WEST DES MOINES WATER WORKS
BOARD OF TRUSTEES MEETING COMMUNICATION

DATE: November 16, 2026

ITEM:

6. Recommendations from Committees
   a. Finance and Audit
      1. Resolution – Fixing a Date for Consideration of a Budget for Calendar Year 2027 and Fixing a Date for a Public Hearing Thereon (Public Hearing to be held at 4:00 PM, December 2, 2026, at 1505 Railroad Avenue, West Des Moines, Iowa)

FINANCIAL IMPACT:

The West Des Moines Water Works Proposed Budget for Calendar Year 2027 will be approved at the December 2, 2026, special board meeting.

SUMMARY:

The 2027 budget will be discussed as needed, and any final adjustments will be made at this meeting prior to publication. The notice of public hearing as follows will be published no more than 20 and no less than 10 days prior to the public hearing.

The special meeting scheduled for December 2, 2026, will include a public hearing for the 2027 Calendar Year Budget and consideration of a Resolution to Adopt the 2027 Budget.

BACKGROUND:

The draft budget with planning notes was delivered to board members on October 19, 2026, for discussion at the special budget board meeting on November 2, 2026. Several capital outlay projects were discussed. The enclosed proposed budget 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 for Calendar Year 2027 and Fixing a Date for a Public Hearing Thereon (Public Hearing to be held at 4:00 PM, December 2, 2026, at 1505 Railroad Avenue, West Des Moines, Iowa).

Prepared by: _____

Approved for Content by: _____

A RESOLUTION FIXING A DATE FOR CONSIDERATION OF A BUDGET FOR CALENDAR YEAR 2027 AND FIXING A DATE FOR A PUBLIC HEARING THEREON

WHEREAS, The Board of Trustees has caused to be prepared a budget for calendar year 2027 and now wishes to adopt such budget 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 December 2, 2026, which date is hereby fixed as the date for said public hearing on said budget, said hearing to be at 4:00 PM at 1505 Railroad Avenue, West Des Moines, Iowa.

PASSED AND APPROVED, this day of November 16, 2026.

THE BOARD OF TRUSTEES, WEST DES MOINES WATER WORKS

_____
Jody E. Smith
Vice Chair

_____
Attest:
Christina Murphy
Secretary

* * * * * * * *

CERTIFICATE

STATE OF IOWA)
) ss
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 sixteenth day of November 2026.

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

seal

NOTICE OF PUBLIC HEARING

Budget Estimate for Calendar Year 2027

West Des Moines Water Works

The Board of Trustees of the West Des Moines Water Works will conduct a public hearing on the proposed calendar year 2027 budget at 1505 Railroad Avenue, West Des Moines, Iowa on Wednesday, December 2, 2026 beginning at 4:00 P.M. The Budget Estimate Summary of proposed revenues and expenditures is shown below. Copies of the detailed proposed 2027 budget may be obtained or viewed at the Administration Building at 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, located at 4000 Mills Civic Parkway, West Des Moines.

Christina Murphy
General Manager and Secretary

BUDGET ESTIMATE SUMMARY (ACCRUAL BASIS)

Revenues and Other Financing Sources	Budget 2027	Budget 2026	Actual 2025
Use of Money and Property	$ 1,138,000	$ 738,000	$ 1,300,982
Charges for Services	26,654,030	26,502,679	24,338,023
Miscellaneous	566,856	3,629,710	7,325,189
Operating Transfers In	-	-	-
Proceeds of Long Term Debt	-	-	-
Proceeds of Fixed Asset Sales	-	-	113
Total Revenues and Other Financing Sources	$ 28,358,886	$ 30,870,389	$ 32,964,307
Expenditures and Transfers Out			
Expenditures	$ 27,173,187	$ 24,997,576	$ 20,907,317
Transfers Out	-	-	-
Total Expenditures and Transfers Out	$ 27,173,187	$ 24,997,576	$ 20,907,317
Excess of Revenues and Other Sources Over (Under) Expenditures and Transfers Out	**$ 1,185,699**	**$ 5,872,813**	**$ 12,056,990**
Beginning Net Position January 1 (accrual basis)	$ 147,376,365	$ 141,503,552	$ 129,446,562
Ending Net Position December 31 (accrual basis)	$ 148,562,064	$ 147,376,365	$ 141,503,552

WEST DES MOINES WATER WORKS MEMORANDUM

West Des Moines Water Works

TO: Board of Trustees

FROM: Christina Murphy, General Manager, WDMWW

DATE: November 16, 2026

RE: 2027 Budget Highlights

Staff are pleased to present the draft 2027 operating and capital budgets to you for your review and consideration. As was done in 2026, Central Iowa Water Works (CIWW) costs have been specifically identified and budgeted separately within each department, if applicable, to facilitate billing of production costs incurred by WDMWW.

2027 Revenue Highlights

2027 operating revenues are currently showing a 0.6% ($150,997) increase from 2026 budgeted operating revenues, driven largely by the following items:

- Metered Water Sales are estimated to decrease 0.5% (-$91,048). The estimate was calculated by taking the average of billed consumption (2023-2025 for commodity, 2024-2025 for irrigation) and applying current (2026) irrigation and commodity rates. This conservative approach was used due to forecasted high nitrates and potential for another temporary irrigation ban.
- CIWW Recovery Costs are estimated to increase 3.0% ($150,009). Recovery costs are calculated by adding 2% to the expected production and administrative costs allocable to CIWW.
- Irrigation and non-irrigation rates have been increased 6% each, and basic service charge has been increased incrementally to align with increased equipment and service costs.

2027 Expense Highlights

2027 operating expenses are currently showing an 8.7% ($2,175,611) increase over 2026 operating expenses, driven by the following items:

- CIWW Demand Consumption is expected to increase by 17.1% ($1,182,168) over the 2026 budget. This is due to the 10% CIWW rate increase and additional consumption for filling the new ASR.
- CIWW Joint Fixed Costs are expected to increase by 7.0% ($212,162) over the 2026 budget.
- Personnel costs are expected to increase 4.2% ($270,731) over the 2026 budget. Included here is the WDMWW budget portion related to hiring of the vacant Principal Engineer – Water Production as well as COLA (3%), grade, and step increases for all eligible employees.
- Depreciation is expected to increase 18.4% ($604,000) over the 2026 budget due to the ASR and Distribution Shop buildings fully coming online.

2027 Capital Outlay Highlights

2027 Capital Outlays are estimated at $6,045,929 for capital projects and capital equipment, broken down into the following items:

- Water main replacements at South 26th Street, Vine Street (26th St to West), Pheasant Ridge, and Ashworth Road totaling $750,000.
- Napa Valley Bypass (Chateau Trail to 115th St) $150,000 to start engineering.
- Fee district water main extensions for Napa Valley, Mills Civic, V Court/Place, and Stagecoach $725,000.
- Racoon River Drive water main improvements at S 88th St $170,000.
- Exterior overcoating of the 88th Street tower $707,000.
- Fire Tower land acquisition and tower demolition $570,000.
- Rural water territory purchase $250,000.
- Anticipated city reimbursements and valve replacements $175,000.
- SW Polk system acquisition, connection, and plant demolition $871,000.
- CIWW Expansion costs $463,929.
- CIS billing & financial software replacement $300,000.
- Meters $520,000.
- Miscellaneous equipment and improvements $80,000.
- IT upgrades $59,000.
- Vehicle and service body replacements $255,000.
- Fiber optic system connection $1,000,000.

				2027 Budget		
	2024 Actual	2025 Actual	2026 Budget	WDMWW	CIWW	Total
Operating Revenues						
Water Sales	$ 17,993,069	$ 17,719,404	$ 19,683,127	$ 19,592,079	$ -	$ 19,592,079
CIWW Recovery Costs	-	4,044,823	4,965,773	-	5,115,782	5,115,782
Water Supply Connection Fees	390,930	578,080	400,000	400,000	-	400,000
Connection Fee Districts	349,542	886,618	838,000	898,000	-	898,000
Other Fees	259,032	255,347	269,091	266,790	-	266,790
Miscellaneous Income	1,105,133	853,752	421,898	456,235	-	456,235
Total Operating Revenues	**$ 20,097,707**	**$ 24,338,023**	**$ 26,577,889**	**$ 21,613,104**	**$ 5,115,782**	**$ 26,728,886**
Operating Expenses						
Personnel Salaries, Benefits & Taxes	$ 5,052,982	$ 5,263,265	$ 6,398,503	$ 4,601,803	$ 2,067,431	$ 6,669,234
Consulting and Professional Fees	622,437	183,495	440,025	343,069	236,700	579,769
Maintenance	609,029	1,046,590	1,052,102	543,050	516,950	1,060,000
Administrative	672,913	609,903	813,187	661,722	229,378	891,100
Utilities	687,939	620,009	878,803	328,050	610,000	938,050
CIWW Purchased Water	3,724,160	8,558,890	6,954,340	8,138,508	-	8,138,508
CIWW Joint Fixed Costs	-	-	3,049,813	3,262,467	-	3,262,467
CIWW Expansion Costs	-	-	417,593	-	-	-
Depreciation	4,433,545	3,261,637	3,291,000	3,895,000	-	3,895,000
Treatment Chemicals & Supplies	1,100,906	1,043,073	1,311,010	60,700	1,325,769	1,386,469
Miscellaneous	371,419	315,816	391,200	323,345	29,245	352,590
Total Operating Expenses	**$ 17,275,330**	**$ 20,902,679**	**$ 24,997,576**	**$ 22,157,714**	**$ 5,015,473**	**$ 27,173,187**
Net Operating Income (Expense)	**$ 2,822,377**	**$ 3,435,345**	**$ 1,580,313**	**$ (544,610)**	**$ 100,309**	**$ (444,301)**
	14.0%	14.1%	5.9%	-2.5%	2.0%	-1.7%
Non-Operating Revenues (Expenses)						
Contributed Funds for Development	$ 4,099,142	$ 6,225,762	$ 3,062,500	$ -	$ -	$ -
Developer Contributed Water Mains	1,399,935	241,251	500,000	500,000	-	500,000
CIWW Start-Up Costs	(272,720)	-	-	-	-	-
Other Non-Operating Revenues	1,428,460	1,301,095	730,000	1,130,000	-	1,130,000
Other Non-Operating Expenses	(61,094)	(4,638)	-	-	-	-
Net Non-Operating Revenues (Expenses)	**$ 6,593,722**	**$ 7,763,470**	**$ 4,292,500**	**$ 1,630,000**	**$ -**	**$ 1,630,000**
Net Income Before Unusual or Infrequent Items	**$ 9,416,100**	**$ 11,198,814**	**$ 5,872,813**	**$ 1,085,390**	**$ 100,309**	**$ 1,185,699**
Unusual or Infrequent Items	$ -	$ 858,176	$ -	$ -	$ -	$ -
Change in Net Position	**$ 9,416,100**	**$ 12,056,990**	**$ 5,872,813**	**$ 1,085,390**	**$ 100,309**	**$ 1,185,699**

PROPOSED BUDGET FOR CALENDAR YEAR 2027

West Des Moines Water Works

West Des Moines, Iowa

For Public Comment - December 2, 2026

West Des Moines Water Works
FY2027 Proposed Budget - All Departments

		2024	2025	2026	2027 Budget		
		Actual	Actual	Budget	WDMWW	CIWW	Total
Operating Revenue							
14000	Metered Water Sales	$ 16,235,665	$ 15,823,233	$ 17,849,871	$ 17,690,890	$ -	$ 17,690,890
14050	Basic Service Charge	1,704,312	1,826,660	1,793,256	1,861,189	-	1,861,189
14100	Bulk Water Sales	53,092	69,510	40,000	40,000	-	40,000
14150	Sales of Materials	104,993	239,312	149,588	125,000	-	125,000
14200	Water Supply Connection Fees	390,930	578,080	400,000	400,000	-	400,000
14230	Connection Fees - South Area Connection Fee District	-	211,599	458,000	671,000	-	671,000
14231	Connection Fees - SW Area Water Connection Fee Dist	349,542	211,213	160,000	90,000	-	90,000
14232	Pheasant Ridge Capital Fees	-	-	8,000	8,000	-	8,000
14234	Raccoon River Area Water Connection Fee District	-	463,806	220,000	137,000	-	137,000
14300	Construction Project Observation Fees	55,560	50,906	52,380	48,210	-	48,210
14400	Labor	37,936	59,060	60,107	57,737	-	57,737
14550	Laboratory Testing Fees	3,980	2,535	5,281	5,116	-	5,116
14600	Miscellaneous	18,438	41,110	39,421	41,955	-	41,955
14610	Misc - Employee Food Pantry Donations	(104)	-	-	-	-	-
14630	CIWW Income from Reimbursables	757,383	-	-	30,000	-	30,000
14635	Cost Share Reimbursements	-	-	67,210	66,856	-	66,856
14750	FEMA/Grant Reimbursement	-	-	-	-	-	-
14752	Misc - Bid Withdrawal	-	-	-	-	-	-
14900	Sanitary Sewer Collection Fees	61,843	62,664	63,026	63,656	-	63,656
14910	Storm Water Collection Fees	83,994	84,979	85,594	86,450	-	86,450
14950	Solid Waste Collection Fees	53,655	54,263	54,810	55,358	-	55,358
15000	Late Payment Charges	51,973	44,911	42,884	44,687	-	44,687
15100	Non-Payment Penalties	93,943	96,472	62,688	90,000	-	90,000
15110	Shared Water Tower - Deferred Revenue Recognized	40,468	-	-	-	-	-
15120	CIWW Recovery Costs	-	4,044,823	4,965,773	-	5,115,782	5,115,782
	Total Operating Revenue	**$ 20,097,603**	**$ 23,965,137**	**$ 26,577,889**	**$ 21,613,104**	**$ 5,115,782**	**$ 26,728,886**
Operating Expenses							
Payroll and Employee Benefits							
16000	Wages	$ 3,811,558	$ 3,960,910	$ 4,419,662	$ 3,152,498	$ 1,440,976	$ 4,593,474
16001	Relocation Expense	-	-	-	-	-	-
16100	Overtime & Premium Pay	122,165	155,173	147,400	121,139	64,080	185,219
16150	Wages - Fitness Program	3,939	5,147	4,000	6,048	2,592	8,640
16200	FICA	287,908	329,454	349,686	248,706	113,373	362,079
16300	IPERS	354,426	392,202	430,943	309,052	142,054	451,106
16320	Sick Leave Accrued Expense	(15,305)	(1,433)	-	10,000	-	10,000
16330	Other Post Employment Benefits Expense	(40,726)	5,625	18,227	20,000	-	20,000
16340	GASB 68 Pension Expense	(164,363)	(378,241)	50,000	75,000	-	75,000
16350	Deferred Compensation	29,550	28,900	41,600	38,310	16,990	55,300
16400	Group Insurance	618,357	709,845	889,575	586,446	276,715	863,161
16500	Allowances	32,922	37,487	33,410	22,273	5,807	28,080
16510	Mileage	276	407	800	466	84	550
16530	Certification and License Fees	-	2,260	1,200	2,065	560	2,625
16560	Employee Achievement Recognition	12,273	15,528	12,000	9,800	4,200	14,000
	Total Payroll and Employee Benefits	**$ 5,052,982**	**$ 5,263,265**	**$ 6,398,503**	**$ 4,601,803**	**$ 2,067,431**	**$ 6,669,234**
Commodities and Services							
16600	Economic Development Expense	$ 55,191	$ -	$ 57,984	$ 59,434	$ -	$ 59,434
16800	Advertising and Legal Publications	29,234	11,737	30,600	21,000	9,600	30,600
16900	Collection Expense	1,445	3,214	2,200	3,000	-	3,000
17000	Water Quality Testing	23,854	7,210	38,500	10,000	4,000	14,000
17040	Safety Consulting Fees	6,615	5,551	19,400	8,460	49,700	58,160
17045	Contracted Services	-	-	-	60,529	25,659	86,188
17050	Consulting Fees	615,823	157,860	290,625	231,500	134,500	366,000
17051	Professional Fees	-	20,084	130,000	103,109	52,500	155,609
17070	Data Processing	214,035	213,751	290,308	191,026	47,357	238,383
17080	Easement Recording Fees	393	478	1,000	750	-	750
17100	Dues and Memberships	12,943	11,677	13,720	13,370	900	14,270
17120	Operation Permit	1,888	8,787	8,200	1,000	9,000	10,000
17200	Property and Other Insurance	152,841	172,285	155,000	86,414	109,779	196,193
17300	Postage and Shipping	135,720	130,620	149,250	138,100	3,100	141,200
17400	Printing	23,467	23,836	30,750	16,600	544	17,144
17500	Maintenance - Buildings	162,324	333,121	415,000	26,800	329,200	356,000
17600	Maintenance - Equipment	63,117	114,925	199,500	49,000	150,000	199,000
17601	Maintenance - Distribution (Towers/Boosters/ASR/Storage)	44,743	2,417	55,000	115,000	-	115,000
17602	Maintenance - Fuller Road Pumping Station	130,319	4,288	-	-	-	-
17610	Maintenance Generators	45,538	51,885	55,300	45,000	20,000	65,000
17620	Maintenance Vehicles	40,401	51,440	50,600	52,750	1,750	54,500
17630	Locator Supplies	2,253	3,490	6,000	5,500	-	5,500
17640	Maintenance Hydrant Meters	7,869	9,090	10,000	12,000	-	12,000
17700	Maintenance - Distribution System	78,733	448,251	215,000	215,000	-	215,000
17710	Maintenance - Meter Valve Replacements	10,328	4,543	11,000	10,000	-	10,000
17720	Tapping Supplies	49,231	221,811	115,000	115,000	-	115,000
17800	Communication	21,598	8,642	28,875	44,949	10,689	55,638
17900	Continuing Education and Travel	20,425	23,262	40,300	22,550	12,750	35,300
18000	Electricity	681,003	611,079	854,661	321,300	600,000	921,300
18100	Natural Gas	6,935	8,930	24,142	6,750	10,000	16,750
18200	Cash Over/Short	(9)	(42)	-	-	-	-
18300	Bad Debts	3,742	1,655	5,000	3,000	-	3,000
18800	Depreciation	4,433,545	3,261,637	3,291,000	3,895,000	-	3,895,000
19500	Maintenance - Grounds	25,656	26,629	40,702	17,500	16,000	33,500
19600	CIWW Demand Consumption	3,594,674	8,529,935	6,924,840	8,107,008	-	8,107,008
19601	CIWW Joint Fixed Costs	-	-	3,049,813	3,262,467	-	3,262,467
19602	CIWW Expansion Costs	-	-	417,593	-	-	-
19610	Purchased Water - Westside	-	-	-	-	-	-
19620	Purchased Water - Westside O&M	-	-	-	-	-	-
19660	CIWW - Joint Station O&M	-	473	5,500	3,500	-	3,500
19690	CIWW - Louise P Moon Pumping Station O&M	22,564	28,482	24,000	28,000	-	28,000
19640	CIWW Purchased Water - Grand Avenue & Glen Oaks	106,923	-	-	-	-	-
19700	Minor Equipment	12,986	38,314	37,000	27,750	5,250	33,000
19710	Minor Improvements	3,000	-	-	5,000	-	5,000
19750	Computer Equipment	18,484	15,894	26,600	19,120	6,220	25,340
19800	Miscellaneous	2,434	(76,399)	6,000	5,375	1,375	6,750
19820	Intergovernmental Contributions	117,875	-	-	-	-	-
19850	Iowa One Call System	15,380	13,210	20,000	17,500	-	17,500

		2024	2025	2026	2027 Budget		
		Actual	Actual	Budget	WDMWW	CIWW	Total
19900	Vehicles and Equipment Fuel	61,956	39,849	53,100	44,100	6,400	50,500
19950	Lockbox Charges	49,479	41,021	55,000	50,000	-	50,000
20100	Office Supplies	10,563	7,607	15,000	10,500	4,500	15,000
20101	COVID19 Costs	-	-	-	-	-	-
20700	Other Supplies	2,083	2,117	17,000	12,100	900	13,000
20701	Kitchen Supplies	1,839	1,693	2,000	1,400	600	2,000
	Total Commodities and Services	**$ 11,121,442**	**$ 14,596,340**	**$ 17,288,063**	**$ 17,495,211**	**$ 1,622,273**	**$ 19,117,484**
Water Treatment Chemicals and Lab Supplies							
20160	Lime Residuals Removal	$ 186,425	$ 135,490	$ 216,450	$ -	$ 216,450	$ 216,450
20200	Lime	459,024	448,963	554,800	-	588,088	588,088
20300	Soda Ash	78,277	79,185	86,360	-	85,100	85,100
20400	Coagulant - Ferric Chloride	-	21,774	28,000	-	41,221	41,221
20500	Carbon Dioxide	108,425	100,662	120,300	-	123,600	123,600
20550	Salt	21,297	19,597	29,700	-	25,900	25,900
20575	Sodium Hypochlorite	191,974	169,496	209,000	8,000	179,220	187,220
20600	Other Chemicals	20,496	30,794	30,400	23,400	21,250	44,650
20800	Laboratory Supplies	34,988	37,114	36,000	29,300	44,940	74,240
	Total Water Treatment Chemicals and Lab Supplies	**$ 1,100,906**	**$ 1,043,073**	**$ 1,311,010**	**$ 60,700**	**$ 1,325,769**	**$ 1,386,469**
	Total Operating Expenses	**$ 17,275,330**	**$ 20,902,679**	**$ 24,997,576**	**$ 22,157,714**	**$ 5,015,473**	**$ 27,173,187**
	Total Net Operating Income (Expense)	**$ 2,822,274**	**$ 3,062,458**	**$ 1,580,313**	**$ (544,610)**	**$ 100,309**	**$ (444,301)**
		16.3%	*14.7%*	*6.3%*	*-2.5%*	*2.0%*	*-1.6%*
Non-Operating Revenue							
14605	Miscellaneous - Non-Operating	$ -	$ 372,887	$ -	$ -	$ -	$ -
14620	Gain on Investments	-	-	-	-	-	-
14700	Rental Income	175,031	102,366	230,000	230,000	-	230,000
14800	Interest Income	1,245,955	1,198,616	500,000	900,000	-	900,000
15400	Gain on Sale of Fixed Assets	7,577	113	-	-	-	-
15500	Developer Contributed Water Mains	1,399,935	241,251	500,000	500,000	-	500,000
15520	Contributed Funds for Development	4,099,142	6,225,762	3,062,500	-	-	-
15600	Bond Premium	-	-	-	-	-	-
	Total Non-Operating Revenue	**$ 6,927,640**	**$ 8,140,994**	**$ 4,292,500**	**$ 1,630,000**	**$ -**	**$ 1,630,000**
Non-Operating Expenses							
22081	Interest on 2016 SRF Loan	$ 40,713	$ 3,602	$ -	$ -	$ -	$ -
22086	Interest on 2012 Plant Capacity 2.0 Addition	-	-	-	-	-	-
22098	2012 Water Revenue Bonds	-	-	-	-	-	-
22099	2013 Revenue Bonds Interest Exp	-	-	-	-	-	-
22100	Interest on Short Term Debt	945	786	-	-	-	-
17052	CIWW Start-Up Costs	272,720	-	-	-	-	-
20901	Loss on Sale of Fixed Assets	19,437	250	-	-	-	-
	Total Non-Operating Expenses	**$ 333,814**	**$ 4,638**	**$ -**	**$ -**	**$ -**	**$ -**
	Total Net Non-Operating Revenue (Expense)	**$ 6,593,826**	**$ 8,136,356**	**$ 4,292,500**	**$ 1,630,000**	**$ -**	**$ 1,630,000**
Net Income Before Unusual or Infrequent Items		**$ 9,416,100**	**$ 11,198,814**	**$ 5,872,813**	**$ 1,085,390**	**$ 100,309**	**$ 1,185,699**
Unusual or Infrequent Items							
14710	Settlement Proceeds	$ -	$ 858,176	$ -	$ -	$ -	$ -
	Change in Net Position	**$ 9,416,100**	**$ 12,056,990**	**$ 5,872,813**	**$ 1,085,390**	**$ 100,309**	**$ 1,185,699**
Capital Projects - WDMWW							
Meters							
00600-100-00000	Inventory - Meters and Appurtenances-New Construction	$ -	$ -	$ 175,000	$ 175,000	$ -	$ 175,000
00800-160-00000	Meter Replacement/Upgrade Plan	476,727	518,832	250,000	345,000	-	345,000
Land							
00800-100-26015	Rural Water Territory Purchase	-	-	250,000	-	-	-
00800-100-26016	Water Tower Land - Future near Grand Prairie Parkway	-	-	125,000	-	-	-
New Project	Rural Water Territory Purchase	-	-	-	250,000	-	250,000
New Project	Fire Tower Land - Acquisition & Building Demolition	-	-	-	570,000	-	570,000
New Project	SW Polk - System Acquisition (Thorpe), Plant Demolition, Abandon Wells	-	-	-	600,000	-	600,000
Buildings & Equipment							
00800-120-14004	PC and Laptop Replacements	18,484	13,745	-	-	-	-
00800-120-14007	Meter Replacement Upgrade Plan	-	-	-	-	-	-
00800-120-20009	SCADA System Upgrade	35,959	-	-	-	-	-
00800-120-22019	GPS Surveying Equipment	34,934	-	-	-	-	-
00800-120-23014	AC Ward Dumpster Enclosure	59,778	-	-	-	-	-
00800-120-23017	SCADA Update - Antennas	131,649	-	-	-	-	-
00800-120-23020	Tower Screenings (50th & Stilwell) - Design	110	-	-	-	-	-
00800-120-24014	Vehicle Replacement 2024	136,400	104,211	-	-	-	-
00800-120-25001	Misc Improvements/Equipment-Distribution	-	38,689	-	-	-	-
00800-120-25002	Miscellaneous Equipment-General Office	-	8,125	21,875	-	-	-
00800-120-25003	Office Furniture Modifications	-	15,453	29,547	-	-	-
00800-120-26017	Miscellaneous Equipment - General Office	-	-	20,000	-	-	-
00800-120-26018	Miscellaneous Improvements/Equipment- Distribution	-	-	60,000	-	-	-
00800-120-26019	IT Server/Network System Improvements	-	-	25,000	-	-	-
00800-120-26020	Shoring Equipment for Distribution	-	-	50,000	-	-	-
00800-120-26021	Vehicle - Various per replacement schedule	-	-	170,000	-	-	-
New Project	Customer Service & Financial Software Replacement	-	-	-	300,000	-	300,000
New Project	Miscellaneous Equipment - General Office	-	-	-	20,000	-	20,000
New Project	Miscellaneous Improvements/Equipment- Distribution	-	-	-	60,000	-	60,000
New Project	IT Server/Network System Improvements	-	-	-	14,000	-	14,000
New Project	Plant Conference Room IT Upgrades	-	-	-	45,000	-	45,000
New Project	Vehicle - Various per replacement schedule	-	-	-	150,000	-	150,000
New Project	Vehicle - Truck 750 Service Body	-	-	-	105,000	-	105,000
Improvements							
00800-170-21021	South Area Elevated Water Storage Tower	3,543	-	-	-	-	-
00800-170-22027	8th St Reconstruction (I235 to Clegg)	7,945	-	-	-	-	-
00800-170-23003	Water Main Replacement-Thornwood	1	-	-	-	-	-
00800-170-23005	Butterfly Valve Replacement	80,000	-	-	-	-	-
00800-170-23006	Ashworth Phase 3 (23rd to 31st)	40,670	-	-	-	-	-
00800-170-23007	Grand Ave Booster Station Pipe Modifications	5,850	-	-	-	-	-
00800-170-23009	Mills Civic Pkwy @ 88th	18,076	-	-	-	-	-

		2024	2025	2026	2027 Budget		
		Actual	Actual	Budget	WDMWW	CIWW	Total
00800-170-23010	Aquifer Storage and Recovery Well-Design	241,661	290,958	833,361	-	-	-
00800-120-23018	Plant Contingency	49,572	-	-	-	-	-
00800-170-23024	Maffitt Lake Road -22nd to SE 42nd	149,658	-	-	-	-	-
00800-170-23025	Fox Creek Benefitted Water District	-	-	75,000	-	-	-
00800-170-23026	SE 35th Street-Veterans Parkway to South	6,974	216,268	125,982	-	-	-
00800-170-23027	S 11th St -Lincoln to South of Railroad	8,360	-	-	-	-	-
00800-170-23028	Rural Water Territory Purchase	-	27,360	-	-	-	-
00800-120-24002	Meter Read Collector	55,029	-	-	-	-	-
00800-120-24003	SCADA Computer Replacement	64,156	-	-	-	-	-
00800-170-24004	2024 Water Main Replacement	319,200	4,500	-	-	-	-
00800-170-24005	2024 Butterfly Valve Replacement	102,199	633	-	-	-	-
00800-170-24006	New Distribution Shop	318,218	3,622,434	1,325,592	-	-	-
00800-170-24007	Mills Civic Parkway-Relocation	-	-	120,000	-	-	-
00800-170-24008	Grand Experience-Water Main Relocation & Misc Costs	267	93,504	381,228	-	-	-
00800-170-24009	Raccoon River Drive Water Main Improvements at S 88th Street	-	-	170,000	-	-	-
00800-170-24011	Anticipated City Reimbursements	36,790	778	-	-	-	-
00800-170-24012	Aquifer Storage and Recovery Well-Bid Pkg #1	3,305,036	1,966,945	4,520	-	-	-
00800-170-24013	Aquifer Storage and Recovery Well-Bid Pkg #2	94,486	3,277,643	4,488,664	-	-	-
00800-170-24015	GIS Server Upgrade	25,284	-	-	-	-	-
00800-120-25004	Vehicle Replacement 2025	-	96,689	-	-	-	-
00800-170-25005	2025 Water Main Replacement -Giles Street	-	212,552	87,448	-	-	-
00800-170-25006	2025 Water Main Replacement - S 35th & Mills	-	579,153	-	-	-	-
00800-170-25008	Ashworth Phase 4 (20th to 23rd)	-	68,134	756,866	-	-	-
00800-170-25009	Butterfly Valve Replacement	-	29,000	-	-	-	-
00800-170-25010	EP True - Bridegewood to Grand Prairie Parkway	-	569,764	65,236	-	-	-
00800-170-25011	EP True - Grand Prairie Intersection	-	225,872	19,128	-	-	-
00800-170-25012	EP True - Wendover Lane to Bridgewood	-	278,197	216,802	-	-	-
00800-170-25013	Flagpole Modifications - 1505 Railroad	-	8,911	-	-	-	-
00800-170-25015	Security Fence Modifications - 1505 Railroad	-	-	100,000	-	-	-
00800-170-25016	Veterans Pkwy Water Main Extension	-	83,492	-	-	-	-
00800-170-25017	Water Tower Antenna Shrouds (50th & Stillwell)	-	-	250,000	-	-	-
00800-170-26001	Water Main Replacement - S. 35th Street North of Grand	-	-	475,000	-	-	-
00800-170-26002	Water Main Replacement - Pheasant Ridge	-	-	805,000	-	-	-
00800-170-26003	Anticipated City Reimbursements	-	-	120,000	-	-	-
00800-170-26004	Ashworth Road Water Main Replacement - Phase 4 (20th - 23rd)	-	-	-	-	-	-
00800-170-26005	Butterfly Valve Replacement	-	-	159,438	-	-	-
00800-170-26006	EP True - Bridgewood to Grand Prairie Parkway	-	-	-	-	-	-
00800-170-26007	EP True - Grand Prairie Intersection	-	-	-	-	-	-
00800-170-26008	EP True - Wendover Lane to Bridgewood	-	-	-	-	-	-
00800-170-26009	Fee District Water Main Extension - Napa Valley Connection	-	-	550,000	-	-	-
00800-170-26010	Fee District Water Main Extension - SE 35th Street	-	-	250,000	-	-	-
00800-170-26011	Grand Experience - Water Main Relocation	-	-	425,000	-	-	-
00800-170-26012	Napa Valley Bypass	-	-	1,800,000	150,000	-	150,000
00800-170-26013	Painting - 50th Street Tower	-	-	1,950,000	-	-	-
00800-170-26014	Painting - 88th Street Tower	-	-	50,000	707,000	-	707,000
00800-170-26031	Railroad Ave Water Main Replacement	-	-	950,000	-	-	-
00800-170-26032	CIWW - Hickman Feeder Main Expansion	-	-	855,911	-	-	-
00800-170-26033	CIWW - Expansion Costs	-	-	417,588	-	-	-
00800-170-26035	CIWW - West Plant Land Expansion	-	-	176,645	-	-	-
New Project	Water Main Replacement - 2027 - S 26th Street	-	-	-	350,000	-	350,000
New Project	Water Main Replacement - 2027 - Vine Street - 29th Street to West	-	-	-	400,000	-	400,000
New Project	Anticipated City Reimbursements	-	-	-	75,000	-	75,000
New Project	Distribution System Valve Replacement	-	-	-	100,000	-	100,000
New Project	Fee District Water Main - 115th St from Booneville to Napa Valley	-	-	-	50,000	-	50,000
New Project	Fee District Water Main - Mills from Wendover Rd. to V Ct.	-	-	-	41,000	-	41,000
New Project	Fee District Water Main - V Ct. from 335th Street to Mills Civic Pkwy	-	-	-	22,000	-	22,000
New Project	Fee District Water Main - V Ct. from South URA line to Stagecoach	-	-	-	49,000	-	49,000
New Project	Fee District Water Main - V Pl. from Stagecoach Dr. to 335th St	-	-	-	22,000	-	22,000
New Project	Fee District Water Main Extension	-	-	-	500,000	-	500,000
New Project	Fee District Water Main - Stagecoach from West URA Line to V Pl.	-	-	-	41,000	-	41,000
New Project	Fiber Optic Connectivity	-	-	-	1,000,000	-	1,000,000
New Project	Raccoon River Drive Water Main Improvements at S. 88th Street	-	-	-	170,000	-	170,000
New Project	SW Polk - Water Connection - SE Browns Woods Drive	-	-	-	271,000	-	271,000
New Project	CIWW Expansion Costs - 2027	-	-	-	463,929	-	463,929
	Total Capital Projects - WDMWW	**$ 5,827,013**	**$ 12,351,843**	**$ 19,180,831**	**$ 7,045,929**	**$ -**	**$ 7,045,929**
Capital Projects - CIWW							
00800-120-23016	Replace HSP No3	$ 146,761	$ 408,262	$ 449,726	$ -	$ -	$ -
00800-120-22014	Relocate/New MCC1	717,603	33,912	-	-	-	-
00800-120-22017	Replace Automatic Transfer Switch	119,097	38,945	-	-	-	-
00800-120-22018	General Control Unit	21,298	1,488	-	-	-	-
00800-120-23023	Plant Equipment & Building Upgrades	149,533	-	150,000	-	-	-
00800-120-26034	High Service Pump #5	-	-	169,500	-	-	-
00800-170-25018	Structural Repairs- Bldgs 1,2,3,4,6	-	26,259	2,573,616	-	897,600	897,600
00800-170-25020	98th Street Exterior Cleaning & Inspection	-	-	-	-	-	-
00800-170-25021	SCU1 Drive Repairs & VFD Addition	-	-	150,000	-	200,000	200,000
00800-170-25023	Two Vertical 30-Ton CO2 Tanks (likely no PSF system)	-	-	275,000	-	775,000	775,000
00800-170-25024	Shallow Wells Construction	-	-	7,400,419	-	-	-
00800-170-25025	Security fencing at A.C. Ward Treatment Plant	-	-	50,000	-	-	-
00800-120-26022	SCU1 Drive Repairs & VFD Addition	-	-	100,000	-	-	-
00800-120-26024	Two Vertical 30-Ton CO2 Tanks	-	-	881,000	-	-	-
00800-120-26026	Building 5 Demolition	-	-	200,000	-	-	-
00800-120-26028	98th Street Tower Mixer	-	-	65,000	-	-	-
00800-120-26029	AC Ward finished water quality study	-	-	100,000	-	-	-
00800-170-26030	Plant Equipment & Building Upgrades	-	-	300,000	-	-	-
New Project	SCU Painting	-	-	-	-	1,200,000	1,200,000
New Project	Ground Storage Tank No. 1 (West) Repainting & Improvements	-	-	-	-	826,000	826,000
New Project	Lime/Soda Ash Bin Improvements	-	-	-	-	117,800	117,800
New Project	Mechanical Systems Improvements - Bldgs 1,3,4,6	-	-	-	-	200,000	200,000
New Project	High Service Piping	-	-	-	-	522,400	522,400
New Project	Plant Equipment & Building Upgrades	-	-	-	-	300,000	300,000
	Total Capital Projects - CIWW	**$ 1,154,292**	**$ 508,866**	**$ 12,864,261**	**$ -**	**$ 5,038,800**	**$ 5,038,800**
	Total Capital Projects	**$ 6,981,305**	**$ 12,860,708**	**$ 32,045,092**	**$ 7,045,929**	**$ 5,038,800**	**$ 12,084,729**

West Des Moines Water Works
FY2027 Proposed Budget - Department Splits

	021 Plant	031 CIWW	041 Engineering	051 Distribution	081 Acct/CS/IT	091 Admin	2027 Budget Total
Operating Revenue							
14000 Metered Water Sales							$ 17,690,890
14050 Basic Service Charge							1,861,189
14100 Bulk Water Sales							40,000
14150 Sales of Materials							125,000
14200 Water Supply Connection Fees							400,000
14230 Connection Fees - South Area Connection Fee District							671,000
14231 Connection Fees - SW Area Water Connection Fee Dist							90,000
14232 Pheasant Ridge Capital Fees							8,000
14234 Raccoon River Area Water Connection Fee District							137,000
14300 Construction Project Observation Fees							48,210
14400 Labor							57,737
14550 Laboratory Testing Fees							5,116
14600 Miscellaneous							41,955
14630 CIWW Income from Reimbursables							30,000
14635 Cost Share Reimbursements							66,856
14900 Sanitary Sewer Collection Fees							63,656
14910 Storm Water Collection Fees							86,450
14950 Solid Waste Collection Fees							55,358
15000 Late Payment Charges							44,687
15100 Non-Payment Penalties							90,000
15120 CIWW Recovery Costs							5,115,782
Total Operating Revenue							**$ 26,728,886**
Operating Expenses							
Payroll and Employee Benefits							
16000 Wages	$ 311,297	$ 1,440,976	$ 675,733	$ 1,008,879	$ 975,584	$ 181,005	$ 4,593,474
16100 Overtime & Premium Pay	16,166	64,080	57,669	33,655	12,912	737	185,219
16150 Wages - Fitness Program	-	2,592	-	-	-	6,048	8,640
16200 FICA	25,051	113,373	56,105	79,754	75,620	12,176	362,079
16300 IPERS	30,913	142,054	69,233	98,415	93,314	17,177	451,106
16320 Sick Leave Accrued Expense	-	-	-	10,000	-	-	10,000
16330 Other Post Employment Benefits Expense	-	-	-	-	-	20,000	20,000
16340 GASB 68 Pension Expense	-	-	-	-	-	75,000	75,000
16350 Deferred Compensation	1,560	16,990	10,400	10,400	7,150	8,800	55,300
16400 Group Insurance	73,074	276,715	117,800	235,290	137,545	22,737	863,161
16500 Allowances	1,143	5,807	7,080	7,000	4,550	2,500	28,080
16510 Mileage	-	84	50	-	228	188	550
16530 Certification and License Fees	140	560	975	600	100	250	2,625
16560 Employee Achievement Recognition	-	4,200	-	-	-	9,800	14,000
Total Payroll and Employee Benefits	**$ 459,344**	**$ 2,067,431**	**$ 995,045**	**$ 1,483,993**	**$ 1,307,003**	**$ 356,418**	**$ 6,669,234**
Commodities and Services							
16600 Economic Development Expense	$ -	$ -	$ -	$ -	$ -	$ 59,434	$ 59,434
16800 Advertising and Legal Publications	-	9,600	-	-	-	21,000	30,600
16900 Collection Expense	-	-	-	-	3,000	-	3,000
17000 Water Quality Testing	-	4,000	-	10,000	-	-	14,000
17040 Safety Consulting Fees	-	49,700	3,960	3,600	900	-	58,160
17045 Contracted Services	2,500	25,659	5,000	14,273	11,250	27,506	86,188
17050 Consulting Fees	-	134,500	70,000	-	61,500	100,000	366,000
17051 Professional Fees	-	52,500	10,000	609	40,000	52,500	155,609
17070 Data Processing	8,525	47,357	44,194	28,405	104,814	5,088	238,383
17080 Easement Recording Fees	-	-	750	-	-	-	750
17100 Dues and Memberships	-	900	320	-	50	13,000	14,270
17120 Operation Permit	-	9,000	-	1,000	-	-	10,000
17200 Property and Other Insurance	-	109,779	17,657	41,763	18,896	8,098	196,193
17300 Postage and Shipping	100	3,100	-	-	135,000	3,000	141,200
17400 Printing	544	544	-	1,056	15,000	-	17,144
17500 Maintenance - Buildings	-	329,200	-	10,000	-	16,800	356,000
17600 Maintenance - Equipment	-	150,000	2,000	40,000	3,500	3,500	199,000
17601 Maintenance - Distribution (Towers/Boosters/ASR/Storage)	-	-	-	115,000	-	-	115,000
17610 Maintenance Generators	-	20,000	-	45,000	-	-	65,000
17620 Maintenance Vehicles	5,250	1,750	5,000	35,000	7,500	-	54,500
17630 Locator Supplies	-	-	5,500	-	-	-	5,500
17640 Maintenance Hydrant Meters	-	-	-	12,000	-	-	12,000
17700 Maintenance - Distribution System	-	-	-	215,000	-	-	215,000
17710 Maintenance - Meter Valve Replacements	-	-	-	-	10,000	-	10,000
17720 Tapping Supplies	-	-	-	115,000	-	-	115,000
17800 Communication	3,024	10,689	9,580	8,993	21,509	1,843	55,638
17900 Continuing Education and Travel	-	12,750	7,500	4,400	5,400	5,250	35,300
18000 Electricity	-	600,000	-	313,700	-	7,600	921,300
18100 Natural Gas	-	10,000	-	5,000	-	1,750	16,750
18300 Bad Debts	-	-	-	-	3,000	-	3,000
18800 Depreciation	315,000	-	30,000	3,450,000	25,000	75,000	3,895,000
19500 Maintenance - Grounds	-	16,000	-	10,000	-	7,500	33,500
19600 CIWW Demand Consumption	8,107,008	-	-	-	-	-	8,107,008
19601 CIWW Joint Fixed Costs	3,262,467	-	-	-	-	-	3,262,467
19660 CIWW - Joint Station O&M	3,500	-	-	-	-	-	3,500
19690 CIWW - Louis P Moon Pumping Station O&M	28,000	-	-	-	-	-	28,000
19700 Minor Equipment	1,750	5,250	4,000	20,000	1,500	500	33,000
19710 Minor Improvements	-	-	-	-	-	5,000	5,000
19750 Computer Equipment	500	6,220	7,740	2,600	7,280	1,000	25,340
19800 Miscellaneous	375	1,375	1,000	1,500	500	2,000	6,750
19850 Iowa One Call System	-	-	17,500	-	-	-	17,500
19900 Vehicles and Equipment Fuel	1,600	6,400	10,000	25,000	7,500	-	50,500
19950 Lockbox Charges	-	-	-	-	50,000	-	50,000
20100 Office Supplies	-	4,500	-	-	-	10,500	15,000
20700 Other Supplies	100	900	1,000	10,000	500	500	13,000
20701 Kitchen Supplies	-	600	-	-	-	1,400	2,000
Total Commodities and Services	**$ 11,740,243**	**$ 1,622,273**	**$ 252,701**	**$ 4,538,899**	**$ 533,599**	**$ 429,769**	**$ 19,117,484**
Water Treatment Chemicals and Lab Supplies							

		021	031	041	051	081	091	2027 Budget
		Plant	CIWW	Engineering	Distribution	Acct/CS/IT	Admin	Total
20160	Lime Residuals Removal	$ -	$ 216,450	$ -	$ -	$ -	$ -	$ 216,450
20200	Lime	-	588,088	-	-	-	-	588,088
20300	Soda Ash	-	85,100	-	-	-	-	85,100
20400	Coagulant - Ferric Chloride	-	41,221	-	-	-	-	41,221
20500	Carbon Dioxide	-	123,600	-	-	-	-	123,600
20550	Salt	-	25,900	-	-	-	-	25,900
20575	Sodium Hypochlorite	-	179,220	-	8,000	-	-	187,220
20600	Other Chemicals	-	21,250	-	23,400	-	-	44,650
20800	Laboratory Supplies	-	44,940	-	29,300	-	-	74,240
	Total Water Treatment Chemicals and Lab Supplies	**$ -**	**$ 1,325,769**	**$ -**	**$ 60,700**	**$ -**	**$ -**	**$ 1,386,469**
	Total Operating Expenses	**$ 12,199,587**	**$ 5,015,473**	**$ 1,247,746**	**$ 6,083,592**	**$ 1,840,602**	**$ 786,187**	**$ 27,173,187**
	Total Net Operating Income (Expense)							**$ (444,301)**
Non-Operating Revenue								
14700	Rental Income							$ 230,000
14800	Interest Income							900,000
15500	Developer Contributed Water Mains							500,000
	Total Non-Operating Revenue							**$ 1,630,000**
	Total Net Non-Operating Revenue (Expense)							**$ 1,630,000**
Net Income Before Unusual or Infrequent Items								**$ 1,185,699**
Unusual or Infrequent Items								
14710	Settlement Proceeds	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Change in Net Position							**$ 1,185,699**