,000
00800-160	Meter Replacement/Upgrade Plan	\$ 446,077	\$ 462,624	\$ 350,000	\$ 350,000	\$ 0	\$ 350,000
-18007/20001	Building Security Improvements-Plant	\$ 568,797	\$ 28,417	\$ 0	\$ 0	\$ 0	\$ 0
-20004	Painting Aerator (Interior)	\$ 5,645	\$ 133,895	\$ 230,000	\$ 221,010	\$ 0	\$ 221,010
-21002	Generator Switchgear	\$ 0	\$ 57,935	\$ 0	\$ 0	\$ 0	\$ 0
-21003/-22021	Plant Contingency	\$ 0	\$ 30,490	\$ 50,000	\$ 0	\$ 0	\$ 0
-21004	Painting-Ground Stillwell Tower - 1MG Storage (Interior)	\$ 0	\$ 429,368	\$ 500,650	\$ 0	\$ 0	\$ 0
-22013	Building 1 Structural Repairs	\$ 0	\$ 0	\$ 60,000	\$ 0	\$ 0	\$ 0
-22014	Relocate/new MCC1	\$ 0	\$ 0	\$ 641,000	\$ 709,933	\$ 250,000	\$ 959,933
-22017	Replace Automatic Transfer Switch	\$ 0	\$ 0	\$ 285,000	\$ 253,933	\$ 0	\$ 253,933
-22018	Generator Control Unit	\$ 0	\$ 0	\$ 58,000	\$ 26,933	\$ 0	\$ 26,933
-22023	39th Reservoir Painting	\$ 0	\$ 0	\$ 160,000	\$ 34,757	\$ 0	\$ 34,757
-23011	Building 1 Structural Repairs	\$ 0	\$ 0	\$ 0	\$ 60,000	\$ 0	\$ 60,000
-23014	AC Ward Dumpster Enclosure	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 50,000
-23015	New 30 Ton CO2 Tank	\$ 0	\$ 0	\$ 0	\$ 72,500	\$ 0	\$ 72,500
-23016	Replace HSP No. 3	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 50,000
-23017	SCADA Update - Antennas	\$ 0	\$ 0	\$ 0	\$ 300,000	\$ 0	\$ 300,000
-23018	Plant Contingency	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 50,000
-23020	Tower Screenings (50th & Stilwell)-Design Only	\$ 0	\$ 0	\$ 0	\$ 30,000	\$ 0	\$ 30,000
-23021	Dewatering Air Compressors	\$ 0	\$ 0	\$ 0	\$ 100,000	\$ 0	\$ 100,000
-23023	Plant Equipment/Building Upgrades	\$ 0	\$ 0	\$ 0	\$ 235,000	\$ 0	\$ 235,000
	Total Building & Equipment	\$ 1,033,761	\$ 1,160,692	\$ 2,359,650	\$ 2,587,066	\$ 250,000	\$ 2,837,066
Vehicles							
-16010/-21023/-22022	Vehicle Replacement	\$ 136,670	\$ 165,690	\$ 60,000	\$ 0	\$ 0	\$ 0
-23019	Vehicle Replacement	\$ 0	\$ 0	\$ 0	\$ 55,000	\$ 0	\$ 55,000
Equipment							
19004/20009	SCADA System Upgrade	\$ 187,284	\$ 423,220	\$ 476,780	\$ 211,358	\$ 0	\$ 211,358
-18008/-19002	Plant Equipment Contingency	\$ 198,122	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-21005/-22015	Misc Improvements/Equipment-Distribution	\$ 0	\$ 19,934	\$ 50,000	\$ 0	\$ 0	\$ 0
-21006/-22016	Misc Equipment-General Office	\$ 0	\$ 0	\$ 20,000	\$ 0	\$ 0	\$ 0
-21007/-22020	Plant Equipment/Building Upgrades	\$ 0	\$ 44,793	\$ 292,000	\$ 0	\$ 0	\$ 0
-21008	LP Moon-4th Pump Cost Share	\$ 0	\$ 0	\$ 150,000	\$ 150,000	\$ 0	\$ 150,000
-22019	GPS Surveying Equipment	\$ 0	\$ 0	\$ 75,000	\$ 0	\$ 0	\$ 0
-23012	Miscellaneous Improvements/Equipment - Dist	\$ 0	\$ 0	\$ 0	\$ 50,000	\$ 0	\$ 50,000
-23013	Miscellaneous Equipment-General Office	\$ 0	\$ 0	\$ 0	\$ 20,000	\$ 0	\$ 20,000
	Sub-totals - Equipment	\$ 541,650	\$ 487,946	\$ 1,063,780	\$ 431,358	\$ 0	\$ 431,358
Improvements							
-21025	Shallow Well Construction at AC Ward	\$ 0	\$ 0	\$ 600,000	\$ 597,834	\$ 0	\$ 597,834
-20003/21020	Rural Water Territory Purchase	\$ 45,389	\$ 0	\$ 250,000	\$ 0	\$ 0	\$ 0
-21009	Water Main Replacement - 7th St Clegg to N of Ashworth	\$ 0	\$ 214,656	\$ 16,500	\$ 0	\$ 0	\$ 0
-21010	Water Main Replacement - S 32nd - Fuller to CDS	\$ 0	\$ 144,844	\$ 10,775	\$ 0	\$ 0	\$ 0
-21001	88th St - Primo Lane to Ashworth	\$ 1,805	\$ 119,798	\$ 25,000	\$ 0	\$ 0	\$ 0
-21011	Ashworth Road 8th to 35th - Design	\$ 0	\$ 1,455,163	\$ 2,055,000	\$ 0	\$ 0	\$ 0
-21012	Ashworth Road 80 Crossing	\$ 0	\$ 386,323	\$ 25,000	\$ 0	\$ 0	\$ 0
-21013	Meridian - Army Post Road	\$ 0	\$ 6,385	\$ 243,615	\$ 0	\$ 0	\$ 0
-21014	Grand Prairie Pkwy Mills to Stagecoach	\$ 0	\$ 355	\$ 24,645	\$ 0	\$ 0	\$ 0
-21015	Grand Prairie Pkwy Stagecoach to Booneville	\$ 0	\$ 659	\$ 79,342	\$ 0	\$ 0	\$ 0
-21016	Booneville Rd 100th to Future Grand Prairie Parkway	\$ 0	\$ 323	\$ 54,677	\$ 0	\$ 0	\$ 0
-21017	Booneville Rd - Grand Prairie Parkway to 115th	\$ 0	\$ 323	\$ 54,677	\$ 0	\$ 0	\$ 0
-21018	Grand Avenue-1000 West of 88th to GPP	\$ 0	\$ 701	\$ 159,299	\$ 0	\$ 0	\$ 0
-21019	Grand Avenue-GPP to 115th St	\$ 0	\$ 1,490	\$ 103,510	\$ 0	\$ 0	\$ 0
-21021	South Area Elevated Water Storage Tower-Adams Tank & All Design	\$ 0	\$ 167,830	\$ 8,887,575	\$ 2,620,865	\$ 0	\$ 2,620,865

-21022	Sewer on Private Property-South Area Elevated Water Storage Tower		\$ 24,146	\$ 28,000	\$ 0		\$ 0
-21023	Adams Water Main-South Area Elevated Water Storage Tower		\$ 511	\$ 710,000	\$ 0		\$ 0
-22001	2022 Water Main Replacement	\$ 0	\$ 0	\$ 385,000	\$ 0	\$ 0	\$ 0
-22002	Butterfly Valve Replacement	\$ 0	\$ 0	\$ 70,000	\$ 0	\$ 0	\$ 0
-22003	EP True - Phase 2a Napoli to Wendover Lane	\$ 0	\$ 0	\$ 237,000	\$ 76,844	\$ (2,500)	\$ 74,344
-22005	SE Maffitt Lake Rd - 530 ft West of 22nd Street	\$ 0	\$ 0	\$ 92,500	\$ 0	\$ 0	\$ 0
-22006	Grand Prairie Pkwy - Mills to Stagecoach	\$ 0	\$ 0	\$ 510,000	\$ 0	\$ 0	\$ 0
-22007	Grand Prairie Pkwy - Stagecoach to Booneville	\$ 0	\$ 0	\$ 734,625	\$ 0	\$ 0	\$ 0
-22008	Booneville Rd - 100th to 115th	\$ 0	\$ 0	\$ 1,150,000	\$ 0	\$ 0	\$ 0
-22009	Grand Avenue - 1000 ft West of 88th to GPP	\$ 0	\$ 0	\$ 1,419,350	\$ 0	\$ 0	\$ 0
-22010	Grand Avenue - GPP to 115th St, tie to south meter pit	\$ 0	\$ 0	\$ 2,130,000	\$ 0	\$ 0	\$ 0
-22011	GPP - Booneville to Grand	\$ 0	\$ 0	\$ 688,145	\$ 0	\$ 0	\$ 0
-22012	New Water Treatment Plant	\$ 0	\$ 0	\$ 2,000,000	\$ 0	\$ 0	\$ 0
-22013	Aquifer Storage and Recovery Well	\$ 0	\$ 0	\$ 500,000	\$ 0	\$ 0	\$ 0
-22026	Blue Creek Water Main Replacement	\$ 0	\$ 0	\$ 75,000	\$ 74,900	\$ 2,100	\$ 77,000
-22027	8th St Reconstruction (I235 to Clegg)	\$ 0	\$ 0	\$ 300,000	\$ 299,146	\$ 0	\$ 299,146
-23001	Water Main Replacement-Briar Ridge	\$ 0	\$ 0	\$ 0	\$ 495,404	\$ 0	\$ 495,404
-23002	Water Main Replacement-Pommel Place	\$ 0	\$ 0	\$ 0	\$ 275,000	\$ (185,000)	\$ 90,000
-23003	Water Main Replacement-Thornwood	\$ 0	\$ 0	\$ 0	\$ 200,000	\$ 0	\$ 200,000
-23004	Center Street Main Replacement	\$ 0	\$ 0	\$ 0	\$ 60,000	\$ 2,500	\$ 62,500
-23005	Butterfly Valve Replacement	\$ 0	\$ 0	\$ 0	\$ 80,000	\$ 0	\$ 80,000
-23006	Ashworth Phase 3 (23rd to 31st)	\$ 0	\$ 0	\$ 0	\$ 2,456,726	\$ 0	\$ 2,456,726
-23006	Rural Water Territory Purchase	\$ 0	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 250,000
-23007	Grand Ave Booster Station Pipe Modifications	\$ 0	\$ 0	\$ 0	\$ 75,000	\$ 0	\$ 75,000
-23008	Shallow Well Construction at AC Ward	\$ 0	\$ 0	\$ 0	\$ 600,000	\$ 0	\$ 600,000
-23009	Mills Civic Parkway at 88th	\$ 0	\$ 0	\$ 0	\$ 162,500	\$ 0	\$ 162,500
-23010	Aquifer Storage and Recovery Well	\$ 0	\$ 0	\$ 0	\$ 2,500,000	\$ 0	\$ 2,500,000
-23022	Anticipated City Reimbursements-Small Projects	\$ 0	\$ 0	\$ 0	\$ 75,000	\$ (2,100)	\$ 72,900
-23024	Maffitt Lake Road -22nd to SE 42nd/north sided of Hwy 5(Fee District Main)	\$ 0	\$ 0	\$ 0	\$ 3,152,152	\$ 0	\$ 3,152,152
-23025	Fox Creek Benefitted Water District	\$ 0	\$ 0	\$ 0	\$ 350,000	\$ 0	\$ 350,000
-23026	SE 35th Street-Veterans Parkway to South	\$ 0	\$ 0	\$ 0	\$ 350,000	\$ 0	\$ 350,000
-23027	S 11th Street-Lincoln to 200 feet South of Railroad	\$ 0	\$ 0	\$ 0	\$ 325,000	\$ 185,000	\$ 510,000
Sub-totals - Improvements		\$ 2,543,015	\$ 2,753,941	\$ 24,879,235	\$ 15,076,371	\$ 0	\$ 15,076,371
Land							
Totals		\$ 0	\$ 0	\$ 750,000	\$ 0	\$ 0	\$ 0
Building and Equipment							
Totals		\$ 1,745,695	\$ 1,964,675	\$ 3,658,430	\$ 3,248,424	\$ 250,000	\$ 3,498,424
Improvements							
Totals		\$ 2,543,015	\$ 2,753,941	\$ 24,879,235	\$ 15,076,371	\$ -	\$ 15,076,371
Sub-total -Land, Building Equipment and Improvements		\$ 4,288,711	\$ 4,718,616	\$ 29,287,665	\$ 18,324,795	\$ 250,000	\$ 18,574,795
Debt Service - Principal		\$ 2,196,718	\$ 5,125,286	\$ 504,000	\$ 504,000	\$ -	\$ 504,000
TOTALS - CAPITAL OUTLAY		\$ 6,485,429	\$ 9,843,902	\$ 29,791,665	\$ 18,828,795	\$ 250,000	\$ 19,078,795
SUMMARY OF ALL OPERATING AND CAPITAL EXPENSES							
Operating Expenses		\$ 12,677,515	\$ 13,022,060	\$ 15,314,510	\$ 16,854,451	\$ 100,000	\$ 16,954,451
Debt Service - Principal		\$ 2,196,718	\$ 5,125,286	\$ 504,000	\$ 504,000	\$ -	\$ 504,000
Capital Outlay-Equipment & Improvements		\$ 4,288,711	\$ 4,718,616	\$ 29,287,665	\$ 18,324,795	\$ 250,000	\$ 18,574,795
TOTALS - ALL OPERATING AND CAPITAL OUTLAY EXPENSES		\$ 19,162,944	\$ 22,865,962	\$ 45,106,175	\$ 35,683,246	\$ 350,000	\$ 36,033,246