



Sheboygan Board of Water Commissioners 2024 Budget

Sheboygan Water Utility
WI PSC Utility No. 5370
72 Park Avenue
Sheboygan, Wisconsin

Budget provides for annual investment of **\$24,887,318** in all phases of Water Utility operations.

Revenues

| | |
|---|--------------------------------|
| Budgeted annual revenue total for 2024 | <u>\$14,051,879</u> (1) |
| Estimated annual revenue total as of December 31, 2023 | <u>\$13,033,820</u> |
| Projected revenues for 2024 expected to increase (decrease) | <u>\$1,018,060</u> |

Expenditures

| | Estimated <u>2023</u> | Budget <u>2023</u> | Budget <u>2024</u> | Budget Increase <u>(Decrease)</u> | Percent <u>Change</u> | |
|--|----------------------------|----------------------------|----------------------------|--------------------------------------|--------------------------|-----|
| <u>Expenditure by Classification</u> | | | | | | |
| Labor | \$2,145,458 | \$2,146,440 | \$2,257,272 | \$110,833 | 5.2% | |
| Source of supply | \$14,000 | \$18,000 | \$18,000 | \$0 | 0.0% | |
| Pumping | \$546,404 | \$601,220 | \$611,920 | \$10,700 | 1.8% | |
| Water treatment | \$909,465 | \$927,521 | \$952,008 | \$24,488 | 2.6% | |
| Transmission & distribution | \$399,197 | \$459,300 | \$460,200 | \$900 | 0.2% | |
| Customer accounts | \$113,271 | \$77,150 | \$107,550 | \$30,400 | 39.4% | (2) |
| Administrative & general | \$2,700,443 | \$3,265,686 | \$3,378,400 | \$112,714 | 3.5% | |
| Taxes | \$1,316,220 | \$1,341,128 | \$1,516,643 | \$175,515 | 13.1% | (3) |
| Capital outlay | \$27,180,850 | \$30,169,500 | \$14,556,000 (4) | -\$15,613,500 | -51.8% | (4) |
| Interest on Safe Drinking Water Loans/ water revenue bonds | \$690,260 | \$690,260 | \$1,029,324 | \$339,064 | 49.1% | (5) |
| <u>Totals</u> | <u>\$36,015,570</u> | <u>\$39,696,204</u> | <u>\$24,887,318</u> | <u>-\$14,808,887</u> | -37.3% | |

- 1) Increase due to \$2.0M in directed spending grant, additional WDNR LSL grants, and estimated new water rates in effect 2/2024
- 2) Increase due to an increase in credit card processing fees, postage, and overall inflation
- 3) Increase due to additional PILOT payment to City of Sheboygan due to raw water improvements (RWI) project
- 4) Decrease due to less cost on RWI project in 2024 than in 2023
- 5) Increase due to new RWI Safe Drinking Water loan

Sheboygan's water rates remain among the lowest in the state for class AB utilities serving more than 5,000 customers. Ongoing rate increases will be needed to pay for debt service and PILOT on the raw water improvements (RWI) project. The Water Utility operates entirely on water revenues and does not receive any tax-based municipal funding.



CASH AND BUDGET SUMMARY 2024

| | Budget 2023 | Estimate 2023 | Budget 2024 |
|---|--------------------|--------------------|--------------------|
| <u>REVENUES</u> | | | |
| Cash Balance January 1 (including bond reserves) | \$9,319,431 | \$15,110,926 (1) | \$8,691,171 |
| <u>Current Revenues</u> | | | |
| Total sales of water | \$8,276,174 | \$8,456,163 | \$9,724,588 (3) |
| Other operating revenues (other sales) | \$2,061,777 | \$2,174,932 | \$2,501,679 (3) |
| Non-operating revenues (rent, interest) | \$127,483 | \$169,367 | \$134,000 |
| Non-operating revenues (WDNR LSL grants) | \$862,400 | \$151,358 (2) | \$1,365,613 |
| SWU LSL loan repayments | \$212,000 | \$82,000 | \$326,000 |
| Contributions in aid of construction | \$2,025,000 | \$2,000,000 (4) | \$0 |
| Total current revenues | \$13,564,834 | \$13,033,820 | \$14,051,879 |
| Total reserves available | \$22,884,265 | \$28,144,746 | \$22,743,050 |
| <u>EXPENDITURES</u> | | | |
| <u>Operation & Maintenance</u> | | | |
| Source of supply | \$19,500 | \$15,500 | \$20,000 |
| Pumping | \$870,132 | \$785,964 | \$868,895 |
| Water treatment | \$1,543,307 | \$1,475,165 | \$1,544,672 |
| Transmission & distribution maintenance | \$1,182,080 | \$1,144,136 | \$1,242,386 |
| Customer accounts | \$301,110 | \$322,725 | \$327,476 |
| Taxes | \$1,341,128 | \$1,316,220 | \$1,516,643 |
| Administrative & general | \$1,769,186 | \$1,592,961 | \$1,653,921 |
| Total operation & maintenance | \$7,026,444 | \$6,652,672 | \$7,173,994 |
| <u>Other Expenditures</u> | | | |
| Capital outlay (including RWI engineering and construction) | \$30,169,500 | \$27,180,850 (5) | \$14,556,000 |
| Safe Drinking Water Loan proceeds (for RWI) | -\$25,789,000 | -\$17,811,409 (6) | -\$12,685,940 |
| Water revenue bond proceeds | \$0 | \$0 | \$0 |
| Debt service (including principal and interest) | \$1,780,897 | \$1,939,674 | \$2,907,147 (7) |
| Non-operating grant - SWU LSL grants to customers | \$50,000 | \$536,175 (8) | \$100,000 |
| Non-operating - SWU LSL loans to customers | \$897,600 | \$804,255 | \$1,086,000 |
| Non-operating grant - WDNR LSL grants to customers | \$862,400 | \$151,358 (8) | \$942,000 |
| Total other expenditures | \$7,971,397 | \$12,800,903 | \$6,905,207 |
| Total expenditures | \$14,997,841 | \$19,453,575 | \$14,079,201 |
| <u>Cash & Receivables Balance -December 31 (total reserves - total expenditures)</u> | <u>\$7,886,424</u> | <u>\$8,691,171</u> | <u>\$8,663,850</u> |

1) Cash reported is actual Jan 1, 2023. Higher due to delayed ARPA spend-down in 2022. \$9.5M ARPA funds allocated in 2022 and \$4.52M spent in 2022.

2) Decrease due to change in WDNR LSL grant program; anticipate grant reimbursement of some 2023 LSL costs in 2024

3) Increase due to estimated new water rates

4) Includes \$2.0M directed spending federal grant

5) Decrease due to RWI construction delays

6) Decrease due to RWI construction delays and use of ARPA grants earlier

7) Increase due to impact of entire RWI safe drinking water loan

8) WDNR LSL program in flux during 2023, causing increased SWU LSL grants and decreased WDNR LSL grants



STATEMENT OF ESTIMATED REVENUES 2024

| REVENUE SOURCE | Actual 2022 | Budget 2023 | Estimate 2023 | Budget 2024 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|
| <u>Metered Sales to General Customers (approx. 4.8 billion gallons)</u> | | | | |
| Residential | \$2,680,290 | \$2,723,869 | \$2,842,380 | \$3,268,738 |
| Multi-family | \$325,465 | \$355,641 | \$362,211 | \$416,543 |
| Commercial | \$625,216 | \$647,561 | \$608,445 | \$699,711 |
| Industrial | \$4,474,380 | \$4,549,103 | \$4,643,127 | \$5,339,596 |
| Totals | \$8,105,352 | \$8,276,174 | \$8,456,163 | \$9,724,588 (1) |
| <u>Other Sales to Water Customers</u> | | | | |
| Private fire protection | \$131,572 | \$81,056 | \$133,040 | \$152,996 |
| Public fire protection (% inc Falls & Kohler) | \$947,607 | \$937,400 | \$948,073 | \$1,090,284 |
| Sales to public authorities | \$133,714 | \$121,469 | \$114,107 | \$131,223 |
| Sales to Sheboygan Falls & Kohler | \$912,763 | \$864,370 | \$868,256 | \$998,495 |
| Totals | \$2,125,657 | \$2,004,294 | \$2,063,476 | \$2,372,997 (1) |
| <u>Other Revenues</u> | | | | |
| Late payment charges | \$123,240 | \$26,483 | \$94,506 | \$108,682 |
| Miscellaneous sales | \$14,698 | \$31,000 | \$16,950 | \$20,000 |
| Rental income from Georgia Ave | \$29,483 | \$29,483 | \$30,367 | \$31,000 |
| Billing & collecting charge to City | \$62,841 | \$60,000 | \$64,000 | \$65,000 |
| Non-operating revenues - SWU LSL revolving loan repayments | \$105,587 | \$212,000 | \$82,000 | \$326,000 |
| Grant revenues - WDNR LSL replacement (other billing & collecting costs accounted for by expense reduction) | \$253,642 | \$862,400 | \$151,358 | \$1,365,613 (2) |
| Totals | \$589,491 | \$1,221,366 | \$439,181 | \$1,916,295 |
| Total Revenues | \$10,820,500 | \$11,501,834 | \$10,958,820 | \$14,013,879 |
| <u>Other Income</u> | | | | |
| Interest | \$52,032 | \$38,000 | \$75,000 | \$38,000 |
| Contributions in aid of construction | \$4,524,187 | \$2,025,000 | \$2,000,000 (3) | \$0 |
| Totals | \$4,576,219 | \$2,063,000 | \$2,075,000 | \$38,000 |
| REVENUES | <u>Grand Totals</u> | <u>\$15,396,718</u> | <u>\$13,564,834</u> | <u>\$13,033,820</u> |
| | | | | <u>\$14,051,879</u> |

1) Increase due to estimated new water rates

2) WDNR LSL grants anticipated for disadvantaged census tracts. Approx \$463,000 to reimburse costs in 2023.

3) \$2.0M federal directed spending grant



OPERATION AND MAINTENANCE EXPENSES **2024**

| Source of Supply Expenses | Actual 2022 | Budget 2023 | Estimate 2023 | Budget 2024 |
|----------------------------------|------------------------|------------------------|--------------------------|------------------------|
| <u>Operations</u> | | | | |
| Labor | \$0 | \$500 | \$500 | \$1,000 |
| <u>Maintenance</u> | | | | |
| Labor | \$0 | \$1,000 | \$1,000 | \$1,000 |
| Intakes | \$10,260 | \$18,000 | \$14,000 | \$18,000 |
| <u>Totals</u> | \$10,260 | \$19,500 | \$15,500 | \$20,000 |
| <u>Pumping Expenses</u> | | | | |
| <u>Operations</u> | | | | |
| Labor | \$86,534 | \$77,000 | \$70,000 | \$73,500 |
| Electricity & natural gas | \$500,650 | \$500,000 | \$477,756 | \$520,000 |
| Pumping equipment | \$0 | \$3,120 | \$0 | \$3,120 |
| Miscellaneous | \$29,627 | \$27,000 | \$19,841 | \$29,600 |
| Utilities | \$39,695 | \$45,100 | \$39,431 | \$45,100 |
| <u>Maintenance</u> | | | | |
| Labor | \$144,144 | \$191,912 | \$169,559 | \$183,475 |
| Pumping equipment | \$0 | \$20,000 | \$5,000 | \$5,000 |
| Structures | \$5,263 | \$6,000 | \$4,376 | \$9,100 |
| <u>Totals</u> | \$805,913 | \$870,132 | \$785,964 | \$868,895 |
| <u>Water Treatment Expenses</u> | | | | |
| <u>Operations</u> | | | | |
| Labor | \$547,476 | \$551,787 | \$503,489 | \$528,664 |
| Water treatment equipment | \$372,742 | \$390,000 (1) | \$381,846 | \$390,000 |
| Chemicals | \$370,578 | \$380,521 | \$476,931 | \$496,008 |
| Miscellaneous | \$2,981 | \$88,000 | \$2,000 | \$3,000 |
| Utilities | \$21,643 | \$25,000 | \$19,236 | \$25,000 |
| <u>Maintenance</u> | | | | |
| Labor | \$53,981 | \$64,000 | \$62,211 | \$64,000 |
| Water treatment equipment | \$23,871 | \$25,000 | \$27,562 | \$28,000 |
| Structures | \$8,788 | \$19,000 | \$1,889 | \$10,000 |
| <u>Totals</u> | \$1,402,061 | \$1,543,307 | \$1,475,165 | \$1,544,672 |

1) Includes sludge disposal charges to WWTP (\$60k) and contractor (\$200k) along with maintenance, lab equipment



OPERATION AND MAINTENANCE EXPENSES 2024

| | Actual 2022 | Budget 2023 | Estimate 2023 | Budget 2024 |
|--|--------------------|--------------------|--------------------|------------------------|
| <u>Transmission & Distribution Expenses</u> | | | | |
| <u>Operations</u> | | | | |
| Labor | \$313,097 | \$362,290 | \$341,107 | \$358,162 |
| Reservoirs & standpipes | \$1,434 | \$17,000 | \$26,213 | \$17,000 |
| Mains & hydrants | \$5,388 | \$30,000 | \$40,000 | \$30,000 |
| Meters | \$2,983 | \$23,600 | \$2,555 | \$12,000 |
| Customer services | \$115,118 | \$118,000 | \$115,000 | \$118,000 |
| Miscellaneous | \$41,629 | \$52,000 | \$26,525 | \$52,000 |
| Utilities | \$27,364 | \$25,700 | \$22,081 | \$25,700 |
| <u>Maintenance</u> | | | | |
| Labor | \$357,610 | \$360,491 | \$403,833 | \$424,024 |
| Structures & improvements | \$14,564 | \$8,500 | \$20,772 | \$21,000 |
| Reservoirs & standpipes | \$843 | \$20,000 | \$10,000 | \$15,000 |
| Mains | \$178,647 | \$125,000 | \$105,129 | \$125,000 |
| Meters | \$3,982 | \$4,500 | \$273 | \$4,500 |
| Hydrants | \$17,118 | \$30,000 | \$30,000 | \$35,000 (1) |
| Customer Services | \$992 | \$5,000 | \$649 | \$5,000 |
| <u>Totals</u> | \$1,080,767 | \$1,182,080 | \$1,144,136 | \$1,242,386 |
| <u>Customer Accounts Expenses</u> | | | | |
| <u>Operations</u> | | | | |
| Labor | \$171,848 | \$223,960 | \$209,454 | \$219,926 |
| Meter reading | \$13,718 | \$11,000 | \$21,503 | \$11,000 |
| Billing & collecting | \$61,168 | \$40,000 | \$61,600 | \$70,400 |
| Uncollectible accounts | \$3,229 | \$8,000 | \$8,000 | \$8,000 |
| Utilities | \$593 | \$650 | \$424 | \$650 |
| Postage | \$13,258 | \$17,500 | \$21,744 | \$17,500 |
| <u>Totals</u> | \$263,813 | \$301,110 | \$322,725 | \$327,476 |
| <u>Taxes</u> | | | | |
| Local & school (payment in lieu of taxes (PILOT) to City) | \$1,029,303 | \$1,206,128 | \$1,159,170 | \$1,355,268 |
| Payroll | \$144,765 | \$125,000 | \$147,050 | \$151,375 |
| P.S.C. remainder assessment (mandatory to state regulator) | \$9,456 | \$10,000 | \$10,000 | \$10,000 |
| <u>Totals</u> | \$1,183,523 | \$1,341,128 | \$1,316,220 | \$1,516,643 |
| <u>Interest Expense Long Term Debt</u> | | | | |
| Expense (bonds, SDWL, unfunded pension) | | | | |
| <u>Totals</u> | \$435,450 | \$690,260 | \$690,260 | \$1,029,324 (2) |

1) Includes \$20,000 for stripping and painting ~200 fire hydrants

2) Increase due to RWI SDWL



OPERATION AND MAINTENANCE EXPENSES **2024**

| | Actual | Budget | Estimate | Budget |
|---|----------------------------|---------------------------|---------------------------|----------------------------|
| | 2022 | 2023 | 2023 | 2024 |
| <u>Administrative & General Expenses</u> | | | | |
| <u>Operations</u> | | | | |
| Labor | \$393,605 | \$313,500 | \$384,305 | \$403,521 |
| Office supplies | \$20,337 | \$18,000 | \$22,802 | \$23,000 |
| Utilities | \$3,179 | \$4,000 | \$2,520 | \$4,000 |
| Outside services & lawyers (cross connection, health ins. review) | \$91,490 | \$130,000 | \$119,933 | \$130,000 |
| Auditors (including rate case applications) | \$11,800 | \$15,000 | \$30,000 | \$30,000 |
| <u>Property Insurance</u> | | | | |
| Property and contractors' equipment | \$40,818 | \$38,000 | \$43,117 | \$44,000 |
| Auto | \$7,366 | \$7,000 | \$7,667 | \$8,000 |
| Crime | \$869 | \$1,000 | \$903 | \$1,000 |
| <u>Injuries & Damage Insurance</u> | | | | |
| Workmen's Comp | \$17,452 | \$31,200 | \$39,892 | \$39,305 |
| General liability, public officials, umbrella | \$29,464 | \$30,000 | \$30,000 | \$30,000 |
| <u>Other Expenses</u> | | | | |
| Health insurance (including dental, vision, prescriptions) | \$687,470 | \$863,586 | \$717,203 | \$745,195 (1) |
| Wisconsin Retirement System | \$110,784 | \$232,000 | \$102,000 | \$112,000 |
| Life insurance | \$5,771 | \$4,900 | \$4,617 | \$4,900 |
| Regulatory commission expense | \$1,143 | \$30,000 | \$30,000 | \$20,000 |
| Miscellaneous & administrative expense | \$45,449 | \$45,000 | \$45,000 | \$45,000 |
| Non-operating grant expense (WDNR LSL grants to customers) | \$253,642 | \$862,400 | \$151,358 | \$942,000 (2) |
| Lead service line (LSL) replacement (SWU grants to customers) | \$7,126 | \$50,000 | \$536,175 | \$100,000 |
| Lead service line (LSL) replacement (SWU loans to customers) | \$0 | \$897,600 | \$804,255 | \$1,086,000 |
| <u>Maintenance</u> | | | | |
| Office equipment maintenance | \$3,581 | \$1,000 | \$1,000 | \$2,000 |
| Office facilities maintenance | \$13,338 | \$5,000 | \$12,000 | \$12,000 |
| <u>Totals</u> | \$1,744,684 | \$3,579,186 | \$3,084,749 | \$3,781,921 |
| EXPENDITURES (NOT INCLUDING CAPITAL OUTLAY) | <u>Grand Totals</u> | <u>\$6,926,471</u> | <u>\$9,526,704</u> | <u>\$8,834,720</u> |
| | | | | <u>\$10,331,318</u> |

1) The Utility switched to a fully-insured health insurance plan in August 2022.

2) Lead service line (LSL) projects: Lincoln Ave, Barrett to 3rd; S. 11th, Union to Indiana; Swift Ave, 8th to 12th; Dillingham, 8th to 12th



CAPITAL OUTLAY 2024

| | Actual 2022 | Budget 2023 | Actual & Estimate 2023 | Budget 2024 |
|--|--------------------|--------------------|------------------------------|--------------------|
| <u>New Construction and Meters</u> | | | | |
| Distribution mains, hydrants, and related construction (not including LSL) | | | | |
| 2024 Taylor Drive: Union Ave to 400' north | | | | \$250,000 |
| 2024 Sheboygan River crossing near Garton toy site | | | | \$250,000 |
| 2024 Lincoln Ave: Barrett to N. 1st | | | | \$70,000 |
| 2024 S. 12th St: upsize if extended to proposed golf course | | | | \$80,000 |
| 2024 10 valves/10 hydrants replaced | | | | \$100,000 |
| 2024 excavation safety/shoring equipment upgrades | | | | \$12,000 |
| 2024 water meters (including for 20-year replacement program) | | | | \$250,000 |
| 2024 Orion radio transmitters (400 replacement units) | | | | \$82,000 |
| 2023 Distribution mains, hydrants, and related construction (not including LSL) | | \$1,100,000 | \$960,000 | |
| 2023 Meters (860) of all sizes (does not include bolts and gaskets, large meter testing) | | \$80,000 | \$80,000 | |
| 2023 Orion radio generators (500) for 1/2 & 5/8" meters | | \$80,000 | \$80,000 | |
| 2023 Replacement of 10 hydrants and 10 street valves | | \$100,000 | \$100,000 | |
| 2022 Distribution mains, hydrants, and related construction (not including LSL) | \$1,571,214 | | | |
| 2022 Meters (860) of all sizes, including bolts and gaskets, large meter testing | \$143,886 | | | |
| 2022 Orion radio generators (500) for 1/2 & 5/8" meters | \$65,336 | | | |
| 2022 Replacement of 10 hydrants and 10 street valves | \$48,305 | | | |
| Total new construction and meters | \$1,828,740 | \$1,360,000 | \$1,220,000 | \$1,094,000 |
| <u>Other capital outlay</u> | | | | |
| <u>Source of Supply</u> | | | | |
| 2024 RWI: intake pipeline, well, pump station - construction/engineeering | | | | \$12,400,000 |
| 2023 RWI: intake pipeline, well, pump station - construction/engineeering | | \$27,789,000 | \$25,340,350 | |
| 2022 RWI: intake pipeline, well, pump station - construction/engineeering | \$9,330,839 | | | |
| 2022 Retaining wall project | \$31,587 | | | |
| <u>Pumping</u> | | | | |
| 2022 Wash pump #1 - Switch gear and motor replacement | \$0 | | | |
| 2022 High lift vertical turbine pump | \$14,214 | | | |
| <u>Equipment</u> | | | | |
| 2024 filter actuator replacements (filters 7-11) | | | | \$50,000 |
| 2022 Wilgus Ave Pumpstation Generator Replacement | \$0 | | | |
| <u>Structures</u> | | | | |
| 2024 security camera upgrades at Taylor Hill, Erie and Georgia stations | | | | \$20,000 |
| 2024 water treatment plant tuckpointing | | | | \$15,000 |
| <u>Water Treatment</u> | | | | |
| <u>Equipment</u> | | | | |
| 2024 filter rehabilitation (IMS 200 caps and media for filters 3 and 4) | | | | \$300,000 |
| 2023 Sodium hypochlorite bulk tank replacement (inc piping and fittings) | | \$150,000 | \$0 | \$150,000 |
| 2023 Phosphate system upgrade (additional bulk tank) | | \$12,000 | \$12,000 | |
| 2023 Filter effluent actuator replacements (six) | | \$45,000 | \$45,000 | |
| 2023 UV battery backup upgrades | | \$10,000 | \$10,000 | |
| 2023 filter replacements/rehab (#6 and media/caps for 2 additional filters) | | \$650,000 | \$400,000 | |
| 2022 Chemical systems - phosphate level sensors | \$6,754 | | | |
| 2022 Filter #5 rehab | \$142,311 | | | |



CAPITAL OUTLAY
2024

| | | | | |
|--|--------------|--------------|--------------|--------------|
| <u>Heating Equipment</u> | | | | |
| 2022 Heating Upgrades(Add redundant heating in UV and chemical bulk areas) | \$12,880 | | | |
| <u>SCADA Equipment</u> | | | | |
| 2024 Erie Avenue PLC replacement | | | | \$50,000 |
| 2022 Software update and PC replacement | \$26,873 | | | |
| <u>Lab Equipment</u> | | | | |
| 2022 DR5000 spectrophotometer replacement | \$12,764 | | | |
| <u>Office Furniture & Equipment</u> | | | | |
| 2024 computer replacements | | | | \$14,000 |
| 2024 employee benefits web portal | | | | \$10,000 |
| 2024 asset management software (VUEWORKS integration w Casselle) | | | | \$25,000 |
| 2024 SQL server replacement | | | | \$28,000 |
| 2023 Computer replacements (4) | | \$8,500 | \$8,500 | |
| 2022 Neogov software | \$0 | | | |
| <u>Transportation Equipment</u> | | | | |
| 2024 #1 quad axle dump truck replacement | | | | \$300,000 |
| 2024 water treatment plant truck replacement | | | | \$40,000 |
| 2024 service tech truck replacement | | | | \$40,000 |
| 2023 Replacement of trucks (10 and 17) | | \$100,000 | \$100,000 | |
| 2023 Replacement of 2008 Utility passenger vehicle | | \$35,000 | \$35,000 | |
| 2022 #10 truck replacement (2010) to fuel efficient vehicle | \$0 | | | |
| <u>Power Operated Equipment</u> | | | | |
| <u>Engineering Department</u> | | | | |
| 2024 ESRI GIS licenses (10) and training | | | | \$10,000 |
| 2024 GPS surveying unit | | | | \$25,000 |
| 2024 asset management software software: Vueworks (continued in 2025) | | | | |
| 2023 ESRI GIS licenses and training | | \$10,000 | \$10,000 | |
| <u>Total other capital outlay</u> | \$9,578,223 | \$28,809,500 | \$25,960,850 | \$13,462,000 |
| <u>Total all capital expenditures</u> | \$11,406,963 | \$30,169,500 | \$27,180,850 | \$14,556,000 |