CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION

ITEM: 2024 West Des Moines Water Works Budget **DATE:** January 2, 2024

FINANCIAL IMPACT: There is no direct financial impact.

BACKGROUND: This request is for the City Council to receive and file West Des Moines Water Works' Operating and Capital Budget for 2024.

The budget for calendar year 2024 was approved by The Water Works Board of Trustees during its December 20, 2023, meeting, after a public hearing was held.

OUTSTANDING ISSUES (if any):

RECOMMENDATION: The City Council receive and file the 2024 Water Works Budget and Capital Improvements Program.

Lead Staff Member: Christina Murphy, General Manager, WDMWW

STAFF REVIEWS

Department Director	Christina Murphy, General Manager, WDMWW
Appropriations/Finance	
Legal	
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	Des Moines Register
Dates(s) Published	December 11, 2023

SUBCOMMITTEE REVIEW (if applicable)

Committee	Finance and Audit		
Date Reviewed			
Recommendation	Yes	No	Split

BUDGET
FOR
CALENDAR YEAR 2024

West Des Moines Water Works

West Des Moines, Iowa

Approved December 20, 2023
The Board of Trustees
West Des Moines Water Works

By _____
Christina Murphy
General Manager and Secretary

REVENUE							
Account	Source of Revenue	Actual Revenue 2021	Actual Revenue 2022	Actual Rev Jan-Aug 2023	Accrual Basis Budget 2023	Anticipated Revenue 2023	Accrual Basis Budget 2024
14000-011	Metered Water Sales	$ 15,428,816	$ 15,440,522	$ 11,026,544	$ 15,590,639	$ 15,791,544	$ 16,042,961
14050-011	Basic Service Charge	$ 1,544,998	$ 1,578,234	$ 1,071,334	$ 1,679,452		$ 1,757,921
14100-011	Bulk Water Sales	$ 135,138	$ 126,324	$ 28,403	$ 55,625	$ 42,605	$ 79,940
14150-011	Material Sales to Others	$ 251,910	$ 176,517	$ 48,393	$ 162,045	$ 72,589	$ 158,302
14200-011	Water Supply Connection Fees	$ 776,025	$ 846,520	$ 356,400	$ 652,560	$ 534,600	$ 688,151
14230-011	Connection Fees - South Area Water Connection Fee District	$ 414,294	$ 146,696	$ 297,297	$ 301,000	$ 301,000	$ 469,000
14231-011	SW Area Water Connection Fee District	$ 1,018,466	$ 867,761	$ 127,057	$ 274,000	$ 274,000	$ 504,000
14234-011	Raccoon River Area Water Connection Fee District	$ 143,782	$ 31,483	$ 0	$ 175,000	$ -	$ 162,000
14300-011	Construction Observation Fees	$ 69,465	$ 55,001	$ 19,687	$ 55,775	$ 29,530	$ 54,705
14400-011	Labor	$ 98,889	$ 73,723	$ 30,160	$ 69,085	$ 45,240	$ 68,688
14550-011	Laboratory Testing Fees	$ 6,670	$ 7,855	$ 2,445	$ 5,457	$ 3,668	$ 6,150
14600-011	Miscellaneous	$ 85,317	$ 34,469	$ 24,878	$ 39,680	$ 37,318	$ 43,705
14900-011	Sanitary Sewer Service Collection Fees	$ 58,350	$ 59,586	$ 39,769	$ 59,804	$ 59,654	$ 60,250
14910-011	Stormwater Management Collection Fees	$ 79,819	$ 81,616	$ 54,886	$ 81,820	$ 82,329	$ 83,152
14950-011	Solid Waste Service Collection Fees	$ 52,013	$ 52,731	$ 35,417	$ 53,172	$ 53,125	$ 53,656
15000-011	Late Payment Charges	$ 39,075	$ 44,488	$ 25,693	$ 37,110	$ 38,540	$ 38,944
15100-011	Non-Payment Penalties	$ 41,218	$ 52,311	$ 37,028	$ 44,380	$ 55,541	$ 53,410
15110-011	Shared Water Tower - Unearned Revenue Recognized	$ 40,468	$ 40,468	$ 26,979	$ 40,500	$ 40,468	$ 40,500
Non-Operating Revenue						$ -	
14700-011	Rental Income	$ 213,598	$ 204,943	$ 155,408	$ 230,944	$ 233,113	$ 232,109
14800-011	Interest on Investments	$ 60,040	$ 256,409	$ 471,860	$ 180,000	$ 707,790	$ 500,000
15400-011	Gain on Sale of Fixed Assets	$ 13,500	$ 7,100	$ -	$ 15,000	$ 14,050	$ 15,000
15500-011	Developer Contributed Water Mains	$ 596,220	$ 1,595,572	$ 0	$ 100,000	$ 100,000	$ 100,000
15520-011	Contributed Funds-Adams St-South Elevated Water Tower	$ 0	$ 6,554,496	$ 0	$ 3,725,000	$ 3,725,000	$ -
TOTAL REVENUE		**$ 21,511,692**	**$ 28,334,824**	**$ 13,879,637**	**$ 23,631,048**	**$ 22,241,703**	**$ 21,212,545**

OPERATING EXPENSES							
Departments			Operating Expenses				
Account	Object of Expense	Actual Expense 2021	Actual Expense 2022	Actual Exp Jan-Aug 2023	Accrual Basis Budget 2023	Anticipated Expense 2023	Accrual Basis Budget 2024
Payroll and Employee Benefits							
16000	Salaries, Wages and Trustees' Compensation	$ 3,103,683	$ 3,278,643	$ 2,271,798	$ 3,464,207	$ 3,407,697	$ 3,830,258
16100	Overtime	$ 115,555	$ 123,327	$ 90,047	$ 117,110	$ 135,070	$ 122,966
16150	Employee Fitness Incentive Program	$ 5,770	$ 5,790	$ 2,949	$ 14,400	$ 4,423	$ 7,200
16200	Water Works' Share - FICA	$ 233,315	$ 248,700	$ 175,088	$ 275,072	$ 262,632	$ 302,972
16300	Water Works' Share - IPERS	$ 296,367	$ 316,820	$ 218,693	$ 338,076	$ 328,040	$ 373,864
16320	Accrued Sick Leave Expense	$ 3,614	$ 74,072	$ 0	$ 41,500	$ 0	$ 70,490
16330	Other Postemployment Benefits Expense	$ 14,458	$ 44,208	$ 0	$ 8,000	$ 8,000	$ 8,000
16340	GASB 68 Pension Expense- excess over IPERS employer contributions	$ (475,396)	$ (319,489)	$ 0	$ 60,000	$ 60,000	$ 60,000
16350	Water Works' Share - Deferred Compensation	$ 26,700	$ 26,100	$ 22,425	$ 36,400	$ 33,925	$ 40,300
16400	Group Health and Life Insurance	$ 452,475	$ 500,930	$ 371,143	$ 595,955	$ 556,715	$ 656,266
16500	Allowances	$ 15,302	$ 18,465	$ 7,242	$ 25,550	$ 13,397	$ 26,550
16510	Mileage	$ 608	$ 600	$ 263	$ 2,100	$ 395	$ 2,040
16560	Employee Recognition Program	$ 3,837	$ 6,242	$ 9,322	$ 11,000	$ 13,984	$ 12,000
Commodities and Services							
16600	Economic Development Contribution	$ 51,250	$ 52,531	$ 0	$ 53,845	$ 53,845	$ 55,191
16800	Advertising and Legal Publications	$ 18,914	$ 32,544	$ 10,531	$ 29,000	$ 15,797	$ 29,000
16900	Collection Expense	$ 103	$ 1,936	$ 145	$ 2,200	$ 218	$ 2,200
17000	IDNR and Water Quality Testing	$ 6,657	$ 15,751	$ 6,954	$ 28,500	$ 10,431	$ 28,500
17040	Consulting Fees - Safety	$ 23,350	$ 32,800	$ 20,500	$ 31,000	$ 30,750	$ 16,000
17050	Consulting Fees - Admin & Legal	$ 143,335	$ 106,759	$ 58,379	$ 390,000	$ 395,465	$ 411,950
17052-091	CIWW Costs	$ 0	$ 0	$ 0	$ 305,000	$ -	$ 350,000
17070	Data Processing - Maintenance and Consulting Fees	$ 128,696	$ 132,789	$ 88,997	$ 212,000	$ 188,000	$ 218,450
17080	Easement Recording Fees	$ 0	$ 1,122	$ 310	$ 1,500	$ 465	$ 1,500
17100	Dues and Memberships	$ 3,134	$ 10,124	$ 7,052	$ 12,000	$ 10,578	$ 12,000
17120	IDNR Operation Permit	$ 7,241	$ 4,315	$ 2,756	$ 7,800	$ 7,800	$ 7,800
17200	Property and Other Insurance	$ 97,929	$ 97,605	$ 74,949	$ 146,991	$ 118,510	$ 161,400
17300	Postage and Shipping	$ 80,265	$ 112,003	$ 76,148	$ 118,100	$ 114,221	$ 118,100
17400	Printing	$ 43,004	$ 13,284	$ 21,236	$ 14,000	$ 31,854	$ 33,447
17500	Maintenance - Buildings and Structures	$ 135,972	$ 237,681	$ 112,412	$ 320,000	$ 168,618	$ 275,000
17600	Maintenance -Equipment	$ 160,209	$ 117,620	$ 90,737	$ 210,900	$ 131,556	$ 210,900
17601	Maintenance Equipment (Dist Budget -Mitch)	$ 0	$ 0	$ 9,118	$ 39,000	$ 13,677	$ 39,000
17610	Maintenance-Generators	$ 30,071	$ 26,769	$ 32,490	$ 46,000	$ 48,735	$ 46,000
17620	Maintenance-Vehicles	$ 42,668	$ 63,454	$ 36,338	$ 50,000	$ 47,200	$ 56,680
17630	Locator Supplies	$ 4,835	$ 6,327	$ 2,188	$ 7,500	$ 3,282	$ 7,500
17640	Maintenance-Hydrant Meters	$ 0	$ 0	$ 2,838	$ 20,000	$ 4,257	$ 20,000
17700	Maintenance - Water Distribution System	$ 170,618	$ 145,724	$ 239,661	$ 251,000	$ 359,492	$ 215,000
17710	Maintenance-Meter Valve Replacements	$ 7,233	$ 3,208	$ 3,708	$ 10,000	$ 5,562	$ 10,000
17720	Tapping Supplies	$ 158,720	$ 176,578	$ 37,490	$ 250,000	$ 56,235	$ 150,000
17800	Communication	$ 21,861	$ 21,918	$ 10,191	$ 26,000	$ 15,287	$ 27,500
17900	Continuing Education and Travel	$ 11,064	$ 14,979	$ 11,070	$ 25,300	$ 22,800	$ 28,300
18000	Electricity	$ 594,117	$ 656,802	$ 426,273	$ 643,363	$ 639,409	$ 690,562
18100	Natural Gas	$ 8,806	$ 13,333	$ 6,261	$ 17,558	$ 9,392	$ 19,313
18300	Bad Debts	$ 2,451	$ 7,589	$ 4,450	$ 4,845	$ 6,675	$ 6,675
18800	Depreciation	$ 3,485,221	$ 3,783,265	$ 2,464,296	$ 3,806,450	$ 3,703,822	$ 4,015,123
19500	Maintenance - Grounds	$ 57,426	$ 11,413	$ 7,920	$ 72,500	$ 11,880	$ 47,500
19600-10; 19630; 19650-70	Purchased Water- purchased capacity rate ($3.54/1000), based on 2020 and 2021 usage	$ 2,652,733	$ 2,849,109	$ 2,225,165	$ 3,198,846	$ 3,337,747	$ 3,370,087
19640	Purchased Water- Grand & Glen Oaks	$ 10,312	$ 12,700	$ 1,599	$ 3,174	$ 2,398	$ 3,364
19660	Purchased Water-Joint Station O&M	$ 5,680	$ 8,175	$ 22	$ 8,300	$ 8,300	$ 8,300
19690-021	Purchased Water-Louis P Moon Pumping Station O&M	$ 16,511	$ 29,555	$ 1,438	$ 15,243	$ 15,243	$ 15,243
19700	Minor Equipment	$ 18,059	$ 11,156	$ 10,488	$ 24,700	$ 16,232	$ 26,950
19800	Miscellaneous	$ 4,451	$ 2,562	$ 10	$ 5,000	$ 1,515	$ 5,000
19850	Iowa One Call System	$ 17,999	$ 17,987	$ 13,132	$ 22,000	$ 19,698	$ 20,000
19900	Vehicles and Equipment - Fuel	$ 43,774	$ 54,537	$ 32,436	$ 58,500	$ 48,654	$ 58,500
19950	Lock Box Charges	$ 56,409	$ 54,553	$ 35,213	$ 72,000	$ 52,819	$ 55,460
20100	Office Supplies	$ 12,442	$ 8,585	$ 4,998	$ 15,000	$ 7,498	$ 15,000

Water Treatment Chemicals and Laboratory Supplies							
20150	Lime Residuals Removal (Lagoons)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
20160	Lime Residuals Hauling (Press)	$ 161,427	$ 171,019	$ 125,006	$ 198,000	$ 187,509	$ 180,000
20200	Lime	$ 322,729	$ 360,162	$ 323,394	$ 541,247	$ 485,091	$ 523,898
20300	Soda Ash	$ 44,881	$ 45,833	$ 46,772	$ 67,439	$ 70,159	$ 73,667
20400	Ferric Chloride	$ 13,351	$ 7,951	$ 10,536	$ 26,440	$ 15,804	$ 16,120
20500	Carbon Dioxide	$ 45,873	$ 65,362	$ 80,459	$ 100,000	$ 120,888	$ 120,888
20550	Salt	$ 26,370	$ 16,354	$ 14,220	$ 16,000	$ 21,331	$ 24,530
20600	Other Chemicals	$ 17,029	$ 24,378	$ 19,838	$ 26,195	$ 29,757	$ 34,221
20750	Sodium Hypo-Chlorite	$ 75,934	$ 135,177	$ 139,380	$ 230,506	$ 209,070	$ 209,070
20700	Other Supplies	$ 3,881	$ 4,803	$ 3,319	$ 6,560	$ 4,978	$ 6,560
20701	Kitchen Supplies	$ 558	$ 1,003	$ 921	$ 1,000	$ 1,381	$ 1,500
20800	Laboratory Supplies	$ 29,453	$ 34,342	$ 20,316	$ 35,000	$ 30,473	$ 35,000
Operating		$ 12,873,946	$ 14,139,955	$ 10,143,030	$ 16,812,870	$ 15,736,435	$ 17,626,655
Debt Service - Interest							
22081	2016 SRF Loan	46,445	47,772	27,927	41,580	41,891	39,078
	Sub totals - Interest	$ 148,113	$ 47,772	$ 27,927	$ 41,580	$ 41,891	$ 39,078
Totals - Operating Expenses Plus Interest on Debt							
	Operating Expenses	$ 12,873,946	$ 14,139,955	$ 10,143,030	$ 16,812,870	$ 15,736,435	$ 17,626,655
	Interest	$ 148,113	$ 47,772	$ 27,927	$ 41,580	$ 41,891	$ 39,078
Expenses Plus		$ 13,022,059	$ 14,187,726	$ 10,170,957	$ 16,854,450	$ 15,778,326	$ 17,665,733
Net of Interest on		$ 8,489,633	$ 14,147,097	$ 3,708,680	$ 6,776,598	$ 6,463,377	$ 3,546,812

Water Treatment Plant Operation and Maintenance			Operating Expenses				
Account	Object of Expense	Actual Expense 2021	Actual Expense 2022	Actual Exp Jan-Aug 2023	Accrual Basis Budget 2023	Anticipated Expense 2023	Accrual Basis Budget 2024
Payroll and Employee Benefits							
16000-021	Salaries and Wages	$ 882,447	$ 957,699	$ 670,267	$ 1,007,215	$ 1,005,401	$ 1,077,757
16100-021	Overtime	$ 51,049	$ 55,087	$ 29,346	$ 62,500	$ 44,019	$ 65,625
16200-021	Water Works' Share - FICA	$ 67,717	$ 73,089	$ 51,729	$ 81,833	$ 77,594	$ 87,469
16300-021	Water Works' Share - IPERS	$ 86,956	$ 93,468	$ 64,751	$ 100,981	$ 97,126	$ 107,935
16320-021	Accrued Sick Leave Expense	$ 4,976	$ 33,521	$ 0	$ 0	$ -	$ 30,090
16350-021	Water Works' Share - Deferred Compensation	$ 5,200	$ 5,200	$ 4,250	$ 6,500	$ 6,500	$ 6,500
16400-021	Group Health and Life Insurance	$ 128,162	$ 140,742	$ 98,360	$ 151,940	$ 147,541	$ 167,134
16500-021	Allowances	$ 3,439	$ 4,717	$ 1,517	$ 5,000	$ 2,275	$ 5,000
Commodities and Services							
17000-021	Consulting Fees - IDNR and Water Quality Testing	$ 6,657	$ 15,751	$ 6,954	$ 28,500	$ 10,431	$ 20,500
17040-021	Consulting Fees - Safety	$ 11,125	$ 13,950	$ 19,750	$ 25,750	$ 29,625	$ 10,750
17070-021	Data Processing - Maintenance and Consulting Fees	$ 7,793	$ 10,160	$ 6,837	$ 17,000	$ 16,000	$ 16,650
17120-021	IDNR Operation Permit	$ 7,241	$ 4,315	$ 2,756	$ 7,800	$ 4,135	$ 7,800
17200-021	Property and Other Insurance	$ 48,540	$ 46,927	$ 37,170	$ 61,197	$ 59,800	$ 83,200
17500-021	Maintenance - Buildings and Structures	$ 111,942	$ 169,404	$ 74,273	$ 250,000	$ 111,410	$ 200,000
17600-021	Maintenance -Equipment	$ 99,111	$ 78,848	$ 73,676	$ 160,000	$ 110,514	$ 160,000
17610-021	Maintenance-Generators	$ 16,184	$ 9,584	$ 5,171	$ 24,000	$ 7,756	$ 24,000
17620-021	Maintenance-Vehicles	$ 2,188	$ 5,693	$ 3,558	$ 7,000	$ 5,337	$ 7,000
17800-021	Communication	$ 6,589	$ 5,943	$ 2,987	$ 6,500	$ 4,481	$ 8,500
17900-021	Continuing Education and Travel	$ 3,185	$ 3,484	$ 2,561	$ 4,000	$ 4,000	$ 4,000
18000-021	Electricity	$ 396,584	$ 508,550	$ 332,580	$ 411,600	$ 498,870	$ 538,779
18100-021	Natural Gas	$ 8,307	$ 11,579	$ 4,989	$ 13,573	$ 7,483	$ 14,930
18800-021	Depreciation	$ 1,008,668	$ 1,117,952	$ 844,210	$ 1,275,192	$ 1,266,315	$ 1,338,952
19500-021	Maintenance - Grounds	$ 7,985	$ 3,055	$ 2,440	$ 52,000	$ 3,661	$ 15,000
19600-021	Purchased Water - (Elm Street, 88th & University, 92 & University, 88th Street, Alluvion, Osmium)	$ 2,652,733	$ 2,849,109	$ 2,225,165	$ 3,198,846	$ 3,337,747	$ 3,370,087
19640-021	Purchased Water - Grand & Glen Oaks	$ 10,312	$ 12,700	$ 1,599	$ 3,174	$ 2,398	$ 3,364
19660-021	Purchased Water-Joint Station O&M	$ 5,880	$ 8,175	$ 22	$ 8,300	$ 8,300	$ 8,300
19690-021	Purchased Water-Louis P Moon Pumping Station O&M	$ 16,511	$ 29,555	$ 1,438	$ 15,243	$ 15,243	$ 15,243
19700-021	Minor Equipment	$ 2,851	$ 4,341	$ 900	$ 3,200	$ 1,350	$ 3,200
19800-021	Miscellaneous	$ (318)	$ 31	$ 10	$ 1,000	$ 15	$ 1,000
19900-021	Vehicles and Equipment - Fuel	$ 3,074	$ 7,537	$ 3,425	$ 7,600	$ 5,137	$ 7,600
Water Treatment Chemicals and Laboratory Supplies						$ -	
20150-021	Lime Residuals Removal (Lagoons)	$ 0	$ 0	$ 0	$ 0	$ -	$ 0
20160-021	Lime Residuals Hauling (Press)	$ 161,427	$ 171,019	$ 125,006	$ 198,000	$ 187,509	$ 180,000
20200-021	Lime	$ 322,729	$ 360,162	$ 323,394	$ 541,247	$ 485,091	$ 523,898
20300-021	Soda Ash	$ 44,881	$ 45,833	$ 46,772	$ 67,439	$ 70,159	$ 73,667
20400-021	Ferric Chloride	$ 13,351	$ 7,951	$ 10,536	$ 26,440	$ 15,804	$ 16,120
20500-021	Carbon Dioxide	$ 45,873	$ 65,362	$ 80,459	$ 100,000	$ 120,688	$ 120,688
20550-021	Salt	$ 26,370	$ 16,354	$ 14,220	$ 16,000	$ 21,331	$ 24,530
20575-021	Sodium Hypo-Chlorite	$ 75,934	$ 135,177	$ 139,380	$ 230,506	$ 209,070	$ 209,070
20600-021	Other Chemicals	$ 17,029	$ 24,378	$ 19,838	$ 26,195	$ 29,757	$ 34,221
20700-021	Other -Supplies	$ 1,093	$ 1,110	$ 815	$ 1,000	$ 1,223	$ 1,000
20800-021	Laboratory Supplies	$ 29,453	$ 34,342	$ 20,316	$ 35,000	$ 30,473	$ 35,000
Treatment		**$ 6,401,027**	**$ 7,143,853**	**$ 5,353,426**	**$ 8,239,270**	**$ 8,061,565**	**$ 8,630,560**

Engineering		Operating Expenses					
Account	Object of Expense	Actual Expense 2021	Actual Expense 2022	Actual Exp Jan-Aug 2023	Accrual Basis Budget 2023	Anticipated Expense 2023	Accrual Basis Budget 2024
Payroll and Employee Benefits							
16000-041	Salaries and Wages	$ 481,147	$ 505,746	$ 326,201	$ 533,887	$ 489,301	$ 593,865
16100-041	Overtime	$ 25,484	$ 27,500	$ 20,659	$ 24,269	$ 30,989	$ 25,483
16200-041	Water Works' Share - FICA	$ 36,203	$ 38,896	$ 25,294	$ 42,699	$ 37,941	$ 47,380
16300-041	Water Works' Share - IPERS	$ 46,727	$ 50,045	$ 31,959	$ 52,690	$ 47,938	$ 58,466
16320-041	Accrued Sick Leave Expense	$ (1,530)	$ 0	$ 0	$ 0	$ -	$ 8,400
16350-041	Water Works' Share - Deferred Compensation	$ 3,250	$ 3,250	$ 2,875	$ 6,500	$ 4,475	$ 6,500
16400-041	Group Health and Life Insurance	$ 73,029	$ 70,709	$ 52,640	$ 79,040	$ 78,960	$ 86,944
16500-041	Allowances	$ 2,994	$ 2,549	$ 1,532	$ 4,000	$ 2,298	$ 4,000
16510-041	Mileage	$ 173	$ 0	$ 64	$ 500	$ 96	$ 500
Commodities and Services						$ -	
17040-041	Consulting Fees - Safety	$ 550	$ 450	$ 250	$ 3,750	$ 375	$ 3,750
17050-041	Consulting Fees - Engineering	$ 21,100	$ 14,059	$ 15,044	$ 110,000	$ 110,000	$ 125,000
17070-041	Data Processing - Maintenance and Consulting Fees	$ 25,738	$ 21,624	$ 13,032	$ 27,000	$ 26,000	$ 31,300
17080-041	Easement Recording Fees	$ 0	$ 1,122	$ 310	$ 1,500	$ 465	$ 1,500
17200-041	Property and Other Insurance	$ 9,563	$ 9,429	$ 7,371	$ 11,010	$ 11,288	$ 13,300
17600-041	Maintenance - Equipment	$ 881	$ 2,527	$ 176	$ 2,500	$ 263	$ 2,500
17630-041	Locator Supplies	$ 4,835	$ 8,327	$ 2,188	$ 7,500	$ 3,282	$ 7,500
17620-041	Maintenance-Vehicles	$ 4,555	$ 7,481	$ 3,142	$ 6,100	$ 4,713	$ 6,100
17800-041	Communication	$ 3,134	$ 3,606	$ 908	$ 4,100	$ 1,361	$ 4,100
17900-041	Continuing Education and Travel	$ 2,359	$ 2,627	$ 2,529	$ 4,000	$ 4,000	$ 7,000
18800-041	Depreciation	$ 20,822	$ 24,564	$ 16,533	$ 25,746	$ 24,800	$ 27,036
19700-041	Minor Equipment	$ 7,438	$ 1,596	$ 860	$ 4,000	$ 1,290	$ 4,000
19800-041	Miscellaneous	$ 305	$ 600	$ 0	$ 1,000	$ -	$ 1,000
19850-051	Iowa One Call System	$ 17,999	$ 17,059	$ 13,132	$ 22,000	$ 19,698	$ 20,000
19900-041	Vehicles and Equipment - Fuel	$ 7,900	$ 9,542	$ 5,681	$ 10,500	$ 8,522	$ 10,500
20700-041	Other Supplies	$ 592	$ 594	$ 419	$ 1,000	$ 628	$ 1,000
Engineering Department Totals		**795,249**	**821,902**	**542,799**	**985,294**	**908,684**	**1,097,124**

Water Distribution		Operating Expenses					
Account	Object of Expense	Actual Expense 2021	Actual Expense 2022	Actual Exp Jan-Aug 2023	Accrual Basis Budget 2023	Anticipated Expense 2023	Accrual Basis Budget 2024
Payroll and Employee Benefits							
16000-051	Salaries and Wages	$ 751,874	$ 802,114	$ 564,145	$ 835,790	$ 846,217	$ 888,801
16100-051	Overtime	$ 28,621	$ 30,540	$ 29,058	$ 18,122	$ 43,586	$ 19,028
16200-051	Water Works' Share - FICA	$ 55,782	$ 60,346	$ 43,633	$ 65,324	$ 65,450	$ 69,449
16300-051	Water Works' Share - IPERS	$ 70,361	$ 77,772	$ 54,228	$ 80,609	$ 81,342	$ 85,699
16320-051	Accrued Sick Leave Expense	$ 0	$ 38,349	$ 0	$ 0	$ -	$ 0
16350-051	Water Works' Share - Deferred Compensation	$ 5,200	$ 5,200	$ 4,250	$ 6,500	$ 6,375	$ 6,500
16400-051	Group Health and Life Insurance	$ 145,336	$ 183,084	$ 137,450	$ 212,375	$ 206,176	$ 233,613
16500-051	Allowances	$ 5,411	$ 7,190	$ 2,398	$ 9,750	$ 3,597	$ 9,750
Commodities and Services							
17040-051	Consulting Fees - Safety	$ 11,125	$ 17,950	$ 250	$ 750	$ 375	$ 750
17070-051	Data Processing - Maintenance and Consulting Fees	$ 12,003	$ 10,048	$ 6,511	$ 16,000	$ 15,000	$ 12,400
17200-051	Property and Other Insurance	$ 18,064	$ 16,220	$ 12,279	$ 18,637	$ 19,242	$ 23,200
17500-051	Maintenance - Buildings and Structures	$ 4,622	$ 46,667	$ 24,607	$ 45,000	$ 36,910	$ 50,000
17600-051	Maintenance - Equipment	$ 55,020	$ 31,259	$ 6,509	$ 39,000	$ 9,764	$ 39,000
17601-051	Maintanance - Equipment (Dist Budget-Mitch)	$ 0	$ 0	$ 9,118	$ 39,000	$ 13,677	$ 39,000
17610-051	Maintenance - Generators	$ 13,886	$ 17,205	$ 27,319	$ 22,000	$ 40,979	$ 22,000
17620-051	Maintenance-Vehicles	$ 31,334	$ 45,722	$ 27,801	$ 33,400	$ 41,701	$ 40,080
17640-051	Maintenance-Hydrant Meters	$ 0	$ 0	$ 2,838	$ 20,000	$ 4,257	$ 20,000
17700-051	Maintenance - Water Distribution System	$ 170,618	$ 145,724	$ 239,661	$ 251,000	$ 359,492	$ 215,000
17720-051	Tapping Supplies	$ 158,720	$ 176,578	$ 37,490	$ 250,000	$ 56,235	$ 150,000
17800-051	Communication	$ 4,576	$ 4,683	$ 1,898	$ 6,500	$ 2,848	$ 6,500
17900-051	Continuing Education and Travel	$ 2,355	$ 4,719	$ 1,893	$ 4,400	$ 4,400	$ 4,400
18000-051	Electricity	$ 190,344	$ 141,044	$ 89,261	$ 224,203	$ 133,891	$ 144,602
18100-051	Natural Gas	$ 498	$ 835	$ 651	$ 850	$ 977	$ 935
18800-051	Depreciation	$ 2,359,963	$ 2,531,211	$ 1,515,543	$ 2,383,509	$ 2,273,315	$ 2,502,685
19500-051	Maintenance - Grounds	$ 42,501	$ 6,667	$ 4,510	$ 15,000	$ 6,765	$ 27,000
19700-051	Minor Equipment	$ 6,631	$ 4,256	$ 8,550	$ 15,000	$ 12,825	$ 17,250
19800-051	Miscellaneous	$ 3,877	$ 1,543	$ 0	$ 500	$ -	$ 500
19900-051	Vehicles and Equipment - Fuel	$ 25,623	$ 30,409	$ 19,799	$ 30,400	$ 29,699	$ 30,400
20700-051	Other Supplies	$ 1,181	$ 1,849	$ 1,486	$ 2,500	$ 2,229	$ 2,500
Distribution Department Totals		**$ 4,175,528**	**$ 4,439,185**	**$ 2,873,137**	**$ 4,646,120**	**$ 4,317,323**	**$ 4,661,042**

Accounting & Customer Service		Operating Expenses					
Account	Object of Expense	Actual Expense 2021	Actual Expense 2022	Actual Exp Jan-Aug 2023	Accrual Basis Budget 2023	Anticipated Expense 2023	Accrual Basis Budget 2024
Payroll and Employee Benefits							
16000-081	Salaries and Wages	$ 824,489	$ 799,286	$ 554,135	$ 852,145	$ 831,202	$ 891,822
16100-081	Overtime	$ 10,400	$ 11,932	$ 10,593	$ 11,219	$ 15,889	$ 11,780
16200-081	Water Works' Share - FICA	$ 61,806	$ 60,855	$ 42,406	$ 66,047	$ 63,609	$ 69,126
16300-081	Water Works' Share - IPERS	$ 77,602	$ 75,917	$ 53,854	$ 81,502	$ 80,781	$ 85,300
16320-081	Accrued Sick Leave Expense	$ 168	$ 2,202	$ 0		$ -	$ 32,000
16350-081	Water Works' Share - Deferred Compensation	$ 10,400	$ 9,800	$ 8,500	$ 13,000	$ 12,750	$ 13,000
16400-081	Group Health and Life Insurance	$ 88,034	$ 75,191	$ 59,130	$ 96,975	$ 88,695	$ 106,673
16500-081	Allowances	$ 1,851	$ 2,875	$ 845	$ 3,800	$ 3,800	$ 3,800
16510-081	Mileage	$ 278	$ 309	$ 199	$ 600	$ 299	$ 540
Commodities and Services							
16900-081	Collection Expense	$ 103	$ 1,936	$ 145	$ 2,200	$ 218	$ 2,200
17040-051	Consulting Fees - Safety	$ 550	$ 450	$ 250	$ 750	$ 375	$ 750
17050-081	Consulting Fees - Accounting	$ 22,235	$ 20,700	$ 19,644	$ 24,000	$ 29,465	$ 48,950
17070-081	Data Processing - Maintenance and Consulting Fees	$ 73,857	$ 83,435	$ 57,386	$ 137,000	$ 118,000	$ 149,700
17200-081	Property and Other Insurance	$ 15,256	$ 11,545	$ 10,799	$ 41,740	$ 16,892	$ 28,400
17300-081	Postage and Shipping	$ 78,931	$ 106,307	$ 73,259	$ 110,000	$ 109,888	$ 110,000
17400-081	Printing	$ 43,084	$ 13,284	$ 21,236	$ 14,000	$ 31,854	$ 33,447
17600-081	Maintenance - Equipment	$ 4,782	$ 2,603	$ 9,366	$ 4,900	$ 9,500	$ 4,900
17620-081	Maintenance-Vehicles	$ 4,792	$ 4,559	$ 1,837	$ 3,500	$ 2,756	$ 3,500
17710-081	Maintenance-Meter Valve Replacements	$ 7,233	$ 3,208	$ 3,708	$ 10,000	$ 5,562	$ 10,000
17800-081	Communication	$ 5,708	$ 5,979	$ 2,732	$ 6,400	$ 4,097	$ 7,900
17900-081	Travel and Continuing Education	$ 2,057	$ 893	$ 1,921	$ 7,500	$ 5,000	$ 7,500
18300-081	Bad Debts	$ 2,451	$ 7,589	$ 4,450	$ 4,845	$ 6,675	$ 6,675
18800-081	Depreciation	$ 39,912	$ 41,042	$ 53,595	$ 63,000	$ 80,392	$ 84,500
19700-081	Minor Equipment	$ 1,139	$ 717	$ 178	$ 2,000	$ 267	$ 2,000
19800-081	Miscellaneous	$ 104		$ 0	$ 1,000	$ -	$ 1,000
19900-081	Vehicles and Equipment - Fuel	$ 7,177	$ 7,050	$ 3,530	$ 10,000	$ 5,296	$ 10,000
19950-081	Lock Box Charges	$ 56,409	$ 54,553	$ 35,213	$ 72,000	$ 52,819	$ 55,460
20700-081	Other Supplies	$ 447	$ 741	$ 380	$ 1,060	$ 570	$ 1,060
Customer Service and Finance Dept Totals		**$ 1,441,253**	**$ 1,404,960**	$ 1,029,291	**$ 1,641,183**	**$ 1,576,654**	**$ 1,781,982**

Administration							Operating Expenses
Account	Object of Expense	Actual Expense 2021	Actual Expense 2022	Actual Exp Jan-Aug 2023	Accrual Basis Budget 2023	Anticipated Expense 2023	Accrual Basis Budget 2024
Payroll and Employee Benefits							
16000-091	Salaries and Trustees' Compensation	$ 163,726	$ 216,387	$ 157,050	$ 235,170	$ 235,575	$ 378,013
16100-081	Overtime	$ 0	$ 553	$ 391	$ 1,000	$ 587	$ 1,050
16150-091	Employee Fitness Incentive Program	$ 5,770	$ 5,790	$ 2,949	$ 14,400	$ 4,423	$ 7,200
16200-091	Water Works' Share - FICA	$ 11,806	$ 15,513	$ 12,026	$ 19,169	$ 18,038	$ 29,549
16300-091	Water Works' Share - IPERS	$ 14,721	$ 19,616	$ 13,901	$ 22,294	$ 20,852	$ 36,463
16320-091	Accrued Sick Leave Expense	$ 0	$ 0	$ 0	$ 41,500	$ -	$ 0
16330-091	Other Postemployment Benefits	$ 14,458	$ 44,208	$ 0	$ 8,000	$ 8,000	$ 8,000
16340-091	GASB 68 Pension Expense- excess over IPERS employer contributions	$ (475,396)	$ (319,489)	$ 0	$ 60,000	$ 60,000	$ 60,000
16350-091	Water Works' Share - Deferred Compensation	$ 2,650	$ 2,650	$ 2,550	$ 3,900	$ 3,825	$ 7,800
16400-091	Group Health and Life Insurance	$ 17,914	$ 31,204	$ 23,562	$ 55,625	$ 35,343	$ 61,903
16500-091	Allowances	$ 1,607	$ 1,134	$ 951	$ 3,000	$ 1,427	$ 4,000
16510-091	Mileage	$ 156	$ 456	$ 0	$ 1,000	$ -	$ 1,000
16560-091	Employee Recognition Program	$ 3,837	$ 6,242	$ 9,322	$ 11,000	$ 13,984	$ 12,000
Commodities and Services							
16600-091	Economic Development Contribution	$ 51,250	$ 52,531	$ 0	$ 53,845	$ 53,845	$ 55,191
16800-091	Advertising and Legal Publications	$ 18,914	$ 32,544	$ 10,531	$ 29,000	$ 15,797	$ 29,000
17050-091	Consulting Fees - Admin & Legal	$ 100,000	$ 72,000	$ 23,691	$ 256,000	$ 256,000	$ 238,000
17052-091	CIWW Costs	$ 0	$ 0	$ 0	$ 305,000	$ -	$ 350,000
17070-091	Consulting Fees - Data Processing	$ 9,306	$ 9,102	$ 5,231	$ 15,000	$ 13,000	$ 8,400
17100-091	Dues and Memberships	$ 3,134	$ 10,124	$ 7,052	$ 12,000	$ 10,578	$ 12,000
17200-091	Property and Other Insurance	$ 6,506	$ 11,483	$ 7,329	$ 14,407	$ 11,288	$ 13,300
17300-091	Postage and Shipping	$ 1,334	$ 5,695	$ 2,889	$ 8,100	$ 4,333	$ 8,100
17500-091	Maintenance - Building	$ 19,408	$ 21,846	$ 13,532	$ 25,000	$ 20,298	$ 25,000
17600-091	Maintenance - Equipment	$ 415	$ 2,384	$ 1,010	$ 4,500	$ 1,515	$ 4,500
17800-091	Communication	$ 1,854	$ 1,707	$ 1,667	$ 2,500	$ 2,500	$ 2,500
17900-091	Continuing Education and Travel	$ 1,108	$ 3,257	$ 2,166	$ 5,400	$ 5,400	$ 5,400
18000-091	Electricity	$ 7,189	$ 7,208	$ 4,432	$ 7,560	$ 6,648	$ 7,180
18100-091	Natural Gas	$ 0	$ 918	$ 621	$ 3,135	$ 932	$ 3,449
18800-091	Depreciation	$ 55,855	$ 75,283	$ 34,415	$ 59,000	$ 59,000	$ 61,950
19700-091	Minor Equipment	$ 0	$ 246	$ 0	$ 500	$ 500	$ 500
19500-091	Maintenance - Grounds	$ 6,941	$ 1,692	$ 970	$ 5,500	$ 1,454	$ 5,500
19800-091	Miscellaneous	$ 484	$ 388	$ 0	$ 1,500	$ 1,500	$ 1,500
20100-091	Office Supplies	$ 12,442	$ 8,585	$ 4,998	$ 15,000	$ 7,498	$ 15,000
20700-091	Other Supplies	$ 567	$ 508	$ 219	$ 1,000	$ 328	$ 1,000
20710-091	Kitchen Supplies	$ 558	$ 1,003	$ 921	$ 1,000	$ 1,381	$ 1,500
Administration Expenses		**$ 58,514**	**$ 342,751**	**$ 344,378**	**$ 1,301,005**	**$ 875,850**	**$ 1,455,948**
Debt Service - Interest							
22081-091	Interest SRF :Loan	$ 46,445	$ 47,607	$ 27,927	$ 41,580	$ 41,891	$ 39,078
Sub-totals - Interest		**$ 148,113**	**$ 47,607**	**$ 27,927**	**$ 41,580**	**$ 41,891**	**$ 39,078**
Administration Department Totals							
	Operating Expenses	$ 101,850	$ 342,751	$ 344,378	$ 1,301,005	$ 875,850	$ 1,455,948
	Interest	$ 148,113	$ 47,772	$ 27,927	$ 41,580	$ 41,891	$ 39,078
Administration Department Totals		**$ 249,962**	**$ 390,523**	**$ 372,305**	**$ 1,342,585**	**$ 917,741**	**$ 1,495,026**
SUMMARY OF OPERATING EXPENSES							
	Water Treatment	$ 6,401,027	$ 7,143,853	$ 5,353,426	$ 8,239,270	$ 8,061,565	$ 8,630,560
	Engineering	$ 795,249	$ 821,902	$ 542,799	$ 985,294	$ 908,684	$ 1,097,124
	Water Distribution	$ 4,175,528	$ 4,439,185	$ 2,873,137	$ 4,646,120	$ 4,317,323	$ 4,661,042
	Customer Service and Finance	$ 1,441,253	$ 1,404,960	$ 1,029,291	$ 1,641,183	$ 1,576,654	$ 1,781,982
	Administration	$ 249,962	$ 390,523	$ 372,305	$ 1,342,585	$ 917,741	$ 1,495,026
Sub-Totals Operating Expense plus Bond Interest		**$ 13,063,019**	**$ 14,200,421**	**$ 10,170,957**	**$ 16,854,450**	**$ 15,781,967**	**$ 17,665,733**
Totals - Current Year Revenue		**$ 21,511,692**	**$ 28,334,824**	**$ 13,879,637**	**$ 23,631,048**	**$ 22,241,703**	**$ 21,212,545**
Net Revenue over Operating Expenses		**$ 8,447,774**	**$ 14,134,402**	**$ 3,708,680**	**$ 6,776,598**	**$ 6,459,736**	**$ 3,546,812**

CAPITAL OUTLAY							
Debt Service - Principal - Funds Required		Actual Expense 2021	Actual Expense 2022	Actual Exp Jan-Aug 2023	Accrual Basis Budget 2023	Accrual Basis Budget 2024	
	2012 DMWW Refunding Bonds - WDMWW Share - Treatment Plant capacity 2 MGD	$ 1,314,286	$ -	$ 0	$ 0	$ 0	
	2012 Water Revenue Bonds	$ 3,000,000	$ -	$ 0	$ 0	$ 0	
	2013 Water Revenue Bonds	$ 675,000	$ -	$ 0	$ 0	$ 0	
	SRF Loan	$ 136,000	$ 139,000	$ 142,000	$ 139,000	$ 144,000	
	ASR	$ 0	$ 0	$ 0	$ 0	$ 520,500	
	Meridian Agreement w/City	$ 0	$ 0	$ 0	$ 115,000	$ 0	
	Project Ginger Agreement w/City-Estimate		$ 0	$ 0	$ 250,000	$ 0	
Sub-totals - Debt Service - Principal		$ 5,125,286	$ 139,000	$ 142,000	$ 504,000	$ 664,500	
	Meters New Construction						
00600-100	Inventory - Meters and Appurtenances-New Construction	$ 150,347	$ 155,283	$ 203,558	$ 175,000	$ 175,000	
	Land						
00800-100	Land-New Well Field-Van Meter	$ 0	$ 0	$ 0	$ 0	$ 0	
00800-100	Land-New Joint West Plant	$ 0	$ 0	$ 0	$ 0	$ 0	
	Total Land	$ 0	$ 0	$ 0	$ 0	$ 0	
	Building & Equipment						
-14004	PC and laptop replacements scheduled	$ 17,962	$ 0	$ 22,710	$ 43,000	$ 20,000	
00800-160	Meter Replacement/Upgrade Plan	$ 462,624	$ 155,283	$ 263,385	$ 350,000	$ 350,000	
-18007/20001	Building Security Improvements-Plant	$ 28,417	$ 0	$ 0	$ 0	$ 0	
19004/20009	SCADA System Upgrade	$ 423,220	$ 0	$ 0	$ 211,358	$ 0	
-20004	Painting Aerator (Interior)	$ 133,895	$ 8,990	$ 224,780	$ 221,010	$ 0	
-20009	SCADa System Upgrade 2023	$ 0	$ 265,422	$ 24,765	$ 0	$ 0	
-21002	Generator Switchgear	$ 57,935	$ 0	$ 0	$ 0	$ 0	
-21003/-22021	Plant Contingency	$ 30,490	$ 7,338	$ 0	$ 0	$ 0	
-21004	Painting-Ground Stillwell Tower - 1MG Storage (Interior)	$ 399,413	$ 415,848	$ 4,250	$ 0	$ 0	
-22013	Building 1 Structural Repairs	$ 0	$ 0	$ 0	$ 0	$ 0	
-21005/-22015	Misc Improvements/Equipment-Distribution	$ 19,934	$ 8,971	$ 0	$ 0	$ 0	
-21007/-22020	Plant Equipment/Building Upgrades	$ 44,793	$ 121,486	$ 0	$ 0	$ 0	
-21008	LP Moon-4th Pump Cost Share	$ 0	$ 0	$ 0	$ 150,000	$ 0	
-22014	Relocate/new MCC1	$ 0	$ 33,733	$ 7,014	$ 709,933	$ 0	
-22017	Replace Automatic Transfer Switch	$ 0	$ 33,733	$ 7,014	$ 253,933	$ 0	
-22018	Generator Control Unit	$ 0	$ 33,733	$ 7,014	$ 26,933	$ 0	
-22019	GPS Surveying Equipment	$ 0	$ 69,150	$ 0	$ 0	$ 35,000	
-22023	39th Reservoir Painting	$ 0	$ 125,243	$ 13,147	$ 34,757	$ 0	
-23011	Building 1 Structural Repairs	$ 0	$ 0	$ 0	$ 60,000	$ 0	
-23012	Miscellaneous Improvements/Equipment - Dist	$ 0	$ 0	$ 0	$ 50,000	$ 50,000	
-23013	Miscellaneous Equipment-General Office	$ 0	$ 0	$ 0	$ 20,000	$ 50,000	
-23014	AC Ward Dumpster Enclosure	$ 0	$ 0	$ 0	$ 50,000	$ 0	
-23015	New 30 Ton CO2 Tank	$ 0	$ 0	$ 0	$ 72,500	$ 0	
-23016	Replace HSP No. 3	$ 0	$ 0	$ 16,109	$ 50,000	$ 500,000	CIWW
-23017	SCADA Update - Antennas	$ 0	$ 0	$ 0	$ 300,000	$ 0	
-23018	Plant Contingency	$ 0	$ 0	$ 14,218	$ 50,000	$ 50,000	CIWW
-23020	Tower Screenings (50th & Stilwell)-Design Only	$ 0	$ 0	$ 6,250	$ 30,000	$ 250,000	
-23021	Dewatering Air Compressors	$ 0	$ 0	$ 9,895	$ 100,000	$ 0	
-23023	Plant Equipment/Building Upgrades	$ 0	$ 0	$ 56,596	$ 235,000	$ 300,000	CIWW
00800-120-24001	Water Treatment Site Study and Design	$ 0	$ 0	$ 0	$ 0	$ 500,000	CIWW
00800-120-24002	Meter Read Collector	$ 0	$ 0	$ 0	$ 0	$ 55,000	
00800-120-24003	SCADA Computer Replacement	$ 0	$ 0	$ 0	$ 0	$ 100,000	
	Total Building & Equipment	$ 1,769,029	$ 1,434,211	$ 880,706	$ 3,193,424	$ 2,435,000	
	Vehicles						
-16010/-21023/-22022	Vehicle Replacement	$ 165,690	$ 50,113		$ 0	$ 0	
-23019	Vehicle Replacement	$ 0	$ 0	$ 45,384	$ 55,000	$ 0	
00800-120-24012	Vehicle Replacement	$ 0	$ 0	$ 0	$ 0	$ 200,000	
	Improvements						
-20001	AC Ward Facility Assessment-Long Term CIP Planning	$ 135,000		$ 0	$ 0	$ 0	
-17005/20004	Ashworth Rd 8th-35th Design/Constr	$ 6,287	$ 0	$ 0	$ 0	$ 0	
-20005	Joint Water Main & Pump Station-South Area	$ 35,203	$ 0	$ 0	$ 0	$ 0	
-19004/20007	S. 60th from Joint Booster to Veterans	$ 1,260	$ 0	$ 0	$ 0	$ 0	
-20009	2020 Water Main Replacement	$ 23,330	$ 0	$ 0	$ 0	$ 0	
-20010	EP True - Phase 1 88th to 2600 feet west	$ 29,355	$ 0	$ 0	$ 0	$ 0	
-21009	Water Main Replacement - 7th St Clegg to N of Ashworth	$ 198,156	$ 16,500	$ 0	$ 0	$ 0	
-21010	Water Main Replacement - S 32nd - Fuller to CDS	$ 134,089	$ 10,755	$ 0	$ 0	$ 0	
-21001	88th St - Primo Lane to Ashworth	$ 96,603	$ 25,000	$ 0	$ 0	$ 0	
-21011	Ashworth Road 8th to 35th - Design	$ 1,455,163	$ 1,439,109	$ 0	$ 0	$ 0	
-21012	Ashworth Road I80 Crossing	$ 361,323	$ 25,000	$ 0	$ 0	$ 0	
-21013	Meridian - Army Post Road	$ 6,385	$ 12,870	$ 0	$ 0	$ 0	
-21014	Grand Prairie Pkwy Mills to Stagecoach	$ 355	$ 0	$ 0	$ 0	$ 0	
-21015	Grand Prairie Pkwy Stagecoach to Booneville	$ 659	$ 0	$ 0	$ 0	$ 0	
-21016	Booneville Rd 100th to Future Grand Prairie Parkway	$ 323	$ 0	$ 0	$ 0	$ 0	
-21017	Booneville Rd - Grand Prairie Parkway to 115th	$ 323	$ 0	$ 0	$ 0	$ 0	
-21018	Grand Avenue-1000 West of 88th to GPP	$ 701	$ 0	$ 0	$ 0	$ 0	
-21019	Grand Avenue-GPP to 115th St	$ 1,490	$ 0	$ 0	$ 0	$ 0	
-21021	South Area Elevated Water Storage Tower-Adams Tank & All Design	$ 167,830	$ 6,752,878	$ 635,982	$ 2,620,865	$ 0	
-21022	Sewer on Private Property-South Area Elevated Water Storage Tower	$ 24,146	$ 0	$ 0	$ 0	$ 0	
-21023	Adams Water Main-South Area Elevated Water Storage Tower	$ 511	$ 607,647	$ 0	$ 0	$ 0	
-22001	2022 Water Main Replacement	$ 0	$ 4,597	$ 0	$ 0	$ 0	
-21025	Shallow Well Construction at AC Ward	$ 0	$ 2,167	$ 0	$ 597,834	$ 0	
-22002	Butterfly Valve Replacement	$ 0	$ 70,362	$ 0	$ 0	$ 0	
-22003	EP True - Phase 2a Napoli to Wendover Lane	$ 0	$ 168,360	$ 2,519	$ 76,844	$ 0	
-22004	Meridian/South Branch Business Park -Army Post Road	$ 0	$ 6,245	$ 0	$ 0	$ 0	
-22005	SE Maffitt Lake Rd - 530 ft West of 22nd Street	$ 0	$ 32,208	$ 0	$ 0	$ 0	
-22008	Booneville Rd - 100th to 115th	$ 0	$ 3,010	$ 0	$ 0	$ 0	

-22026	Blue Creek Water Main Replacement	$ 0	$ 100	$ 76,952	$ 74,900	$ 0	
-22027	8th St Reconstruction (I235 to Clegg)	$ 0	$ 855	$ 119,757	$ 299,146	$ 0	
-23001	Water Main Replacement-Briar Ridge	$ 0	$ 0	$ 365,502	$ 495,404	$ 0	
-23002	Water Main Replacement-Pommel Place	$ 0	$ 0	$ 0	$ 275,000	$ 0	
-23003	Water Main Replacement-Thornwood	$ 0	$ 0	$ 380	$ 200,000	$ 0	
-23004	Center Street Main Replacement	$ 0	$ 0	$ 62,329	$ 60,000	$ 0	
-23005	Butterfly Valve Replacement	$ 0	$ 0	$ 0	$ 80,000	$ 0	
-23006	Ashworth Phase 3 (23rd to 31st)	$ 0	$ 0	$ 1,237,565	$ 2,456,726	$ 0	
-23006	Rural Water Territory Purchase	$ 0	$ 0	$ 0	$ 250,000	$ 900,000	
-23007	Grand Ave Booster Station Pipe Modifications	$ 0	$ 0	$ 15,081	$ 75,000	$ 0	
-23008	Shallow Well Construction at AC Ward	$ 0	$ 0	$ 39,609	$ 600,000	$ 1,600,000	
-23009	Mills Civic Parkway at 88th	$ 0	$ 2,094	$ 108,592	$ 162,500	$ 0	
-23010	Aquifer Storage and Recovery Well	$ 0	$ 0	$ 149,723	$ 2,500,000	$ 5,500,000	
-23022	Anticipated City Reimbursements-Small Projects	$ 0	$ 0	$ 48,926	$ 75,000	$ 0	
-23024	Maffitt Lake Road -22nd to SE 42nd/north sided of Hwy 5(Fee District Main)	$ 0	$ 0	$ 1,404,256	$ 3,152,152	$ 0	
-23025	Fox Creek Benefitted Water District	$ 0	$ 0	$ 0	$ 350,000	$ 500,000	
-23026	SE 35th Street-Veterans Parkway to South	$ 0	$ 0	$ 7,222	$ 350,000	$ 0	
-23027	S 11th Street-Lincoln to 200 Feet South of Railroad	$ 0	$ 0	$ 76,343	$ 325,000	$ 0	
00800-170-24004	2024 Water Main Replacement - TBD	$ 0	$ 0	$ 0	$ 0	$ 700,000	
00800-170-24005	2024 Butterfly Valve Replacement	$ 0	$ 0	$ 0	$ 80,000	$ 80,000	
00800-170-24006	New Distribution Shop	$ 0	$ 0	$ 0	$ 0	$ 1,000,000	
00800-170-24007	Mills Civic Parkway-Relocation	$ 0	$ 0	$ 0	$ 0	$ 120,000	
00800-170-24008	Grand Experience-Water Main Relocation & Misc Costs	$ 0	$ 0	$ 0	$ 0	$ 450,000	
00800-170-24009	Raccoon River Drive Water Main Improvements at S 88th Street	$ 0	$ 0	$ 0	$ 0	$ 170,000	
00800-170-24010	98th Street Cleaning	$ 0	$ 0	$ 0	$ 0	$ 60,000	
00800-170-24011	Anticipated City Reimbursements	$ 0	$ 0	$ 0	$ 0	$ 75,000	
Sub-totals - Improvements		**$ 2,678,491**	**$ 9,179,754**	**$ 4,350,738**	**$ 15,076,371**	**$ 11,155,000**	
	Land			0			
	Totals	$ 0	$ 0	$ 0	$ 0	$ 0	
	Building and Equipment						
	Totals	$ 1,934,719	$ 1,434,211	$ 926,090	$ 3,248,424	$ 2,635,000	
	Improvements						
	Totals	$ 2,678,491	$ 9,179,754	$ 4,350,738	$ 15,076,371	$ 11,155,000	
	Sub-total -Land, Building Equipment and Improvements	**$ 4,613,210**	**$ 10,613,965**	**$ 5,276,828**	**$ 18,324,795**	**$ 13,790,000**	
	Debt Service - Principal	$ 5,125,286	$ 139,000	$ 142,000	$ 504,000	$ 664,500	
TOTALS - CAPITAL OUTLAY		**$ 9,738,496**	**$ 10,752,965**	**$ 5,418,828**	**$ 18,828,795**	**$ 14,454,500**	
SUMMARY OF ALL OPERATING AND CAPITAL							
	Operating Expenses	$ 13,063,919	$ 14,200,421	$ 10,170,957	$ 16,954,450	$ 15,781,957	
	Debt Service - Principal	$ 5,125,286	$ 139,000	$ 142,000	$ 504,000	$ 664,500	
	Capital Outlay-Equipment & Improvements	$ 4,613,210	$ 10,613,965	$ 5,276,828	$ 18,324,795	$ 13,790,000	
TOTALS - ALL OPERATING AND CAPITAL OUTLAY		**$ 22,802,415**	**$ 24,953,387**	**$ 15,589,785**	**$ 35,783,245**	**$ 30,236,467**	