



To: WRA Board Members:

Re: Wastewater Reclamation Authority Budget for Fiscal Year ending June 30, 2010

The Operating Contractor respectfully submits the fiscal year 2010 Wastewater Reclamation Authority (WRA) budget for your review. Detailed on the following pages 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 follows behind this message.

The WRA preliminary gross budget for fiscal year 2010 is \$130,508,119 compared to the fiscal year 2009 gross budget of \$105,731,521. Debt service increased \$563,284 for interest payments on the 2008 SRF issues. The operation and maintenance budget increased \$745,001 primarily attributable to energy use, capital items, indirect allocations, and personnel costs (an FTE in Flow Monitoring and one in FOG). The equipment replacement increase of \$350,000 is due to deferral of prior year's replacements. The capital improvement program (CIP) which is primarily funded with bonding increased \$23,118,313.

Gross Budget Summary

	FY2009 Budget	FY2010 Recommended	Change
Operating Budget			
Operation, Maint. & Insurance	\$ 17,712,108	\$ 18,457,109	745,001
Debt Service	13,060,178	13,623,462	563,284
Equipment Replacement	425,000	775,000	350,000
	<u>31,197,286</u>	<u>32,855,571</u>	<u>1,658,285</u>
Capital Budget	<u>74,534,235</u>	<u>97,652,548</u>	<u>23,118,313</u>
Total Gross Budget	\$ 105,731,521	\$ 130,508,119	24,776,598

The CIP total is \$498,763,694 and includes construction past the year 2020. Cost of construction for FY2010 to FY2015 is estimated at \$281,391,048. The Southwest Area Diversion project is progressing. The Main Outfall project, Combined Sewer Solids Separation Facility project, and Digester Improvements are in design. Construction is beginning on the Four Mile Interceptor project. Revised cost estimates have increased the CIP total \$20,756,186. Projects for system equalization have increased the CIP \$28.9 million.

The WRA Plans to finance CIP improvements with the Clean Water State Revolving Funds Loan program. A bond closing is planned for spring and summer 2009 with future bond issues anticipated as follows:

Summary of 2009 and Future Fundings

	FY 2009	FY 2010	FY 2011	FY 2012
CIP Budget F10				
Projected Bond Proceeds	<u>\$ 36,471,000</u>	<u>\$ 154,289,449</u>	<u>\$ 15,559,250</u>	<u>\$ 32,424,000</u>

Total operating offsets for fiscal year 2010 are \$8,387,257 compared to the fiscal year 2009 offsets of \$8,368,459. Revenues from the industrial pretreatment program, investment earnings, and other revenues will offset the WRA gross budget. The decreased amount of adjustment from prior year is due to actual expenditures coming closer to budgeted expenditures.

Summary of Budget Offsets

	FY2009 Budget	FY2010 Recommended	Change
Operating Budget			
Pretreatment Revenues	\$ 2,914,630	\$ 3,061,370	146,740
Other Operating Revenues	1,182,048	1,142,220	(39,828)
Adjustment from prior year	3,216,381	2,766,069	(450,312)
Debt Reserve Earnings	640,400	692,598	52,198
Use of Equip Res fund balance	-	300,000	300,000
Equipment Reserve Earnings	<u>415,000</u>	<u>425,000</u>	<u>10,000</u>
	<u>8,368,459</u>	<u>8,387,257</u>	<u>18,798</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 2010 the requirement is \$26,968,314 compared to \$24,964,475 for fiscal year 2009. The increase is attributed to the debt service on the recent bond issues, increased contribution to the CIP, and total increase in plant operations of \$1,232,753.

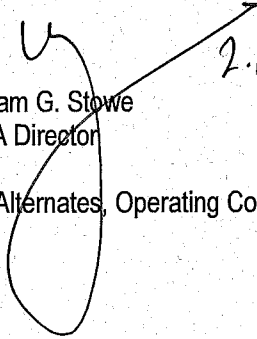
Community Contribution Summary (Net Budget)

	FY2009 Budget	FY2010 Preliminary	Change
Net Budget			
Operations, Maint. & Ins.	\$ 10,399,049	\$ 11,487,450	1,088,401
Debt Service	12,419,778	12,930,864	511,086
New Community Payments	(144,352)	-	144,352
Equipment Replacement	10,000	50,000	40,000
Renewal & Replacement	2,300,000	2,500,000	200,000
Community Contributions	\$ 24,984,475	\$ 26,968,314	\$ 1,983,839

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

2.13.09

Cc: Alternates, Operating Contractor staff

WASTEWATER RECLAMATION AUTHORITY

Net Budget Allocation Summary [A]

Fiscal Year 2010

Community / District		Fiscal Year 2007 Amend Budget	Fiscal Year 2008 Budget *	Fiscal Year 2008 Amend Budget	Fiscal Year 2009 Budget *	Fiscal Year 2009 Amend Budget	Fiscal Year 2010 Budget	Percentage Change from F09 to F10
Altoona	#	671,545	878,768	878,768	923,820	923,820	1,049,728	13.63%
Ankeny	#	1,336,555	1,628,502	1,628,502	1,944,099	1,944,099	2,039,527	4.91%
Bondurant	#	27,918	82,169	82,169	126,303	126,303	165,206	30.80%
Clive	#	784,002	857,920	857,920	922,109	922,109	897,792	-2.64%
Cumming	#	3,817	4,199	4,116	4,249	4,249	4,129	-2.81%
Des Moines		12,539,456	12,968,261	12,968,261	12,256,474	12,256,474	13,844,253	12.95%
Greenfield Plaza		121,160	123,874	123,874	117,074	117,074	124,251	6.13%
Johnston		369,715	449,254	449,254	483,928	483,928	449,152	-7.19%
Norwalk	#	361,487	413,496	413,496	448,229	448,230	462,031	3.08%
Pleasant Hill		402,178	458,884	458,884	479,861	479,861	506,187	5.49%
Polk County		392,578	464,536	464,536	456,218	456,219	437,351	-4.14%
Urbandale San Sewer District	#	1,690,321	1,998,471	1,998,471	2,207,961	2,207,961	2,221,251	0.60%
Urb-Windsor Hts San District		463,572	479,853	479,853	495,779	495,780	489,850	-1.20%
Waukee	#	382,538	397,209	497,036	601,148	601,148	614,634	2.24%
West Des Moines	#	2,589,565	3,003,607	3,003,607	3,517,220	3,517,220	3,662,971	4.14%
TOTAL		22,136,407	24,209,003	24,308,747	24,984,471	24,984,475	26,968,314	7.94%

Denotes Expansion Community

Budget * Represents allocation activity presented in previous budgets.
[The 2009 amended budget will match the adopted budget]

Details of budget include:

Debt Serv 2008+	670,612	1,239,245	new SRF debt
Debt Serv 2006	2,522,463	2,520,276	-0.09%
Debt Serv 2004B	4,228,313	4,229,863	0.04%
SRF & 2004A	5,638,790	5,634,078	-0.08%
Oper & Maint Exp.	13,615,430	14,253,519	4.69%
R&R/CIP Contrib.	2,300,000	2,500,000	8.70%
Other, Credits	(3,991,133)	(3,408,667)	-14.59%
	<u>24,984,475</u>	<u>26,968,314</u>	

**Wastewater Reclamation Authority
Budget Allocation Implementing the Two-Tier System
Fiscal Year 2010**

	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	
THREE YEAR FLOW INFORMATION - for the above																	
WRA Flows:																	
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	2006 Flow
Jan-Dec 2007	857.9	2,084.0	208.2	816.9	2.7	12,208.8	87.3	496.7	402.6	443.0	131.6	1,854.0	491.1	478.6	3,146.8	23,710.2	2007 Flow
Jan-Dec 2008	1,175.2	2,254.5	247.7	923.7	2.7	17,984.6	124.8	517.5	487.2	557.1	107.2	2,095.4	520.8	489.9	3,532.6	31,020.9	2008 Flow
total for 36 months	2,586	5,763	519	2,371	7.9	38,558	264	1,443	1,183	1,295	336	5,372	1,324	1,290	8,855	71,168	total for 36 months
Average for 12 months	861.9	1921.1	173.1	790.3	2.6	12852.6	88.0	480.9	394.5	431.8	112.1	1790.6	441.3	430.1	2951.7	23,722.5	Annual Average
% FLOW - WRA	3.630%	8.100%	0.730%	3.330%	0.010%	54.190%	0.370%	2.030%	1.660%	1.820%	0.470%	7.550%	1.860%	1.810%	12.440%	100.0%	WRA Flow %
WRF Flows:																	
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	2006 Flow
Jan-Dec 2007	857.9			816.9		12,208.8	87.3	496.7	121.9	443.0	131.6	1,854.0	491.1		3,146.8	20,656.0	2007 Flow
Jan-Dec 2008	1,175.2			923.7		17,984.6	124.8	517.5	164.0	557.1	107.2	2,095.4	520.8		3,532.6	27,702.9	2008 Flow
total for 36 months	2,586	-	-	2,371	-	38,558	264	1,443	376	1,295	336	5,372	1,324	-	8,855	62,779	total for 36 months
Average for 12 months	861.9	0.0	0.0	790.3	0.0	12852.6	88.0	480.9	125.2	431.8	112.1	1790.6	441.3	0.0	2951.7	20,926.4	Annual Average
% FLOW - WRF	4.120%	0.000%	0.000%	3.780%	0.000%	61.410%	0.420%	2.300%	0.600%	2.060%	0.540%	8.560%	2.110%	0.000%	14.100%	100.0%	WRF Flow %

WASTEWATER RECLAMATION AUTHORITY
Allocation Percentages Based on WRA / WRF Flows
Fiscal Year 2010

		<u>WRF</u>		<u>WRA</u>	
Operating and Reserve Flows:		Average	WRF	Average	WRA
Community / District		2008*	Percentage ^A	2008*	Percentage ^A
		WRF Flow	Flow	WRA Flow	Flow
	Altoona #	861.9	4.12%	861.9	3.630%
F	Ankeny	0.0	0.00%	1,921.1	8.100%
	Bondurant	0.0	0.00%	173.1	0.730%
	Clive #	790.3	3.78%	790.3	3.330%
	Cumming	0.0	0.00%	2.6	0.010%
	Des Moines #	12,852.6	61.41%	12,852.6	54.190%
	Greenfield P / HOC SS District #	88.0	0.42%	88.0	0.370%
	Johnston #	480.9	2.30%	480.9	2.030%
C	Norwalk	125.2	0.60%	394.5	1.660%
	Pleasant Hill #	431.8	2.06%	431.8	1.820%
	Polk County #	112.1	0.54%	112.1	0.470%
	Urbandale San Sewer District #	1,790.6	8.56%	1,790.6	7.550%
	Urb-Windsor Hts San District #	441.3	2.11%	441.3	1.860%
	Waukee	0.0	0.00%	430.1	1.810%
	West Des Moines #	2,951.7	14.10%	2,951.7	12.440%
TOTAL		20,926.3	100.0%	23,722.5	100.0%

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

* Represents average flow based on flows from calendar years 2006,2007,2008.

^A WRF budget allocations are computed using these percentages.

F Ankeny flow from Corp. Woods is under 1MG and not included here.

C Norwalk flow prior to connection.

Bonded Project Flows:

Core Projects

assigned to communities based on the WRA flow percents above

Expansion Projects:

Altoona	861.9	9.250%
Ankeny	1,921.1	20.620%
Bondurant	173.1	1.860%
Clive	790.3	8.480%
Cumming	2.6	0.030%
Norwalk	394.5	4.230%
Urbandale S S D	1,790.6	19.220%
Waukee	430.1	4.620%
West Des Moines	2,951.7	31.690%
	9,316.0	100.0%

SW Diversion Project:

Altoona	5.500%
Ankeny	12.270%
Bondurant	1.110%
Clive	2.220%
Cumming	0.020%
Des Moines	36.120%
Greenfield P / HOC SS District	0.250%
Johnston	1.350%
Norwalk	2.520%
Pleasant Hill	1.210%
Polk County	0.310%
Urbandale San Sewer District	11.440%
Urb-Windsor Hts San District	4.070%
Waukee	2.750%
West Des Moines	18.860%
	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

Budget Summary

Fiscal Year 2010

	Fiscal Year 2009 Budget	Fiscal Year 2010 Budget	increase or (decrease)
<u>Budget Collections</u>			
Community Collections [see below]	24,984,475	26,968,314	1,983,839
	0	0	0
<u>Budget Expenditures</u>			
Plant Operations [see below]	10,254,697	11,487,450	1,232,753
Debt Service [see below]	12,419,778	12,930,864	511,086
CIP / R&R expenditures	2,300,000	2,500,000	200,000
Equipment replacement	10,000	50,000	40,000
Total Budget	24,984,475	26,968,314	1,983,839
<u>Plant Operations & Maint</u>			
Operations & Maintenance Costs	17,712,108	18,457,109	745,001
Revenue Offsets	(4,096,678)	(4,203,590)	(106,912)
Surcharge credits	(144,352)	0	144,352
Prior year credits	(3,216,381)	(2,766,069)	450,312
Plant Oper. subtotal	10,254,697	11,487,450	1,232,753
<u>Debt Servicing</u>			
SRF Debt (prior)	1,422,790	1,450,828	28,038
2004 A (refunding)	4,216,000	4,183,250	(32,750)
SRF Debt (new)	670,612	1,239,245	568,633
2006 Bonds	2,522,463	2,520,276	(2,187)
2004 Bonds	4,228,313	4,229,863	1,550
Interest adjustments	(640,400)	(692,598)	(52,198)
Debt Serv. subtotal	12,419,778	12,930,864	511,086
<u>For Approval</u>			
	<u>Community Payments</u>		increase or
<u>Budget Collection by Community</u>	2009	2010	(decrease)
Altoona	923,820	1,049,728	125,908
Ankeny	1,944,099	2,039,527	95,428
Bondurant	126,303	165,206	38,903
Clive	922,109	897,792	(24,317)
Cumming	4,249	4,129	(120)
Des Moines	12,256,474	13,844,254	1,587,780
Greenfield Plaza	117,074	124,251	7,177
Johnston	483,928	449,152	(34,776)
Norwalk	448,230	462,031	13,801
Pleasant Hill	479,861	506,187	26,326
Polk County	456,219	437,351	(18,868)
Urbandale San Sewer District	2,207,961	2,221,251	13,290
Urb-Windsor Hts San District	495,780	489,850	(5,930)
Waukee	601,148	614,634	13,486
West Des Moines	3,517,220	3,662,971	145,751
Budget collection total	24,984,475	26,968,314	1,983,839

**Wastewater Reclamation Authority
Budget Allocation Implementing the Two-Tier System
Fiscal Year 2010**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston
Operations and Maintenance Budget								
WRF Flows								
Flow Percentage:	4.12%	0.00%	0.00%	3.78%	0.00%	61.41%	0.42%	2.30%
Gross O&M Expenses	760,433	-	-	697,679	-	11,334,511	77,520	424,514
Less:								
Revenue Offsets	(173,188)	-	-	(158,896)	-	(2,581,425)	(17,655)	(96,683)
<i>subtotal A</i>								
Net O&M Allocation	587,245	-	-	538,783	-	8,753,086	59,865	327,831

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston
Surcharge Allocation								
Reversionary Ownership % (from 28E @ 7/1/2004)				2.31%		71.08%	0.53%	0.79%
Reversionary Ownership % (from update 7/1/2006)		0.50%		2.30%		70.67%	0.53%	0.79%
Reversionary Ownership % (from update 7/1/2007)		0.76%		2.30%		70.48%	0.53%	0.78%
Surcharge, per 28E scheduled								
Ankeny	-	814,701	-	(18,820)	-	(579,089)	(4,318)	(6,436)
Norwalk	-	-	-	(2,358)	-	(72,544)	(541)	(806)
Bondurant	-	-	50,887	(1,175)	-	(36,170)	(270)	(402)
Surcharge, per 28E's new comnty								
Cumming	-	(12)	-	(53)	2,305	(1,629)	(12)	(18)
Waukee	-	(2,480)	-	(7,505)	-	(229,979)	(1,729)	(2,545)
Conveyance Surcharge Distribution, see other sheet				(304)	72	(8,536)	(243)	(103)
Conveyance Correction, 2006, 07, 08, 09, see other sheet								
Cumming				(8)	317	(219)	(6)	(3)
Waukee				(919)		(25,814)	(733)	(313)
<i>subtotal B</i>								
Surcharge Allocation	-	812,210	50,887	(31,142)	2,694	(953,980)	(7,852)	(10,627)

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston
CIP/ R&R Reserve Contribution								
WRA Flows								
Flow Percentage:	3.630%	8.100%	0.730%	3.330%	0.010%	54.190%	0.370%	2.030%
Capital Projects:								
Facility Plan Update	3,267	7,290	657	2,997	9	48,771	333	1,827
Facilities Rehabilitation	9,075	20,250	1,825	8,325	25	135,475	925	5,075
Plant Projects, including Process Eq. Repl.	71,148	158,760	14,308	65,268	196	1,062,124	7,252	39,788
Process Equipment Repl. [see above]	-	-	-	-	-	-	-	-
Small Capital Projects [see above]	-	-	-	-	-	-	-	-
Equalization Basin Improvements	7,260	16,200	1,460	6,660	20	108,380	740	4,060
<i>subtotal C</i>								
R&R Reserve/Annual Contribution	90,750	202,500	18,250	83,250	250	1,354,750	9,250	50,750

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston
Adjustment from prior year								
Operations & Maintenance - FY2008								
Credits from Adjustment sheet - O&M	(99,852)	-	-	(115,070)	-	(1,706,386)	(12,449)	(64,725)
Debt Service - FY2008								
Credits from Adjustment sheet - Sinking Int	(7,426)	(18,181)	(772)	(9,726)	(31)	(183,632)	(2,296)	(3,840)
						(317)		
Surcharge Correction, Cumming/Waukee								
Original distribution of new comnty surcharges	-	-	-	24,155	-	743,248	5,542	8,261
Proper distribution Cumming Surcharge 2006-2009	-	(50)	-	(229)	-	(7,050)	(53)	(79)
Proper distribution Waukee Surcharge 2006-2009	-	(7,585)	-	(22,954)	-	(703,404)	(5,290)	(7,785)
<i>subtotal D</i>								
Credits from prior year(s)	(107,279)	(25,816)	(772)	(123,825)	(348)	(1,857,223)	(14,545)	(68,167)

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston
Insurance Reserve Balance (reallocated)								
WRF Flows								
Flow Percentage:	4.12%	0.00%	0.00%	3.78%	0.00%	61.41%	0.42%	2.30%
Insurance Funds:								
Property Claim Reserve	20,600	-	-	18,900	-	307,050	2,100	11,500
Catastrophic Work Comp Reserve	37,080	-	-	34,020	-	552,690	3,780	20,700
Work Comp Claim Reserve	5,974	-	-	5,481	-	89,045	609	3,335
Catastrophic Gen/Auto Liability Reserve	6,180	-	-	5,670	-	92,115	630	3,450
Gen/Auto Liability Claim Reserve	2,568	-	-	2,356	-	38,269	262	1,433
Public Officials Liability Claim Reserve	1,030	-	-	945	-	15,353	105	575
<i>subtotal D</i>								
Insurance Resv Allocation	73,432	-	-	67,372	-	1,094,521	7,486	40,993

Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHSD	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals	
0.60%	2.06%	0.54%	8.56%	2.11%	0.00%	14.10%	100.00%	WRF Flows Flow Percentage
110,743	380,216	99,668	1,579,929	389,445	-	2,602,452	18,457,109	- Gross O&M Expenses
(25,222)	(86,594)	(22,699)	(359,827)	(88,696)	-	(592,706)	(4,203,590)	- Revenue Offsets
85,521	293,622	76,969	1,220,101	300,749	-	2,009,746	14,253,519	- O&M Exp Alloc

0.72%	2.15%	5.44%	6.25%	2.63%		8.10%	100.00%	Reversionary Ownership % for Ank/Nor/Bond
0.78%	2.14%	5.41%	6.22%	2.61%		8.05%	100.00%	Reversionary Ownership % for Cumming
0.80%	2.13%	5.39%	6.20%	2.60%		8.03%	100.00%	Reversionary Ownership % for Waukee
(5,866)	(17,516)	(44,320)	(50,919)	(21,427)	-	(65,991)	-	(814,701) Ankeny
101,324	(2,194)	(5,552)	(6,379)	(2,684)	-	(8,267)	-	(102,059) Norwalk
(366)	(1,094)	(2,768)	(3,180)	(1,338)	-	(4,122)	-	(50,887) Bondurant
								Surcharge for New Commt, winter flow
(18)	(49)	(125)	(143)	(60)	-	(186)	0	(2,305) Cumming, WRF
(2,610)	(6,950)	(17,588)	(20,231)	(8,484)	326,304	(26,202)	-	(326,304) Waukee, WRF
(412)		(518)	(821)	(346)	12,276	(1,065)	-	12,349 conveyance P3 s4 & P10 s6 FY2010
(11)		(13)	(21)	(9)		(27)	-	317 conveyance P3 s4 & P10 s6 FY2009 & prior
(1,247)		(1,565)	(2,482)	(1,045)	37,338	(3,220)	-	37,338 Cumming
								Waukee
90,794	(27,804)	(72,448)	(84,176)	(35,393)	375,918	(109,079)	0	(0) Surcharge Allocation

1.660%	1.820%	0.470%	7.550%	1.860%	1.810%	12.440%	100.00%	WRA Flows percents for Capital project allocation
1,494	1,638	423	6,795	1,674	1,629	11,196	90,000	Facility Plan Update WRA069
4,150	4,550	1,175	18,875	4,650	4,525	31,100	250,000	Facilities Rehabilitation WRA078
32,536	35,672	9,212	147,980	36,456	35,476	243,824	1,960,000	Plant Projects, Sm CIP & Proc. Eq. Repl.
-	-	-	-	-	-	-	-	Process Equipment Repl. WRA070
-	-	-	-	-	-	-	-	Small Capital Projects WRA091
3,320	3,640	940	15,100	3,720	3,620	24,880	200,000	Equalization Basin Improv. WRA1xx
41,500	45,500	11,750	188,750	46,500	45,250	311,000	2,500,000	- R&R Community Contribution Allocation

(16,598)	(52,000)	(15,493)	(245,076)	(63,343)	-	(375,076)	(2,766,069)	WRF Flow based Credit for O&M Unspent Budget
(6,235)	(6,914)	(14,067)	(23,594)	(6,275)	(4,105)	(35,003)	(322,098)	Review of 2007 & 2008 Sinking Interest
							(317)	317 redistribution of Cumming conveyance above
					(37,338)		(37,338)	37,338 redistribution of Waukee conveyance above
7,529	22,481	56,883	65,353	27,501	-	84,698	1,045,650	(1,045,650) Reversal of prior budget distributions
(78)	(213)	(540)	(621)	(260)	-	(803)	(9,976)	9,976 record Cumming correct distribution
(7,984)	(21,258)	(53,793)	(61,877)	(25,948)	-	(80,141)	(998,019)	998,019 record Waukee correct distribution
(23,367)	(57,905)	(27,010)	(265,815)	(68,327)	(41,443)	(406,326)	(3,088,167)	- Credit Carryovers & Adjustments

0.60%	2.06%	0.54%	8.56%	2.11%	0.00%	14.10%	100.00%	WRF Flows Flow Percentage
3,000	10,300	2,700	42,800	10,550	-	70,500	500,000	Insurance Funds: Property Claim Reserve
5,400	18,540	4,860	77,040	18,990	-	126,900	900,000	Catastrophic Work Comp Reserve
870	2,987	783	12,412	3,060	-	20,445	145,000	Work Comp Claim Reserve
900	3,090	810	12,840	3,165	-	21,150	150,000	Catastrophic Gen/Auto Liability Reserve
374	1,284	337	5,334	1,315	-	8,787	62,318	Gen/Auto Liability Claim Reserve
150	515	135	2,140	528	-	3,525	25,000	Public Officials Liability Claim Reserve
10,694	36,716	9,625	152,566	37,607	-	251,307	1,782,318	- Insurance Reserve Allocation

**Wastewater Reclamation Authority
Budget Allocation Implementing the Two-Tier System
Fiscal Year 2010**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston
Equipment Reserve Balance (reallocated)								
WRA Flows:								
Flow Percentage:	3.630%	8.100%	0.730%	3.330%	0.010%	54.190%	0.370%	2.030%
Equipment Funds:								
Rolling Stock Replacement Reserve	36,300	81,000	7,300	33,300	100	541,900	3,700	20,300
Equipment Resv Allocation	36,300	81,000	7,300	33,300	100	541,900	3,700	20,300

	Altoona	Ankeny	Bondurant	Clive	Cumming	Des Moines	Greenfield Plaza	Johnston
Debt Service Budget								
Principal and Interest on Debt:								
2004 A Issue	-	-	-	24,033		3,288,649	33,398	58,197
2004 B Issue	254,555	567,370	51,114	213,805		1,433,029	9,808	53,619
2006 Issue	155,811	347,487	31,375	112,536	517	745,074	5,124	27,878
2008+ SRFs	84,411	188,236	16,998	60,143	285	291,149	2,009	10,888
SRFs (1995/1996)	-	-	-	50,742		920,258	6,525	9,726
FY Surcharge for Cumming / Waukeo	(9,252)	(20,308)	(1,760)	(7,522)	772	(25,892)	(178)	(927)
FY Surcharge for Greenfield	-	-	-	(555)		(16,868)	22,200	-
Gross Debt Serv Allocation	485,525	1,082,785	97,727	453,182	1,573	6,635,399	78,885	159,380
Interest Earnings on Bond Reserves	(11,237)	(25,060)	(2,261)	(9,129)	(36)	(60,383)	(414)	(2,261)
Interest Earnings on 2004 A Bond Reserve	-	-	-	(316)	-	(43,238)	(439)	(765)
Interest Earnings on SRF Reserves	-	-	-	(1,408)	-	(28,750)	(207)	(308)
Interest Earnings on Sinking Fund	(2,933)	(6,541)	(590)	(2,738)	(10)	(40,085)	(477)	(963)
<i>subtotal E</i>								
Net Debt Serv Allocation	471,355	1,051,184	94,875	439,590	1,528	6,462,944	77,349	155,084

	Altoona	Ankeny	Bondurant	Clive	Cumming	Des Moines	Greenfield Plaza	Johnston
Equipment Replacement Contribution and Resv Re-allocations								
WRA Flows:								
Flow Percentage:	3.630%	8.100%	0.730%	3.330%	0.010%	54.190%	0.370%	2.030%
Equipment Replacement:								
Annual Contribution	1,815	4,050	365	1,665	5	27,095	185	1,015
Insurance fund allocation	73,432	-	-	67,372	-	1,094,521	7,486	40,993
fund balance last year	(69,689)	-	-	(74,501)	-	(1,058,340)	(7,486)	(45,627)
Equipment fund allocation	36,300	81,000	7,300	33,300	100	541,900	3,700	20,300
fund balance last year	(34,200)	(85,600)	(5,700)	(36,700)	(100)	(520,500)	(3,700)	(22,400)
<i>subtotal F</i>								
Net Contribution Repl. / Re-allocation	7,658	(550)	1,965	(8,864)	5	84,676	185	(5,719)

<i>subtotal A+B+C+D+E+F</i>								
Net F10 Budget Allocation	1,049,728	2,039,527	165,206	897,792	4,129	13,844,253	124,251	449,152

Monthly Amount to Remit	87,477	169,961	13,767	74,816	344	1,153,688	10,354	37,429
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Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHSD	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals
1.660%	1.820%	0.470%	7.550%	1.860%	1.810%	12.440%	100.00%
16,600	18,200	4,700	75,500	18,600	18,100	124,400	1,000,000
16,600	18,200	4,700	75,500	18,600	18,100	124,400	1,000,000

WRA Flows
Flow Percentage
Equipment Funds:
Rolling Stock Replacement Reserve

Equipment Reserve Allocation

Norwalk	Pleasant Hill	Polk County	USSD	UWHSD	Waukee	West Des Moines	Budget
45,186	150,074	372,781	79,993	51,513		79,426	4,183,250
116,502	48,145	12,499	528,848	68,801		871,768	4,229,863
71,304	24,990	6,427	323,927	55,979	77,833	534,012	2,520,276
38,631	9,759	2,505	175,474	27,287	42,174	289,297	1,239,245
8,864	26,468	66,971	122,319	57,933		181,022	1,450,828
(4,294)	(906)	(316)	(18,909)	(1,803)	122,473	(31,178)	-
-	(470)	-	(1,337)	(1,124)		(1,846)	-
276,193	258,061	460,867	1,210,315	258,586	242,480	1,922,501	13,623,462

Principal and Interest on Debt
2004 A
2004 B
2006 A
2008 A
SRFs

**Cumming / Waukee
Greenfield Plaza**

Gross Debt Serv Allocation

(5,141)	(2,027)	(522)	(23,360)	(3,250)	(5,611)	(38,508)	(189,200)
(594)	(1,973)	(4,901)	(1,052)	(677)	-	(1,044)	(55,000)
(281)	(839)	(2,122)	(3,470)	(1,607)	-	(5,009)	(44,000)
(1,668)	(1,559)	(2,784)	(7,312)	(1,562)	(1,465)	(11,614)	(82,300)
268,509	251,664	450,538	1,175,122	251,490	235,404	1,866,326	13,252,962

Interest Earnings on Bond Reserves
Interest Earnings on 2004 A Reserve
Interest Earnings on SRF Reserves

(370,500)
Interest Earnings on Sinking Fund

Net Debt Service Allocation

1.660%	1.820%	0.470%	7.550%	1.860%	1.810%	12.440%	100.00%
830	910	235	3,775	930	905	6,220	50,000
10,694	36,716	9,625	152,566	37,607	-	251,307	1,782,318
(11,050)	(36,716)	(11,407)	(163,973)	(41,706)	-	(261,823)	(1,782,318)
16,600	18,200	4,700	75,500	18,600	18,100	124,400	1,000,000
(18,000)	(18,000)	(5,600)	(80,600)	(20,600)	(19,500)	(128,800)	(1,000,000)
(926)	1,110	(2,447)	(12,732)	(5,169)	(495)	(8,696)	50,000

WRA Flows
Flow Percentage
Equipment Replacement
Annual Contribution

- Insurance Re-allocation
- Insurance Re-allocation
- Equipment Re-allocation
- Equipment Re-allocation

Net Contribution Repl. / Re-allocation

462,031	506,187	437,351	2,221,251	489,850	614,634	3,662,971	26,968,313
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FY2010 Budget Allocation

38,503 42,182 36,446 185,104 40,821 51,219 305,248

Section A

Operations and Maintenance Budget

WASTEWATER RECLAMATION AUTHORITY
Operations & Maintenance Budget Summary
Fiscal Year 2010

	F07 ACTUAL	F08 ACTUAL	F09 BUDGET	F09 AMENDED BUDGET	F10 BUDGET
Total O&M Expenditures					
Personal Services	7,186,515	7,494,419	8,552,613	8,618,013	8,891,562
Contractual Services	2,928,189	3,308,386	3,841,140	3,941,900	3,958,748
Internal Services	727,862	843,019	897,876	855,040	892,509
Other Charges	2,090,118	2,152,561	2,225,875	2,267,750	2,389,320
Commodities	1,199,363	1,252,842	1,710,509	1,719,485	1,723,125
Capital Outlays	135,489	218,122	357,750	390,750	474,750
Travel /Training	91,060	90,683	126,345	125,345	127,095
Total Expenditures	14,358,596	15,360,032	17,712,108	17,918,283	18,457,109
Total O&M Revenue Offsets					
Licenses and Permits	37,580	34,680	35,220	35,220	34,300
High Strength Surcharge	1,691,196	1,461,453	1,400,000	1,200,000	1,200,000
Contract Hauler Fees	1,544,151	1,843,263	1,200,000	1,600,000	1,500,000
Industrial Analysis Fees	122,087	122,608	125,000	100,000	100,000
Contract Hauler Analysis Fees	62,259	96,428	30,000	60,000	60,000
Other Pretreatment Charges	152,991	232,713	124,410	157,010	167,070
	(3,610,264)	(3,791,145)	(2,914,630)	(3,152,230)	(3,061,370)
Charges for Services	(412,829)	(328,061)	(282,048)	(300,623)	(242,220)
Interfund Charges (Lab)	(176,081)	(181,296)	(170,000)	(175,000)	(180,000)
Interfund Charges for CIP	(143,103)	(169,128)	(130,000)	(175,000)	(120,000)
Other Charges (Gas)	(123,010)	(729,110)	(600,000)	(600,000)	(600,000)
Invested Operating Funds	(17,916)	(11,836)	0	0	0
Total Revenue Offsets	(4,483,203)	(5,210,576)	(4,096,678)	(4,402,853)	(4,203,590)
Net O&M Exp to be allocated on WRF flows	9,875,393	10,149,456	13,615,430	13,515,430	14,253,519
O&M Exp Collected from Communities	12,731,870	12,915,525		13,615,430	
O&M Expenditures less Revenue Offsets	9,875,393	10,149,456		13,515,430	
Remaining Credit for next Budget	2,856,477	2,766,069		100,000	
Credit amount after adding \$359,904 for Altoona connection	3,216,381	0			
O&M Collection from Communities	10,723,316	10,811,899		10,399,049	11,487,450

Wastewater Reclamation Authority

Fiscal Year 2010

WRA/WRF Totals by Account (line item budget)

Account #	Account Name	F08 Actual	F09 Adopted	F09 Amended	F10 Proposed	F10 Budget Inc (Dec) F09
Personnel Services						
511010	Salaries of Regular Employees	4,847,927	5,636,258	5,561,258	5,829,715	193,457
511030	Longevity	175,135	199,015	185,935	193,045	(5,970)
511050	Overtime	263,703	123,500	251,000	143,500	20,000
511070	IPERS - City's Share	321,862	371,160	371,560	393,764	22,604
511080	FICA - City's Share	346,206	374,455	374,580	385,375	10,920
511090	FICA Medicare - City's Share	81,023	88,205	88,205	90,620	2,415
511120	Deferred Compensation - City's Share	118,741	143,055	142,560	146,265	3,210
511140	Health and Dental Insurance	943,141	1,261,103	1,165,703	1,257,166	(3,937)
511160	Separation Payouts	153,362	93,000	205,000	138,000	45,000
511170	Flexible Spending Account - City	35,864	43,540	40,640	40,640	(2,900)
511175	PEHP - City's Share	94,499	115,822	113,722	117,472	1,650
511802	Clothing Allowance	10,768	10,500	10,500	10,500	-
511190	Personnel Charge-outs	(5,395)	(5,000)	14,500	17,500	22,500
511300	Wages - Casual & Part-time Employees	107,583	98,000	93,000	128,000	30,000
	Subtotal Personnel Services	7,494,419	8,552,613	8,618,163	8,891,562	338,949
						4.0%
Contractual Services						
521010	Accounting and Clerical	9,240	1,500	1,500	1,500	-
521020	Consultants and Prof. Services	43,826	83,500	83,500	88,500	5,000
521022	Right-of-way Acquisition Consultants	277	3,000	3,000	3,000	-
522300	Legal Fees	61,806	10,500	70,500	50,500	40,000
521035	Right-of-way Legal & Misc. Costs	308	3,500	3,500	3,500	-
521060	Protection / Security	-	17,500	17,500	18,000	500
521070	Laboratory	294,727	285,000	305,000	295,000	10,000
521160	Outside DP Services /Consulting	24,516	57,600	57,600	57,600	-
521180	City Labor and Equip. Charge /Flow Monitoring	52,502	80,500	74,500	77,500	(3,000)
521220	City Staff Charges on CIP Projects	19,509	2,500	10,000	10,000	7,500
521250	Inspection Services and Appraisals	5,019	17,550	17,550	19,550	2,000
522010	Contract Carriers	3,566	4,800	4,800	4,800	-
522020	Local Transportation	18	5	5	5	-
522030	Postage	-	400	400	400	-
522070	Tuition Reimbursement	1,200	4,900	6,100	6,800	1,900
523010	Advertising	4,880	7,000	6,000	5,500	(1,500)
523020	Photocopy and Reproduction Expense	9,290	10,200	10,200	12,900	2,700
523030	Printing Services Contracts	1,477	5,600	5,600	5,600	-
523070	Photographic/Microfilming	-	50	50	50	-
523080	Marketing/Public Relations	27	600	600	600	-
524150	Enterprise Liability Insurance	165,344	182,733	182,733	182,751	18
524060	Workers' Compensation Excess Insurance Premiums	7,899	8,681	8,681	8,935	254
524070	Unemployment Compensation Payments	11,869	6,000	6,000	7,500	1,500
524110	Life Insurance Premiums	8,633	10,040	10,040	10,630	590
524130	Long-term Disability Insurance Premiums	39,315	49,500	49,500	46,050	(3,450)
524160	Insurance Agent/Broker Service Fee	8,577	8,577	8,577	8,577	-
525010	Gas	361,242	440,500	440,500	440,500	-
525020	Electric Light and Power	1,433,517	1,315,000	1,385,000	1,465,000	150,000
525030	Storm Water Charges	41,503	45,000	45,000	45,000	-
525050	Water Use	76,014	56,720	56,720	56,720	-
525140	Telephone Equipment	2,313	300	300	800	500
525145	Cell Phone - Employee Allowance	650	720	720	775	55
525150	Telephone - Cell Service	16,220	16,650	16,650	22,650	6,000
525155	Telephone Service - Plant & Meters	39,925	49,000	47,000	43,000	(6,000)
525185	Data Circuit Contract	4,537	8,000	8,000	8,000	-
525200	Hardware Maint Contract	-	19,100	19,100	19,100	-
526010	Repair & Maintenance - Buildings	24,965	52,200	100,200	115,300	63,100
526011	Repair & Maintenance - Buildings/Floor covering	9,860	12,000	12,000	12,000	-
526020	Repair & Maintenance - City-owned Capital Improv.	-	10,500	2,500	2,500	(8,000)
526030	Repair & Maintenance - Fixed Plant Equipment	177,677	419,400	320,400	275,900	(143,500)

Wastewater Reclamation Authority

Fiscal Year 2010

WRA/WRF Totals by Account (line item budget)

Account #	Account Name	F08 Actual	F09 Adopted	F09 Amended	F10 Proposed	F10 Budget Inc (Dec) F09
526050	Repair & Maintenance - Operating and Construction	3,212	11,975	14,075	5,700	(6,275)
526060	Repair & Maintenance - Office Equipment	331	950	850	850	(100)
526070	Repair & Maintenance - Plumbing	1,237	9,800	7,800	15,000	5,200
526110	Repair & Maintenance - Mechanical Equipment	14,837	78,535	30,535	44,600	(33,935)
526090	Repair & Maintenance - Miscellaneous Equipment	391	800	1,300	1,300	500
526100	Repair & Maintenance - Data Processing Equipment	12,547	4,500	4,000	4,000	(500)
526120	Repair & Maintenance - Software Contractual Maint.	115,305	182,200	182,200	182,200	-
526150	Repair & Maintenance - Fences	904	200	200	200	-
526160	Repair & Maintenance - Cabling	315	5,000	5,000	5,000	-
527040	Rent - Machinery and Mechanical Equipment	4,338	12,000	12,000	14,000	2,000
527090	Uniform Rental and Cleaning	18,003	24,294	24,294	24,494	200
527110	Rent - Non-City Radio and Electronics	5,778	7,560	7,560	7,560	-
527500	Licenses and Permits	4,399	8,195	8,195	8,805	610
527510	Cleaning and Painting	13,540	36,430	96,430	61,530	25,100
527520	Dues and Membership	30,693	38,300	38,300	38,300	-
527620	Miscellaneous Contractual Services	1,431	500	500	8,000	7,500
527680	Landfill Dump Fees	56,331	73,000	73,000	73,000	-
527730	Recycling Services & Disposals	3,685	15,435	15,435	11,835	(3,600)
527800	Bank Charges	750	1,000	1,000	1,000	-
528020	Service Awards & Incentives	1,845	1,000	1,000	1,000	-
528515	Print Shop	1,072	3,250	3,250	2,780	(470)
528525	Telephone - Basic Line Service	35,410	36,030	36,090	38,060	2,030
528545	Vehicle Maintenance - Internal Service	252,179	224,350	276,100	275,370	51,020
528550	Radio Maintenance - Internal Service	14,050	14,920	15,340	16,100	1,180
528555	Vehicle Depreciation - Internal Service	313,029	405,496	337,530	354,110	(51,386)
528575	Fuel Purchases from Central Garage	239,564	229,600	200,560	216,600	(13,000)
528580	Forestry - Internal Service	-	-	-	-	-
528585	Courier - Internal Service	2,644	3,000	3,000	3,000	-
528590	Postage - Internal Service	4,207	3,870	3,870	3,870	-
	Subtotal Contractual Services	4,114,275	4,739,016	4,796,940	4,851,257	112,241
						2%
	Other Charges					
529400	Legal Settlements and Awards - NotTort	-	-	-	-	-
529410	Legal Settlements and Awards - Tort	-	1,000	1,000	1,000	-
529430	Legal Expenses - Reimbursable	144	-	-	-	-
529300	Fines	-	-	-	-	-
529630	Police and Fire Service Fee	1,101,012	1,268,300	1,240,300	1,264,000	(4,300)
529710	Adjustments - Prior Years' Expenditures	731	-	-	-	-
529730	Indirect Cost Allocation	921,119	883,175	953,050	985,420	102,245
529740	Replacemnt of Personal Property	-	-	-	-	-
529810	Workers' Compensation - Payments	129,555	68,400	68,400	133,900	65,500
529950	Allocation of Charges (PStn)	-	5,000	5,000	5,000	-
	Subtotal Other Charges	2,152,561	2,225,875	2,267,750	2,389,320	163,445
						7%
	Commodities					
531010	General Office	12,757	16,380	16,880	16,880	500
531020	Magazines, Maps, Reference Books	2,466	4,595	5,595	6,095	1,500
531030	Photographic and Video Supplies	2,194	2,800	2,800	2,800	-
531040	Computer (Data Processing) Hardware under \$4000	51,989	130,050	118,050	102,250	(27,800)
531045	Computer Software less than \$4000	9,388	58,650	48,650	58,650	-
531050	Copier Supplies	5,975	6,500	6,500	6,500	-
531090	StoresB Materials	949	1,390	1,390	1,650	260
532010	Agricultural & Horticultural	1,006	6,700	6,700	6,700	-
532020	Asphalt and Asphalt Products	-	9,000	9,000	5,000	(4,000)
532030	Chemicals and Gases - Noncleaning	463,981	669,500	692,976	723,000	53,500
532040	Cleaning, Janitorial, and Sanitation	21,194	19,665	13,665	14,565	(5,100)
532050	Concrete and Clay Products	6,509	14,200	14,200	9,800	(4,400)
532060	Electrical Supplies and Parts	83,785	157,500	157,500	151,000	(6,500)
532080	Food	5,603	3,950	3,950	5,150	1,200

Wastewater Reclamation Authority

Fiscal Year 2010

WRA/WRF Totals by Account (line item budget)

Account #	Account Name	F08 Actual	F09 Adopted	F09 Amended	F10 Proposed	F10 Budget Inc (Dec) F09
532090	Fuel (Non-motor vehicle)	10,454	4,010	4,010	8,080	4,070
532100	Hardware Items	20,627	25,080	25,080	30,480	5,400
532110	Household and Institutional	5,972	6,700	8,700	10,200	3,500
532130	Lubricants (Non-motor vehicle)	34,756	50,800	50,800	50,800	-
532140	Lumber, Wood Products, and Insulation	6,585	6,000	6,000	5,800	(200)
532150	Parts - Machinery and Equipment	278,011	291,520	301,520	263,000	(28,520)
532160	Medical and Laboratory	37,427	32,550	32,550	42,200	9,650
532170	Minor Equipment and Hand Tools	54,576	38,850	38,850	43,970	5,120
532180	Motor Vehicles - Fuels and Lubricants	29,180	750	750	750	-
532190	Motor Vehicles - Parts and Supplies	2,360	700	700	700	-
532200	Wood Finish Products	12,289	21,000	21,000	21,000	-
532210	Plumbing, Sewage, and Drainage	3,666	12,600	12,600	12,600	-
532230	Steel, Iron, and Related Metals	8,346	8,478	8,478	8,475	(3)
532240	Traffic and Street Sign Material	582	1,100	1,100	1,100	-
532250	Wearing Apparel	888	2,326	2,326	2,500	174
532260	Safety and Protective Equipment and Clothing	78,006	101,865	101,865	106,130	4,265
532320	Library Processing Materials	171	800	800	800	-
532330	Data Processing Materials	1,150	2,000	2,000	2,000	-
532370	Power Hand Tools and Equipment	-	2,500	2,500	2,500	-
532500	Easements	-	-	-	-	-
	Subtotal Commodities	1,252,842	1,710,509	1,719,485	1,723,125	12,616
						1%
	Capital Outlay					
543040	Sanitary Sewers & Repairs over \$4000	127,426	164,000	160,000	150,000	(14,000)
543080	Other Improvements	5,739	-	-	-	-
544010	Agricultural & Horticultural	-	10,000	5,000	10,000	-
544060	Medical, Surgical, and Laboratory	-	37,500	17,500	37,500	-
544080	Office & Household	11,796	7,500	27,500	9,000	1,500
544090	Plant Equipment	51,558	65,500	103,500	162,000	96,500
544100	Production and Construction	-	6,000	13,500	15,000	9,000
544150	Traffic Control / Other	-	-	-	5,000	5,000
544200	Electrical Equipment, Radio & Nonradio	-	10,000	14,000	14,000	4,000
544220	Data Processing Hardware over \$4000	21,604	15,000	15,000	30,000	15,000
544250	Data Processing Software more than \$4000	-	42,250	42,250	42,250	-
	Subtotal Capital Outlay	218,123	357,750	398,250	474,750	117,000
	Travel and Training					
562040	Travel	36,544	51,700	-	-	(51,700)
562050	Training	54,139	74,645	125,345	127,095	52,450
	Subtotal Travel and Training	90,683	126,345	125,345	127,095	750
		15,322,903	17,712,108	17,925,933	18,457,109	
						104.2%

Section B

Surcharged Allocation

Wastewater Reclamation Authority
 Budget Surcharge Computation
 Fiscal Year 2010

Surcharge	Ankeny	Norwalk	Bondurant	Cumming	2572 Waukee	223025	reCalcSur	Cumming	Nov	Dec	Jan	reCalcSur	Waukee	Nov	Dec	Jan	
2005	580,800	66,540	-		0	0											
2006	622,153	72,490	-	2,521	0.980	185,111	0.830	2,297	2,344	220.0	163.0	203.0	232,891	280,592	23370	23994	22784
2007	665,464	78,981	-	2,567	0.998	186,449	0.836	2,403	2,408	219.0	174.0	209.0	231,057	276,384	21343	24007	23746
2008	711,872	86,048	41,861	2,611	1.015	187,787	0.842	2,692	2,652	214.0	222.0	227.0	287,614	341,584	25664	27347	32385
2009	761,555	93,728	46,163		1.033		0.849	2,678	2,592	213.0	221.0	214.0	331,575	390,548	30420	33285	33932
2010	814,701	102,059	50,887		1.050		0.855	2,377	2,264	160.0	142.0	264.0	338,580	396,000	38550	24615	35835

Budget Year	the above are from each 28E / use %				this amt for budget	winter flows / actuals	this amt for budget	winter flows / actuals	
	conveyance %								
	l/yr			0.032	0.031				
	c/yr			0.032	0.031	current Yr	2,305.0 for WRF/plant	current Yr	326,304.0 for WRF/plant
	plant			1.018	0.824		72.0 for Conveyance		12,276.0 for Conveyance
							<u>2,377.0</u>		<u>338,580.0</u>

Approved Budget:	Ankeny	Norwalk	Bondurant	Cumming	Waukee		2006	2007	2008	2009		2006	2007	2008	2009
2005	580,800	66,540	-				185,111.0	231,057.0	287,614.0	331,575.0		178,420.00	222,765.00	277,366.00	319,468.00
2006	622,153	72,490	-				231,057.0	287,614.0	331,575.0			222,765.00	277,366.00	319,468.00	12,107.00
adjust 06				2,520	185,111										
2007	665,464	78,981	-	2,567	186,449										
adjust 07					44,608										
2008	711,872	86,048	41,861	2,611	187,787										
adjust 08				(83)	99,827										
2009	761,555	93,728	46,163	2,678	331,575										
paid to date	3,341,844	397,787	88,024	10,293	1,035,357										
				to be reallocated properly											

Surcharge Allocation	others	Des Moines	Clive	Cumming	Des Moines	Greenfield Plaza	Johnston	Norwalk	Pleasant Hill	Polk County	USSD	UWHS	Waukee	West Des Moines
Reversionary Ownership % (from 28E @ 7/1/2004)														
Phase 3 Segment 4			4.38%		51.84%	1.00%	1.49%	1.67%		7.46%	11.83%	4.98%		15.35%
Phase 10 Segment 6					91.32%	3.20%		5.48%						100.00%
payment from Winter Flow for Cumming	P 3 S 4	c/yr	20	20.50	2	21	0	1	1	3	5	2		6
payment from Winter Flow for Waukee	P 3 S 4	c/yr	3323	3,574.70	302	3576	69	103	115	515	816	344		1059
payment from Winter Flow for Cumming	P 10 S 6	c/yr	3	28.50		29	1	2						31.50
payment from Winter Flow for Waukee	P 10 S 6	c/yr	467	4,912.30		4912	172	295						5,379.30
			-	8,536.00		8,537.91								5,379.30
					304		243	103	412	518	821	346		1065

Surcharge Allocation			Greenfield											West			
			Clive	Cumming	Des Moines	Plaza	Johnston	Norwalk	Pleasant Hill	Polk County	USSD	UWHSD	Waukee	Des Moines			
Reversionary Ownership % (from 28E @ 7/1/2004)																	
Phase 3 Segment 4			4.38%		51.84%	1.00%	1.49%	1.67%		7.46%	11.83%	4.98%		15.35%	100.00%		
Phase 10 Segment 6					91.32%	3.20%		5.48%							100.00%		
payment from Winter Flow for Cumming	P 3 S 4	FY2009	2		24	0	1	1		3	6	2		7	46.60	46.60	
payment from Winter Flow for Waukee	P 3 S 4	FY2009	298		3526	68	101	114		507	805	339		1044	6,801.70	6,801.70	
payment from Winter Flow for Cumming	P 10 S 6	FY2009			31	1		2							33.70	33.70	
payment from Winter Flow for Waukee	P 10 S 6	FY2009			2678	94		161							2,932.00	2,932.00	
9814			300		6258	163	102	277		511	810	341		1051			
payment from Winter Flow for Cumming	P 3 S 4	FY2008	2		24	0	1	1		3	5	2		7	46.10	46.10	
payment from Winter Flow for Waukee	P 3 S 4	FY2008	252		2985	58	86	96		429	681	287		884	5,757.30	5,757.30	
payment from Winter Flow for Cumming	P 10 S 6	FY2008			30	1		2							32.90	32.90	
payment from Winter Flow for Waukee	P 10 S 6	FY2008			3318	116		199							3,633.60	3,633.60	
9470			254		6357	175	86	298		433	687	289		891			
payment from Winter Flow for Cumming	P 3 S 4	FY2007	2		22	0	1	1		3	5	2		6	42.10	42.10	
payment from Winter Flow for Waukee	P 3 S 4	FY2007	204		2415	47	69	78		348	551	232		715	4,658.40	4,658.40	
payment from Winter Flow for Cumming	P 10 S 6	FY2007			33	1		2							35.90	35.90	
payment from Winter Flow for Waukee	P 10 S 6	FY2007			4101	144		246							4,490.70	4,490.70	
9227			206		6570	192	70	327		351	556	234		722			
payment from Winter Flow for Cumming	P 3 S 4	FY2006	2		22	0	1	1		3	5	2		7	43.30	43.30	
payment from Winter Flow for Waukee	P 3 S 4	FY2006	165		1949	38	56	63		280	445	187		577	3,759.00	3,759.00	
payment from Winter Flow for Cumming	P 10 S 6	FY2006			33	1		2							36.40	36.40	
payment from Winter Flow for Waukee	P 10 S 6	FY2006			4845	170		291							5,305.30	5,305.30	
9144			167		6849	209	57	356		284	450	189		584			37,655.00
37,655.00			926.57		26,034.75	739.56	315.20	1,257.51		1,578.13	2,502.58	1,053.49		3,247.22			

Section C

N/A

Section D

Adjustment from
prior year

**Wastewater Reclamation Authority
Budget Adjustment Computation
Fiscal Year 2010 / Actuals 2008**

	Altoona (Expansion)	Clive (Expansion)	Des Moines	Greenfield PHOCSD	Johnston	Norwalk (Expansion)
Operations and Maintenance						
WRF Flows:						
Flow Percentage:	3.610%	4.160%	61.690%	0.450%	2.340%	0.600%
Budget:						
Collected in FY2008, Budget O&M	(466,250)	(537,286)	(7,967,586)	(58,120)	(302,223)	(77,493)
rounding	3	(2)	2	(2)	1	(2)
Actual:						
Gross O&M Expense	554,497	638,977	9,475,603	69,120	359,425	92,160
Revenue Offsets	(188,102)	(216,760)	(3,214,404)	(23,448)	(121,927)	(31,263)
Unspent O&M Budget	(99,852)	(115,070)	(1,706,386)	(12,449)	(64,725)	(16,598)
O&M Credit Computation						
Amount Due from above actuals	366,395	422,217	6,261,199	45,673	237,497	60,897
Amount applied during Budget preparation	(5,326)	(88,488)	(1,428,091)	(11,275)	(38,612)	(11,226)
Monthly Revenue from Commtys in 2008	(460,922)	(448,799)	(6,539,494)	(46,846)	(263,610)	(66,269)
Unused Credits from Commtty	(99,852)	(115,070)	(1,706,386)	(12,449)	(64,725)	(16,598)

Fiscal 2008 / Audited revenue for O&M	Collected
Cumming	-
Waukee	-
Altoona	460,922
Ankeny	-
Bondurant	-
Clive	448,799
CDM	6,539,494
GPHOC	46,846
Johnston	263,610
Norwalk	66,269
P Hill	209,746
Polk Co	61,284
USSD	980,748
UWHSD	245,695
WDM	1,488,485
	10,811,899.0

Pleasant Hill	Polk Country	USSD (Expansion)	UWHS	West Des Moines (Expansion)	Budget Totals	
1.880%	0.560%	8.860%	2.290%	13.560%	100.00%	Flow Percentage:
(242,812) 2	(72,327) (3)	(1,144,316) (2)	(295,766) -	(1,751,345) 3	(12,915,525)	O&M Expense Budget rounding
288,769 (97,959)	86,016 (29,179)	1,360,899 (461,657)	351,745 (119,322)	2,082,820 (706,554)	15,360,032 (5,210,576)	O&M Expense Actual Revenue Offsets
(52,000)	(15,493)	(245,076)	(63,343)	(375,076)	(2,766,069)	- O&M Exp Unspent
190,810	56,837	899,242	232,423	1,376,266	10,149,456	O&M to be Collected
(33,064) (209,746)	(11,046) (61,284)	(163,570) (980,748)	(50,071) (245,695)	(262,857) (1,488,485)	(2,103,626) (10,811,899)	Prior year credit applied Current Payments applied
(52,000)	(15,493)	(245,076)	(63,343)	(375,076)	(2,766,069)	- Unused Credit

**Wastewater Reclamation Authority
 Budget Adjustment Computation
 Fiscal Year 2010 / Actuals 2008 & 2007**

	<u>Altoona</u> (Expansion)	<u>Ankeny</u> (Expansion)	<u>Bondurant</u> (Expansion)	<u>Clive</u> (Expansion)	<u>Cumming</u> (Expansion)	<u>Des Moines</u>	<u>Greenfield PHOCSD</u>	<u>Johnston</u>
Debt Service Budget / Interest Credits FY2008								
Community Share	2.616%	6.652%	0.291%	3.205%	0.011%	53.691%	0.655%	1.238%
Credit to Communities in Budget	1,465	3,725	163	1,795	6	30,067	367	693
Actual interest on Sinking Savings Acct.	(4,319)	(10,981)	(480)	(5,291)	(18)	(88,632)	(1,082)	(2,043)
Sinking Interest Due <to> from for FY2008	(2,854)	(7,256)	(317)	(3,496)	(12)	(58,565)	(715)	(1,350)
Debt Service Budget / Interest Credits FY2007								
Community Share	2.147%	5.129%	0.213%	2.924%	0.009%	58.711%	0.742%	1.169%
Credit to Communities in Budget	483	1,154	48	658	2	13,210	167	263
Actual interest on Sinking Savings Acct.	(5,056)	(12,080)	(502)	(6,888)	(21)	(138,278)	(1,748)	(2,753)
Sinking Interest Due <to> from for FY2007	(4,573)	(10,926)	(454)	(6,230)	(19)	(125,067)	(1,581)	(2,490)
Sum Debt Interest Credits above	(7,426)	(18,181)	(772)	(9,726)	(31)	(183,632)	(2,296)	(3,840)

Norwalk (Expansion)	Pleasant Hill	Polk Country	USSD (Expansion)	UWHSD	Waukee	West Des Moines (Expansion)	Budget Totals		
2.045%	2.034%	3.939%	8.125%	1.986%	1.498%	12.014%	100.00%		Percentage Share
1,145 (3,375)	1,139 (3,358)	2,206 (6,503)	4,550 (13,412)	1,112 (3,278)	839 (2,473)	6,728 (19,833)	56,000 (165,076.9)	-	Sinking Credit FY 2008 - Actual Interest Earnings
(2,230)	(2,219)	(4,297)	(8,862)	(2,166)	(1,634)	(13,105)	(109,077)	-	Debt Interest Credit
1.880%	2.204%	4.587%	6.916%	1.929%	1.160%	10.280%	100.00%		Percentage Share
423 (4,428)	496 (5,192)	1,032 (10,803)	1,556 (16,288)	434 (4,543)	261 (2,732)	2,313 (24,212)	22,500 (235,522.3)	-	Sinking Credit FY 2007 - Actual Interest Earnings
(4,005)	(4,696)	(9,771)	(14,732)	(4,109)	(2,471)	(21,899)	(213,021)	-	Debt Interest Credit 07
(6,235)	(6,914)	(14,067)	(23,594)	(6,275)	(4,105)	(35,003)	(322,098)		sum of above credits

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Section E

Debt Service Budget

WASTEWATER RECLAMATION AUTHORITY

Debt Service for New Money / 2008 SRF Borrowings & Future SRF Draws
Fiscal Year 2010

	Debt Servicing							
	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston
2008+ / New Core SRF								
Percentage	3.630%	8.100%	0.730%	3.330%	0.010%	54.190%	0.370%	2.030%
Principal	0	0	0	0	0	0	0	0
Interest	4,719	10,530	949	4,329	13	70,447	481	2,639
Gross Principal and Interest Estimate	4,719	10,530	949	4,329	13	70,447	481	2,639
Net Debt Service	4,719	10,530	949	4,329	13	70,447	481	2,639
2008+ / New Expansion SRF								
Percentage	9.250%	20.620%	1.860%	8.480%	0.030%	0.000%	0.000%	0.000%
Principal	13,505	30,105	2,716	12,381	44	0	0	0
Interest	32,580	72,628	6,551	29,868	106	0	0	0
Gross Principal and Interest Estimate	46,085	102,733	9,267	42,249	149	0	0	0
Net Debt Service	46,085	102,733	9,267	42,249	149	0	0	0
2008+ / New SW Area SRF								
Percentage	5.500%	12.270%	1.110%	2.220%	0.020%	36.120%	0.250%	1.350%
Principal	55	123	11	22	0	361	3	14
Interest	33,551	74,850	6,771	13,543	122	220,341	1,525	8,235
Gross Principal and Interest Estimate	33,606	74,973	6,782	13,565	122	220,702	1,528	8,249
Net Debt Service	33,606	74,973	6,782	13,565	122	220,702	1,528	8,249
Debt Service for SRF's	84,411	188,236	16,998	60,143	285	291,149	2,009	10,888
Budget Adjustments (none)								
Estimate for 2008/2009 new issues	84,411	188,236	16,998	60,143	285	291,149	2,009	10,888

Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHSD	Waukee (Expansion)	West Des Moines (Expansion)	Total \$	Debt Issue 2008
1.660%	1.820%	0.470%	7.550%	1.860%	1.810%	12.440%	100.0%	Core Borrowings
0	0	0	0	0	0	0	0	Percentage
2,158	2,366	611	9,815	2,418	2,353	16,172	130,000	Principal
2,158	2,366	611	9,815	2,418	2,353	16,172	130,000	Interest & Servicing
2,158	2,366	611	9,815	2,418	2,353	16,172	130,000	Gross Principal and Interest
								Net Debt Service
4.230%	0.000%	0.000%	19.220%	0.000%	4.620%	31.690%	100.0%	Expansion Borrowings
6,176	0	0	28,061	0	6,745	46,267	146,000	Percentage
14,899	0	0	67,697	0	16,273	111,619	352,220	Principal
21,075	0	0	95,758	0	23,018	157,886	498,220	Interest & Servicing
21,075	0	0	95,758	0	23,018	157,886	498,220	Gross Principal and Interest
								Net Debt Service
2.520%	1.210%	0.310%	11.440%	4.070%	2.750%	18.860%	100.0%	SW Area Borrowings
25	12	3	114	41	28	189	1,000	Percentage
15,373	7,381	1,891	69,787	24,828	16,776	115,051	610,025	Principal
15,398	7,393	1,894	69,901	24,869	16,803	115,239	611,025	Interest & Servicing
15,398	7,393	1,894	69,901	24,869	16,803	115,239	611,025	Gross Principal and Interest
								Net Debt Service
38,631	9,759	2,505	175,474	27,287	42,174	289,297	1,239,245	Estimated Debt Service
								Budget Adjustments (none)
38,631	9,759	2,505	175,474	27,287	42,174	289,297	1,239,245	SRF Debt Service Collection

WASTEWATER RECLAMATION AUTHORITY
Debt Service New Money / 2006 Issue
Fiscal Year 2010

	Debt Servicing								
	New Surcharge	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston
2006 / New Core Money									
Percentage	0.000%	3.630%	8.100%	0.730%	3.330%	0.010%	54.190%	0.370%	2.030%
Principal	0	7,151	15,957	1,438	6,560	20	106,754	729	3,999
Interest	0	16,765	37,410	3,371	15,380	46	250,275	1,709	9,376
Gross Principal and Interest	0	23,916	53,367	4,810	21,940	66	357,030	2,438	13,375
Reserve Interest Income	0	(468)	(1,045)	(94)	(430)	(1)	(6,991)	(48)	(262)
Net Debt Service	0	23,448	52,322	4,715	21,510	65	350,039	2,390	13,113
2006 / New Expansion Money									
Percentage	0.000%	9.250%	20.620%	1.860%	8.480%	0.030%	0.000%	0.000%	0.000%
Principal	0	21,738	48,457	4,371	19,928	71	0	0	0
Interest	0	51,070	113,845	10,269	46,819	166	0	0	0
Gross Principal and Interest	0	72,807	162,302	14,640	66,747	236	0	0	0
Reserve Interest Income	0	(1,425)	(3,175)	(286)	(1,306)	(5)	0	0	0
Net Debt Service	0	71,383	159,126	14,354	65,441	232	0	0	0
2006 / New SW Area Money									
Percentage	0.000%	5.500%	12.270%	1.110%	2.220%	0.020%	36.120%	0.250%	1.350%
Principal	0	17,490	39,019	3,530	7,060	64	114,862	795	4,293
Interest	0	41,598	92,800	8,395	16,790	151	273,183	1,891	10,210
Gross Principal and Interest	0	59,088	131,819	11,925	23,850	215	388,044	2,686	14,503
Reserve Interest Income	0	(1,161)	(2,589)	(234)	(468)	(4)	(7,621)	(53)	(285)
Net Debt Service	0	57,927	129,230	11,691	23,381	211	380,423	2,633	14,218
Subtotal Net Debt Serv or Surchg	0	152,758	340,678	30,760	110,332	507	730,462	5,023	27,331
Subtotal 2006 Issue	0	155,811	347,487	31,375	112,536	517	745,074	5,124	27,878
Reserve Interest Earnings									
Core	0	(468)	(1,045)	(94)	(430)	(1)	(6,991)	(48)	(262)
Expansion	0	(1,425)	(3,175)	(286)	(1,306)	(5)	0	0	0
SW	0	(1,161)	(2,589)	(234)	(468)	(4)	(7,621)	(53)	(285)
Net Debt Service or Surcharge	0	152,758	340,678	30,760	110,332	507	730,462	5,023	27,331

Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHS D	Waukee (Expansion)	West Des Moines (Expansion)	Total \$	Debt Issue 2006
1.660%	1.820%	0.470%	7.550%	1.860%	1.810%	12.440%	100.0%	Core Borrowings
3,270	3,585	926	14,874	3,664	3,566	24,507	197,000	Percentage
7,667	8,406	2,171	34,870	8,590	8,359	57,454	461,848	Principal
10,937	11,991	3,097	49,743	12,255	11,925	81,961	658,848	Interest
(214)	(235)	(61)	(974)	(240)	(233)	(1,605)	(12,900)	Gross Principal and Interest
10,723	11,756	3,036	48,769	12,015	11,692	80,356	645,948	Reserve Interest Income
								Net Debt Service
4.230%	0.000%	0.000%	19.220%	0.000%	4.620%	31.690%	100.0%	Expansion Borrowings
9,941	0	0	45,167	0	10,857	74,472	235,000	Percentage
23,354	0	0	106,115	0	25,507	174,963	552,108	Principal
33,295	0	0	151,282	0	36,364	249,435	787,108	Interest
(651)	0	0	(2,960)	0	(711)	(4,880)	(15,400)	Gross Principal and Interest
32,643	0	0	148,322	0	35,653	244,554	771,708	Reserve Interest Income
								Net Debt Service
2.520%	1.210%	0.310%	11.440%	4.070%	2.750%	18.860%	100.0%	SW Area Borrowings
8,014	3,848	986	36,379	12,943	8,745	59,975	318,000	Percentage
19,059	9,151	2,345	86,523	30,782	20,799	142,642	756,320	Principal
27,073	12,999	3,330	122,902	43,725	29,544	202,617	1,074,320	Interest
(532)	(255)	(65)	(2,414)	(859)	(580)	(3,979)	(21,100)	Gross Principal and Interest
26,541	12,744	3,265	120,488	42,866	28,964	198,637	1,053,220	Reserve Interest Income
								Net Debt Service
69,907	24,500	6,301	317,580	54,881	76,308	523,547	2,470,876	Subtotal Net Debt Service
71,304	24,990	6,427	323,927	55,979	77,833	534,012	2,520,276	Subtotal Debt Service 2006 Issue
(214)	(235)	(61)	(974)	(240)	(233)	(1,605)	(12,900)	
(651)	0	0	(2,960)	0	(711)	(4,880)	(15,400)	
(532)	(255)	(65)	(2,414)	(859)	(580)	(3,979)	(21,100)	
								49,400 TII Interest
69,907	24,500	6,301	317,580	54,881	76,308	523,547	2,470,876	Net Debt Service
								750,000 Principal
								1,770,276 Interest on 2006A

WASTEWATER RECLAMATION AUTHORITY

Debt Service and Surcharges for New Money / 2004 Issue (w/Reallocation)

Fiscal Year 2010

	<u>Cumming</u> <i>Surcharge</i>	<u>Waukee</u> <i>Surcharge</i>	<u>Altoona</u> <i>(Expansion)</i>	<u>Ankeny</u> <i>(Expansion)</i>	<u>Bondurant</u> <i>(Expansion)</i>	<u>Clive</u> <i>(Expansion)</i>	<u>Des Moines</u>	<u>Greenfield</u> <u>Plaza</u>
2004 B / New Core Money								
Percentage	0.010%	1.810%	3.630%	8.100%	0.730%	3.330%	54.190%	0.370%
Principal	64	11,494	23,051	51,435	4,636	21,146	344,107	2,350
Interest	152	27,535	55,222	123,223	11,105	50,658	824,379	5,629
Gross Principal and Interest	216	39,029	78,273	174,658	15,741	71,804	1,168,485	7,978
Reserve Interest Income	(7)	(1,281)	(2,570)	(5,735)	(517)	(2,358)	(38,367)	(262)
Net Debt Service	209	37,747	75,703	168,923	15,224	69,446	1,130,119	7,716
2004 B / New Expansion Money								
Percentage	0.030%	4.620%	9.250%	20.620%	1.860%	8.480%	0.000%	0.000%
Principal	105	16,216	32,468	72,376	6,529	29,765	0	0
Interest	319	49,058	98,223	218,957	19,751	90,046	0	0
Gross Principal and Interest	424	65,275	130,690	291,333	26,279	119,811	0	0
Reserve Interest Income	(15)	(2,241)	(4,486)	(10,001)	(902)	(4,113)	0	0
Net Debt Service	409	63,034	126,204	281,333	25,377	115,698	0	0
2004 B / New SW Area Money								
Percentage	0.020%	2.750%	5.500%	12.270%	1.110%	2.220%	36.120%	0.250%
Principal	33	4,510	9,020	20,123	1,820	3,641	59,237	410
Interest	99	13,660	27,320	60,948	5,514	11,027	179,415	1,242
Gross Principal and Interest	132	18,170	36,340	81,070	7,334	14,668	238,652	1,652
Reserve Interest Income	(4)	(564)	(1,128)	(2,515)	(228)	(455)	(7,405)	(51)
Net Debt Service	128	17,606	35,212	78,555	7,106	14,213	231,247	1,601
Subtotal Net Debt Serv or Surchg	746	118,387	237,119	528,811	47,708	199,358	1,361,366	9,317
Subtotal 2004 B Issue	772	122,473	245,303	547,062	49,354	206,283	1,407,137	9,630
Reserve Interest Earnings								
Core	(7)	(1,281)	(2,570)	(5,735)	(517)	(2,358)	(38,367)	(262)
Expansion	(15)	(2,241)	(4,486)	(10,001)	(902)	(4,113)	0	0
SW	(4)	(564)	(1,128)	(2,515)	(228)	(455)	(7,405)	(51)
Net Debt Service or Surcharge	746	118,387	237,119	528,811	47,708	199,358	1,361,366	9,317

Debt Servicing									
Johnston	Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHSD	West Des Moines (Expansion)	Total \$		Debt Issue 2004
2.030%	1.660%	1.820%	0.470%	7.550%	1.860%	12.440%	100.0%		Core Borrowings
12,891	10,541	11,557	2,985	47,943	11,811	78,994	635,000		Percentage
30,882	25,253	27,687	7,150	114,856	28,296	189,247	1,521,275		Principal
43,772	35,794	39,244	10,134	162,799	40,107	268,241	2,156,275		Interest
(1,437)	(1,175)	(1,289)	(333)	(5,345)	(1,317)	(8,808)	(70,800)		Gross Principal and Interest
42,335	34,619	37,956	9,802	157,453	38,790	259,433	2,085,475		Reserve Interest Income
									Net Debt Service
0.000%	4.230%	0.000%	0.000%	19.220%	0.000%	31.690%	100.0%		Expansion Borrowings
0	14,847	0	0	67,462	0	111,232	351,000		Percentage
0	44,917	0	0	204,091	0	336,506	1,061,868		Principal
0	59,764	0	0	271,553	0	447,738	1,412,868		Interest
0	(2,052)	0	0	(9,322)	0	(15,370)	(48,500)		Gross Principal and Interest
0	57,713	0	0	262,232	0	432,368	1,364,368		Reserve Interest Income
									Net Debt Service
1.350%	2.520%	1.210%	0.310%	11.440%	4.070%	18.860%	100.0%		SW Area Borrowings
2,214	4,133	1,984	508	18,762	6,675	30,930	164,000		Percentage
6,706	12,517	6,010	1,540	56,825	20,217	93,681	496,720		Principal
8,920	16,650	7,995	2,048	75,586	26,891	124,612	660,720		Interest
(277)	(517)	(248)	(64)	(2,345)	(834)	(3,866)	(20,500)		Gross Principal and Interest
8,643	16,134	7,747	1,985	73,241	26,057	120,745	640,220		Reserve Interest Income
									Net Debt Service
50,978	108,465	45,702	11,786	492,926	64,847	812,547	4,090,063		Subtotal Net Debt Service
52,692	112,209	47,239	12,183	509,938	66,998	840,590	4,229,863		Subtotal Debt Service 2004B
(1,437)	(1,175)	(1,289)	(333)	(5,345)	(1,317)	(8,808)	(70,800)		
0	(2,052)	0	0	(9,322)	0	(15,370)	(48,500)		
(277)	(517)	(248)	(64)	(2,345)	(834)	(3,866)	(20,500)		
									139,800 Til Interest
50,978	108,465	45,702	11,786	492,926	64,847	812,547	4,090,063		Net Debt Service
									1,150,000 Principal
									3,079,863 Interest on 2004B

WASTEWATER RECLAMATION AUTHORITY

Debt Service for pre 7/1/04 Commitments

Fiscal Year 2010

SRF & 2004 A

Debt Issue	Warren County										Total	Debt Issue
	Clive	Des Moines	Johnston	Pleasant Hill	Polk County	USSD	UWUSD	Greenfield	Norwalk	West Des Moines		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
2004A (refunding)												2004A (refunding)
Percentage	0.57%	78.61%	1.39%	3.59%	8.91%	1.91%	1.23%	0.80%	1.08%	1.90%	100.00%	Percentage
Principal	21,902	2,898,946	50,953	134,603	331,728	72,166	46,904	29,921	40,481	72,396	3,700,000	Principal
Interest	2,131	389,703	7,244	15,471	41,053	7,827	4,609	3,477	4,705	7,030	483,250	Interest
Gross Principal and Interest	24,033	3,288,649	58,197	150,074	372,781	79,993	51,513	33,398	45,186	79,426	4,183,250	Gross Principal and Interest
Reserve Interest Income	(316)	(43,238)	(765)	(1,973)	(4,901)	(1,052)	(677)	(439)	(594)	(1,044)	(55,000)	Reserve Interest Income
Net Debt Service	23,717	3,245,411	57,432	148,101	367,880	78,941	50,836	32,959	44,592	78,382	4,128,250	Net Debt Service
SRF 04 1995												SRF 04 1995
Percentage	10.15%	20.57%	0.00%	0.00%	0.00%	20.65%	11.63%	0.00%	0.00%	37.00%	100.00%	Percentage
Principal	18,372	37,232	0	0	0	37,377	21,050	0	0	66,970	181,000	Principal
Interest	3,630	7,356	0	0	0	7,384	4,159	0	0	13,231	35,760	Interest 3%
Fees	302	613	0	0	0	615	347	0	0	1,103	2,980	Fees
Gross Principal and Interest	22,304	45,201	0	0	0	45,376	25,556	0	0	81,304	219,740	Gross Principal and Interest
Reserve Interest Income	(508)	(1,029)	0	0	0	(1,033)	(582)	0	0	(1,850)	(5,000)	Reserve Interest Income
Net Debt Service	21,796	44,172	0	0	0	44,344	24,974	0	0	79,454	214,740	Net Debt Service
SRF 06 1995												SRF 06 1995
Percentage	2.31%	71.08%	0.79%	2.15%	5.44%	6.25%	2.63%	0.53%	0.72%	8.10%	100.00%	Percentage
Principal	14,669	451,358	5,017	13,653	34,544	39,688	16,701	3,366	4,572	51,435	635,000	Principal
Interest	3,534	108,731	1,208	3,289	8,322	9,561	4,023	811	1,101	12,391	152,970	Interest 3%
Fees	294	9,061	101	274	693	797	335	68	92	1,033	12,748	Fees
Gross Principal and Interest	18,497	569,150	6,326	17,215	43,559	50,045	21,059	4,244	5,765	64,858	800,718	Gross Principal and Interest
Reserve Interest Income	(693)	(21,324)	(237)	(645)	(1,632)	(1,875)	(789)	(159)	(216)	(2,430)	(30,000)	Reserve Interest Income
Net Debt Service	17,804	547,826	6,089	16,570	41,927	48,170	20,270	4,085	5,549	62,428	770,718	Net Debt Service
SRF 07 1996												SRF 07 1996
Percentage	2.31%	71.08%	0.79%	2.15%	5.44%	6.25%	2.63%	0.53%	0.72%	8.10%	100.00%	Percentage
Principal	7,392	227,456	2,528	6,880	17,408	20,000	8,416	1,696	2,304	25,920	320,000	Principal
Interest	2,353	72,416	805	2,190	5,542	6,368	2,679	540	734	8,252	101,880	Interest 3%
Fees	196	6,035	67	183	462	531	223	45	61	688	8,490	Fees
Gross Principal and Interest	9,942	305,907	3,400	9,253	23,412	26,898	11,319	2,281	3,099	34,860	430,370	Gross Principal and Interest
Reserve Interest Income	(208)	(6,397)	(71)	(194)	(490)	(563)	(237)	(48)	(65)	(729)	(9,000)	Reserve Interest Income
Net Debt Service	9,734	299,510	3,329	9,059	22,923	26,336	11,082	2,233	3,034	34,131	421,370	Net Debt Service
Adjustment												
Redistribution of payment from:												
1) Greenfield Plaza	(555)	(16,868)		(470)		(1,337)	(1,124)	22,200		(1,846)	0	Greenfield Plaza
	(555)	(16,868)	0	(470)	0	(1,337)	(1,124)	22,200	0	(1,846)	0	
Net Debt Service to Communities for Existing Debt	72,495	4,120,051	66,849	173,261	432,729	196,454	106,038	61,477	53,175	252,549	5,535,078	
Subtotal 2004 A	24,033	3,288,649	58,197	150,074	372,781	79,993	51,513	33,398	45,186	79,426	4,183,250	Subtotal Debt Service Re
Subtotal SRF	50,742	920,258	9,726	26,468	66,971	122,319	57,933	6,525	8,864	181,022	1,450,828	Subtotal Debt Service SRF

Section F

Equipment Replacement

**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, 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 F10 is \$1,000,000. In prior years, the anticipated purchases were deferred. The balance in this fund at 6/30/08 was \$1,387,648.

Projected fiscal year 2010 activity includes expenditures of \$775,000 for equipment, sales revenue \$5,000, interest revenue of \$20,000, depreciation revenue of \$360,000, and community contributions of \$50,000. Amended F09 activity includes expenditures of \$425,000 for equipment, sales revenue of \$39,000, interest revenue of \$25,000, depreciation revenue of \$351,000, and community contributions of \$10,000.

FY 2010 Anticipated Purchases

Item	F09	F09 Amended	F10
Tractor Trailers	60,000		225,000
Pick Ups		60,000	
Trailer Liner		12,900	
Trailer	12,000		55,000
Truck Tractors		76,993	
Service Trucks	40,000	75,000	
Dump Truck	45,000		45,000
End Loader	145,000		
Pumps	90,000	81,241	
Terra-Gator			400,000
In Plant Vehicles		62,350	
Scissor lift		9,645	
Weighing System		9,766	
Unanticipated Needs	33,000	37,105	50,000
Total	<u>425,000</u>	<u>425,000</u>	<u>775,000</u>