



**DES MOINES METROPOLITAN  
WASTEWATER RECLAMATION AUTHORITY**

Budget for  
Fiscal year 2007-2008

2/13/07



To: WRA Board Members:

Re: Wastewater Reclamation Authority Budget for Fiscal Year ending June 30, 2008

The Operating Contractor respectfully submits the fiscal year 2008 Wastewater Reclamation Authority (WRA) budget for your review. Detailed throughout this book are all aspects of the budget. Each section follows the Amended and Restated 28E with respect to allocations by WRA flow or WRF flow. Flow information is the first section of the book.

The WRA preliminary gross budget for fiscal year 2008 is \$62,503,005 compared to the fiscal year 2007 gross budget of \$59,032,289. Debt service increased \$1,797,462 for interest payments that begin for the 2006 issue. The operation and maintenance budget increased \$587,627 (3.8%) primarily attributable to energy related inflation and the continuing impact of Fat, Oil, and Grease (FOG) enforcement actions. The capital improvement program (CIP) which is primarily funded with bonding increased \$1,120,777.

Gross Budget Summary

	FY2007 Budget	FY2008 Recommended	Change
<b>Operating Budget</b>			
Operation, Maint. & Insurance	\$ 15,617,450	\$ 16,205,077	587,627
Debt Service	9,982,513	11,779,825	1,797,312
Equipment Replacement	<u>485,000</u>	<u>450,000</u>	<u>(35,000)</u>
	26,084,963	28,434,902	2,349,939
<b>Capital Budget</b>	<u>32,947,326</u>	<u>34,068,103</u>	<u>1,120,777</u>
<b>Total Gross Budget</b>	\$ 59,032,289	\$ 62,503,005	3,470,716

CIP revised costs in 2007 for 2006 were \$68,446,978 but actual spending for 2006 was \$26,621,683. The difference will be carried over to 2007 in the 2008 CIP.

The capital budget for fiscal year 2007 has been revised from \$32,947,326 to \$55,777,175 yet community contributions remain at \$2,200,000. CIP expenditures for fiscal year 2008 are \$34,068,103 with offsetting funding from bond proceeds, the Renewal & Replacement fund, and community contributions of \$2,200,000.

The CIP total this year is \$390,737,003 for construction over the next eight years, last year's total was \$397,422,563. Cost estimates for bonded projects have decreased \$6 million (WRA087, East 22<sup>nd</sup> Street Connector) and project scheduling has changed slightly (particularly WRA086, DM River Outfall, and WRA082, WDM Outfall).

The WRA budget includes a bond issue for the amounts indicated below, with adjusted prior to the issue and are only presented in the Construction Program as a guideline for timing. The F07 issue closed in December 2006. The other issues are anticipated for March in the year indicated below.

Summary of Proposed Bondings

	FY 2007	FY 2008	FY 2009	FY 2010
<b>CIP Budget F08</b>				
Projected Bond Proceeds	<u>\$ 36,668,152</u>	<u>\$ 67,714,123</u>	<u>\$ 35,901,791</u>	<u>\$ 91,191,002</u>

Total operating offsets for fiscal year 2008 are \$6,445,899 compared to the fiscal year 2007 offsets of \$6,365,368. Revenues from the industrial pretreatment program, investment earnings, and other revenues will offset the WRA gross budget. The increase of \$44,120 in pretreatment offsets is attributed to increased revenues from the hauled waste program and increased fees for FOG inspections. An increased debt reserve balance will generate increased earnings. The budget adjustments shown below include operation/maintenance and debt service adjustments that represent the difference between actual costs and budgeted collections for prior years.

Summary of Budget Offsets

	FY2007 Budget	FY2008 Recommended	Change
<b>Operating Budget</b>			
Pretreatment Revenues	\$ 2,328,430	\$ 2,672,550	344,120
Other Operating Revenues	557,150	617,002	59,852
Adjustment from prior year	2,814,707	2,241,347	(573,360)
Debt Reserve Earnings	250,000	500,000	250,000
Equipment Reserve Earnings	<u>415,081</u>	<u>415,000</u>	<u>(81)</u>
	<u>6,365,368</u>	<u>6,445,899</u>	<u>80,531</u>

Their inclusion here is by direction from the Amended and Restated Agreement for the WRA [Article IX, Section 3 (i)]. The community contribution requirement is determined by the net budget and shared among the participating communities primarily by flows. For fiscal year 2008 the requirement is \$24,209,003 compared to \$21,731,965 in fiscal year 2007. The increase is attributed to the debt service on the recent bond issue.

## Community Contribution Summary (Net Budget)

	FY2007 Budget	FY2008 Recommended	Change
<b>Net Budget</b>			
Operations, Maint. & Ins.	\$ 10,506,431	\$ 10,811,899	305,468
Debt Service	9,143,245	11,142,104	1,998,859
New Community Payments	(187,631)	-	187,631
Equipment Replacement	69,920	35,000	(34,920)
Renewal & Replacement	<u>2,200,000</u>	<u>2,220,000</u>	<u>20,000</u>
<b>Community Contributions</b>	\$ 21,731,965	\$ 24,209,003	\$ 2,477,038

This budget, as presented, will allow the WRA to meet its responsibilities of operating and maintaining a facility that continues to meet the wastewater treatment needs of participating communities. It allows the WRA to meet the federal and state mandates for pretreatment and effluent discharge standards.

It is the City of Des Moines' pleasure to serve as your Operating Contractor.

Respectfully submitted,

William G. Stowe  
WRA Director

Cc: Alternates, Operating Contractor staff

**WASTEWATER RECLAMATION AUTHORITY**  
Allocation Percentages Based on WRA / WRF Flows  
Fiscal Year 2008

Operating and Reserve Flows: Community / District	<u>WRF</u>		<u>WRA</u>	
	Average 2006* WRF Flow	WRF Percentage <sup>A</sup> Flow	Average 2006* WRA Flow	WRA Percentage <sup>A</sup> Flow
Altoona #	569.9	3.61%	569.9	3.186%
Ankeny	0.0	0.00%	1,449.2	8.101%
Bondurant	0.0	0.00%	63.4	0.355%
Clive #	656.7	4.16%	656.7	3.671%
Cumming	0.0	0.00%	2.5	0.014%
Des Moines #	9,744.8	61.69%	9,744.8	54.475%
Greenfield P / HOC SS District #	70.6	0.45%	70.6	0.395%
Johnston #	370.2	2.34%	370.2	2.069%
Norwalk	94.3	0.60%	344.2	1.924%
Pleasant Hill #	296.8	1.88%	296.8	1.659%
Polk County #	88.2	0.56%	88.2	0.493%
Urbandale San Sewer District #	1,400.2	8.86%	1,400.2	7.827%
Urb-Windsor Hts San District #	362.4	2.29%	362.4	2.026%
Waukee	0.0	0.00%	326.6	1.826%
West Des Moines #	2,142.9	13.56%	2,142.9	11.979%
<b>TOTAL</b>	<b>15,797.0</b>	<b>100.0%</b>	<b>17,888.6</b>	<b>100.0%</b>

# Represents Communities fully connected to the WRA (WRF system).

\* Represents average flow based on flows from calendar years 2004,2005,2006 and Altoona fully connected.

<sup>A</sup> WRF budget allocations are computed using these percentages.

Bonded Project Flows:  
Core Projects

assigned to communities based on the WRA flow percents above

Expansion Projects:

Altoona	569.9	8.193%
Ankeny	1,449.2	20.835%
Bondurant	63.4	0.912%
Clive	656.7	9.442%
Cumming	2.5	0.036%
Norwalk	344.2	4.948%
Urbandale S S D	1,400.2	20.130%
Waukee	326.6	4.695%
West Des Moines	2,142.9	30.809%
<b>TOTAL</b>	<b>6,955.6</b>	<b>100.0%</b>

SW Diversion Project:

Altoona	4.855%
Ankeny	12.346%
Bondurant	0.541%
Clive	2.447%
Cumming	0.021%
Des Moines	36.317%
Greenfield P / HOC SS District	0.263%
Johnston	1.379%
Norwalk	2.932%
Pleasant Hill	1.106%
Polk County	0.329%
Urbandale San Sewer District	11.928%
Urb-Windsor Hts San District	4.498%
Waukee	2.782%
West Des Moines	18.256%
<b>TOTAL</b>	<b>100.0%</b>

**Wastewater Reclamation Authority  
Budget Allocation Implementing the Two-Tier System  
Fiscal Year 2008**

	Altoona <i>(Expansion)</i> Altoona	Ankeny <i>(Expansion)</i> Ankeny	Bondurant <i>(Expansion)</i> Bondurant	Clive <i>(Expansion)</i> Clive	Cumming <i>(Expansion)</i> Cumming	Des Moines Des Moines	Greenfield Plaza Green Plaza	Johnston Johnston	Norwalk <i>(Expansion)</i> Norwalk	Pleasant Hill Pl Hill	Polk County Polk Co	USSD <i>(Expansion)</i> USSD	UWHSD UWHSD	Waukee <i>(Expansion)</i> Waukee	West Des Moines <i>(Expansion)</i> WDM	Budget Totals
<b>THREE YEAR FLOW INFORMATION</b>																
WRA Flows:																
Jan-Dec 2004	589	1,481	72	667	2.5	11,356	86	312	397	290	72	1,394	390	332	2,130	19,571
Jan-Dec 2005	568	1,442	55	673	2.5	9,514	74	370	342	305	95	1,384	385	326	2,123	17,659
Jan-Dec 2006	552.6	1,424.7	63.3	630.2	2.5	8,364.3	51.8	428.5	293.6	295.3	97.5	1,422.5	312.1	321.8	2,175.8	16,436.5
total for 36 months	1,710	4,348	190	1,970	7.5	29,234	212	1,111	1,033	890	265	4,201	1,087	980	6,429	53,666
Average for 12 months	569.9	1449.2	63.4	656.7	2.5	9744.8	70.6	370.2	344.2	296.8	88.2	1400.2	362.4	326.6	2142.9	17,888.5
<b>% FLOW - WRA</b>	<b>3.186%</b>	<b>8.101%</b>	<b>0.355%</b>	<b>3.671%</b>	<b>0.014%</b>	<b>54.475%</b>	<b>0.395%</b>	<b>2.069%</b>	<b>1.924%</b>	<b>1.659%</b>	<b>0.493%</b>	<b>7.827%</b>	<b>2.026%</b>	<b>1.826%</b>	<b>11.979%</b>	<b>100.0%</b>
WRF Flows:																
Jan-Dec 2004	589			667		11,356	86	312	89	290	72	1,394	390		2,130	17,375
Jan-Dec 2005	568			673		9,514	74	370	104	305	95	1,384	385		2,123	15,595
Jan-Dec 2006	552.6			630.2		8,364.3	51.8	428.5	89.8	295.3	97.5	1,422.5	312.1		2,175.8	14,420.4
total for 36 months	1,710	-	-	1,970	-	29,234	212	1,111	283	890	265	4,201	1,087	-	6,429	47,390
Average for 12 months	569.9	0.0	0.0	656.7	0.0	9744.8	70.6	370.2	94.3	296.8	88.2	1400.2	362.4	0.0	2142.9	15,796.8
<b>% FLOW - WRF</b>	<b>3.610%</b>	<b>0.000%</b>	<b>0.000%</b>	<b>4.160%</b>	<b>0.000%</b>	<b>61.690%</b>	<b>0.450%</b>	<b>2.340%</b>	<b>0.600%</b>	<b>1.880%</b>	<b>0.560%</b>	<b>8.860%</b>	<b>2.290%</b>	<b>0.000%</b>	<b>13.560%</b>	<b>100.0%</b>

**WASTEWATER RECLAMATION AUTHORITY**

Net Budget Allocation Summary [A]

Fiscal Year 2008

Community / District		Fiscal Year 2005 Budget *	Fiscal Year 2005 Amend Budget	Fiscal Year 2006 Budget *	Fiscal Year 2006 Amend Budget	Fiscal Year 2007 Budget *	Fiscal Year 2007 Amend Budget	Fiscal Year 2008 Budget	Percentage Change from F07Am to F08
Altoona	#	82,081	82,081	263,570	263,570	311,641	671,545	878,768	30.86%
Ankeny	#	726,938	726,938	1,154,698	1,154,698	1,336,555	1,336,555	1,628,502	21.84%
Bondurant	#	6,385	6,385	23,130	23,130	27,918	27,918	82,169 @	194.32%
Clive	#	694,543	694,543	758,245	758,245	784,002	784,002	857,920	9.43%
Cumming	#	0	303	0	3,630	3,887	3,887	4,199	8.03%
Des Moines		15,130,366	15,130,364	14,229,857	14,229,857	12,539,455	12,539,456	12,968,261	3.42%
Greenfield Plaza		146,979	146,979	122,647	122,647	121,160	121,160	123,874	2.24%
Johnston		315,398	315,398	331,011	331,011	369,715	369,715	449,254	21.51%
Norwalk	#	218,921	218,921	318,875	318,875	361,487	361,487	413,496	14.39%
Pleasant Hill		402,938	402,938	412,380	412,380	402,178	402,178	458,884	14.10%
Polk County		574,425	574,425	487,707	487,707	392,578	392,578	464,536	18.33%
Urbandale San Sewer District	#	1,292,622	1,292,622	1,573,109	1,573,109	1,690,321	1,690,321	1,998,471	18.23%
Urb-Windsor Hts San District		455,231	455,231	459,615	459,615	463,572	463,572	479,853	3.51%
Waukee	#			0	326,226	337,930	337,930	397,209	17.54%
West Des Moines	#	2,071,063	2,071,063	2,446,046	2,446,046	2,589,565	2,589,565	3,003,607	15.99%
<b>TOTAL</b>		<b>22,117,890</b>	<b>22,118,191</b>	<b>22,580,890</b>	<b>22,910,746</b>	<b>21,731,965</b>	<b>22,091,869</b>	<b>24,209,003</b>	<b>9.58%</b>

# Denotes Expansion Community

@ 2008 marks the start of Bondurant Surcharge Payment.

*Budget \** Represents allocation activity presented in previous budgets.

*2005 and 2006 Amend* Represent the budget allocation with collections from Cumming and Waukee.

*2007 Amend* Represents the budget change for Altoona connection to the WRF.

Details of budget include:

Debt Serv 2006	0	1,797,462	new layer of debt
Debt Serv 2004B	4,227,363	4,230,869	0.08%
SRF & 2004A	5,675,150	5,604,194	-1.25%
Oper & Maint Exp	12,731,870	12,915,525	1.44%
R&R/CIP Contrib.	2,200,000	2,220,000	0.91%
Credits	<u>(2,742,514)</u>	<u>(2,559,047)</u>	-6.69%
	22,091,869	24,209,003	

**WASTEWATER RECLAMATION AUTHORITY**  
Net Budget Allocation Summary [B]  
Fiscal Year 2008

Community / District Contrib.	FY 2005		FY 2006		FY 2007		FY 2008	
	Budget	Amended	Budget	Amended	Budget	Amended	Budget	OS / V&K Est
Altoona	82,081	82,080	263,570	263,571	311,641	671,545	878,768	866,217
Ankeny	726,938	726,939	1,154,698	1,154,697	1,336,555	1,336,555	1,628,502	1,617,071
Bondurant	6,385	6,384	23,130	23,130	27,918	27,918	82,169	80,796
Clive	694,543	694,545	758,245	758,244	784,002	784,002	857,920	988,436
Cumming		303		3,630	3,887	3,887	4,199	4,358
Des Moines	15,130,366	15,130,363	14,229,857	14,229,859	12,539,456	12,539,456	12,968,261	15,477,657
Greenfield Plaza	146,979	146,979	122,647	122,649	121,160	121,160	123,874	144,752
Johnston	315,398	315,399	331,011	331,011	369,715	369,715	449,254	429,876
Norwalk	218,921	218,922	318,875	318,876	361,487	361,487	413,496	448,821
Pleasant Hill	402,938	402,936	412,380	412,380	402,178	402,178	458,884	472,574
Polk County	574,425	574,425	487,707	487,707	392,578	392,578	464,536	491,441
Urbandale San Sewer District	1,292,622	1,292,625	1,573,109	1,573,107	1,690,321	1,690,321	1,998,471	2,125,304
Urb-Windsor Hts San District	455,231	455,232	459,615	459,615	463,572	463,572	479,853	578,389
Waukee				326,226	337,930	337,930	397,209	401,746
West Des Moines	2,071,063	2,071,059	2,446,046	2,446,044	2,589,565	2,589,565	3,003,607	3,295,981
<b>TOTAL</b>	<b>22,117,890</b>	<b>22,118,191</b>	<b>22,580,890</b>	<b>22,910,746</b>	<b>21,731,965</b>	<b>22,091,869</b>	<b>24,209,003</b>	<b>27,423,419</b>
<b>Reserve Contrib. not included above</b>								
Oper/Working Cap 2004	2,996,373	2,996,373						
Oper/Working Cap 2005	2,165,431	2,166,206						
Oper/Working Cap 2006			80,000	78,460				
Oper/Working Cap 2007								
R&R 2005 / Cumming		1,500						
R&R 2006 / Waukee				152,000				
Equipment 2005 / Cumming		150						
Equipment 2006 / Waukee				15,200				
<b>GRAND TOTAL</b>	<b>27,279,694</b>	<b>27,282,420</b>	<b>22,660,890</b>	<b>23,156,406</b>	<b>21,731,965</b>	<b>22,091,869</b>	<b>24,209,003</b>	<b>27,423,419</b>
<b>Budget Expenditure</b>								
Plant Operations & Maint	14,508,441	14,508,439	14,995,012	14,995,015	15,617,450	15,977,354	16,205,077	16,398,322
Revenue Offsets	(2,538,050)	(2,538,050)	(2,523,350)	(2,523,350)	(2,885,580)	(2,885,580)	(3,289,552)	(3,029,859)
Surcharge credits	0	0	0	187,631	(187,631)	(187,631)	0	0
Prior year credits			(1,707,646)	(1,707,646)	(2,814,707)	(2,814,707)	(2,241,347)	0
Debt Service [see below]	6,119,907	6,119,907	8,888,608	8,967,137	9,732,513	9,732,513	11,279,825	11,779,956
CIP / R&R expenditures	2,020,273	2,020,576	2,100,000	2,162,877	2,200,000	2,200,000	2,220,000	2,200,000
Equipment replacement			53,266	54,082	69,920	69,920	35,000	50,000
Reserves - Equip / Ins	2,007,319	2,007,469	775,000	790,200				25,000
Reserves - R&R		1,500		152,000				
Reserves - Work Cap	5,161,804	5,162,579	80,000	78,460				
<b>Total Budget</b>	<b>27,279,694</b>	<b>27,282,420</b>	<b>22,660,890</b>	<b>23,156,406</b>	<b>21,731,965</b>	<b>22,091,869</b>	<b>24,209,003</b>	<b>27,423,419</b>
<b>Debt Servicing</b>								
SRF Debt	1,559,841	1,559,841	1,552,895	1,496,195	1,442,100	1,442,100	1,452,244	
2004 A (refunding)		4,191,928	4,325,850	4,325,850	4,313,050	4,313,050	4,299,250	
previous debt (refunded)	4,950,066							
2004 B	0	0	3,177,363	3,177,363	4,227,363	4,227,363	4,230,869	
2006 <small>ISSUE</small>							1,797,462	
Interest adjustments	(390,000)	(390,000)	(167,500)	(167,500)	(250,000)	(250,000)	(500,000)	
overcollected debt serv.		758,138		135,229				
	<b>6,119,907</b>	<b>6,119,907</b>	<b>8,888,608</b>	<b>8,967,137</b>	<b>9,732,513</b>	<b>9,732,513</b>	<b>11,279,825</b>	



**Wastewater Reclamation Authority  
Budget Allocation Implementing the Two-Tier System  
Fiscal Year 2008**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHSD	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals
<b>Operations and Maintenance Budget</b>																
WRF Flows																
Flow Percentage:	3.61%	0.00%	0.00%	4.16%	0.00%	61.69%	0.45%	2.34%	0.60%	1.88%	0.56%	8.86%	2.29%	0.00%	13.56%	100.00%
Gross O&M Expenses	585,003	-	-	674,131	-	9,996,912	72,923	379,199	97,230	304,655	90,748	1,435,770	371,096	-	2,197,408	16,205,077
Less:																
Revenue Offsets	(118,753)	-	-	(136,845)	-	(2,029,325)	(14,803)	(76,976)	(19,737)	(61,844)	(18,421)	(291,454)	(75,331)	-	(446,063)	(3,289,552)
<b>subtotal A</b>	<b>466,250</b>	<b>-</b>	<b>-</b>	<b>537,286</b>	<b>-</b>	<b>7,967,587</b>	<b>58,120</b>	<b>302,223</b>	<b>77,493</b>	<b>242,812</b>	<b>72,327</b>	<b>1,144,316</b>	<b>295,766</b>	<b>-</b>	<b>1,751,345</b>	<b>12,915,525</b>

<b>Surcharge Allocation</b>																
Reversionary Ownership % (from 28E)				2.31%		71.08%	0.53%	0.79%	0.72%	2.15%	5.44%	6.25%	2.63%		8.10%	100.00%
Ankeny	-	711,872	-	(16,444)	-	(505,999)	(3,773)	(5,624)	(5,125)	(15,305)	(38,726)	(44,492)	(18,722)	-	(57,662)	-
Norwalk	-	-	-	(1,988)	-	(61,163)	(456)	(680)	85,428	(1,850)	(4,681)	(5,378)	(2,263)	-	(6,970)	-
Bondurant	-	-	41,861	(967)	-	(29,755)	(222)	(331)	(301)	(900)	(2,277)	(2,616)	(1,101)	-	(3,391)	-
Cumming (capital)	-	-	-	(60)	2,611	(1,856)	(14)	(21)	(19)	(56)	(142)	(163)	(69)	-	(211)	-
Waukee (capital)	-	-	-	(4,338)	-	(133,479)	(995)	(1,484)	(1,352)	(4,037)	(10,216)	(11,737)	(4,939)	187,787	(15,211)	(0)
<b>subtotal B</b>	<b>-</b>	<b>711,872</b>	<b>41,861</b>	<b>(23,797)</b>	<b>2,611</b>	<b>(732,251)</b>	<b>(5,460)</b>	<b>(8,138)</b>	<b>78,631</b>	<b>(22,149)</b>	<b>(56,042)</b>	<b>(64,386)</b>	<b>(27,094)</b>	<b>187,787</b>	<b>(83,444)</b>	<b>(0)</b>

<b>CIP/ R&amp;R Reserve Contribution</b>																
WRA Flows																
Flow Percentage:	3.186%	8.101%	0.355%	3.671%	0.014%	54.475%	0.395%	2.069%	1.924%	1.659%	0.493%	7.827%	2.026%	1.826%	11.979%	100.00%
Capital Projects:																
Facility Plan Update	1,434	3,645	160	1,652	6	24,514	178	931	866	747	222	3,522	912	822	5,391	45,000
Facilities Rehabilitation	19,275	49,011	2,148	22,210	85	329,574	2,390	12,517	11,640	10,037	2,983	47,353	12,257	11,047	72,473	605,000
Process Equipment Repl.	9,877	25,113	1,101	11,380	43	168,873	1,225	6,414	5,964	5,143	1,528	24,264	6,281	5,661	37,135	310,000
Small Capital Projects	38,232	97,212	4,260	44,052	168	653,700	4,740	24,828	23,088	19,908	5,916	93,924	24,312	21,912	143,748	1,200,000
Transition Costs	1,912	4,861	213	2,203	8	32,685	237	1,241	1,154	995	296	4,696	1,216	1,096	7,187	60,000
<b>subtotal C</b>	<b>70,729</b>	<b>179,842</b>	<b>7,881</b>	<b>81,496</b>	<b>311</b>	<b>1,209,345</b>	<b>8,769</b>	<b>45,932</b>	<b>42,713</b>	<b>36,830</b>	<b>10,945</b>	<b>173,759</b>	<b>44,977</b>	<b>40,537</b>	<b>265,934</b>	<b>2,220,000</b>

<b>Operations and Maintenance Adjustment from prior year</b>																
Credits from Adjustment sheet - O&M	(5,326)	-	-	(88,488)	-	(1,428,091)	(11,275)	(38,612)	(11,226)	(33,064)	(11,046)	(163,570)	(50,071)	-	(262,858)	(2,103,626)
Credits from Adj Debt Serv - SRF % and New Comnty \$	(5,530)	(12,799)	(556)	(7,240)	-	(56,160)	(420)	(913)	(3,760)	(1,441)	(2,912)	(16,513)	(3,724)	-	(25,753)	(137,721)
<b>subtotal D</b>	<b>(10,856)</b>	<b>(12,799)</b>	<b>(556)</b>	<b>(95,728)</b>	<b>-</b>	<b>(1,484,251)</b>	<b>(11,695)</b>	<b>(39,525)</b>	<b>(14,986)</b>	<b>(34,505)</b>	<b>(13,958)</b>	<b>(180,083)</b>	<b>(53,795)</b>	<b>-</b>	<b>(288,611)</b>	<b>(2,241,347)</b>

**Wastewater Reclamation Authority  
Budget Allocation Implementing the Two-Tier System  
Fiscal Year 2008**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHSD	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals
<b>Insurance Reserve Bal.</b>																
WRF Flows																
Flow Percentage:	3.61%	0.00%	0.00%	4.16%	0.00%	61.69%	0.45%	2.34%	0.60%	1.88%	0.56%	8.86%	2.29%	0.00%	13.56%	100.00%
Insurance Funds:																
Property Claim Reserve	18,050	-	-	20,800	-	308,450	2,250	11,700	3,000	9,400	2,800	44,300	11,450	-	67,800	500,000
Catastrophic Work Comp Reserve	32,490	-	-	37,440	-	555,210	4,050	21,060	5,400	16,920	5,040	79,740	20,610	-	122,040	900,000
Work Comp Claim Reserve	5,235	-	-	6,032	-	89,451	653	3,393	870	2,726	812	12,847	3,321	-	19,662	145,000
Catastrophic Gen/Auto Liability Reserve	5,415	-	-	6,240	-	92,535	675	3,510	900	2,820	840	13,290	3,435	-	20,340	150,000
Gen/Auto Liability Claim Reserve	2,250	-	-	2,592	-	38,444	280	1,458	374	1,172	349	5,521	1,427	-	8,450	62,318
Public Officials Liability Claim Reserve	903	-	-	1,040	-	15,423	113	585	150	470	140	2,215	573	-	3,390	25,000
<b>Insurance Resv Allocation</b>	<b>64,342</b>	<b>-</b>	<b>-</b>	<b>74,144</b>	<b>-</b>	<b>1,099,512</b>	<b>8,020</b>	<b>41,706</b>	<b>10,694</b>	<b>33,508</b>	<b>9,981</b>	<b>157,913</b>	<b>40,815</b>	<b>-</b>	<b>241,682</b>	<b>1,782,318</b>
<b>Equipment Reserve Bal.</b>																
WRA Flows:																
Flow Percentage:	3.186%	8.101%	0.355%	3.671%	0.014%	54.475%	0.395%	2.069%	1.924%	1.659%	0.493%	7.827%	2.026%	1.826%	11.979%	100.00%
Equipment Funds:																
Rolling Stock Replacement Reserve	31,860	81,010	3,550	36,710	140	544,750	3,950	20,690	19,240	16,590	4,930	78,270	20,260	18,260	119,790	1,000,000
<b>Equipment Resv Allocation</b>	<b>31,860</b>	<b>81,010</b>	<b>3,550</b>	<b>36,710</b>	<b>140</b>	<b>544,750</b>	<b>3,950</b>	<b>20,690</b>	<b>19,240</b>	<b>16,590</b>	<b>4,930</b>	<b>78,270</b>	<b>20,260</b>	<b>18,260</b>	<b>119,790</b>	<b>1,000,000</b>
<b>Working Capital Reserve Bal.</b>																
Prior contributions total:																
Contributed prior to and on 6/28/04	81,417	206,269	9,009	110,225		1,868,264	14,126	42,711	38,762	36,816	12,791	193,255	60,896		321,832	2,996,373
Contributed 6/28/05	67,571	156,425	6,794	80,259		1,295,641	10,232	35,034	41,378	29,918	10,027	148,362	45,389		238,401	2,165,431
Contributed when joining WRA					775									78,460		79,235
<b>Operating Resv Allocation</b>	<b>148,988</b>	<b>362,694</b>	<b>15,803</b>	<b>190,484</b>	<b>775</b>	<b>3,163,905</b>	<b>24,358</b>	<b>77,745</b>	<b>80,140</b>	<b>66,734</b>	<b>22,818</b>	<b>341,617</b>	<b>106,285</b>	<b>78,460</b>	<b>560,233</b>	<b>5,241,039</b>

**Wastewater Reclamation Authority  
Budget Allocation Implementing the Two-Tier System  
Fiscal Year 2008**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHS	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals
<b>Debt Service Budget</b>																
Principal and Interest on Debt:																
2004 A Issue	-	-	-	23,823		3,396,676	33,832	59,295	45,773	151,920	378,376	79,729	51,112		78,714	4,299,250
2004 B Issue	217,714	553,669	24,234	222,583		1,514,581	10,973	57,533	131,499	46,125	13,703	534,924	84,638		818,692	4,230,869
2006 Issue	98,152	249,595	10,932	88,933	429	534,353	3,872	20,292	59,276	16,273	4,838	241,148	44,045	56,246	369,077	1,797,462
SRFs	-	-	-	50,386		923,766	6,559	9,776	8,910	26,605	67,318	121,695	57,525		179,705	1,452,244
F06 Surcharge for Cumming / Waukee	(7,728)	(19,697)	(847)	(7,586)	920	(27,862)	(196)	(1,069)	(4,686)	(848)	(246)	(19,020)	(2,367)	120,337	(29,104)	-
F06 Surcharge for Greenfield	-	-	-	(554)		(16,822)	22,140	-	-	(468)	-	(1,333)	(1,122)		(1,841)	-
<b>Gross Debt Serv Allocation</b>	<b>308,137</b>	<b>783,566</b>	<b>34,319</b>	<b>377,586</b>	<b>1,349</b>	<b>6,324,692</b>	<b>77,180</b>	<b>145,827</b>	<b>240,772</b>	<b>239,608</b>	<b>463,990</b>	<b>957,142</b>	<b>233,831</b>	<b>176,582</b>	<b>1,415,244</b>	<b>11,779,825</b>
Interest Earnings on Bond Reserves	(15,259)	(38,803)	(1,700)	(14,925)	(67)	(98,455)	(714)	(3,739)	(9,215)	(2,998)	(891)	(37,490)	(6,321)	(8,745)	(57,378)	(296,700)
Interest Earnings on 2004 A Bond Reserve	-	-	-	(443)	-	(63,205)	(630)	(1,103)	(852)	(2,827)	(7,041)	(1,484)	(951)	-	(1,465)	(80,000)
Interest Earnings on SRF Reserves	-	-	-	(2,495)	-	(41,776)	(293)	(437)	(398)	(1,189)	(3,008)	(5,934)	(2,850)	-	(8,919)	(67,300)
Interest Earnings on Sinking Fund	(1,465)	(3,725)	(163)	(1,795)	(6)	(30,067)	(367)	(693)	(1,145)	(1,139)	(2,206)	(4,550)	(1,112)	(839)	(6,728)	(56,000)
Budget Adjustments																
<i>subtotal E</i>																
<b>Net Debt Serv Allocation</b>	<b>291,413</b>	<b>741,038</b>	<b>32,456</b>	<b>357,928</b>	<b>1,275</b>	<b>6,091,190</b>	<b>75,177</b>	<b>139,855</b>	<b>229,162</b>	<b>231,454</b>	<b>450,844</b>	<b>907,684</b>	<b>222,597</b>	<b>166,998</b>	<b>1,340,753</b>	<b>11,279,825</b>
<b>Equipment Replacement Contribution and Resv Re-allocations</b>																
WRA Flows:																
Flow Percentage:	3.186%	8.101%	0.355%	3.671%	0.014%	54.475%	0.395%	2.069%	1.924%	1.659%	0.493%	7.827%	2.026%	1.826%	11.979%	100.00%
Equipment Replacement:																
Annual Contribution 2008	1,115	2,835	124	1,285	5	19,066	138	724	673	581	173	2,739	709	639	4,193	35,000
Insurance fund allocation	64,342	-	-	74,144	-	1,099,512	8,020	41,706	10,694	33,508	9,981	157,913	40,815	-	241,682	1,782,318
fund balance last year	(4,584)	-	-	(75,128)	-	(1,177,921)	(8,865)	(36,560)	(10,532)	(31,180)	(9,888)	(149,537)	(43,418)	-	(234,705)	(1,782,318)
Equipment fund allocation	31,860	81,010	3,550	36,710	140	544,750	3,950	20,690	19,240	16,590	4,930	78,270	20,260	18,260	119,790	1,000,000
fund balance last year	(31,502)	(75,297)	(3,147)	(36,276)	(143)	(568,766)	(4,281)	(17,653)	(19,592)	(15,056)	(4,775)	(72,205)	(20,965)	(17,013)	(113,329)	(1,000,000)
<i>subtotal F</i>																
<b>Net Contribution Repl. / Re-allocation</b>	<b>61,231</b>	<b>8,548</b>	<b>527</b>	<b>735</b>	<b>2</b>	<b>(83,359)</b>	<b>(1,037)</b>	<b>8,907</b>	<b>483</b>	<b>4,442</b>	<b>421</b>	<b>17,181</b>	<b>(2,599)</b>	<b>1,886</b>	<b>17,631</b>	<b>35,000</b>
<i>subtotal A+B+C+D+E+F</i>																
<b>Net F08 Budget Allocation</b>	<b>878,768</b>	<b>1,628,502</b>	<b>82,169</b>	<b>857,920</b>	<b>4,199</b>	<b>12,968,261</b>	<b>123,874</b>	<b>449,254</b>	<b>413,496</b>	<b>458,884</b>	<b>464,536</b>	<b>1,998,471</b>	<b>479,853</b>	<b>397,209</b>	<b>3,003,607</b>	<b>24,209,003</b>
<b>Monthly Amount to Remit</b>	73,231	135,708	6,847	71,493	350	1,080,688	10,323	37,438	34,458	38,240	38,711	166,539	39,988	33,101	250,301	

**WASTEWATER RECLAMATION AUTHORITY**

Debt Service and Surcharges for New Money / 2006 Issue  
Fiscal Year 2008

	Debt Servicing															Total \$
	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHSD	Waukee (Expansion)	West Des Moines (Expansion)	
<b>2006 / New Core Money</b>																
Percentage	3.186%	8.101%	0.355%	3.671%	0.014%	54.475%	0.395%	2.069%	1.924%	1.659%	0.493%	7.827%	2.026%	1.826%	11.979%	100.0%
Principal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest	14,939	37,985	1,665	17,213	66	255,432	1,852	9,701	9,022	7,779	2,312	36,701	9,500	8,562	56,169	468,897
Gross Principal and Interest	14,939	37,985	1,665	17,213	66	255,432	1,852	9,701	9,022	7,779	2,312	36,701	9,500	8,562	56,169	468,897
Reserve Interest Income	(822)	(2,090)	(92)	(947)	(4)	(14,055)	(102)	(534)	(496)	(428)	(127)	(2,019)	(523)	(471)	(3,091)	(25,800)
Net Debt Service	14,117	35,895	1,573	16,266	62	241,377	1,750	9,168	8,525	7,351	2,184	34,681	8,977	8,091	53,079	443,097
<b>2006 / New Expansion Money</b>																
Percentage	8.193%	20.835%	0.912%	9.442%	0.036%	0.000%	0.000%	0.000%	4.948%	0.000%	0.000%	20.130%	0.000%	4.695%	30.809%	100.0%
Principal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest	45,925	116,790	5,112	52,927	202	0	0	0	27,736	0	0	112,838	0	26,318	172,698	560,545
Gross Principal and Interest	45,925	116,790	5,112	52,927	202	0	0	0	27,736	0	0	112,838	0	26,318	172,698	560,545
Reserve Interest Income	(2,523)	(6,417)	(281)	(2,908)	(11)	0	0	0	(1,524)	0	0	(6,200)	0	(1,446)	(9,489)	(30,800)
Net Debt Service	43,402	110,372	4,831	50,019	191	0	0	0	26,212	0	0	106,638	0	24,872	163,209	529,745
<b>2006 / New SW Area Money</b>																
Percentage	4.855%	12.346%	0.541%	2.447%	0.021%	36.317%	0.263%	1.379%	2.932%	1.106%	0.329%	11.928%	4.498%	2.782%	18.256%	100.0%
Principal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest	37,287	94,820	4,155	18,793	161	278,922	2,020	10,591	22,518	8,494	2,527	91,609	34,546	21,366	140,210	768,020
Gross Principal and Interest	37,287	94,820	4,155	18,793	161	278,922	2,020	10,591	22,518	8,494	2,527	91,609	34,546	21,366	140,210	768,020
Reserve Interest Income	(2,049)	(5,210)	(228)	(1,033)	(9)	(15,326)	(111)	(582)	(1,237)	(467)	(139)	(5,034)	(1,898)	(1,174)	(7,704)	(42,200)
Net Debt Service	35,239	89,610	3,927	17,761	152	263,596	1,909	10,009	21,281	8,028	2,388	86,576	32,647	20,192	132,506	725,820
<b>Subtotal Net Debt Serv or Surchg</b>	<b>92,758</b>	<b>235,877</b>	<b>10,331</b>	<b>84,045</b>	<b>405</b>	<b>504,973</b>	<b>3,659</b>	<b>19,177</b>	<b>56,018</b>	<b>15,379</b>	<b>4,572</b>	<b>227,895</b>	<b>41,625</b>	<b>53,155</b>	<b>348,793</b>	<b>1,698,662</b>
<b>Subtotal 2006 Issue</b>	<b>98,152</b>	<b>249,595</b>	<b>10,932</b>	<b>88,933</b>	<b>429</b>	<b>534,353</b>	<b>3,872</b>	<b>20,292</b>	<b>59,276</b>	<b>16,273</b>	<b>4,838</b>	<b>241,148</b>	<b>44,045</b>	<b>56,246</b>	<b>369,077</b>	<b>1,797,462</b>
Reserve Interest Earnings																
Core	(822)	(2,090)	(92)	(947)	(4)	(14,055)	(102)	(534)	(496)	(428)	(127)	(2,019)	(523)	(471)	(3,091)	(25,800)
Expansion	(2,523)	(6,417)	(281)	(2,908)	(11)	0	0	0	(1,524)	0	0	(6,200)	0	(1,446)	(9,489)	(30,800)
SW	(2,049)	(5,210)	(228)	(1,033)	(9)	(15,326)	(111)	(582)	(1,237)	(467)	(139)	(5,034)	(1,898)	(1,174)	(7,704)	(42,200)
<b>Net Debt Service or Surcharge</b>	<b>92,758</b>	<b>235,877</b>	<b>10,331</b>	<b>84,045</b>	<b>405</b>	<b>504,973</b>	<b>3,659</b>	<b>19,177</b>	<b>56,018</b>	<b>15,379</b>	<b>4,572</b>	<b>227,895</b>	<b>41,625</b>	<b>53,155</b>	<b>348,793</b>	<b>1,698,662</b>

0 Principal  
1,797,462 Interest on 2006A

**WASTEWATER RECLAMATION AUTHORITY**

Debt Service and Surcharges for New Money / 2004 Issue  
Fiscal Year 2008

	Debt Servicing															Total \$
	Cumming Surcharge	Waukeg Surcharge	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHSD	West Des Moines (Expansion)	
<b>2004 B / New Core Money</b>																
Percentage	0.014%	1.826%	3.186%	8.101%	0.355%	3.671%	54.475%	0.395%	2.069%	1.924%	1.659%	0.493%	7.827%	2.026%	11.979%	100.0%
Principal	84	10,956	19,116	48,606	2,130	22,026	326,850	2,370	12,414	11,544	9,954	2,958	46,962	12,156	71,874	600,000
Interest	218	28,444	49,629	126,191	5,530	57,184	848,571	6,153	32,229	29,971	25,843	7,680	121,923	31,560	186,600	1,557,725
Gross Principal and Interest	302	39,400	68,745	174,797	7,660	79,210	1,175,421	8,523	44,643	41,515	35,797	10,638	168,885	43,716	258,474	2,157,725
Reserve Interest Income	(14)	(1,800)	(3,141)	(7,988)	(350)	(3,620)	(53,712)	(389)	(2,040)	(1,897)	(1,636)	(486)	(7,717)	(1,998)	(11,811)	(98,600)
Net Debt Service	288	37,600	65,604	166,810	7,310	75,590	1,121,708	8,134	42,603	39,618	34,161	10,151	161,168	41,718	246,663	2,059,125
<b>2004 B / New Expansion Money</b>																
Percentage	0.036%	4.695%	8.193%	20.835%	0.912%	9.442%	0.000%	0.000%	0.000%	4.948%	0.000%	0.000%	20.130%	0.000%	30.809%	100.0%
Principal	112	14,555	25,398	64,589	2,827	29,270	0	0	0	15,339	0	0	62,403	0	95,508	310,000
Interest	326	42,536	74,227	188,760	8,262	85,542	0	0	0	44,828	0	0	182,373	0	279,122	905,975
Gross Principal and Interest	438	57,090	99,625	253,348	11,090	114,812	0	0	0	60,166	0	0	244,776	0	374,630	1,215,975
Reserve Interest Income	(21)	(2,676)	(4,670)	(11,876)	(520)	(5,382)	0	0	0	(2,820)	0	0	(11,474)	0	(17,561)	(57,000)
Net Debt Service	417	54,414	94,955	241,472	10,570	109,430	0	0	0	57,346	0	0	233,302	0	357,069	1,158,975
<b>2004 B / New SW Area Money</b>																
Percentage	0.021%	2.782%	4.855%	12.346%	0.541%	2.447%	36.317%	0.263%	1.379%	2.932%	1.106%	0.329%	11.928%	4.498%	18.256%	100.0%
Principal	37	4,869	8,496	21,606	947	4,282	63,555	460	2,413	5,131	1,936	576	20,874	7,872	31,948	175,000
Interest	143	18,978	33,119	84,221	3,691	16,693	247,743	1,794	9,407	20,001	7,545	2,244	81,369	30,684	124,537	682,169
Gross Principal and Interest	180	23,846	41,616	105,826	4,637	20,975	311,298	2,254	11,820	25,132	9,480	2,820	102,243	38,555	156,485	857,169
Reserve Interest Income	(9)	(1,177)	(2,054)	(5,222)	(229)	(1,035)	(15,362)	(111)	(583)	(1,240)	(468)	(139)	(5,046)	(1,903)	(7,722)	(42,300)
Net Debt Service	171	22,670	39,562	100,604	4,408	19,940	295,936	2,143	11,237	23,892	9,012	2,681	97,198	36,653	148,762	814,869
<b>Subtotal Net Debt Serv or Surchg</b>	<b>877</b>	<b>114,683</b>	<b>200,120</b>	<b>508,886</b>	<b>22,288</b>	<b>204,961</b>	<b>1,417,644</b>	<b>10,277</b>	<b>53,840</b>	<b>120,856</b>	<b>43,173</b>	<b>12,832</b>	<b>491,667</b>	<b>78,371</b>	<b>752,494</b>	<b>4,032,969</b>
<b>Subtotal 2004 B<sub>ISSUE</sub></b>	<b>920</b>	<b>120,337</b>	<b>209,986</b>	<b>533,972</b>	<b>23,387</b>	<b>214,997</b>	<b>1,486,719</b>	<b>10,777</b>	<b>56,464</b>	<b>126,813</b>	<b>45,277</b>	<b>13,458</b>	<b>515,904</b>	<b>82,271</b>	<b>789,588</b>	<b>4,230,869</b>
Reserve Interest Earnings																
Core	(14)	(1,800)	(3,141)	(7,988)	(350)	(3,620)	(53,712)	(389)	(2,040)	(1,897)	(1,636)	(486)	(7,717)	(1,998)	(11,811)	(98,600)
Expansion	(21)	(2,676)	(4,670)	(11,876)	(520)	(5,382)	0	0	0	(2,820)	0	0	(11,474)	0	(17,561)	(57,000)
SW	(9)	(1,177)	(2,054)	(5,222)	(229)	(1,035)	(15,362)	(111)	(583)	(1,240)	(468)	(139)	(5,046)	(1,903)	(7,722)	(42,300)
<b>Net Debt Service or Surcharge</b>	<b>877</b>	<b>114,684</b>	<b>200,120</b>	<b>508,886</b>	<b>22,288</b>	<b>204,961</b>	<b>1,417,644</b>	<b>10,277</b>	<b>53,840</b>	<b>120,856</b>	<b>43,173</b>	<b>12,832</b>	<b>491,667</b>	<b>78,371</b>	<b>752,494</b>	<b>4,032,969</b>

1,085,000 Principal  
3,145,869 Interest on 2004B

**WASTEWATER RECLAMATION AUTHORITY**

Debt Service for pre 7/1/04 Commitments  
Fiscal Year 2008

Debt Issue	Clive	Des Moines	Johnston	Pleasant Hill	Polk County	USSD	UWHSD	Warren County		West	Total
	\$	\$	\$	\$	\$	\$	\$	Greenfield	Norwalk	Des Moines	
<b>2004A (refunding)</b>											
Percentage	0.55%	79.01%	1.38%	3.53%	8.80%	1.85%	1.19%	0.79%	1.06%	1.83%	100.00%
Principal	19,670	2,730,718	47,283	123,869	306,259	65,204	42,168	27,551	37,275	65,003	3,465,000
Interest	4,153	665,958	12,012	28,051	72,117	14,525	8,944	6,281	8,498	13,711	834,250
Gross Principal and Interest	23,823	3,396,676	59,295	151,920	378,376	79,729	51,112	33,832	45,773	78,714	4,299,250
Reserve Interest Income	(443)	(63,205)	(1,103)	(2,827)	(7,041)	(1,484)	(951)	(630)	(852)	(1,465)	(80,000)
Net Debt Service	23,380	3,333,471	58,192	149,093	371,335	78,245	50,161	33,202	44,921	77,249	4,219,250
<b>SRF 04 1995</b>											
Percentage	10.15%	20.57%	0.00%	0.00%	0.00%	20.65%	11.63%	0.00%	0.00%	37.00%	100.00%
Principal	17,052	34,558	0	0	0	34,692	19,538	0	0	62,160	168,000
Interest	4,671	9,466	0	0	0	9,503	5,352	0	0	17,027	46,020
Fees	78	158	0	0	0	158	89	0	0	284	767
Gross Principal and Interest	21,801	44,182	0	0	0	44,354	24,980	0	0	79,471	214,787
Reserve Interest Income	(1,218)	(2,468)	0	0	0	(2,478)	(1,396)	0	0	(4,440)	(12,000)
Net Debt Service	20,583	41,713	0	0	0	41,876	23,584	0	0	75,031	202,787
<b>SRF 06 1995</b>											
Percentage	2.31%	71.08%	0.79%	2.15%	5.44%	6.25%	2.63%	0.53%	0.72%	8.10%	100.00%
Principal	13,444	413,686	4,598	12,513	31,661	36,375	15,307	3,085	4,190	47,142	582,000
Interest	4,358	134,107	1,490	4,056	10,264	11,792	4,962	1,000	1,358	15,282	188,670
Fees	73	2,235	25	68	171	197	83	17	23	255	3,145
Gross Principal and Interest	17,875	550,028	6,113	16,637	42,096	48,363	20,351	4,101	5,571	62,679	773,815
Reserve Interest Income	(815)	(25,091)	(279)	(759)	(1,920)	(2,206)	(928)	(187)	(254)	(2,859)	(35,300)
Net Debt Service	17,060	524,936	5,834	15,878	40,175	46,157	19,423	3,914	5,317	59,820	738,515
<b>SRF 07 1996</b>											
Percentage	2.31%	71.08%	0.79%	2.15%	5.44%	6.25%	2.63%	0.53%	0.72%	8.10%	100.00%
Principal	6,791	208,975	2,323	6,321	15,994	18,375	7,732	1,558	2,117	23,814	294,000
Interest	3,873	119,160	1,324	3,604	9,120	10,478	4,409	889	1,207	13,579	167,642
Fees	46	1,422	16	43	109	125	53	11	14	162	2,000
Gross Principal and Interest	10,710	329,557	3,663	9,968	25,222	28,978	12,194	2,457	3,338	37,555	463,642
Reserve Interest Income	(462)	(14,216)	(158)	(430)	(1,088)	(1,250)	(526)	(106)	(144)	(1,620)	(20,000)
Net Debt Service	10,248	315,341	3,505	9,538	24,134	27,728	11,668	2,351	3,194	35,935	443,642
<b>Adjustment</b>											
Redistribution of payment from:											
1) Greenfield Plaza	(554)	(16,822)		(468)		(1,333)	(1,122)	22,140		(1,841)	0
	(554)	(16,822)	0	(468)	0	(1,333)	(1,122)	22,140	0	(1,841)	0
<b>Net Debt Service to Communities</b>											
<b>for Existing Debt</b>	<b>70,716</b>	<b>4,198,639</b>	<b>67,531</b>	<b>174,041</b>	<b>435,645</b>	<b>192,673</b>	<b>103,714</b>	<b>61,608</b>	<b>53,433</b>	<b>246,194</b>	<b>5,604,194</b>
<b>Subtotal 2004 A</b>	<b>23,823</b>	<b>3,396,676</b>	<b>59,295</b>	<b>151,920</b>	<b>378,376</b>	<b>79,729</b>	<b>51,112</b>	<b>33,832</b>	<b>45,773</b>	<b>78,714</b>	<b>4,299,250</b>
<b>Subtotal SRF</b>	<b>50,386</b>	<b>923,766</b>	<b>9,776</b>	<b>26,605</b>	<b>67,318</b>	<b>121,695</b>	<b>57,525</b>	<b>6,559</b>	<b>8,910</b>	<b>179,705</b>	<b>1,452,244</b>

**Wastewater Reclamation Authority  
Budget Adjustment Computation  
Fiscal Year 2008 / Actuals 2006**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield PHOCSD	Johnston	Norwalk (Expansion)	Pleasant Hill	Polk Country	USSD (Expansion)	UWHSD	Waukee	West Des Moines (Expansion)	Budget Totals
<b>Operations and Maintenance</b>																
WRF Flows:																
Flow Percentage:	0.253%	0.000%	0.000%	4.206%	0.000%	67.896%	0.536%	1.836%	0.534%	1.568%	0.526%	7.775%	2.379%	0.000%	12.493%	100.00%
Budget:																
Collected in FY2006, Budget O&M	(31,566)	-	-	(524,534)	-	(8,467,709)	(66,871)	(228,965)	(66,603)	(195,530)	(65,533)	(969,626)	(296,639)	-	(1,558,088)	(12,471,665)
Actual:																
Gross O&M Expense	34,437	-	-	572,249	-	9,237,998	72,956	249,796	72,657	213,318	71,500	1,057,826	323,623	-	1,699,820	13,606,182
Revenue Offsets	(8,196)	-	-	(136,191)	-	(2,198,570)	(17,363)	(59,449)	(17,292)	(50,768)	(17,017)	(251,754)	(77,020)	-	(404,544)	(3,238,163)
<b>Unspent O&amp;M Budget</b>	<b>(5,325)</b>	<b>-</b>	<b>-</b>	<b>(88,476)</b>	<b>-</b>	<b>(1,428,281)</b>	<b>(11,278)</b>	<b>(38,619)</b>	<b>(11,238)</b>	<b>(32,980)</b>	<b>(11,049)</b>	<b>(163,554)</b>	<b>(50,036)</b>	<b>-</b>	<b>(262,811)</b>	<b>(2,103,646)</b>
<b>O&amp;M Credit Computation</b>																
Amount Due from above	26,241	-	-	436,058	-	7,039,429	55,593	190,346	55,365	162,550	54,484	806,072	246,603	-	1,295,277	10,368,019
Refund from 2004 applied	-	-	-	(107,147)	-	(1,086,229)	(26,850)	(42,210)	(15,062)	(15,857)	(9,321)	(122,039)	(56,618)	-	(226,313)	(1,707,646)
Monthly Revenue from Commty 2006	(31,567)	-	-	(417,399)	-	(7,381,291)	(40,018)	(186,748)	(51,529)	(179,757)	(56,229)	(847,603)	(240,056)	-	(1,331,822)	(10,764,019)
<b>Unused Credits from Commty</b>	<b>(5,326)</b>	<b>-</b>	<b>-</b>	<b>(88,488)</b>	<b>-</b>	<b>(1,428,091)</b>	<b>(11,275)</b>	<b>(38,612)</b>	<b>(11,226)</b>	<b>(33,064)</b>	<b>(11,066)</b>	<b>(163,570)</b>	<b>(50,071)</b>	<b>-</b>	<b>(262,858)</b>	<b>(2,103,646)</b>
<b>Collected from Communities</b>																
	<b>263,571</b>	<b>1,154,697</b>	<b>23,130</b>	<b>758,244</b>	<b>3,630</b>	<b>14,229,859</b>	<b>122,648</b>	<b>331,011</b>	<b>318,876</b>	<b>412,380</b>	<b>487,707</b>	<b>1,573,107</b>	<b>459,615</b>	<b>571,886</b>	<b>2,446,044</b>	<b>23,156,405</b>
Needed for O&M Exp / WRF flow	26,241	-	-	436,058	-	7,039,429	55,593	190,346	55,365	162,550	54,484	806,072	246,603	-	1,295,277	10,368,019
Collected in FY2006	(31,567)	-	-	(524,546)	-	(8,467,520)	(66,868)	(228,958)	(66,591)	(195,614)	(65,530)	(969,642)	(296,674)	-	(1,558,135)	(12,471,645)
<b>subtotal OM to Allocation page</b>	<b>(5,326)</b>	<b>-</b>	<b>-</b>	<b>(88,488)</b>	<b>-</b>	<b>(1,428,091)</b>	<b>(11,275)</b>	<b>(38,612)</b>	<b>(11,226)</b>	<b>(33,064)</b>	<b>(11,046)</b>	<b>(163,570)</b>	<b>(50,071)</b>	<b>-</b>	<b>(262,858)</b>	
Needed for Debt Service -2004A/SRF	-	-	-	74,851	-	4,360,532	62,834	69,127	55,065	179,232	448,059	202,763	108,700	-	260,878	5,822,041
Needed for Debt Service -2004B	162,500	376,182	16,339	169,223	784	1,197,949	9,460	32,392	99,508	27,662	9,271	356,792	65,756	80,217	573,328	3,177,363
Collected in FY2006	(168,030)	(388,981)	(16,895)	(251,314)	(784)	(5,614,641)	(72,714)	(102,432)	(158,333)	(208,335)	(460,242)	(576,068)	(178,180)	(80,217)	(859,959)	(9,137,125)
<b>subtotal DS to Allocation page</b>	<b>(5,530)</b>	<b>(12,799)</b>	<b>(556)</b>	<b>(7,240)</b>	<b>-</b>	<b>(56,160)</b>	<b>(420)</b>	<b>(913)</b>	<b>(3,760)</b>	<b>(1,441)</b>	<b>(2,912)</b>	<b>(16,513)</b>	<b>(3,724)</b>	<b>-</b>	<b>(25,753)</b>	
<b>Credit from FY 2006</b>	<b>(10,856)</b>	<b>(12,799)</b>	<b>(556)</b>	<b>(95,728)</b>	<b>-</b>	<b>(1,484,251)</b>	<b>(11,695)</b>	<b>(39,525)</b>	<b>(14,986)</b>	<b>(34,505)</b>	<b>(13,958)</b>	<b>(180,083)</b>	<b>(53,795)</b>	<b>-</b>	<b>(288,611)</b>	<b>(2,241,347)</b>
																(2,103,626) O&M (137,721) DS
<b>Debt Service on 2004 B bond issue based on F06 budget</b>																
	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield PHOCSD	Johnston	Norwalk (Expansion)	Pleasant Hill	Polk Country	USSD (Expansion)	UWHSD	Waukee	West Des Moines (Expansion)	Total
Collected for 2004B debt service FY06 budget	168,030	388,981	16,895	174,706	-	1,216,583	9,608	32,896	102,894	28,092	9,415	368,933	67,493	-	592,837	3,177,363
Collected for 2004B debt from new communities					784									80,217		81,001
Needed for Debt Service -2004B	(162,500)	(376,182)	(16,339)	(169,223)	(784)	(1,197,949)	(9,460)	(32,392)	(99,508)	(27,662)	(9,271)	(356,792)	(65,756)	(80,217)	(573,328)	(3,177,363)
Reallocation of additional collection	5,530	12,799	556	5,483	(784)	18,634	148	504	3,386	430	144	12,141	1,737	(80,217)	19,509	-
<b>Debt Service on SRF debt</b>																
Interest rate was reduce to 3% 12/1/05																
Amount over collected SRF4, to be credited				596		1,208						1,212	683		2,172	5,872
Amount over collected SRF6, to be credited				1,161		36,318	272	409	374	1,011	2,768	3,160	1,304		4,072	50,848

**WASTEWATER RECLAMATION AUTHORITY**  
**Operations & Maintenance Budget Summary**  
**Fiscal Year 2008**

	F05 ACTUAL	F06 ACTUAL	F07 BUDGET	F07 AMENDED BUDGET	F08 BUDGET
<b>Total O&amp;M Expenditures</b>					
Personal Services	6,744,069	7,149,536	7,854,883	7,844,633	8,054,133
Contractual Services	2,318,451	2,472,520	3,060,134	3,143,879	3,202,613
Internal Services	738,588	731,432	767,663	790,985	829,164
Other Charges	1,869,220	2,106,679	2,024,320	2,052,650	2,109,050
Commodities	842,508	1,032,500	1,468,105	1,471,275	1,552,272
Capital Outlays	91,872	36,715	312,000	257,500	320,250
Travel /Training	78,529	76,800	130,345	131,795	137,595
<b>Total Expenditures</b>	<b>12,683,237</b>	<b>13,606,182</b>	<b>15,617,450</b>	<b>15,692,717</b>	<b>16,205,077</b>
<b>Total O&amp;M Revenue Offsets</b>					
Licenses and Permits	31,090	33,640	36,580	36,580	36,300
High Strength Surcharge	1,133,748	1,171,840	1,122,000	1,122,000	1,329,000
Contract Hauler Fees	876,405	1,054,496	864,000	880,000	1,005,000
Industrial Analysis Fees	106,264	162,425	125,300	155,300	158,620
Contract Hauler Analysis Fees	26,525	32,489	26,250	26,250	26,700
Other Pretreatment Charges	221,113	112,010	154,300	154,300	116,930
	(2,395,145)	(2,566,900)	(2,328,430)	(2,374,430)	(2,672,550)
Charges for Services	(263,947)	(412,236)	(312,150)	(341,417)	(352,002)
Interfund Charges (Lab)	(133,570)	(140,082)	(145,000)	(145,000)	(145,000)
Interfund Charges for CIP	(101,093)	(110,891)	(90,000)	(100,000)	(120,000)
Invested Operating Funds	(44,529)	(8,054)	(10,000)	0	0
<b>Total Revenue Offsets</b>	<b>(2,938,284)</b>	<b>(3,238,163)</b>	<b>(2,885,580)</b>	<b>(2,960,847)</b>	<b>(3,289,552)</b>
<b>Net O&amp;M Exp to be allocated on WRF flows</b>	<b>9,744,953</b>	<b>10,368,019</b>	<b>12,731,870</b>	<b>12,731,870</b>	<b>12,915,525</b>
<b>O&amp;M Exp Collected from Communities</b>	11,970,392	12,471,665		12,731,870	
<b>O&amp;M Expenditures less Revenue Offsets</b>	<b>9,744,953</b>	<b>10,368,019</b>		<b>12,731,870</b>	
<b>Remaining Credit for next Budget</b>	<b>2,225,439</b>	<b>2,103,646</b>		<b>0</b>	



Wastewater Reclamation Authority  
Fiscal Year 2008

WRA/WRF Totals by Account (line item budget)

Account #	Account Name	F06 Actual	F07 Adopted	F07 Amended	F08 Proposed	F08 Budget Inc (Dec) F07
Personnel Services						
511010	Salaries of Regular Employees	4,672,580	5,063,780	5,114,475	5,321,758	257,978
511030	Longevity	170,556	191,285	190,285	194,165	2,880
511050	Overtime	76,154	94,400	94,400	90,500	(3,900)
511070	IPERS - City's Share	281,666	338,890	337,890	342,160	3,270
511075	401A - City's Share	-	-	-	-	-
511080	FICA - City's Share	311,543	339,470	339,470	353,995	14,525
511090	FICA Medicare - City's Share	72,908	79,835	79,835	83,835	4,000
511120	Deferred Compensation - City's Share	93,605	116,740	116,740	126,290	9,550
511140	Health and Dental Insurance	1,214,814	1,445,136	1,300,081	1,261,003	(184,133)
511160	Separation Payouts	8,996	33,000	92,000	45,000	12,000
511170	Flexible Spending Account - City	38,724	40,860	43,930	42,830	1,970
511175	PEHP - City's Share	96,865	107,787	108,727	106,797	(990)
511802	Clothing Allowance	9,940	10,700	10,800	10,800	100
511190	Personnel Charge-outs	29,359	(12,000)	(5,000)	(5,000)	7,000
511300	Wages - Casual & Part-time Employees	45,732	5,000	21,000	80,000	75,000
	Subtotal Personnel Services	7,123,442	7,854,883	7,844,633	8,054,133	199,250
Contractual Services						
521010	Accounting and Clerical	27,138	1,500	1,500	1,500	-
521020	Consultants and Prof. Services	33,092	103,500	105,000	73,000	(30,500)
521022	Right-of-way Acquisition Consultants	17	2,500	500	5,000	2,500
521030	Legal	10,401	11,000	16,000	10,500	(500)
521035	Right-of-way Legal & Misc. Costs	51	5,500	3,500	3,500	(2,000)
521060	Protection / Security	-	-	17,000	17,000	17,000
521070	Laboratory	238,592	245,200	249,000	249,000	3,800
521160	Outside DP Services /Consulting	50,743	75,600	75,600	77,600	2,000
521180	City Labor and Equip. Charge /Flow Monitoring	42,198	49,000	77,800	83,000	34,000
521220	City Staff Charges on CIP Projects	-	-	-	-	-
521190	Pest Control Services	-	-	-	-	-
521250	Inspection Services and Appraisals	(5,721)	39,250	39,250	39,250	-
522010	Contract Carriers	4,138	3,600	3,600	3,800	200
522020	Local Transportation	12	505	505	505	-
522030	Postage	26	400	400	400	-
522070	Tuition Reimbursement	2,400	4,700	4,700	4,700	-
523010	Advertising	76	1,265	6,265	6,200	4,935
523020	Photocopy and Reproduction Expense	6,771	8,550	8,550	9,150	600
523030	Printing Services Contracts	1,757	5,185	5,735	6,200	1,015
523070	Photographic/Microfilming	570	50	50	50	-
523080	Marketing/Public Relations	1,113	500	500	500	-
523090	Cost Per Copy Fee	-	50	-	-	(50)
524010	Real Property Insurance /see 524150					
524150	Enterprise Liability Insurance	168,035	244,854	254,758	247,854	3,000
524060	Workers' Compensation Excess Insurance Premiums	8,019	8,600	8,600	8,600	-
524070	Unemployment Compensation Payments	10,389	8,000	8,000	8,000	-
524110	Life Insurance Premiums	8,403	8,550	8,700	8,800	250
524130	Long-term Disability Insurance Premiums	45,578	41,801	41,801	41,851	50
524160	Insurance Agent/Broker Service Fee	8,688	7,347	7,347	9,000	1,653
525010	Gas	444,708	377,500	382,500	415,500	38,000
525020	Electric Light and Power	875,492	1,035,000	1,027,000	1,012,000	(23,000)
525030	Storm Water Charges	31,410	40,000	40,000	45,000	5,000
525050	Water Use	50,646	50,220	50,220	55,220	5,000
525140	Telephone Equipment	273	653	653	653	-
525145	Cell Phone - Employee Allowance	27	450	450	450	-
525150	Telephone - Cell Service	11,435	12,570	12,183	13,666	1,096
525155	Telephone Service - Plant & Meters	39,052	52,000	47,000	49,000	(3,000)
525200	Hardware Maint Contract (HP)	4,790	-	-	27,100	27,100
526010	Repair & Maintenance - Buildings	25,700	75,200	65,200	75,200	-
526011	Repair & Maintenance - Buildings/Floor covering	320	-	-	-	-
526020	Repair & Maintenance - City-owned Capital Improv.	-	9,000	9,000	10,500	1,500
526030	Repair & Maintenance - Fixed Plant Equipment	41,110	155,400	155,400	155,400	-
526050	Repair & Maintenance - Operating and Construction	4,416	24,975	24,975	24,975	-
526060	Repair & Maintenance - Office Equipment	385	2,550	2,550	2,550	-

Wastewater Reclamation Authority  
Fiscal Year 2008

WRA/WRF Totals by Account (line item budget)

Account #	Account Name	F06 Actual	F07 Adopted	F07 Amended	F08 Proposed	F08 Budget Inc (Dec) F07
526070	Repair & Maintenance - Plumbing	8,269	10,000	10,000	12,000	2,000
526090	Repair & Maintenance - Miscellaneous Equipment	8,061	5,335	5,335	5,335	-
526100	Repair & Maintenance - Data Processing Equipment	22,777	1,500	1,500	1,500	-
526120	Repair & Maintenance - Software Contractual Maint.	78,189	140,675	140,675	154,450	13,775
526150	Repair & Maintenance - Fences	-	200	200	200	-
527020	Rent - Buildings	-	-	-	-	-
527040	Rent - Machinery and Mechanical Equipment	4,640	14,000	14,000	14,000	-
527090	Uniform Rental and Cleaning	21,075	26,754	26,754	26,754	-
527110	Rent - Non-City Radio and Electronics	2,240	4,410	4,410	4,410	-
527500	Licenses and Permits	4,212	8,790	9,415	9,415	625
527510	Cleaning and Painting	16,074	21,930	21,930	21,930	-
527520	Dues and Membership	21,953	33,880	33,880	37,880	4,000
527620	Miscellaneous Contractual Services	794	1,000	1,000	1,000	-
527680	Landfill Dump Fees	65,447	60,000	70,000	70,000	10,000
527700	Recycling Services & Disposals	4,671	16,385	17,135	17,235	850
527800	Bank Charges	1,850	1,750	1,000	1,000	(750)
528015	Service Awards	519	1,000	1,000	1,000	-
528510	DP Hardware and Software - Internal Service only	-	-	-	-	-
528515	Print Shop	596	4,680	3,680	3,680	(1,000)
528520	Telephone - Telephone Equipment	-	180	180	180	-
528525	Telephone - Basic Line Service	31,932	31,107	31,107	34,162	3,055
528530	Telephone - Service Calls and Oper	41	440	440	90	(350)
528535	Telephone - Direct Dial Long Distance	17	205	205	95	(110)
528540	Telephone - Discounted Long Distance	534	2,193	1,193	1,033	(1,160)
528545	Vehicle Maintenance - Internal Service	188,140	196,872	198,874	199,672	2,800
528550	Radio Maintenance - Internal Service	7,963	20,090	19,590	14,664	(5,426)
528555	Vehicle Depreciation - Internal Service	371,558	411,320	403,820	409,298	(2,022)
528560	Radio Depreciation - Internal Service	-	10,144	10,144	-	(10,144)
528575	Fuel Purchases from Central Garage	142,007	105,912	136,735	179,750	73,838
528580	Forestry - Internal Service	-	500	500	500	-
528585	Courier - Internal Service	2,835	2,500	2,500	2,500	-
528590	Postage - Internal Service	3,348	5,870	5,870	5,870	-
	Subtotal Contractual Services	3,201,992	3,852,147	3,934,864	4,031,777	179,630
	Other Charges					-
529400	Legal Settlements and Awards - NotTort	-	20,000	20,000	20,000	-
529410	Legal Settlements and Awards - Tort	3,838	6,000	2,000	3,000	(3,000)
529430	Legal Expenses - Reimbursable	-	320	-	-	(320)
529300	Fines	100	-	-	-	-
529630	Police and Fire Service Fee	1,006,100	1,040,850	1,039,850	1,075,200	34,350
529710	Adjustments - Prior Years' Expenditures	-	-	-	-	-
529730	Indirect Cost Allocation	979,169	855,000	900,000	910,000	55,000
529740	Replacemnt of Personal Property	237	-	-	-	-
529810	Workers' Compensation - Payments	92,236	52,800	65,800	75,850	23,050
529950	Allocation of Charges (PStn)	25,000	25,000	25,000	25,000	-
	Subtotal Other Charges	2,106,680	1,999,970	2,052,650	2,109,050	109,080
	Commodities					-
531010	General Office	15,890	17,505	18,125	19,305	1,800
531020	Magazines, Maps, Reference Books	1,259	5,195	5,195	5,395	200
531030	Photographic and Video Supplies	1,540	2,550	2,550	2,750	200
531040	Computer (Data Processing) Hardware under \$4000	47,380	120,850	120,850	129,850	9,000
531045	Computer Software less than \$4000	35,350	35,350	35,250	46,650	11,300
531050	Copier Supplies	3,382	5,450	5,450	5,506	56
531060	Print Shop Office Supplies	166	1,000	1,000	1,000	-
531090	StoresB Materials	1,082	90	90	240	150
532010	Agricultural & Horticultural	3,098	6,200	6,200	6,700	500
532020	Asphalt and Asphalt Products	-	10,000	10,000	10,000	-
532030	Chemicals and Gases - Noncleaning	420,251	522,250	522,250	528,250	6,000
532040	Cleaning, Janitorial, and Sanitation	16,592	13,665	13,665	14,465	800
532050	Concrete and Clay Products	8,125	20,600	20,600	21,200	600
532060	Electrical Supplies and Parts	123,342	156,821	158,821	171,500	14,679
532080	Food	2,375	3,240	3,240	3,250	10

Wastewater Reclamation Authority  
Fiscal Year 2008

WRA/WRF Totals by Account (line item budget)

Account #	Account Name	F06 Actual	F07 Adopted	F07 Amended	F08 Proposed	F08 Budget Inc (Dec) F07
532090	Fuel (Non-motor vehicle)	4,100	2,260	2,260	2,510	250
532100	Hardware Items	25,931	25,940	25,940	25,940	-
532110	Household and Institutional	6,115	5,150	5,150	6,250	1,100
532120	License Plates, Badges, Tags		-	-	-	-
532130	Lubricants (Non-motor vehicle)	30,167	35,700	35,700	50,800	15,100
532140	Lumber, Wood Products, and Insulation	3,032	6,000	6,000	6,000	-
532150	Parts - Machinery and Equipment	166,774	265,820	265,820	282,820	17,000
532160	Medical and Laboratory	32,444	37,820	37,820	38,050	230
532170	Minor Equipment and Hand Tools	14,179	34,500	34,500	34,050	(450)
532180	Motor Vehicles - Fuels and Lubricants	(8,075)	750	750	750	-
532190	Motor Vehicles - Parts and Supplies	5,791	860	860	700	(160)
532200	Wood Finish Products	13,301	19,000	19,000	22,500	3,500
532210	Plumbing, Sewage, and Drainage	7,953	14,100	14,100	14,100	-
532230	Steel, Iron, and Related Metals	4,292	8,378	8,378	8,178	(200)
532240	Traffic and Street Sign Material	-	1,100	1,100	1,100	-
532250	Wearing Apparel	2,409	3,346	3,346	3,346	-
532260	Safety and Protective Equipment and Clothing	38,736	81,315	81,965	83,817	2,502
532320	Library Processing Materials	-	800	800	800	-
532330	Data Processing Materials	-	2,000	2,000	2,000	-
532370	Power Hand Tools and Equipment	-	2,500	2,500	2,500	-
532500	Easements	-	-	-	-	-
	Subtotal Commodities	1,026,981	1,468,105	1,471,275	1,552,272	84,167
	Capital Outlay					-
543040	Sanitary Sewers & Repairs over \$4000	-	104,000	104,000	149,000	45,000
544010	Agricultural & Horticultural	-	10,000	10,000	10,000	-
544060	Medical, Surgical, and Laboratory	873	-	-	-	-
544070	Motor Vehicles	7,246	-	-	-	-
544080	Office & Household	2,776	2,500	-	-	(2,500)
544090	Plant Equipment	954	90,250	38,250	68,000	(22,250)
544100	Production and Construction	2,475	18,000	18,000	6,000	(12,000)
544190	Nonradio Electronic	2,846	-	-	-	-
544200	Electrical Equipment	-	10,000	10,000	10,000	-
544220	Data Processing Hardware over \$4000	18,443	35,000	35,000	35,000	-
544250	Data Processing Software more than \$4000	1,102	42,250	42,250	42,250	-
	Subtotal Capital Outlay	36,715	312,000	257,500	320,250	8,250
	Travel and Training					-
562040	Travel	23,714	37,950	38,650	38,950	1,000
562050	Training	53,085	92,395	93,145	98,645	6,250
	Subtotal Travel and Training	76,799	130,345	131,795	137,595	7,250
		13,572,609	15,617,450	15,692,717	16,205,077	

103.8%

**Wastewater Reclamation Authority  
Equipment Replacement Reserve Fund**

The purpose of this fund is to replace existing pieces of equipment that is commonly referred to as "rolling stock" and includes such equipment as vehicles, end loaders, terragators, etc. In general, the equipment has a useful life of five to ten years. Each team receives an annual depreciation amount (or reserve for replacement) for equipment inventoried to its team, providing a replacement balance for the equipment. The WRA Board has approved an equipment reserve balance of \$1 million to meet existing and unforeseen replacement of rolling stock.

This fund provides resources to replace current equipment as its useful life expires. The collection for this reserve was in F05. The projected ending balance for F08 is \$1,000,000.

Projected fiscal year 2008 activity includes expenditures of \$450,000 for equipment, sales revenue \$10,000, interest revenue of \$40,000, depreciation revenue of \$365,000, and community contributions of \$35,000. Amended F07 activity includes expenditures of \$485,000 for equipment, sales revenue of \$10,000, interest revenue of \$40,000, depreciation revenue of \$395,000, and community contributions of \$40,000.

**FY 2008 Anticipated Purchases**

Item	F07	F07 amend	F08
Tractor Trailers	132,000	69,681	
End Dump Trailer		92,284	84,000
Tractor Trailers/Tarps		15,308	
Truck Tractors	70,000	70,000	
Utility Tractor	32,500	40,159	
Rotary Cutter		3,846	
Trash Pumps	94,000	43,314	
Pick Up Truck w/plow	35,550	35,550	
Pick Up Truck	25,600	25,600	70,000
SUV	39,000	31,596	
Trailer	6,350	6,350	
Disc Mower		9,000	
Vans			40,000
Service Trucks			40,000
Dump Truck			45,000
End Loader			145,000
Portable Compressors			2,000
In Plant Vehicles			24,000
Unanticipated Needs	50,000	42,312	
Total	\$485,000	\$485,000	\$450,000

**WASTEWATER RECLAMATION AUTHORITY**

Personnel  
Fiscal Year 2008

SECTION/POSITION	F05 a Budget	F06 a Budget	Amended		F08 Budget
			F07 Budget	F07 Budget	
<b>Wastewater Reclamation Facility</b>					
<b>WRA770101 – Leadership Support</b>					
WRA Director	WRF charged via indirect cost allocation.				
Sewer Administrator / share with Public Works (see foot note)				0.3	0.3
Facilities Manager	1	1	1	1	1
Treatment Manager	1	1	1	1	1
Safety Coordinator	0.5	0.5	0.5	0.4	0.4
/ share with Public Works - 2 days WRF, 3 days PW					
Senior Clerk	1	1	1	1	1
Word Processor Operator	1	1	1	1	1
/ share with Public Works (see foot note)				0.3	0.3
<b>Total Leadership Support</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>WRA770104 – Oper ACC1</b>					
TEAM LEADER	1	1	1	1	1
Senior Operators	1	1	1	1	1
Plant Operators	4	4	4	3	3
Assistant Operators	5	5	5	5	5
Operator Maintainer				1	1
Operator Helper	1	1	1	1	1
Electronic Technician	1	1	1	1	1
Plant Mechanic	2	2	2	2	2
Generator Specialists	2	2	2	2	2
<b>Total Oper ACC1</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>
<b>WRA770105 – Oper ACC 2</b>					
TEAM LEADER	1	1	1	1	1
Senior Plant Operator	1	1	1	1	1
Plant Operators	4	4	4	4	4
Assistant Operators	3	3	3	2	2
Operator Maintainer				1	1
Electronic Technician	1	1	1	1	1
Electrician	1	1	1	1	1
<b>Total Oper ACC2</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>WRA770108– Operations Support</b>					
TEAM LEADER	1	1	1	1	1
Operator Helpers	6	6	6	4	4
90 Day Labor				2	2
Custodial Workers		0	2	2	2
Security Attendants		0	1	1	1
Temp Help Loaned	see 169	-0.1	-0.1	-0.1	-0.1
<b>Total Oper Support</b>	<b>7</b>	<b>7</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>WRA770111 - IT Support Services</b>					
TEAM LEADER	1	1	1	1	1
Department System Coordinator	1	1	1	1	1
Process Change Coordinators	1	1	1	1	1
Process Application Specialist	1	1	1	1	1
MP2 Coordinators	1	1	1	1	1
Inventory Control Clerk	to 110	1	1	0	0
Computer WMMS Coordinator	1	1	1	1	1
<b>Total IT Support</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>6</b>	<b>6</b>

# WASTEWATER RECLAMATION AUTHORITY

Personnel  
Fiscal Year 2008

SECTION/POSITION	F05 a Budget	F06 a Budget	Amended		F08 Budget
			F07 Budget	F07 Budget	
<b>WRA770106– Dewatering</b>					
TEAM LEADER	1	1	1	1	1
Assistant Operator	2	2	2	2	2
Plant Field Workers	2	2	2	2	2
<b>Total Dewatering</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>WRA770107 – Plant Field Services</b>					
TEAM LEADER	1	1	1	1	1
Heavy Equipment Operator	1	1	1	1	1
Plant Field Workers	10	9	9	9	9
<b>Total Plant Field Services</b>	<b>12</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>WRA770110 – Maintenance Support</b>					
TEAM LEADER	1	1	1	1	1
Maintenance Coordinators	1	1	1	1	1
Elect Maintenance Crew Chief	1	1	1	1	1
Mech Maintenance Crew Chief retiring	1	1	0	0	0
Maintenance System Specialist	1	1	1	1	1
Electrician	2	2	2	2	2
Electronic Technician	1	1	1	1	1
Climate Control / HVAC	2	2	2	2	2
Plant Mechanic	3	3	3	3	3
Plant Equipment Lubricators	2	2	2	2	2
Plant Operator	1	1	1	1	1
Inventory Control Clerk from 111	0	0	0	1	1
<b>Total Maint Support</b>	<b>16</b>	<b>16</b>	<b>15</b>	<b>16</b>	<b>16</b>
<b>EN251 WRA770112 – Building Maintenance</b>					
TEAM LEADER	1	1	1	1	1
Painters	4	5	5	5	5
Custodial Workers to 108	2	2	0	0	0
Security Attendants to 108	2	1	0	0	0
<b>Total Building Maintenance</b>	<b>9</b>	<b>9</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>EN251 WRA770116 – Industrial Pretreatment</b>					
Lab Analyst I	1	1	1	1	1
Lab Analyst II / FOG	1	1.7	1.7	1.7	2.7
<b>Total Industrial Pretreatment</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>
<b>EN251 WRA770119 – Laboratory</b>					
TEAM LEADER (116 & 119)	0	0.3	0.3	0.3	0.3
Laboratory Chemist	1	1	1	1	1
Lab Analyst I	1	1	1	1	1
Lab Analyst II	1	1	1	1	0
Laboratory Tech	1	0	0	0	1
<b>Total Laboratory</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**WASTEWATER RECLAMATION AUTHORITY**

Personnel  
Fiscal Year 2008

SECTION/POSITION	F05 a Budget	F06 a Budget	Amended		F08 Budget
			F07 Budget	F07 Budget	
<b>PWK770157 – Pumping Stations</b>					
TEAM LEADER	1	1	1	1	1
Pumping Station Crew Chief	1	1	1	1	1
Electronic Technician	1	1	1	1	1
Pumping Station Technician	8	8	8	8	8
shared with CDM	-11	-11	-11	-11	-11
<b>Total Pumping Stations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Subtotal Wastewater Reclamation Facility</b>	<b>94</b>	<b>94</b>	<b>93</b>	<b>93</b>	<b>94</b>
<b>WRA Management</b>					
<b>WRA770000 – Fiscal Services</b>					
Senior Budget Analyst	1	1	1	1	1
WRA Accountant/ Inventory Coordinator	1	1	1	1	1
<b>Total Fiscal Services</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>WRA770154 – WRA Pumping Station (share of PWK770157)</b>					
TEAM LEADER	0.5	0.5	0.5	0.5	0.5
Pumping Station Crew	2.5	2.5	2.5	2.5	2.5
<b>Total Pumping Stations</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>WRA770169 – Flow Monitoring</b>					
Senior Electronic Flow Meter Technician	1	1	1	1	1
Electronic Flow Meter Technician	1	1	1	1	1
Temp Help from 108	0.1	0.1	0.1	0.1	0.1
<b>Total Flow Monitoring</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>WRA770166 – Management</b>					
Civil Engineer III	1	1	1	1	1
Civil Engineer II	1	1	1	1	1
Mechanical Engineer I			0	1	1
Senior Engineering Technician	1	1	1	0	0
<b>Total Management</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Subtotal Wastewater Reclamation Authority</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
<b>Total WRA Personnel</b>	<b>105</b>	<b>104</b>	<b>103</b>	<b>103</b>	<b>104</b>

The WRA shares two employees with CDM Public Works. The Budget estimates 30% of their time for WRA but the actual charges for F07 and F08 will be determined after completion of a time study in F07.