

**D M M W R A**

**Budget for Fiscal 2016-2017**

**WASTEWATER RECLAMATION AUTHORITY**  
Allocation Percentages Based on WRA / WRF Flows  
Fiscal Year 2017

		<u>WRF</u>		<u>WRA</u>	
Operating and Reserve Flows:		Average	WRF	Average	WRA
Community / District		2015* WRF Flow	Percentage <sup>A</sup> Flow	2015* WRA Flow	Percentage <sup>A</sup> Flow
Altoona	#	968.4	4.281%	968.43	4.194%
Ankeny	#	2,207.5	9.759%	2,207.47	9.559%
Bondurant	#	173.4	0.766%	173.37	0.751%
Clive	#	808.3	3.573%	808.27	3.500%
Cumming	#	5.3	0.024%	5.33	0.023%
Des Moines	#	11,718.1	51.802%	11,718.13	50.741%
Greenfield P / HOC SS District	#	114.4	0.506%	114.43	0.496%
Johnston	#	516.6	2.284%	516.63	2.237%
Norwalk	#	408.1	1.804%	408.10	1.767%
Pleasant Hill	#	342.2	1.513%	342.20	1.482%
Polk City	#	137.8	0.609%	137.77	0.597%
Polk County	#	144.8	0.640%	144.83	0.627%
Urbandale San Sewer District	#	1,816.9	8.032%	1,816.90	7.868%
Urb-Windsor Hts San District	#	344.9	1.525%	344.93	1.494%
F Waukee		43.5	0.192%	515.60	2.233%
West Des Moines	#	2,870.6	12.690%	2,870.60	12.431%
TOTAL		22,620.9	100.0%	23,093.0	100.0%

- # Represents Communities fully connected to the WRA (WRF system) at 9/30/15.
- \* Represents average flow based on flows from calendar years ending 9/30/2013,2014,2015.
- <sup>A</sup> WRF budget allocations are computed using these percentages.
- F Flow from meter WAUK.

Bonded Project Flows:

Core Projects

assigned to communities based on the WRA flow percents above

Expansion Projects:

Altoona	968.43	9.770%
Ankeny	2,207.47	22.271%
Bondurant	173.37	1.749%
Clive	808.27	8.155%
Cumming	5.33	0.054%
Norwalk	408.10	4.117%
Polk City	137.77	1.390%
Urbandale S S D	1,816.90	18.331%
Waukee	515.60	5.202%
West Des Moines	2,870.60	28.961%
TOTAL	9,911.8	100.0%

Special Allocated Projects:

	SW Div Project:	ESI P27 Project:
Altoona	6.053%	3.659%
Ankeny	13.796%	16.486%
Bondurant	1.084%	0.655%
Clive	5.052%	3.053%
Cumming	0.033%	0.020%
Des Moines	33.827%	44.267%
Greenfield P / HOC SS District	0.331%	0.433%
Johnston	1.491%	1.952%
Norwalk	2.550%	1.542%
Pleasant Hill	0.988%	1.293%
Polk City	0.861%	1.038%
Polk County	0.418%	4.643%
Urbandale San Sewer District	11.356%	6.864%
Urb-Windsor Hts San District	0.996%	1.303%
Waukee	3.223%	1.948%
West Des Moines	17.941%	10.845%
TOTAL	100.0%	100.0%

After a community fully connects, the WRF flow amount will change - it will increase to match the WRA flow. This will increase a community's contribution for monthly plant operations and maintenance.

**WASTEWATER RECLAMATION AUTHORITY**

Net Budget Allocation Summary [C]

Recommended

Fiscal Year 2017

<u>Budget Collections</u>	Amended O&M Cumming	Fiscal Year 2016 Budget	Fiscal Year 2017 Budget	increase or (decrease)
Community Collections [see below]	40,278,952 2,941	40,281,893	41,567,650	1,285,757
 <u>Budget Expenditures</u>				
Plant Operations		15,161,931	15,293,569	131,638
Debt Service		21,393,844	21,685,831	291,987
CIP / R&R expenditures		3,800,000	4,080,000	280,000
Equipment replacement		90,000	100,000	10,000
Equip, Ins, Misc & Phase 27 seg 1A costs *		(15,642)	408,250	423,892
Supplemental Ins. Reserve		(148,240)	0	148,240
<b>Total Budget</b>		<b>40,281,893</b>	<b>41,567,650</b>	<b>1,285,757</b>

\* Funding for P27 segment 1A construction will be collected  
in F2017 using F2016 flow information for ESI (per 28E)

<u>Budget Alloc to each Commty</u>	Last Yr Budget Ttl	This Yr Budget Ttl	increase or (decrease)
Altoona	2,063,565	2,182,394	118,829
Ankeny	6,248,519	6,330,421	81,902
Bondurant	424,314	495,663	71,349
Clive	1,803,299	1,767,198	(36,101)
Cumming	13,883	18,790	4,907
Des Moines	15,218,648	15,808,224	589,576
GP HOC	143,961	159,894	15,933
Johnston	773,715	734,152	(39,563)
Norwalk	1,030,207	1,090,675	60,468
Pleasant Hill	400,082	471,965	71,883
Polk City	342,260	314,044	(28,216)
Polk County	85,488	150,601	65,113
USSD	3,957,718	3,965,587	7,869
U W SD	398,213	464,238	66,025
Waukee	1,273,141	1,296,917	23,776
West Des Moines	6,104,880	6,316,887	212,007
<b>Total Collections</b>	<b>40,281,893</b>	<b>41,567,650</b>	

**Wastewater Reclamation Authority  
Budget Adjustment Computation  
Fiscal Year 2017 / 2015**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield PHOCSD	Johnston
<b>Operations and Maintenance</b>								
<b>WRF Flows:</b>								
Budget:								
Collected in FY2015, Budget O&M	(673,023)	(1,500,546)	(111,767)	(617,831)		(9,534,777)	(80,450)	(402,948)
Flow Percentage (from budget prior year):	3.890%	8.673%	0.646%	3.571%		55.110%	0.465%	2.329%
Actual:								
Gross O&M Expense	778,447	1,735,598	129,274	714,611	-	11,028,339	93,053	466,068
Revenue Offsets	(193,092)	(430,511)	(32,066)	(177,257)	-	(2,735,553)	(23,082)	(115,607)
<b>Unspent O&amp;M Budget</b>	<b>(87,668)</b>	<b>(195,459)</b>	<b>(14,559)</b>	<b>(80,478)</b>	<b>-</b>	<b>(1,241,991)</b>	<b>(10,478)</b>	<b>(52,487)</b>
<b>O&amp;M Credit Computation</b>								
Amount Due from above actuals	585,355	1,305,087	97,208	537,353	-	8,292,786	69,972	350,461
Amount applied during Budget preparation	(119,646)	(4,531)	-	(109,678)		(2,111,719)	(13,592)	(66,377)
Monthly Revenue from Commty's in 2015	(553,377)	(1,496,015)	(111,767)	(508,153)		(7,423,056)	(66,858)	(336,571)
<b>Unused Credits from Commty</b>	<b>(87,668)</b>	<b>(195,459)</b>	<b>(14,559)</b>	<b>(80,478)</b>	<b>-</b>	<b>(1,241,989)</b>	<b>(10,478)</b>	<b>(52,487)</b>

**Fiscal 2014 / Audited revenue for O&M**      Net Collected

Cumming	-	
Waukee	12,891	
Altoona	553,377	
Ankeny	1,496,015	
Bondurant	111,767	
Clive	508,153	
CDM	7,423,055	
GPHOC	66,858	
Johnston	336,571	
Norwalk	234,522	
P Hill	181,735	
Polk CITY	88,929	
Polk Co	62,945	
USSD	1,103,454	
UWHSD	197,626	
WDM	1,687,150	
	14,065,047.5	
		17,301,350    2015 Oper net
		(3,236,300)    2015 Oper cred

Norwalk (Expansion)	Pleasant Hill	Polk City (Expansion)	Polk Country	USSD (Expansion)	UWHSD	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals	
(294,296)	(234,260)	(88,929)	(76,991)	(1,351,581)	(252,773)	(13,149)	(2,068,030)	(17,301,350)	O&M Expense Budget
1.701%	1.354%	0.514%	0.445%	7.812%	1.461%	0.076%	11.953%	100.00%	Flow Percentage:
								-	
340,396 (84,434)	270,956 (67,210)	102,859 (25,514)	89,051 (22,089)	1,563,299 (387,772)	292,368 (72,521)	15,209 (3,772)	2,391,975 (593,324)	20,011,503 (4,963,805)	O&M Expense Actual Revenue Offsets
<b>(38,334)</b>	<b>(30,514)</b>	<b>(11,584)</b>	<b>(10,029)</b>	<b>(176,055)</b>	<b>(32,926)</b>	<b>(1,713)</b>	<b>(269,379)</b>	<b>(2,253,652)</b>	(1) <b>O&amp;M Exp Unspent</b>
255,961	203,746	77,345	66,962	1,175,526	219,847	11,436	1,798,651	15,047,698	O&M to be Collected
(59,774) (234,522)	(52,525) (181,735)		(14,046) (62,945)	(248,127) (1,103,454)	(55,147) (197,626)	(258) (12,891)	(380,880) (1,687,150)	(3,236,300) (14,065,048)	Prior year credit applied Current Payments applied
<b>(38,334)</b>	<b>(30,514)</b>	<b>(11,584)</b>	<b>(10,029)</b>	<b>(176,055)</b>	<b>(32,926)</b>	<b>(1,713)</b>	<b>(269,379)</b>	<b>(2,253,650)</b>	(1) <b>Unused Credit</b>

Collected for O&M                      no new connections in 2015

-	Cumming
12,891	Waukee
553,377	Altoona
1,496,015	Ankeny
111,767	Bondurant
508,153	Clive
7,423,055	CDM
66,858	GPHOC
336,571	Johnston
234,522	Norwalk
181,735	P Hill
88,929	Polk CITY
62,945	Polk Co
1,103,454	USSD
197,626	UWHSD
1,687,150	WDM
(2.47)	
14,065,047.5	
	(additional collection for early connection)

# Operations and Maintenance Budget

**WASTEWATER RECLAMATION AUTHORITY**  
**Operations & Maintenance Budget Summary**  
**Fiscal Year 2017**

	F14 ACTUAL	F15 ACTUAL	F16 BUDGET	F16 AMENDED BUDGET	F17 BUDGET	
<b>Total O&amp;M Expenditures</b>						
Personal Services	9,373,906	9,543,126	10,418,120	10,418,120	10,624,810	
Contractual Services	3,990,348	4,127,604	4,798,255	4,841,055	4,695,009	
Internal Services	995,452	929,826	1,049,020	1,051,220	1,029,020	
Travel /Training	93,848	51,541	115,000	115,000	115,000	
Other Charges	2,296,785	2,880,672	2,314,100	2,344,100	2,434,100	
Commodities	1,838,784	2,024,806	2,486,855	2,501,855	2,679,281	
Capital Outlays	348,613	453,928	400,000	410,000	420,000	
<b>Total Expenditures</b>	<b>18,937,736</b>	<b>20,011,503</b>	<b>21,581,350</b>	<b>21,681,350</b>	<b>21,997,220</b>	<b>101.9%</b>
<b>Total O&amp;M Revenue Offsets</b>						
Licenses and Permits	43,240	47,980	30,000	30,000	36,000	
High Strength Surcharge	1,109,142	1,372,789	1,200,000	1,200,000	1,220,000	
Contract Hauler Fees	1,919,566	2,245,682	1,800,000	1,940,000	2,110,000	
Industrial Analysis Fees	100,595	97,884	90,000	90,000	92,000	
Contract Hauler Analysis Fees	67,631	75,588	70,000	70,000	72,000	
Other Pretreatment Charges	190,646	199,863	185,000	185,000	185,000	
	<b>(3,430,820)</b>	<b>(4,039,786)</b>	<b>(3,375,000)</b>	<b>(3,515,000)</b>	<b>(3,715,000)</b>	
Charges for Services	(188,350)	(378,364)	(265,000)	(265,000)	(275,000)	
Interfund Charges (Lab)	(165,672)	(153,192)	(170,000)	(170,000)	(170,000)	
Interfund Charges for CIP	(205,625)	(216,690)	(260,000)	(220,000)	(190,000)	
Other Charges (Gas)	(171,947)	(172,903)	(210,000)	(210,000)	(200,000)	
Invested Operating Funds & Equipment Sales		(2,870)	0	0	0	
<b>Total Revenue Offsets</b>	<b>(4,162,414)</b>	<b>(4,963,805)</b>	<b>(4,280,000)</b>	<b>(4,380,000)</b>	<b>(4,550,000)</b>	
<b>Net O&amp;M Exp to be allocated on WRF flows</b>	<b>14,775,322</b>	<b>15,047,698</b>	<b>17,301,350</b>	<b>17,301,350</b>	<b>17,447,220</b>	
<b>O&amp;M Exp Collected from Communities</b>	<b>16,944,300</b>	<b>17,301,350</b>	<b>17,301,350</b>	<b>17,301,350</b>	<b>17,447,220</b>	
<b>O&amp;M adjustment for connecting communities</b>	<b>10,440</b>					
<b>O&amp;M Expenditures less Revenue Offsets</b>	<b>(14,775,322)</b>	<b>(15,047,698)</b>	<b>(17,301,350)</b>	<b>(17,301,350)</b>	<b>(17,447,220)</b>	
<b>Remaining Credit for next Budget</b>	<b>2,179,418</b>	<b>2,253,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>O&amp;M Working Capital Reserve Calculation</b>			<b>7,413,473</b>	<b>7,444,973</b>	<b>7,552,027</b>	
Cash balance available for WC Reserve					<u>7,452,027</u>	
Increase needed to be compliant					<u>100,000</u>	

Wastewater Reclamation Authority  
Fiscal Year 2016-2017

WRA/WRF Totals by Account (line item budget by object)

Account #	Account Name	F14 Actual	F15 Actual	F16 Adopted	F16 Amended	F17 Proposed
Personnel Services						
511010	Salaries of Regular Employees	6,139,702	6,307,730	6,952,605	7,142,605	7,304,045
511030	Longevity	159,575	163,865	190,600	5,600	-
511050	Overtime	114,000	124,035	124,500	124,500	128,000
511070	IPERS - City's Share	578,995	594,979	623,870	623,870	638,770
511080	FICA - City's Share	412,800	428,453	445,900	425,900	449,700
511090	FICA Medicare - City's Share	96,702	100,722	105,600	105,600	105,225
511120	Deferred Compensation - City's Share	147,792	153,702	157,495	157,495	157,895
511140	Health and Dental Insurance	1,406,129	1,286,776	1,459,920	1,459,920	1,475,600
511150	Wages - Employee vacation buyout	9,284	-	-	-	-
511160	Separation Payouts	75,875	161,368	80,000	95,000	98,000
511176	HRA - City's Share	100,727	97,531	105,000	105,000	106,000
511185	WRA Safety Awards	5,980	5,840	10,000	10,000	1,000
511210	Tuition Allowance	6,362	6,593	10,400	10,400	9,800
511240	Workers' Comp -Salary Replacement	27,438	21,676	-	-	-
511801	Cell phone(tuition) Allowance	1,694	2,575	2,980	2,980	3,150
511802	Clothing (Shoe), Cell Allowance	12,650	14,925	11,750	11,750	12,125
511190	Personnel Charge-outs	50,328	(18,558)	59,500	59,500	54,500
511300	Wages - Casual & Part-time Employees	27,874	90,914	78,000	78,000	81,000
	Subtotal Personnel Services	51 9,373,906	9,543,126	10,418,120	10,418,120	10,624,810
Contractual Services						
521010	Accounting and Clerical	-	2,416	2,500	17,500	4,000
521020	Consultants and Prof. Services	83,488	96,218	98,000	98,000	89,000
521022	ROW Acq Consultants	-	-	500	500	500
521030	ROW Legal Fees	300	48	500	500	500
521035	ROW Legal Misc	-	2,352	600	600	600
521045	Right-of-way Acquisition Consult Mgmt Fee	-	1,081	300	300	300
522300	Legal Fees	7,572	11,766	35,000	35,000	30,000
521060	Protection / Security	16,750	16,750	20,000	20,000	20,000
521070	Laboratory	235,957	231,019	254,400	254,400	251,900
521075	Oil Analysis Service	-	680	10,000	10,000	4,000
521160	Outside DP Services /Consulting	56,230	13,280	71,500	71,500	52,700
521180	City Labor and Equip. Charges	240,315	273,387	358,000	353,000	343,000
521200	Contracted Snow Removal Service	-	-	300	300	300
521220	City Staff Charges on CIP Projects	-	838	200	200	200
521250	Inspection Services and Appraisals	7,192	9,665	9,500	9,850	11,850
521320	Contracted Services - Mowing	12,825	18,197	45,000	65,000	70,000
521325	Contracted Services - Janitorial	45,832	49,935	50,000	50,000	50,000
521330	Contracted Labor - Nonclerical	113,337	92,722	110,000	110,000	110,000
522010	Contract Carriers	4,371	2,565	6,750	6,750	6,750
522020	Local Transportation	23	20	5	5	5
522030	Postage	78	185	420	420	420
522070	Tuition & Interview reimb	-	-	3,100	3,100	3,100
523010	Advertising / Publish Meetings	2,248	4,716	5,500	5,500	5,500
523020	Photocopy and Reproduction Expense	16,807	14,491	16,950	16,950	17,050
523030	Printing Services Contracts	1,661	2,655	5,600	5,600	5,800
523080	Marketing/Public Relations	-	-	600	600	600
524010	Property Insurance	193,076	218,794	204,005	304,300	305,000
524030	Surety	-	-	1,649	1,649	1,649
524050	Tort Liability Insurance	80,738	10,259	86,346	87,946	89,050
524150	Enterprise Liability Ins /Flood Insurance	169,985	287,517	165,003	61,700	51,400
524060	Workers' Compensation Excess Insurance Premiums	46,812	50,100	35,002	55,200	53,100
524070	Unemployment Compensation Payments	7,084	2,912	7,500	7,500	7,500
524110	Life Insurance Premiums	7,833	7,674	8,328	8,328	8,992
524130	Long-term Disability Insurance Premiums	37,431	34,200	47,987	47,987	39,343
524160	Insurance Agent/Broker Service Fee	28,000	28,000	28,000	20,000	1,400
525010	Gas	333,318	234,384	380,000	380,000	380,000
525020	Electric Light and Power	1,266,461	1,355,688	1,564,000	1,549,000	1,396,000
525030	Storm Water Charges	63,969	67,843	70,000	70,000	75,000
525050	Water Use	86,085	130,409	88,000	120,000	111,300



Wastewater Reclamation Authority  
Fiscal Year 2016-2017

WRA/WRF Totals by Account (line item budget by object)

Account #	Account Name	F14 Actual	F15 Actual	F16 Adopted	F16 Amended	F17 Proposed
525040	Cablevision Services	1,371	1,449	1,500	1,500	1,500
525140	Telephone Equipment	3,023	148	300	300	300
525150	Telephone - Cell Service	43,534	41,752	45,205	45,205	44,205
525155	Telephone Service - Plant & Meters	19,147	18,072	20,000	20,000	20,000
525185	Data Circuit Contract	5,955	27,040	25,000	25,000	25,000
525195	Software License	168,177	266,953	220,000	225,000	259,000
525200	Hardware Maint Contract	1,526	1,548	22,000	22,000	22,000
526010	Repair & Maintenance - Buildings	82,364	32,132	30,000	45,000	55,000
526011	Repair & Maintenance - Buildings/Floor covering	1,919	1,986	3,000	3,000	3,000
526020	Repair & Maintenance - City-owned Capital Improv.	-	-	15,000	15,000	25,000
526030	Repair & Maintenance - Fixed Plant Equipment	122,244	115,747	217,000	202,000	182,000
526040	Repair & Maintenance - Automotive	19,887	46,700	55,000	55,000	71,000
526050	Repair & Maintenance - Operating and Construction	39,815	-	500	500	500
526060	Repair & Maintenance - Office Equipment	-	-	750	750	1,750
526070	Repair & Maintenance - Plumbing	-	-	19,100	19,100	15,100
526090	Repair & Maintenance - Miscellaneous Equipment	17,431	35,795	-	-	-
526100	Repair & Maintenance - Data Processing Equipment	2,842	3,687	4,500	4,500	4,500
526110	Repair & Maintenance - Mechanical Equipment	98,948	53,222	97,900	87,900	112,900
526120	Repair & Maintenance - Software Contractual Maint.	54,320	795	6,000	1,000	1,500
526150	Repair & Maintenance - Fences	-	2,309	6,500	6,500	6,500
526160	Repair & Maintenance - Cabling	3,220	14,922	15,000	15,000	15,000
527010	Rent - Land, Building, Furniture	708	500	1,000	1,000	1,000
527040	Rent - Machinery, Mechanical Equipment	19,402	37,815	29,000	29,000	34,000
527090	Uniform Rental and Cleaning	16,129	17,756	18,700	18,700	18,330
527110	Rent - Non-City Radio and Electronics	300	1,200	1,200	1,200	1,200
527500	Licenses and Permits	4,962	5,413	5,415	5,415	40,415
527510	Cleaning and Painting	900	-	7,200	7,200	2,200
527520	Dues and Membership	33,990	41,147	39,900	39,900	39,100
527620	Misc Contractual Services	-	630	100	100	100
527680	Landfill Dump Fees	60,158	85,133	90,000	90,000	90,000
527700	Recycling Services & Disposals	-	622	4,100	4,100	4,100
527750	Lubricant Disposal Service & Fees	783	368	1,000	1,000	1,000
527800	Bank Charges	1,515	-	5,340	-	-
	Subtotal Contractual Services	52 3,990,348	4,127,607	4,798,255	4,841,055	4,695,009
	Internal Services					
528515	Print Shop		-	-	-	-
528525	Telephone - Basic Line Service	34,000	33,936	35,011	35,011	35,011
528545	Vehicle Maintenance - Internal Service	319,362	315,377	300,289	282,289	280,289
528550	Radio Maintenance - Internal Service	11,880	11,700	15,220	15,220	15,220
528555	Vehicle Depreciation - Internal Service	395,142	355,936	429,700	449,900	429,700
528560	Radio Depreciation - Internal Service	2,900	2,900	2,900	2,900	2,900
528575	Fuel Purchases from Central Garage	232,168	209,977	265,900	265,900	265,900
	Subtotal Internal Services	5285 995,452	929,826	1,049,020	1,051,220	1,029,020
	Other Charges					
529400	Legal Settlements and Awards - Misc Tort	8,902		-	-	-
529410	Legal Settlements and Awards - Construction	1,277	700	4,000	4,000	4,000
529430	Legal Expenses and Claims- Reimbursable		97,717	-	-	-
529300	Fines	150	250	100	100	100
590000 *	Contract Maintenance Sewers	-	105,000	100,000	100,000	100,000
529630	Police and Fire Service Fee	1,164,867	1,387,288	1,260,000	1,290,000	1,320,000
529710	Adjustments - Prior Years' Expenditures	(1,214)		-	-	-
529730	Indirect Cost Allocation	825,834	907,132	800,000	800,000	850,000
529740	Replacemnt of Personal Property	214		-	-	-
529810 *	Workers' Compensation - Payments	296,395	382,585	150,000	150,000	160,000
529500	Bad Debts / Revenue writeoffs	360	-	-	-	-
	Subtotal Other Charges	529 2,296,785	2,880,672	2,314,100	2,344,100	2,434,100

Wastewater Reclamation Authority  
Fiscal Year 2016-2017

WRA/WRF Totals by Account (line item budget by object)

Account #	Account Name	F14 Actual	F15 Actual	F16 Adopted	F16 Amended	F17 Proposed
Commodities						
531010	General Office	16,693	13,335	17,440	17,440	15,840
531020	Magazines, Maps, Reference Books	738	2,211	9,345	9,345	6,745
531030	Photographic and Video Supplies	1,318	-	3,250	3,250	2,800
531035	Computer Equipment	9,389	2,753	80,000	80,000	80,000
531040	Computer (Data Processing) Hardware under \$4000	88,833	30,678	3,850	3,850	1,700
531045	Computer Software less than \$4000	3,921	1,990	32,250	32,250	22,176
531050	Copier Supplies	2,412	2,261	7,200	7,200	8,450
531090	StoresB Materials	67	-	4,300	4,300	3,500
532010	Agricultural & Horticultural	1,204	7,344	10,000	10,000	7,000
532020	Asphalt and Asphalt Products	-	-	5,000	5,000	5,000
532030	Chemicals and Gases - Noncleaning	846,199	1,047,861	1,243,500	1,268,500	1,443,500
532040	Cleaning, Janitorial, and Sanitation	8,540	8,968	14,100	14,100	14,000
532050	Concrete and Clay Products	4,524	3,371	15,000	15,000	13,500
532060	Electrical Supplies and Parts	103,454	77,654	125,100	120,100	119,000
532080	Food	9,769	8,940	11,400	11,400	12,050
532090	Fuel (Non-motor vehicle)	13,009	19,617	14,013	14,013	21,013
532100	Hardware Items	60,717	53,170	37,000	52,000	57,000
532110	Household and Institutional	14,079	27,376	16,250	16,250	17,850
532130	Lubricants (Non-motor vehicle)	50,573	56,340	52,800	52,800	58,800
532140	Lumber, Wood Products, and Insulation	12,755	8,737	9,000	9,000	10,000
532150	Parts - Machinery and Equipment	425,012	454,829	560,000	535,000	536,500
532160	Medical and Laboratory	46,139	48,261	56,050	56,050	56,050
532170	Minor Equipment and Hand Tools	41,225	34,547	47,250	47,250	44,750
532180	Motor Vehicles - Fuels and Lubricants	20	760	2,750	2,750	2,750
532190	Motor Vehicles - Parts and Supplies	1,072	8,766	3,500	3,500	5,500
532200	Wood Finish Products	14,551	34,556	15,000	20,000	25,000
532210	Plumbing, Sewage, and Drainage	3,661	10,150	14,000	14,000	13,000
532230	Steel, Iron, and Related Metals	12,771	17,442	7,600	7,600	10,400
532250	Wearing Apparel	3,476	3,995	3,080	3,080	4,080
532260	Safety and Protective Equipment and Clothing	42,663	38,896	64,327	64,327	58,827
532215	Radio Equipment	-	-	-	-	-
532370	Power Hand Tools and Equipment	-	-	2,500	2,500	2,500
	Subtotal Commodities	53 1,838,784	2,024,806	2,486,855	2,501,855	2,679,281
Capital Outlay						
543040	Sewers	-	-	25,000	25,000	10,000
544060	Medical, Surgical, and Laboratory	-	9,740	25,000	25,000	25,000
544070	Motor Vehicles (contribution to Eq Repl Fund)	87,866	95,573	-	-	-
544080	Office & Household	-	74,902	-	-	6,000
544090	Plant Equipment	86,143	106,251	151,000	161,000	200,000
544100	Production and Construction	-	-	6,000	6,000	3,000
544110	Radio and Communication	-	-	4,000	4,000	2,000
544180	Video Equipment / Televising	-	8,186	15,000	15,000	20,000
544200	Electrical Equipment, Radio & Nonradio	4,604	-	32,000	32,000	42,000
544220	Data Processing Hardware over \$4000	-	143,036	80,000	80,000	70,000
544250	Data Processing Software more than \$4000	20,000	16,240	62,000	62,000	42,000
	Subtotal Capital Outlay	348,613	453,928	400,000	410,000	420,000
Travel and Training						
528640	Travel	12	74	300	300	300
528650	Training	93,836	51,466	114,700	114,700	114,700
	Subtotal Travel and Training	5286 93,848	51,540	115,000	115,000	115,000
		18,937,736	20,011,505	21,581,350	21,681,350	21,997,220