



City of Grand Island

Thursday, August 8, 2013

Study Session

Item -3

Utility Budget for 2013-2014

Staff Contact: Tim Luchsinger, Utilities Director

Council Agenda Memo

From: Timothy Luchsinger, Utilities Director

Meeting: August 8, 2013

Subject: Presentation of Electric and Water Enterprise Fund Budgets for 2013-2014

Item #'s: 3

Presenter(s): Tim Luchsinger, Utilities Director

Background

The proposed budgets for Electric Utility Enterprise Fund 520 and Water Utility Enterprise Fund 525 have been developed for the City's Fiscal Year 2013-14 by Department management and financial staff.

Discussion

These budgets will be presented for preliminary discussion by Council.

Conclusion

This item is presented to the City Council in a Study Session to allow for any questions to be answered and to create a greater understanding of the issue at hand.

It is the intent of City Administration to bring this issue to a future council meeting for consideration and action by the Council.

2014 BUDGET OVERVIEW

Electric Department – Fund 520






Water Department – Fund 525

Budget Guidelines

- Conservative (low) revenue forecast
 - Weather dependent
 - Ensure debt service coverage
- Conservative (high) operating costs
 - Generation fuel/purchased power
 - Allow potential production capacity
- Maintain adequate cash reserves
- Manage controllable operating expenses and capital expenditures

Cash Reserve Guidelines

Cash Reserve Considerations

-  Working Capital
-  Replacement Power
-  Asset Replacement
-  Capital Improvement Reserve
-  Debt Service Reserve

 Electric Fund - \$27,000,000

 Water Fund - \$3,000,000

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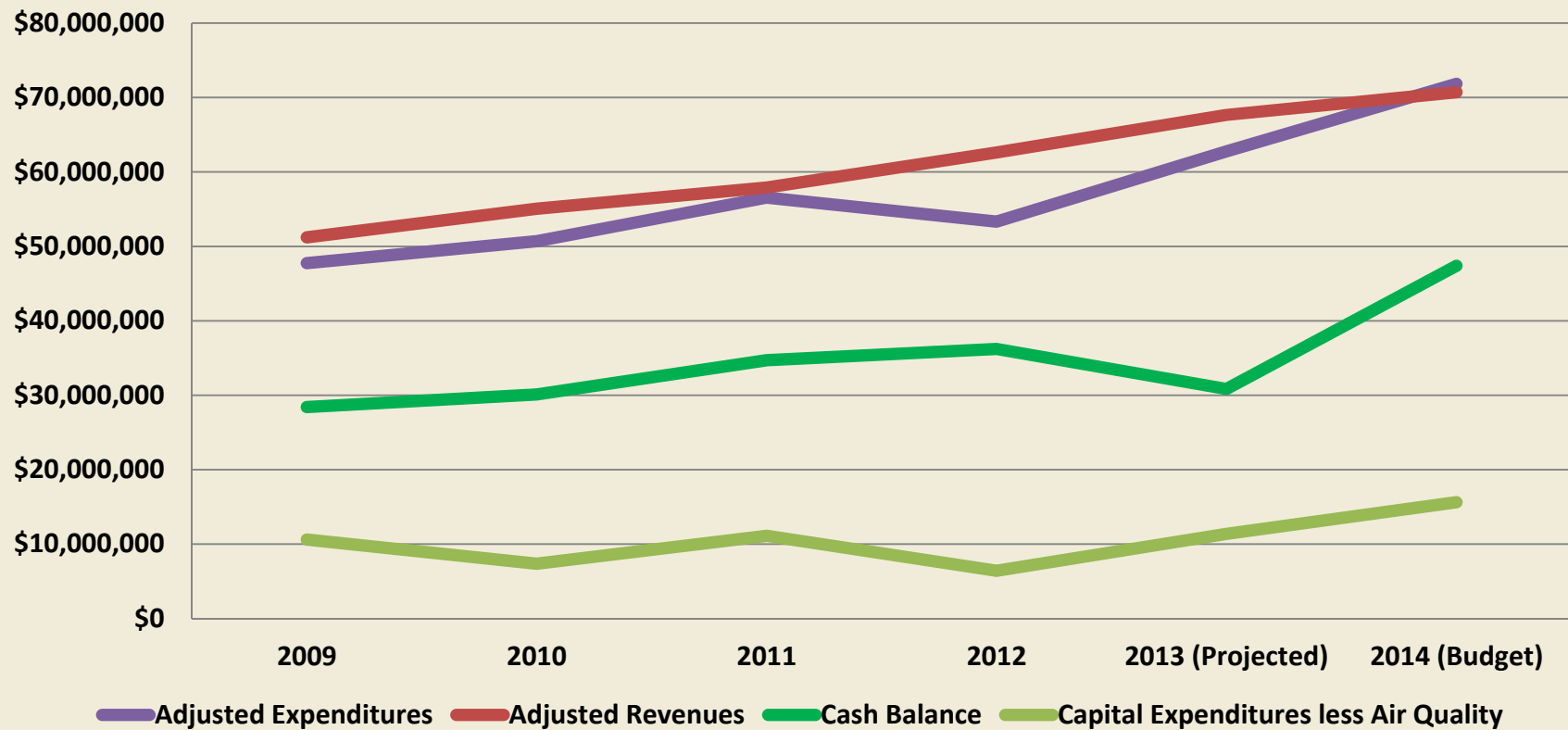
Grand Island

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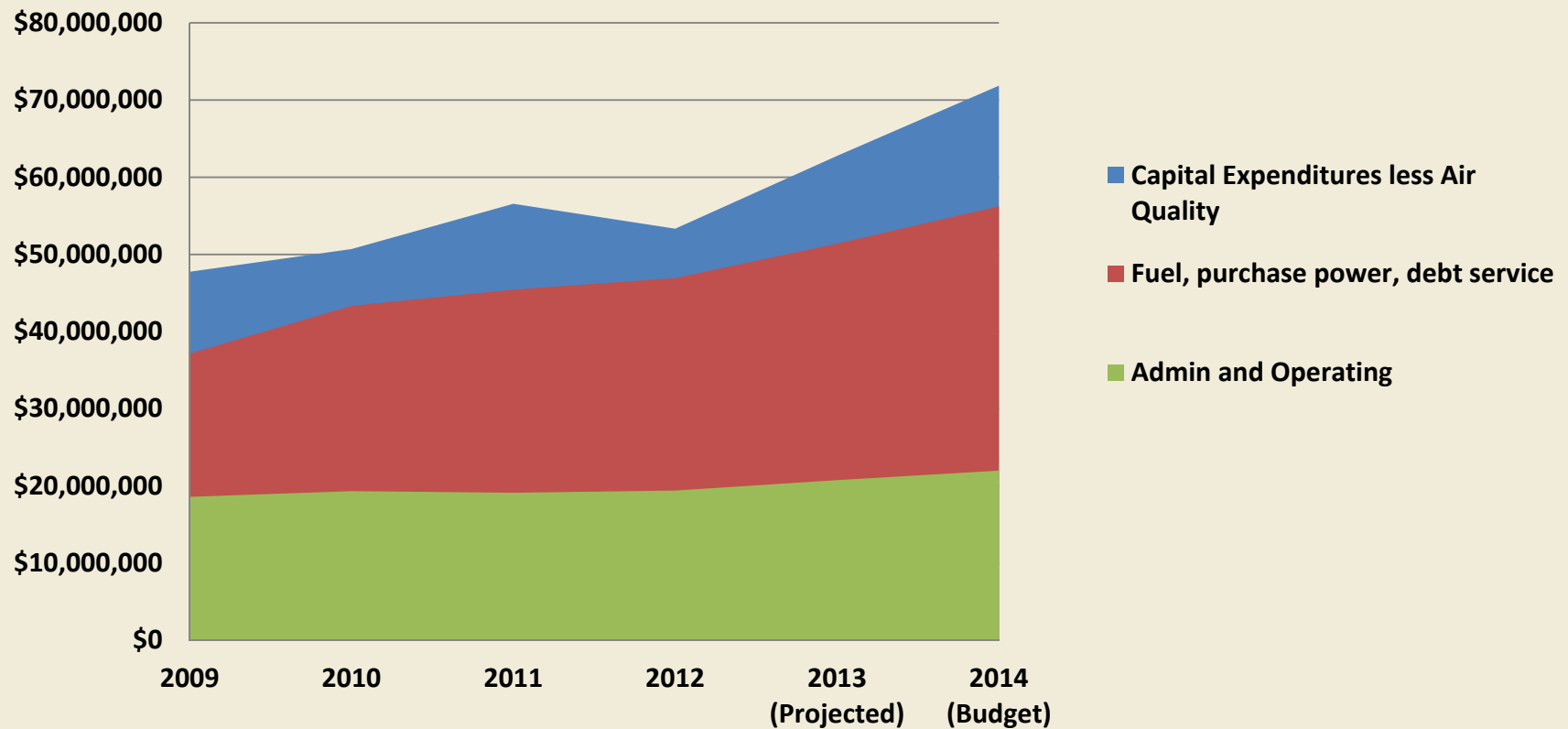
UTILITIES

ELECTRIC DEPARTMENT FUND 520

Electric Department - Fund 520



Electric Department - Fund 520



Electric Capital Improvements

● Total Capital Budget - \$39,924,846

● Additional Substation - \$3,000,000

● Bond payments - \$4,015,736

● 2012 issue - \$1,705,000

● 2013 issue - \$2,310,736

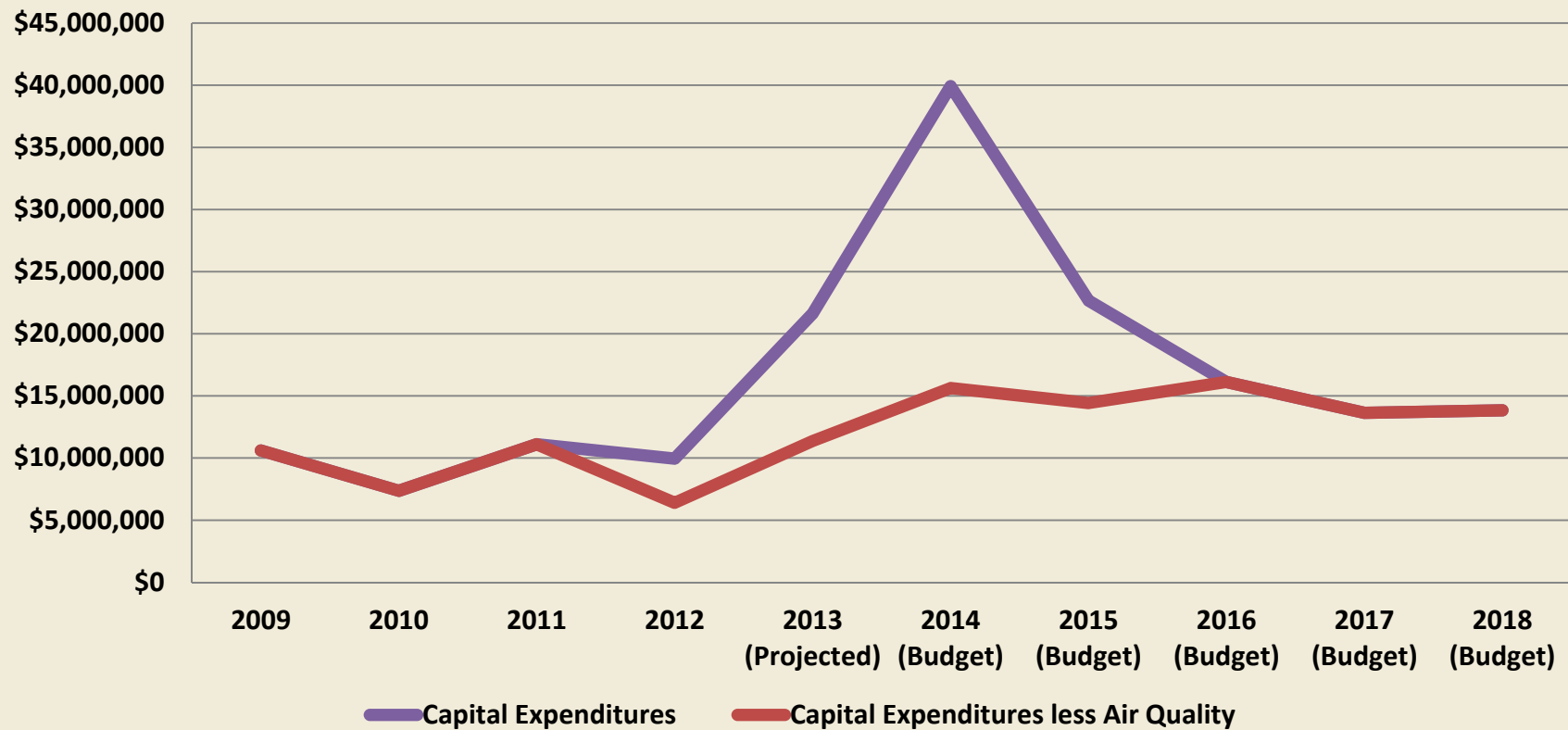
● Distribution materials - \$3,680,000

● Power Plant Maintenance/Improvements - \$2,185,000

● Air Quality Control Expenditures - \$24,301,706

● Substation Improvements - \$800,000

Electric Department - Fund 520



Future Considerations

- Platte Generating Station Emission Controls
 - Planned operation by May 2015
 - Capital cost funded by bond proceeds
 - Project study indicated annual O&M costs of \$2,500,000
- Increased operation costs include:
- Personnel
 - Process consumables
 - By-product disposal
 - Net plant efficiency reduction

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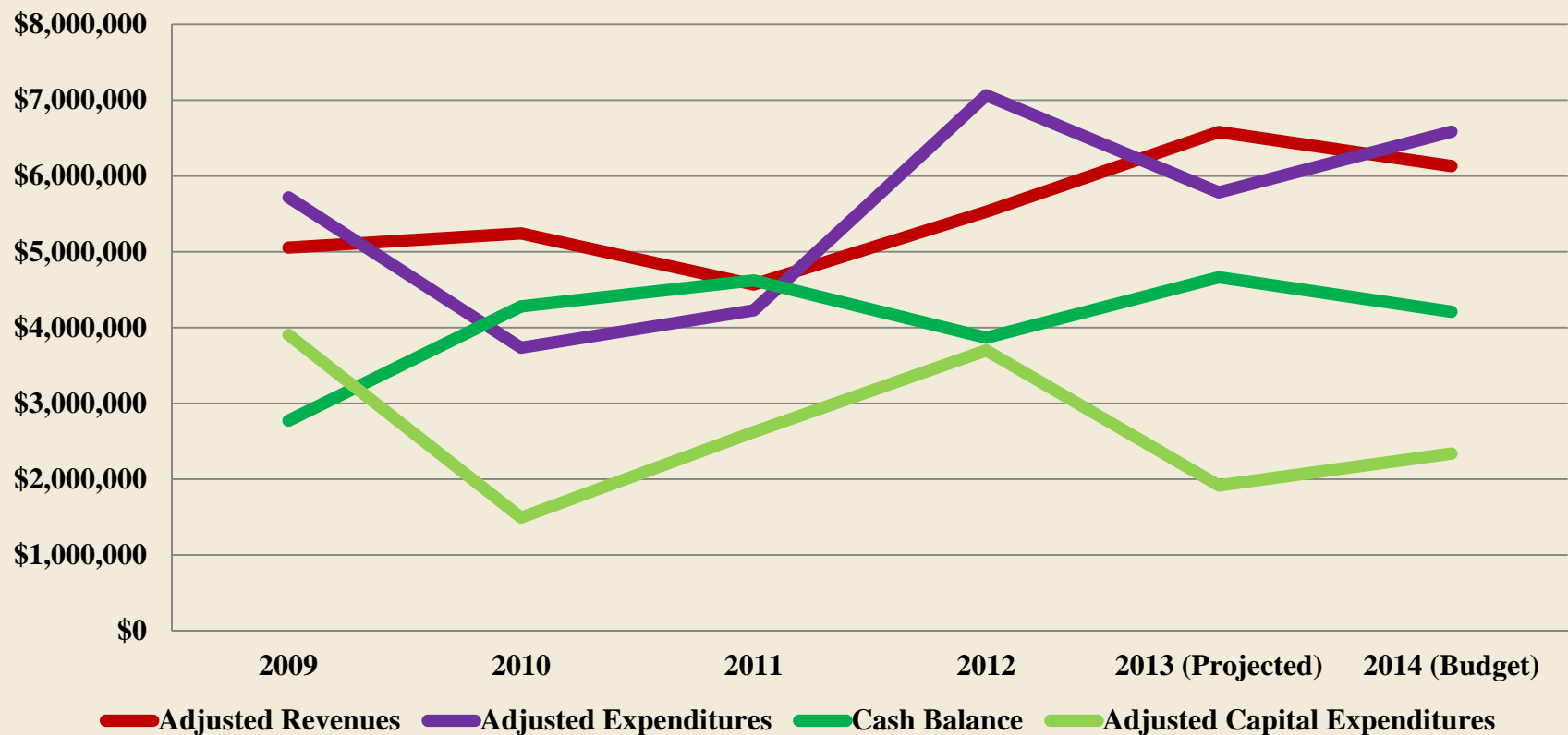
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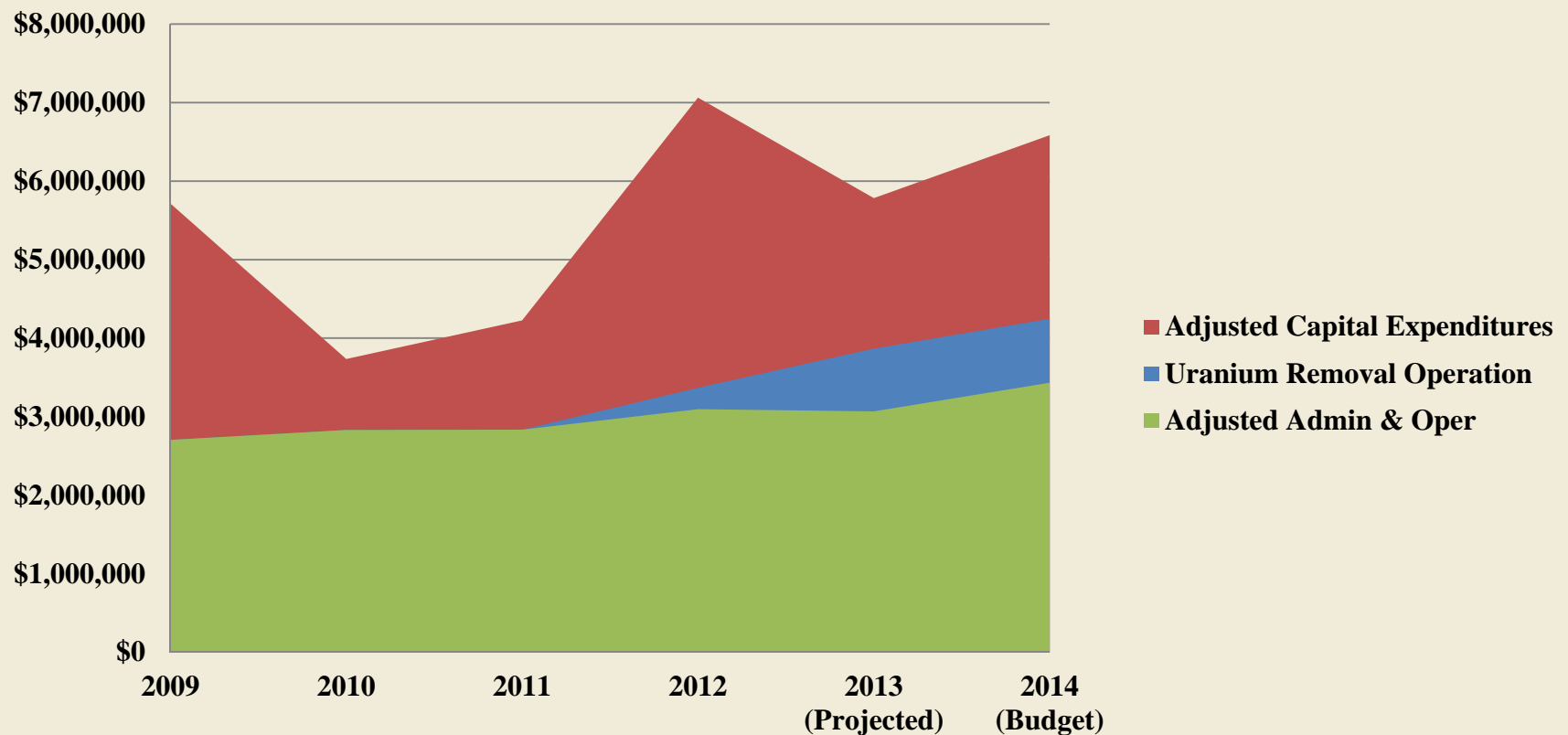
UTILITIES

WATER DEPARTMENT FUND 525

Water Department - Fund 525




Water Department - Fund 525



Water Capital Improvements

 Total Capital Budget - \$2,338,348

 Bond payments - \$225,000

 Wasmer cell relocation - \$250,000

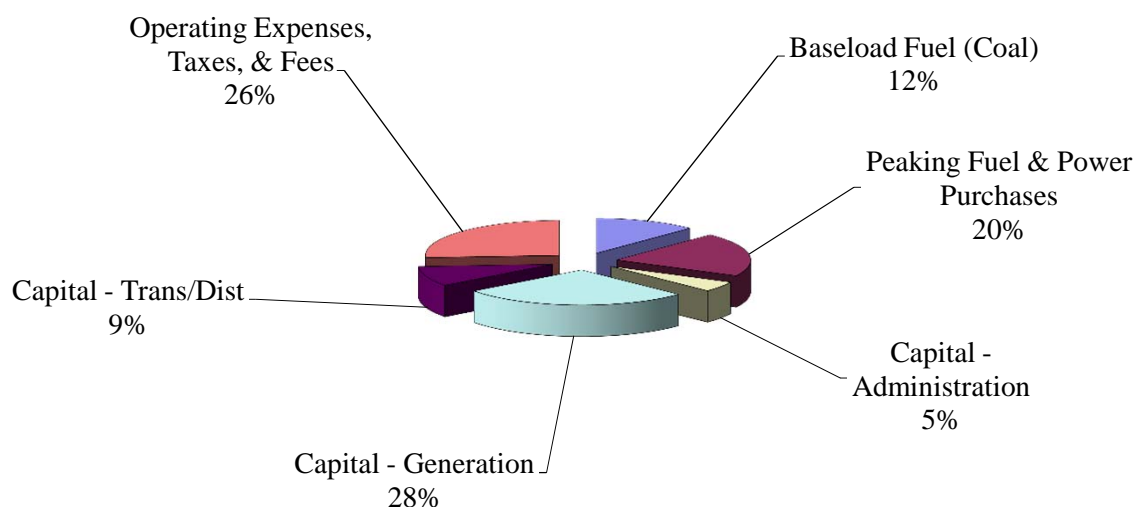
 Central NE Regional Airport upgrade - \$600,000

 Production improvements - \$80,000

ACCOUNT		2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED	2013-2014 BUDGET
ENTERPRISE DEPARTMENT 520 - ELECTRIC UTILITY					
ACCRUED EXPENSES					
METER READING EXPENSE	90200	234,509	242,500	245,000	250,000
RECORDS & COLLECTION	90300	572,257	524,000	560,000	570,000
RECORDS & COLLECTION-MIS	90301	312,288	312,300	334,331	362,628
CASH OVER & SHORT	90310	-	-	-	-
UNCOLLECTABLE ACCOUNTS	90400	56,299	70,050	60,000	65,000
ADMINISTRATIVE SALARIES	92000	224,453	216,500	215,000	225,000
OFFICE SUPPLIES & EXPENSE	92100	31,766	35,000	33,000	35,000
OUTSIDE SERVICES EMPLOYED	92300	1,073,931	1,125,000	1,110,000	1,375,000
INSURANCE	92400	394,134	406,000	415,000	430,000
INJURIES & DAMAGES	92500	160,463	180,250	125,000	175,000
EMPLOYEE BENEFITS	92600	1,091,355	1,250,000	1,100,000	1,250,000
MISCELLANEOUS GENERAL	93000	77,628	130,000	75,000	100,000
UTILITY OFFICE RENT	93101	7,370	7,370	7,370	7,370
MAINTENANCE OF GENERAL PROPERTY	93200	15,818	30,000	4,000	5,000
GENERAL ADMINISTRATIVE SERVICE EXPENSE		4,252,273	4,528,970	4,283,701	4,849,998
DEPRECIATION-PLANT	40310	5,980,440	5,992,500	5,990,148	6,030,000
DEPRECIATION-TRANSMISSION	40340	523,222	528,000	523,224	528,000
DEPRECIATION-DISTRIBUTION	40350	2,756,472	2,760,000	2,843,817	2,892,000
DEPRECIATION-GENERAL	40360	645,627	700,000	650,970	660,000
MERCHANDISE MATERIAL	41510	207,400	130,000	150,000	150,000
MERCHANDISE LABOR	41520	147,011	110,000	100,000	100,000
NON-UTILITY PROPERTY	41710	311	375	345	375
INTEREST 2001 LONG TERM DEBT	42765	708,503	-	-	-
INTEREST 2012 LONG TERM DEBT	42775	196,671	419,163	419,163	410,071
INTEREST 2013 LONG TERM DEBT	42785	-	-	-	1,060,264
AMORTIZATION OF DEBT EXPENSE	42800	88,901	35,584	47,584	79,812
DEPOSIT INTEREST EXPENSE	43100	738	650	750	775
OPER SUPERVISION & ENG - BURDICK STEAM	50010	108,640	103,000	130,000	180,309
OPER SUPERVISION & ENG - PGS	50020	295,583	335,000	325,000	405,099
GENERATION FUEL - BURDICK STEAM	50110	74,420	63,000	81,283	84,000
GENERATION FUEL - PGS	50120	9,745,940	10,280,000	10,333,338	11,814,576
STATION LABOR & MATERIAL - BURDICK STEAM	50210	247,015	267,800	250,000	237,470
STATION LABOR & MATERIAL - PGS	50220	1,194,567	1,313,250	1,200,000	1,537,644
GENERATION PRODUCTION - BURDICK STEAM	50510	358,905	381,100	360,000	374,395
GENERATION PRODUCTION - PGS	50520	1,523,634	1,622,250	1,600,000	1,703,224
OPERATION SUPPLIES - BURDICK STEAM	50610	131,889	133,900	145,000	139,238
OPERATION SUPPLIES - PGS	50620	449,435	484,100	460,000	363,846
MAINT SUPER & ENG - BURDICK STEAM	51010	2,407	-	16,000	30,877
MAINT SUPER & ENG - PGS	51020	138,697	250,000	195,000	225,812
MAINT OF STRUCTURES - BURDICK STEAM	51110	17,332	74,500	40,000	50,000
MAINT OF STRUCTURES - PGS	51120	685,331	721,000	935,000	1,275,757
MAINT OF BOILER PLANT - BURDICK STEAM	51210	96,147	77,250	120,000	125,000
MAINT OF BOILER PLANT - PGS	51220	1,374,506	2,114,050	1,800,000	2,000,000
MAINT OF GENERATION EQUIP - BURDICK STEAM	51310	118,845	149,500	100,000	107,000
MAINT OF GENERATION EQUIP - PGS	51320	1,457,258	1,563,250	1,550,000	1,500,000
OPER SUPERVISION & ENG - BURDICK CT'S	54630	130,994	101,000	135,000	118,533
GENERATION FUEL - BURDICK CT'S	54730	322,380	126,000	107,977	127,000
GENERATION PRODUCTION - BURDICK CT'S	54830	385,008	386,250	385,000	536,000
OPERATION SUPPLIES - BURDICK CT'S	54930	59,980	61,800	58,000	65,000
MAINT SUPER & ENG - BURDICK CT'S	55130	-	-	-	-
MAINT OF STRUCTURES - BURDICK CT'S	55230	4,075	3,600	1,500	20,000
MAINT OF GENERATION EQUIP - BURDICK CT'S	55330	140,515	103,000	100,000	85,000
PURCHASED POWER-NPPD	55500	256,711	-	26,298	10,000
PURCHASED POWER-WAPA	55510	1,115,301	1,114,000	1,113,696	1,114,000
PURCHASED POWER-OPPD	55520	9,119,194	10,994,000	8,608,341	9,640,114

ACCOUNT	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED	2013-2014 BUDGET
PURCHASED POWER-PPGA	55530	4,411,432	6,596,803	5,597,618
PURCHASED POWER-WIND	55540	556,147	594,000	822,634
PURCHASED POWER-MEAN	55550	64,705	-	-
PURCHASED POWER-TENASKA	55560	57,167	1,520,000	2,686,182
OPER SUPERVISION & ENG-TRANS	56000	333,410	340,000	375,000
LOAD DISPATCHING-TRANS	56100	1,549,140	1,897,000	1,858,382
MAINT OF SUBSTATION-TRANS	57000	26,287	250	2,000
MARKET EXPENSE- TRANS	57500	-	-	70,000
OPER SUPERVISION & ENGINEERING-DIST	58000	142,337	108,250	140,000
LOAD DISPATCHING-DIST	58100	343,445	268,000	415,000
OPER OF SUBSTATION-DIST	58200	984	5,250	2,000
OVERHEAD LINE-DIST	58300	104,982	309,000	105,000
METER OPERATING-DIST	58600	101,783	113,500	95,000
MAINT OF SERV ON CUST PROP-DIST	58700	215,503	196,000	240,000
OFFICE SUPPLIES-DIST	58800	865,099	952,750	820,000
MAINT OF STATION EQUIP-DIST	59200	619,225	746,750	640,000
MAINT OF LINES-DIST	59300	673,713	515,000	530,000
MAINT OF UNDERGROUND LINES-DIST	59400	484,485	340,000	550,000
MAINT OF TRANSFORMER-DIST	59500	51,432	67,000	52,000
MAINT OF METERS-DIST	59700	-	500	500
MAINT OF MISC PLANT-DIST	59800	418,381	595,000	425,000
TOTAL OPERATING EXPENSE		51,829,661	58,663,925	56,328,750
ACCRUED ADMIN & OPERATING EXPENSES		56,081,933	63,192,895	60,612,451
TOTAL CAPITAL EXPENSES		9,955,669	18,525,000	21,629,093
ACCRUED & CAPITAL EXPENSE		66,037,603	81,717,895	82,241,544
OTHER USES OF FUNDS - IN LIEU OF TAX	40800	811,019	575,000	800,000
LESS DEPRECIATION		(9,905,761)	(9,980,500)	(10,008,159)
FINAL ACCRUED EXPENSE		56,942,861	72,312,395	73,033,385
ACCRUAL RECONCILIATION		4,151,662	-	-
TOTAL APPROPRIATION		61,094,523	72,312,395	73,033,385

Electric Department Appropriation



	ACCOUNT	2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED	2013-2014 BUDGET
ACCRUAL REVENUE					
MERCHANDISE SALES	41500	707,785	250,000	350,000	350,000
REVENUE NON-UTILITY PROPERTY	41700	-	-	-	-
INTEREST & DIVIDEND	41900	403,962	375,000	200,000	200,000
MISC NON-OPERATING	42100	1,464	1,000	1,250	1,250
GAIN ON DISPOSITION OF PROP	42110	20,570	-	-	-
AMORTIZATION OF DEBT PREMIUM	42900	69,209	-	135,441	132,503
RESIDENTIAL SALES	44000	19,148,780	19,750,000	19,800,000	20,300,000
DUSK TO DAWN SALES	44020	139,063	142,000	139,500	140,000
COMMERCIAL & INDUSTRIAL SALES	44200	38,775,121	38,350,000	40,360,000	41,150,000
WHOLESALE ENERGY - NPPD	44700	55,818	225,000	30,000	30,000
WHOLESALE ENERGY - OPPD	44710	-	-	-	-
WHOLESALE ENERGY - MEAN	44720	1,085,467	1,520,000	50	-
WHOLESALE ENERGY - TENASKA	44730	146,843	-	4,725,222	6,521,000
WHOLESALE ENERGY - HASTINGS	44740	-	-	40,000	-
INTERDEPARTMENTAL SALES	44800	1,828,136	1,875,000	1,800,000	1,800,000
FORFEITED DISCOUNTS	45000	126,570	126,800	127,000	127,000
SERVICE SALES	45100	12,485	11,750	13,000	13,000
RENT FROM PROPERTY	45400	83,463	80,000	75,000	75,000
TOTAL ACCRUAL REVENUE		62,604,737	62,706,550	67,796,463	70,839,753
BOND & LOAN PROCEEDS		-	-	-	42,000,000
ADJUSTED ACCRUAL REVENUE		62,604,737	62,706,550	67,796,463	112,839,753
ACCRUAL RECONCILIATION		-	-	(135,441)	(132,503)
TOTAL REVENUE		62,604,737	62,706,550	67,661,022	112,707,250
TOTAL REVENUE & BOND PROCEEDS		62,604,737	62,706,550	67,661,022	112,707,250
OPERATING EXCESS (DEFICIT)		11,465,883	8,919,155	16,256,730	56,475,622
CAPITAL EXPENDITURES		(9,955,669)	(18,525,000)	(21,629,093)	(39,899,846)
BEGINNING FUND BALANCE		34,704,782	36,214,996	36,214,996	30,842,633
ENDING UNRESTRICTED BALANCE		33,444,799	23,876,552	28,096,145	36,422,501
ENDING RESTRICTED BALANCE		2,770,197	2,732,598	2,746,487	10,995,908

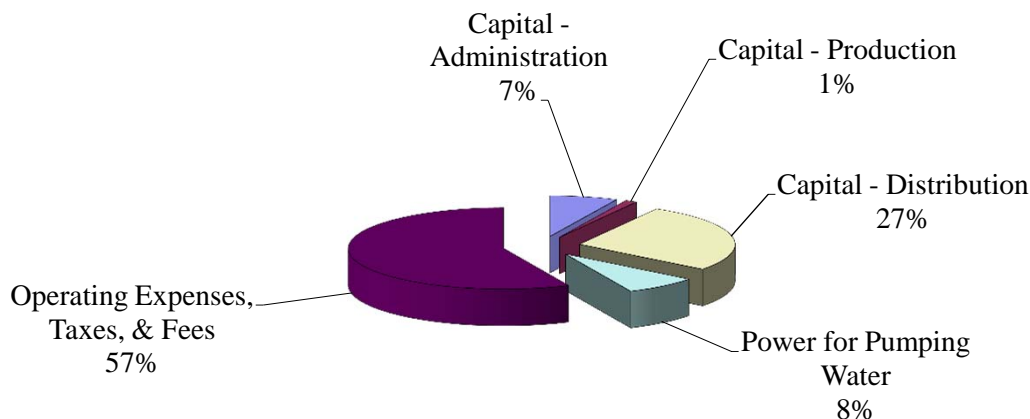
Utilities Department
Capital Improvement Budget
Fiscal Year 2013-14

Electric Fund 520

	Budget FY 2012-13	Projected FY 2012-13	Line items FY 2013-14	Budget FY 2013-14	Budget FY 2014-15	Budget FY 2015-16	Budget FY 2016-17	Budget FY 2017-18
Administration								
	\$0	\$922,546	Administrative Capital Additions	\$517,404	\$0	\$25,000	\$25,000	\$0
	\$1,875,000	\$1,875,000	2012 Revenue Bond Payment	\$1,705,000	\$1,725,000	\$1,750,000	\$1,675,000	\$1,795,000
	\$0	\$0	2013 Revenue Bond Payment	\$2,310,736	\$2,405,000	\$2,505,000	\$2,605,000	\$2,715,000
	\$1,875,000	\$2,797,546	Administration Subtotal	\$4,533,140	\$4,130,000	\$4,280,000	\$4,305,000	\$4,510,000
Transmission								
	\$200,000	\$570,000	Transmission line Improvements	\$0	\$3,800,000	\$3,000,000	\$1,000,000	\$0
	\$3,000,000	\$500,000	Additional Substation	\$3,000,000	\$0	\$2,000,000	\$2,000,000	\$0
	\$50,000	\$48,000	Equipment & Vehicles	\$0	\$30,000	\$35,000	\$35,000	\$30,000
	\$800,000	\$350,000	PCC improvements	\$1,400,000	\$0	\$0	\$0	\$0
	\$350,000	\$100,000	Substation Upgrades	\$800,000	\$400,000	\$300,000	\$300,000	\$300,000
	\$4,400,000	\$1,568,000	Transmission Subtotal	\$5,200,000	\$4,230,000	\$5,335,000	\$3,335,000	\$330,000
Distribution								
	\$1,200,000	\$1,200,000	Overhead Material	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
	\$1,400,000	\$1,400,000	Underground Material	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000
	\$660,000	\$580,000	Equipment & Vehicles	\$690,000	\$535,000	\$550,000	\$665,000	\$620,000
	\$100,000	\$100,000	Outside Contractors	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	\$126,000	\$126,000	Storeroom Improvements	\$190,000	\$200,000	\$200,000	\$200,000	\$200,000
	\$179,000	\$179,000	Distribution Improvements	\$100,000	\$100,000	\$200,000	\$200,000	\$200,000
	\$3,665,000	\$3,585,000	Distribution Subtotal	\$3,680,000	\$3,535,000	\$3,650,000	\$3,765,000	\$3,720,000
Production								
	\$4,440,000	\$3,000,000	PGS Improvements	\$1,710,000	\$1,750,000	\$2,500,000	\$1,750,000	\$5,000,000
	\$3,560,000	\$10,263,760	PGS Air Quality Control	\$24,301,706	\$8,237,867	\$0	\$0	\$0
	\$85,000	\$85,000	Equipment & Vehicles	\$150,000	\$180,000	\$99,000	\$35,000	\$35,000
	\$250,000	\$176,000	Burdick Steam Units	\$185,000	\$100,000	\$100,000	\$100,000	\$100,000
	\$250,000	\$153,787	Burdick Gas Turbines	\$140,000	\$500,000	\$150,000	\$350,000	\$150,000
	\$8,585,000	\$13,678,547	Production Subtotal	\$26,486,706	\$10,767,867	\$2,849,000	\$2,235,000	\$5,285,000
Electric Total	\$18,525,000	\$21,629,093		\$39,899,846	\$22,662,867	\$16,114,000	\$13,640,000	\$13,845,000
	\$3,560,000	\$10,263,760	Air Quality Control Expenditures	\$24,301,706	\$8,237,867	\$0	\$0	\$0
	\$14,965,000	\$11,365,333	Total Capital Less Air Quality Control	\$15,598,140	\$14,425,000	\$16,114,000	\$13,640,000	\$13,845,000

ACCOUNT		2011-2012 ACTUAL	2012-2013 BUDGET	2012-2013 PROJECTED	2013-2014 BUDGET
ENTERPRISE DEPARTMENT 525 - WATER OPERATIONS					
ACCRUED EXPENSES					
METER READING	78100	80,725	82,250	83,000	85,000
CUSTOMER BILLING & ACCOUNTING	78200	200,907	204,000	200,000	200,000
DATA PROCESSING	78250	162,564	159,250	165,487	183,495
UNCOLLECTABLE ACCOUNTS	78400	4,265	5,500	5,000	5,000
ADMINISTRATIVE SALARY EXPENSE	79000	10,607	-	16,500	17,000
OFFICE SUPPLIES	79300	6,863	10,250	7,500	7,500
SPECIAL SERVICES	79500	102,950	105,000	110,000	365,000
INSURANCE	79800	12,190	11,250	12,500	13,000
INJURIES & DAMAGES	79900	4,824	5,250	5,250	5,800
EMPLOYEE BENEFITS	80010	138,404	148,000	140,000	145,000
PENSIONS	80020	18,972	15,500	17,000	20,000
MISCELLANEOUS	80100	20,071	25,500	25,000	25,000
MAINT OF GENERAL PROPERTY	80200	61,279	52,250	82,000	82,000
UTILITY OFFICE RENT	80300	3,025	3,630	3,630	3,630
BACKFLOW PROTECTION PROGRAM	81000	114,330	150,000	120,000	120,000
GENERAL ADMINISTRATIVE SERVICE EXPENSE		941,975	977,630	992,867	1,277,425
DEPRECIATION-SUPPLY	50310	68,391	70,500	68,400	69,000
DEPRECIATION-PUMPING EQUIP	50320	20,220	20,825	20,220	20,280
DEPRECIATION-TREATMENT PLANT	50330	-	-	111,816	149,112
DEPRECIATION-DISTRIBUTION	50340	487,021	502,000	519,618	540,000
DEPRECIATION-GENERAL	50350	88,312	90,500	94,410	96,000
INTEREST EXPENSE - 2012 BONDS	53000	18,107	81,754	68,406	67,431
INTEREST EXPENSE - 1999 BONDS	53030	38,309	-	-	-
AMORT OF DEBT EXPENSE	53100	4,884	2,000	4,952	4,882
MERCHANDISE-MATERIAL	61610	68,509	70,000	75,000	75,000
MERCHANDISE-LABOR	61620	61,626	65,000	75,000	75,000
OPERATION SUPPLIES	70300	19,728	30,000	20,000	20,000
MAINT OF WELLS & STRUCTURES	70500	61,849	102,000	50,000	50,000
OPERATION LABOR	72200	167,083	185,500	175,000	180,000
POWER FOR PUMPING	72300	487,296	405,547	500,000	503,006
MAINT OF PUMPING EQUIP	72700	142,024	111,500	125,000	125,000
PURIFICATION SUPPLIES	74300	355,227	906,000	861,000	885,000
MAINT OF PURIFICATION EQUIP	74600	26,018	33,000	30,000	30,000
OPERATION SUPERVISION & ENG	75100	164,836	175,250	170,000	170,000
OFFICE EXPENSE-DIST	75200	71,035	102,000	60,000	60,000
OPERATION OF MAINS	75300	185,863	195,600	190,000	190,000
OPERATION OF METERS	75400	101,827	124,200	103,000	103,000
MAINT OF DIST MAINS	75800	169,544	190,500	175,000	175,000
MAINT OF FIRE HYDRANTS	75900	197,029	231,500	200,000	200,000
OPERATIONS TOTAL		3,004,739	3,695,176	3,696,822	3,787,711
ACCRUED ADMIN & OPERATING EXPENSES		3,946,714	4,672,806	4,689,689	5,065,136
TOTAL CAPITAL EXPENSES		8,481,634	3,680,000	4,189,052	2,338,348
ADJUSTED ACCRUED EXPENSES		12,428,348	8,352,806	8,878,741	7,403,484
OTHER USES OF FUNDS - IN LIEU OF TAX	53300	83,718	73,670	90,000	55,000
LESS DEPRECIATION		(663,944)	(683,825)	(814,464)	(874,392)
FINAL ACCRUED EXPENSE		11,848,122	7,742,651	8,154,277	6,584,092
ACCRUAL RECONCILIATION		(779,962)	-	-	-
TOTAL APPROPRIATION		11,068,160	7,742,651	8,154,277	6,584,092

Water Department Appropriation



ACCRUAL REVENUE

WATER TAP FEES	52000	1,795,044	2,422,000	2,865,847	85,000
WATER MAIN CONTRIBUTIONS	52010	1,058,847	-	1,314,000	-
RENT FROM PROPERTY	52200	-	-	-	-
INTEREST & DIVIDEND	52400	20,528	30,500	15,000	30,500
MISC NON-OPERATING	52600	125,610	124,800	153,427	125,580
GAIN ON DISPOSITION-PROP	52610	1,615	-	-	-
METERED SALES	60100	5,079,025	6,090,088	5,500,000	5,570,000
PRIVATE FIRE PROTECTION	60400	40,497	39,000	40,700	40,700
INTERDEPARTMENTAL SALES	60800	96,285	72,000	100,000	100,000
SALE OF WATER SERVICES	61400	4,086	4,100	3,000	3,000
MERCHANDISE SALES	61600	150,313	145,000	175,000	175,000
TOTAL ACCRUAL REVENUE		8,371,848	8,927,488	10,166,974	6,129,780
BOND & LOAN PROCEEDS		3,000,000	-	-	-
ADJUSTED ACCRUAL REVENUE		11,371,848	8,927,488	10,166,974	6,129,780
ACCRUAL RECONCILIATION		(1,058,847)	-	(1,314,000)	-
TOTAL REVENUE		10,313,001	8,927,488	8,852,974	6,129,780
TOTAL REVENUE & BOND PROCEEDS		10,313,001	8,927,488	8,852,974	6,129,780
OPERATING EXCESS (DEFICIT)		7,726,475	4,864,837	4,887,749	1,884,036
CAPITAL EXPENDITURES		(8,481,634)	(3,680,000)	(4,189,052)	(2,338,348)
BEGINNING FUND BALANCE		4,621,750	3,866,591	3,866,591	4,565,288
ENDING UNRESTRICTED BALANCE		3,153,772	4,453,016	3,966,603	3,512,601
ENDING RESTRICTED BALANCE		712,819	598,412	598,684	598,375

Utilities Department
Capital Improvement Budget
Fiscal Year 2013-14

Water Fund 525

	Budget FY 2012-13	Projected FY 2012-13	Line items FY 2013-14	Budget FY 2013-14	Budget FY 2014-15	Budget FY 2015-16	Budget FY 2016-17	Budget FY 2017-18
Administration								
	\$0	\$109,802	Administrative Capital Additions	\$238,348	\$0	\$0	\$0	\$0
	\$220,000	\$220,000	2012 Revenue Bond	\$225,000	\$225,000	\$230,000	\$230,000	\$235,000
	\$220,000	\$329,802	Administration Subtotal	\$463,348	\$225,000	\$230,000	\$230,000	\$235,000
Distribution								
	\$250,000	\$700,000	Water Districts	\$350,000	\$500,000	\$250,000	\$300,000	\$300,000
	\$60,000	\$45,000	Equipment & Vehicles	\$145,000	\$125,000	\$180,000	\$130,000	\$80,000
	\$760,000	\$500,000	Distribution Improvements	\$650,000	\$1,150,000	\$800,000	\$1,000,000	\$900,000
	\$2,350,000	\$2,580,000	Trunk line expansion	\$650,000	\$250,000	\$800,000	\$400,000	\$800,000
	\$3,420,000	\$3,825,000	Distribution Subtotal	\$1,795,000	\$2,025,000	\$2,030,000	\$1,830,000	\$2,080,000
Production								
	\$40,000	\$34,250	Well field improvements	\$30,000	\$50,000	\$30,000	\$50,000	\$50,000
	\$0	\$0	Equipment & Vehicles	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	Pumpstation improvements	\$50,000	\$75,000	\$50,000	\$30,000	\$30,000
	\$40,000	\$34,250	Production Subtotal	\$80,000	\$125,000	\$80,000	\$80,000	\$80,000
Water Total	\$3,680,000	\$4,189,052		\$2,338,348	\$2,375,000	\$2,340,000	\$2,140,000	\$2,395,000