



**DES MOINES METROPOLITAN
WASTEWATER RECLAMATION AUTHORITY**

Budget for
Fiscal year 2010-2011

Agenda item #22
2/16/10



To: WRA Board Members:
 Re: Wastewater Reclamation Authority Budget for Fiscal Year ending June 30, 2011

The Operating Contractor respectfully submits the fiscal year 2011 Wastewater Reclamation Authority (WRA) budget for your review. Detailed throughout this book are all aspects of the budget. Each section supports and follows the layout of the budget allocation, which is the first financial section of the book.

The WRA preliminary gross budget for fiscal year 2011 is \$143,776,654 compared to the fiscal year 2010 gross budget of \$130,508,119. Debt service increased \$2,549,529 for interest payments on SRF draws. The operation and maintenance budget increased \$618,311 primarily attributable to personnel costs. The capital improvement program (CIP) which is primarily funded with bonding increased \$10,425,695.

Gross Budget Summary

	FY2010 Budget	FY2011 Preliminary	Change
Operating Budget			
Operation, Maint. & Insurance	\$ 18,457,109	\$ 19,075,420	618,311
Debt Service	13,623,462	16,172,991	2,549,529
Equipment Replacement	775,000	450,000	(325,000)
	<u>32,855,571</u>	<u>35,698,411</u>	<u>2,842,840</u>
Capital Budget	<u>97,652,548</u>	<u>108,078,243</u>	<u>10,425,695</u>
Total Gross Budget	\$ 130,508,119	\$ 143,776,654	13,268,535

The CIP total is \$500,141,818 and includes construction past the year 2020. Cost of construction for FY2011 to FY2016 is estimated at \$224,611,518; last year's estimate was \$281,391,048. WRA begins construction in 2010-2011 on major core projects included in the long term control plan. Revised cost estimates have increased the CIP total \$4,741,939. The WRA finances most improvements with the Clean Water State Revolving Funds Loan program. Several bond closings are planned for spring, summer and fall of 2010 with future bond issues anticipated as follows:

	Yr 2010	Yr 2011	Yr 2012
CIP Budget F11			
Projected Bond Issues	<u>\$ 202,412,000</u>	<u>\$ 16,566,000</u>	<u>\$ 24,748,000</u>

Total operating offsets for fiscal year 2011 are \$7,346,674 compared to the fiscal year 2010 offsets of \$8,387,257. Revenues from the industrial pretreatment program, investment earnings, and other revenues will offset the WRA gross budget. The decrease in pretreatment offsets is attributed to decreased revenues from sale of gas. The decrease in debt reserve earnings is attributed to lower interest yield. 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			
	FY2010 Budget	FY2011 Preliminary	Change
Operating Budget			
Pretreatment Revenues	\$ 3,061,370	\$ 3,070,310	8,940
Other Operating Revenues	1,142,220	980,010	(162,210)
Adjustment from prior year	3,088,167	2,839,354	(248,813)
Debt Reserve Earnings	370,500	57,000	(313,500)
Use of Equip Resv fund bal.	300,000	-	(300,000)
Equipment Reserve Earnings	425,000	400,000	(25,000)
	<u>8,387,257</u>	<u>7,346,674</u>	<u>(1,040,583)</u>

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 2011 the requirement is \$30,767,250 compared to \$26,968,314 in fiscal year 2010. The increase is attributed to the debt service on the recent bond issue.

Community Contribution Summary (Net Budget)			
	FY2010 Budget	FY2011 Preliminary	Change
Net Budget			
Operations, Maint. & Ins.	\$ 11,487,450	\$ 12,124,042	636,592
Debt Service	12,930,864	16,177,695	3,246,831
New Community Payments	-	(234,487)	(234,487)
Equipment Replacement	50,000	50,000	-
Renewal & Replacement	2,500,000	2,650,000	150,000
Community Contributions	\$ 26,968,314	\$ 30,767,250	\$ 3,798,936

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.

Respectfully Submitted,



William G. Stowe
WRA Director

Cc: Alternates, Operating Contractor staff

**Wastewater Reclamation Authority
Budget Allocation Implementing the Two-Tier System
Fiscal Year 2011**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)	Pleasant Hill	Polk City (Expansion)	Polk County	USSD (Expansion)	UWHSO	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals
THREE YEAR FLOW INFORMATION - for the Budget																	
WRA Flows:																	
Jan-Dec 2007	857.9	2,086.0	208.2	816.9	2.7	12,208.8	87.3	496.7	402.6	443.0	161.0	131.6	1,854.0	491.1	481.0	3,146.8	23,876.6
Jan-Dec 2008	1,175.2	2,256.5	192.3	923.7	2.7	17,984.6	124.8	517.5	487.2	557.1	192.5	107.2	2,095.4	520.8	492.3	3,532.6	31,162.4
Jan-Dec 2009	882.0	2,208.5	180.5	852.5	2.6	16,573.8	79.9	506.2	487.2	488.5	129.1	89.3	1,836.8	465.8	481.4	3,047.8	28,331.9
total for 36 months	2,915	6,551	581	2,593	8.0	46,767	292	1,520	1,377	1,489	483	328	5,786	1,498	1,455	9,727	83,370
Average for 12 months	971.7	2183.7	193.7	864.4	2.7	15589.1	97.3	506.8	459.0	496.2	160.9	109.4	1928.7	499.2	484.9	3242.4	27,790.0
% FLOW - WRA	3.497%	7.858%	0.697%	3.110%	0.010%	56.094%	0.350%	1.824%	1.652%	1.786%	0.579%	0.394%	6.940%	1.796%	1.745%	11.668%	100.0%
WRF Flows:																	
Jan-Dec 2007	857.9	2.0		816.9		12,208.8	87.3	496.7	402.6	443.0		131.6	1,854.0	491.1	2.4	3,146.8	20,941.1
Jan-Dec 2008	1,175.2	2.0		923.7		17,984.6	124.8	517.5	487.2	557.1		107.2	2,095.4	520.8	2.4	3,532.6	28,030.5
Jan-Dec 2009	882.0	2.0		852.5		16,573.8	79.9	506.2	487.2	488.5		89.3	1,836.8	485.8	2.4	3,047.8	25,334.2
total for 36 months	2,915	6		2,593		46,767	292	1,520	1,377	1,489		328	5,786	1,498	7	9,727	74,306
Average for 12 months	971.7	2.0	0.0	864.4	0.0	15589.1	97.3	506.8	459.0	496.2	0.0	109.4	1928.7	499.2	2.4	3242.4	24,768.6
% FLOW - WRF	3.923%	0.008%	0.000%	3.490%	0.000%	62.938%	0.393%	2.046%	1.853%	2.003%		0.442%	7.787%	2.016%	0.010%	13.091%	100.0%

Winter Flow (for new comnty):	Cumming	Polk City	Waukee
November	0.210	10.27	41.88
December	0.219	8.68	36.81
January	0.202	10.14	41.99
Annualized for surcharge calculation	2.522	116.344	482.696

	WRA Flow % by Comnty			WRA Expansion Flow %		
	FY 2010	FY 2011	increase (decrease)	FY 2010	FY 2011	increase (decrease)
Altoona	3.61	3.50	(0.12)	9.12	9.26	0.14
Ankeny	8.05	7.86	(0.20)	20.33	20.81	0.48
Bondurant	0.65	0.70	0.05	1.64	1.85	0.21
Clive	3.31	3.11	(0.20)	8.36	8.24	(0.13)
Cumming	0.01	0.01	(0.00)	0.03	0.03	(0.00)
Des Moines	53.87	56.09	2.22			
Greenfield P / HOC SS District	0.37	0.35	(0.02)			
Johnston	2.02	1.82	(0.19)			
Norwalk	1.65	1.65	(0.00)	4.17	4.38	0.20
Pleasant Hill	1.81	1.79	(0.03)			
Polk City	0.64	0.58	(0.06)	1.62	1.53	(0.08)
Polk County	0.47	0.39	(0.08)			
Urbandale San Sewer District	7.51	6.94	(0.57)	18.95	18.38	(0.57)
Urb-Windsor Hts San District	1.85	1.80	(0.05)			
Waukee	1.80	1.75	(0.06)	4.55	4.62	0.07
West Des Moines	12.37	11.67	(0.71)	31.23	30.90	(0.33)

WASTEWATER RECLAMATION AUTHORITY
Allocation Percentages Based on WRA / WRF Flows
Fiscal Year 2011

		<u>WRF</u>		<u>WRA</u>	
Operating and Reserve Flows:		Average	WRF	Average	WRA
Community / District		2009* WRF Flow	Percentage ^A Flow	2009* WRA Flow	Percentage ^A Flow
	Altoona #	971.7	3.923%	971.7	3.497%
F	Ankeny	2.0	0.008%	2,183.7	7.858%
	Bondurant	0.0	0.000%	193.7	0.697%
	Clive #	864.4	3.490%	864.4	3.110%
	Cumming	0.0	0.000%	2.7	0.010%
	Des Moines #	15,589.1	62.938%	15,589.1	56.094%
	Greenfield P / HOC SS District #	97.3	0.393%	97.3	0.350%
	Johnston #	506.8	2.046%	506.8	1.824%
C	Norwalk #	459.0	1.853%	459.0	1.652%
	Pleasant Hill #	496.2	2.003%	496.2	1.786%
	Polk City	0.0	0.000%	160.9	0.579%
	Polk County #	109.4	0.442%	109.4	0.394%
	Urbandale San Sewer District #	1,928.7	7.787%	1,928.7	6.940%
	Urb-Windsor Hts San District #	499.2	2.016%	499.2	1.796%
F	Waukee	2.4	0.010%	484.9	1.745%
	West Des Moines #	3,242.4	13.091%	3,242.4	11.668%
TOTAL		24,768.6	100.0%	27,790.0	100.0%

- # Represents Communities fully connected to the WRA (WRF system).
- * Represents average flow based on flows from calendar years 2007,2008,2009.
- ^A WRF budget allocations are computed using these percentages.
- F Flow from Corp. Woods or Painted Woods are included for the first time.
- C Norwalk flow will be WRA as they will be connected prior to budget year.

Bonded Project Flows:

Core Projects assigned to communities based on the WRA flow percents above

Expansion Projects:

Altoona	971.7	9.261%
Ankeny	2,183.7	20.813%
Bondurant	193.7	1.846%
Clive	864.4	8.238%
Cumming	2.7	0.025%
Norwalk	459.0	4.375%
Polk City	160.9	1.533%
Urbandale S S D	1,928.7	18.383%
Waukee	484.9	4.622%
West Des Moines	3,242.4	30.904%
	10,492.1	100.0%

SW Diversion Project:

Altoona	5.418%
Ankeny	12.176%
Bondurant	1.080%
Clive	2.074%
Cumming	0.015%
Des Moines	37.397%
Greenfield P / HOC SS District	0.233%
Johnston	1.216%
Norwalk	2.559%
Pleasant Hill	1.190%
Polk City	0.897%
Polk County	0.262%
Urbandale San Sewer District	10.755%
Urb-Windsor Hts San District	3.944%
Waukee	2.704%
West Des Moines	18.080%
	100.0%

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

WASTEWATER RECLAMATION AUTHORITY

Net Budget Allocation Summary [A]

Fiscal Year 2011

Community / District		Fiscal Year 2008 Amend Budget	Fiscal Year 2009 Budget *	Fiscal Year 2009 Amend Budget	Fiscal Year 2010 Budget *	Fiscal Year 2010 Amend Budget	Fiscal Year 2011 Budget	Percentage Change from F10 to F11
Altoona	#	878,768	923,820	923,820	1,049,728	1,044,096	1,245,876	19.33%
Ankeny	#	1,628,502	1,944,099	1,944,099	2,039,527	2,026,041	2,605,594	28.61%
Bondurant	#	82,169	126,303	126,303	165,206	151,052	210,865	39.60%
Clive	#	857,920	922,109	922,109	897,792	893,367	1,027,819	15.05%
Cumming	#	4,116	4,249	4,249	4,129	4,072	4,763	16.96%
Des Moines		12,968,261	12,256,474	12,256,474	13,844,253	13,819,205	15,253,644	10.38%
Greenfield Plaza		123,874	117,074	117,074	124,251	124,096	121,695	-1.94%
Johnston		449,254	483,928	483,928	449,152	448,142	431,421	-3.73%
c Norwalk	#	413,496	448,229	448,230	462,031	459,522	793,875	72.76%
Pleasant Hill		458,884	479,861	479,861	506,187	505,479	466,078	-7.79%
Polk City	#				0	250,325	247,830	-1.00%
Polk County		464,536	456,218	456,219	437,351	437,419	340,291	-22.20%
Urbandale San Sewer District	#	1,998,471	2,207,961	2,207,961	2,221,251	2,208,594	2,495,231	12.98%
Urb-Windsor Hts San District		479,853	495,779	495,780	489,850	488,089	523,961	7.35%
Waukee	#	497,036	601,148	601,148	614,634	611,670	802,131	31.14%
West Des Moines	#	3,003,607	3,517,220	3,517,220	3,662,971	3,642,169	4,196,176	15.21%
TOTAL		24,308,747	24,984,471	24,984,475	26,968,314	27,113,338	30,767,250	13.48%

Denotes Expansion Community

Budget * Represents allocation activity presented in previous budgets.

Additionally, Waukee will pay WRA interest on Series 2008D (\$80,000 annually)

Polk City will be a voting member of WRA on 7/1/10.

c Norwalk will be connecting at the start of the fiscal year.

	2009	2010	
Debt Serv 2008+	1,239,245	4,451,400	259.20%
Debt Serv 2006	2,520,276	2,522,150	0.07%
Debt Serv 2004B	4,229,863	4,230,363	0.01%
SRF & 2004A	5,634,078	4,969,078	-11.80%
Oper & Maint Exp.	14,253,519	15,025,100	5.41%
R&R/CIP Contrib.	2,500,000	2,650,000	6.00%
Other, Credits	(3,263,643)	(3,080,841)	-5.60%
	<u>27,113,338</u>	<u>30,767,250</u>	

WASTEWATER RECLAMATION AUTHORITY

Net Budget Allocation Summary [B]

Fiscal Year 2011

	Fiscal Year 2009 Budget	Fiscal Year 2010 Budget	Last Year's Change increase or (decrease)	Fiscal Year 2010 Budget	Fiscal Year 2011 Budget	Current Year increase or (decrease)
Budget Collections						
Community Collection Total	24,984,475	26,968,314	1,983,839	26,968,314	30,767,250	3,798,936
Budget Expenditures						
Plant Operations [see below]	10,254,697	11,487,450	1,232,753	11,487,450	11,981,754	494,304
Debt Service [see below]	12,419,778	12,930,864	511,086	12,930,864	16,177,695	3,246,831
CIP / R&R expenditures	2,300,000	2,500,000	200,000	2,500,000	2,650,000	150,000
Equipment replacement	10,000	50,000	40,000	50,000	50,000	0
Equip Resv & Commtly adjustments			0		(92,199)	(92,199)
Total Budget	24,984,475	26,968,314	1,983,839	26,968,314	30,767,250	3,798,936
Plant Operations & Maint						
Operations & Maintenance Costs	17,712,108	18,457,109	745,001	18,457,109	19,075,420	618,311
Revenue Offsets	(4,096,678)	(4,203,590)	(106,912)	(4,203,590)	(4,050,320)	153,270
Surcharge credits	(144,352)	0	144,352	0	(142,288)	(142,288)
Prior year credits	(3,216,381)	(2,766,069)	450,312	(2,766,069)	(2,901,058)	(134,989)
Plant Oper. subtotal	10,254,697	11,487,450	1,232,753	11,487,450	11,981,754	494,304
Debt Servicing						
SRF Debt (prior)	1,422,790	1,450,828	28,038	1,450,828	1,440,828	(10,000)
2004 A (refunding)	4,216,000	4,183,250	(32,750)	4,183,250	3,528,250	(655,000)
SRF Debt (new)	670,612	1,239,245	568,633	1,239,245	4,451,400	3,212,155
2006 Bonds	2,522,463	2,520,276	(2,187)	2,520,276	2,522,150	1,874
2004 Bonds	4,228,313	4,229,863	1,550	4,229,863	4,230,363	500
Interest adjustments	(640,400)	(370,500)	269,900	(370,500)	(57,000)	313,500
Prior year adjustments	0	(322,098)	(322,098)	(322,098)	61,704	383,802
Debt Service, Net subtotal	12,419,778	12,930,864	511,086	12,930,864	16,177,695	3,246,831

**Wastewater Reclamation Authority
Budget Allocation Implementing the Two-Tier System
Fiscal Year 2011**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)
Operations and Maintenance Budget									
WRF Flows									
Flow Percentage:	3.923%	0.008%	0.000%	3.490%	0.000%	62.938%	0.393%	2.046%	1.853%
Gross O&M Expenses	748,329	1,526	-	665,732	-	12,005,688	74,966	390,283	353,468
Less:									
Revenue Offsets	(158,894)	(324)	-	(141,356)	-	(2,549,190)	(15,918)	(82,870)	(75,052)
<i>subtotal A</i>									
Net O&M Allocation	589,435	1,202	-	524,376	-	9,456,497	59,049	307,414	278,415

Surcharge Allocation									
Reversionary Ownership % (from 28E @ 7/1/2004)				2.31%		71.08%	0.53%	0.79%	0.72%
Reversionary Ownership % (from update 7/1/2006)		0.50%		2.30%		70.67%	0.53%	0.79%	0.78%
Reversionary Ownership % (from update 7/1/2007)		0.76%		2.30%		70.48%	0.53%	0.78%	0.80%
Reversionary Ownership % (from update 7/1/2010)		1.58%	0.05%	2.26%	0.01%	69.46%	0.52%	0.77%	0.89%
Surcharge, per 28E scheduled									
Ankeny	-	872,661	-	(20,158)	-	(620,287)	(4,625)	(6,894)	(6,283)
Norwalk	-	-	-	(2,569)	-	(79,053)	(589)	(879)	110,416
Bondurant	-	-	56,101	(1,296)	-	(39,877)	(297)	(443)	(404)
Surcharge, per 28E's new comnty									
Cumming	-	(13)	-	(60)	2,613	(1,846)	(14)	(21)	(20)
Waukee	-	(3,045)	-	(9,215)	-	(282,369)	(2,123)	(3,125)	(3,205)
Polk City	-	(1,680)	(53)	(2,403)	(11)	(73,864)	(553)	(819)	(946)
Distribution of 2010 Polk City Fac. Cap. Contrib.	-	(1,998)	(63)	(2,858)	(13)	(87,841)	(658)	(974)	(1,126)
Conveyance Surcharge Distribution, see other sheet - C/W				(370)	83	(10,405)	(295)	(126)	(502)
Conveyance Surcharge Distribution, see other sheet - PC 2011				(234)		(7,566)	(18)	(298)	(30)
Conveyance Surcharge Distribution, see other sheet - PC 2010				(279)		(9,025)	(22)	(356)	(36)
Surcharge Allocation	-	865,925	55,985	(39,443)	2,673	(1,212,134)	(9,195)	(13,934)	97,864

CIP/ R&R Reserve Contribution									
WRA Flows									
Flow Percentage:	3.497%	7.858%	0.697%	3.110%	0.010%	56.094%	0.350%	1.824%	1.652%
Capital Projects:									
Collected for Plant Projects/non bonded improvements	92,671	208,237	18,471	82,415	265	1,486,491	9,275	48,336	43,778
Facility Plan Update	-	-	-	-	-	-	-	-	-
Facilities Rehabilitation	-	-	-	-	-	-	-	-	-
Process Equipment Replacement	-	-	-	-	-	-	-	-	-
Small Capital Projects / Eng Gen Repair	-	-	-	-	-	-	-	-	-
<i>subtotal C</i>									
R&R Reserve/Annual Contribution	92,671	208,237	18,471	82,415	265	1,486,491	9,275	48,336	43,778

Adjustment from prior year									
Operations & Maintenance - FY2009									
Credits from Adjustment sheet - O&M	(113,431)	-	-	(121,265)	-	(1,722,647)	(12,185)	(74,268)	(17,987)
Debt Service - FY2009, FY2010, and other									
Credits from Adjustment sheet - Sinking Int 2009	1,933	4,835	320	2,105	7	30,410	368	774	1,271
Budget was \$105,000, actuals \$43,296									
Credits from - Bondurant & Polk City CIP, Eq, Debt Srv	(5,462)	(13,016)	(1,034)	(4,254)	(67)	(21,870)	(145)	(870)	(2,438)
<i>subtotal D</i>									
Credits from prior year(s)	(116,960)	(8,181)	(714)	(123,414)	(60)	(1,714,107)	(11,961)	(74,364)	(19,154)

Insurance Reserve Balance (reallocated)									
WRF Flows									
Flow Percentage:	3.923%	0.008%	0.000%	3.490%	0.000%	62.938%	0.393%	2.046%	1.853%
Insurance Funds:									
Property Claim Reserve	19,615	40	-	17,450	-	314,690	1,965	10,230	9,265
Catastrophic Work Comp Reserve	35,307	72	-	31,410	-	566,442	3,537	18,414	16,677
Work Comp Claim Reserve	5,688	12	-	5,061	-	91,260	570	2,967	2,687
Catastrophic Gen/Auto Liability Reserve	5,885	12	-	5,235	-	94,407	590	3,069	2,780
Gen/Auto Liability Claim Reserve	2,445	5	-	2,175	-	39,222	245	1,275	1,155
Public Officials Liability Claim Reserve	981	2	-	873	-	15,735	98	512	463
Insurance Resv Allocation	69,920	143	-	62,203	-	1,121,755	7,005	36,466	33,026

Pleasant Hill	Polk City (Expansion)	Polk County	USSD (Expansion)	UWHS	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals	
2.003%	0.000%	0.442%	7.787%	2.016%	0.010%	13.091%	100.0%	WRF Flows Flow Percentage
382,081	-	84,313	1,485,403	384,560	1,908	2,497,163	19,075,420	- Gross O&M Expenses
(81,128)	-	(17,902)	(315,398)	(81,654)	(405)	(530,227)	(4,050,320)	- Revenue Offsets
300,953	-	66,411	1,170,005	302,906	1,503	1,966,936	15,025,100	- O&M Exp Alloc

2.15%		5.44%	6.25%	2.63%		8.10%	100.00%	Reversionary Ownership % for Ank/Nor/Bond
2.14%		5.41%	6.22%	2.61%		8.05%	100.00%	Reversionary Ownership % for Cumming
2.13%		5.39%	6.20%	2.60%		8.03%	100.00%	Reversionary Ownership % for Waukee
2.10%		5.32%	6.11%	2.56%	0.46%	7.91%	100.00%	Reversionary Ownership % for Polk City
								Scheduled surcharge from 28E 2004
(18,762)		(47,473)	(54,541)	(22,951)	-	(70,686)	-	(872,661) Ankeny
(2,391)		(6,050)	(6,951)	(2,925)	-	(9,009)	-	(111,217) Norwalk
(1,206)		(3,052)	(3,506)	(1,475)	-	(4,544)	-	(56,101) Bondurant
								Surcharge for New Commt, winter flow
(56)		(141)	(163)	(68)	-	(210)	0	(2,613) Cumming, WRF
(8,534)		(21,594)	(24,840)	(10,417)	400,638	(32,171)	0	(400,638) Waukee, WRF
(2,233)	106,339	(5,657)	(6,497)	(2,722)	(489)	(8,411)	(0)	(106,338) Polk City, WRF 2011
(2,656)	-	(6,728)	(7,727)	(3,237)	(582)	(10,003)	(126,463)	(126,463) Polk City, WRF 2010
-		(630)	(1,000)	(421)	14,963	(1,297)	(0)	15,046 conveyance from Cumming & Waukee
	13,263	(2,504)	(1,517)	(266)	(11)	(819)	-	13,263 conveyance from Polk City - current year
		(2,987)	(1,812)	(318)	(13)	(977)	(15,825)	15,825 conveyance from Polk City - 2010
(35,838)	119,602	(96,817)	(108,554)	(44,801)	414,506	(138,127)	(142,288)	(0) Surcharge Allocation

1.786%	0.579%	0.394%	6.940%	1.796%	1.745%	11.668%	100.0%	WRA Flows percents for Capital project allocation
47,329	15,344	10,441	183,910	47,594	46,243	309,202	2,650,000	Plant Projects, Sm CIP & Proc. Eq. Repl. WRA098
-	-	-	-	-	-	-	-	WRA069
-	-	-	-	-	-	-	-	WRA078
-	-	-	-	-	-	-	-	WRA098
-	-	-	-	-	-	-	-	WRA091
47,329	15,344	10,441	183,910	47,594	46,243	309,202	2,650,000	- R&R Community Contribution Allocation

(61,442)		(18,567)	(266,897)	(66,204)	-	(426,165)	(2,901,058)	WRF Flow based Credit for O&M Unspent Budget
1,183		2,191	5,489	1,242	1,101	8,476	61,704	Review of 2009 Sinking Interest Charge for Lower earnings than budget
(608)		68	(12,216)	(1,662)	(2,893)	(20,132)	(86,599)	Credit from Polk City and Bondurant reduction 2010
(60,867)		(16,308)	(273,624)	(66,624)	(1,792)	(437,821)	(2,925,953)	- Credit Carryovers & Adjustments

2.003%	0.000%	0.442%	7.787%	2.016%	0.010%	13.091%	100.0%	WRF Flows Flow Percentage
10,015	-	2,210	38,935	10,080	50	65,455	500,000	Insurance Funds:
18,027	-	3,978	70,083	18,144	90	117,819	900,000	Property Claim Reserve
2,904	-	641	11,291	2,923	15	18,982	145,000	Catastrophic Work Comp Reserve
3,005	-	663	11,681	3,024	15	19,637	150,000	Work Comp Claim Reserve
1,248	-	275	4,853	1,256	6	8,158	62,318	Catastrophic Gen/Auto Liability Reserve
501	-	111	1,947	504	3	3,273	25,000	Gen/Auto Liability Claim Reserve
35,700	-	7,878	138,789	35,932	178	233,323	1,782,318	- Insurance Reserve Allocation

**Wastewater Reclamation Authority
Budget Allocation Implementing the Two-Tier System
Fiscal Year 2011**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)
Equipment Reserve Balance (reallocated)									
WRA Flows:									
Flow Percentage:	3.497%	7.858%	0.697%	3.110%	0.010%	56.094%	0.350%	1.824%	1.652%
Equipment Funds:									
Rolling Stock Replacement Reserve	34,970	78,580	6,970	31,100	100	560,940	3,500	18,240	16,520
Equipment Resv Allocation	34,970	78,580	6,970	31,100	100	560,940	3,500	18,240	16,520

	Altoona	Ankeny	Bondurant	Clive	Cumming	Des Moines	Greenfield Plaza	Johnston	Norwalk
Debt Service Budget									
Principal and Interest on Debt:									
2004 A Issue	-	-	-	17,069		2,868,756	28,275	49,340	38,254
2004 B Issue	254,165	571,175	50,657	206,748		1,492,054	9,316	48,507	120,059
2006 Issue	156,153	350,916	31,122	108,773	429	776,784	4,850	25,253	73,762
2008+ SRFs	289,624	650,878	57,731	219,929	794	1,193,283	7,441	38,801	136,814
SRFs (1995/1996)	-	-	-	50,511		913,150	6,472	9,647	8,792
FY Surcharge for Cumming / Waukee/Polk City 04	(12,128)	(27,252)	(2,413)	(9,605)	668	(34,861)	(226)	(1,124)	(5,722)
FY Surcharge for Polk City 06	(1,934)	(4,339)	(382)	(1,257)	(5)	(4,514)	(35)	(142)	(913)
FY Surcharge for Greenfield	-	-	-	(479)		(14,554)	19,156	-	-
Gross Debt Serv Allocation	685,879	1,541,379	136,715	591,689	1,886	7,190,097	75,249	170,282	371,046
Interest Earnings on Bond Reserves	(1,953)	(4,390)	(389)	(1,482)	(5)	(12,172)	(76)	(396)	(923)
Interest Earnings on 2004 A Bond Reserve				(63)		(10,570)	(104)	(182)	(141)
Interest Earnings on SRF Reserves				(358)		(3,713)	(24)	(36)	(32)
Interest Earnings on Sinking Fund	(102)	(229)	(20)	(88)	(0)	(1,067)	(11)	(25)	(55)
Net Debt Serv Allocation	683,824	1,536,760	136,305	589,698	1,880	7,162,575	75,033	169,644	369,894

Equipment Replacement Contribution and Resv Re-allocations									
WRA Flows:									
Flow Percentage:	3.497%	7.858%	0.697%	3.110%	0.010%	56.094%	0.350%	1.824%	1.652%
Equipment Replacement:									
Annual Contribution	1,749	3,929	349	1,555	5	28,047	175	912	826
Insurance fund allocation	69,920	143	-	62,203	-	1,121,755	7,005	36,466	33,026
fund balance last year	(73,432)	-	-	(67,372)	-	(1,094,520)	(7,486)	(40,993)	(10,694)
Equipment fund allocation	34,970	78,580	6,970	31,100	100	560,940	3,500	18,240	16,520
fund balance last year	(36,300)	(81,000)	(6,500)	(33,300)	(100)	(541,900)	(3,700)	(20,300)	(16,600)
<i>subtotal F</i>									
Net Contribution Repl. / Re-allocation	(3,093)	1,652	819	(5,814)	5	74,322	(506)	(5,675)	23,078

<i>subtotal A+B+C+D+E+F</i>									
Net F10 Budget Allocation	1,245,876	2,605,594	210,865	1,027,819	4,763	15,253,645	121,695	431,421	793,875

Monthly Amount to Remit	103,823	217,133	17,572	85,652	397	1,271,137	10,141	35,952	66,156
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Pleasant Hill	Polk City (Expansion)	Polk County	USSD (Expansion)	UWHS	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals
1.786%	0.579%	0.394%	6.940%	1.796%	1.745%	11.668%	100.00%
17,860	5,790	3,940	69,400	17,960	17,450	116,680	1,000,000
17,860	5,790	3,940	69,400	17,960	17,450	116,680	1,000,000

WRA Flows
Flow Percentage
Equipment Funds:
Rolling Stock Replacement Reserve
Equipment Reserve Allocation

Pleasant Hill	Polk City	Polk County	USSD	UWHS	Waukee	West Des Moines	Budget
80,975		289,882	63,084	35,710		56,905	3,528,250
47,492		10,468	504,493	67,124		848,105	4,230,363
24,725		5,450	309,948	55,007	77,924	521,055	2,522,150
37,984	47,946	8,372	574,887	75,915	144,542	966,460	4,451,400
26,253		66,427	121,694	57,670		180,212	1,440,828
(1,101)	40,069	(237)	(24,083)	(2,318)	120,790	(40,459)	-
(144)	25,531	(33)	(3,833)	(606)	(958)	(6,436)	-
(406)		-	(1,154)	(970)		(1,593)	-
215,779	113,545	380,329	1,545,037	287,532	342,298	2,524,249	16,172,991

Principal and Interest on Debt
2004 A
2004 B
2006 A
2008+ 2009+ 2010 SRF loans
SRFs
Surcharge for 2004 bonds
Surcharge for 2006 bonds
Greenfield Plaza

-	Gross Debt Serv Allocation
	Interest Earnings on Bond Reserves
	Interest Earnings on 2004 A Reserve
	Interest Earnings on SRF Reserves
	Interest Earnings on Sinking Fund
(57,000)	Net Debt Service Allocation

Pleasant Hill	Polk City	Polk County	USSD	UWHS	Waukee	West Des Moines	Budget
1.786%	0.579%	0.394%	6.940%	1.796%	1.745%	11.668%	100.0%
893	290	197	3,470	898	873	5,834	50,000
35,700	-	7,878	138,789	35,932	178	233,323	1,782,318
(36,716)	-	(9,625)	(152,566)	(37,607)	-	(251,307)	(1,782,318)
17,860	5,790	3,940	69,400	17,960	17,450	116,680	1,000,000
(18,200)	(6,400)	(4,700)	(75,500)	(18,600)	(18,100)	(124,400)	(1,005,600)
(463)	(321)	(2,310)	(16,407)	(1,417)	401	(19,870)	44,400

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

466,078	247,830	340,291	2,495,231	523,961	802,131	4,196,176	30,767,250
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-	FY2010 Budget Allocation
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38,840	20,653	28,358	207,936	43,663	66,844	349,681	3,798,936
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WASTEWATER RECLAMATION AUTHORITY
Operations & Maintenance Budget Summary
Fiscal Year 2011

	F08 ACTUAL	F09 ACTUAL	F10 BUDGET	F10 AMENDED BUDGET	F11 BUDGET
Total O&M Expenditures					
Personal Services	7,494,419	7,970,224	8,891,562	8,606,855	9,246,965
Contractual Services	3,308,386	3,173,147	3,958,748	4,203,565	4,256,975
Internal Services	843,019	843,089	892,509	893,860	909,060
Other Charges	2,152,561	2,031,001	2,389,320	2,339,900	2,362,000
Commodities	1,252,842	1,449,270	1,723,125	1,720,775	1,737,475
Capital Outlays	218,122	137,754	474,750	449,750	436,450
Travel /Training	90,683	74,570	127,095	121,495	126,495
Total Expenditures	15,360,032	15,679,055	18,457,109	18,336,200	19,075,420
Total O&M Revenue Offsets					
Licenses and Permits	34,680	39,020	34,300	35,300	35,300
High Strength Surcharge	1,461,453	1,218,260	1,200,000	1,200,000	1,100,000
Contract Hauler Fees	1,843,263	1,733,422	1,500,000	1,525,000	1,600,000
Industrial Analysis Fees	122,608	101,049	100,000	100,000	100,000
Contract Hauler Analysis Fees	96,428	73,418	60,000	60,000	65,000
Other Pretreatment Charges	232,713	317,218	167,070	160,161	170,010
	(3,791,145)	(3,482,387)	(3,061,370)	(3,080,461)	(3,070,310)
Charges for Services	(328,061)	(372,540)	(242,220)	(292,220)	(287,010)
Interfund Charges (Lab)	(181,296)	(178,010)	(180,000)	(180,000)	(178,000)
Interfund Charges for CIP	(169,128)	(175,518)	(120,000)	(180,000)	(165,000)
Other Charges (Gas)	(729,110)	(562,292)	(600,000)	(350,000)	(350,000)
Invested Operating Funds & Equipment Sales	(11,836)	(193,937)	0	0	0
Total Revenue Offsets	(5,210,576)	(4,964,684)	(4,203,590)	(4,082,681)	(4,050,320)
Net O&M Exp to be allocated on WRF flows	10,149,456	10,714,371	14,253,519	14,253,519	15,025,100
O&M Exp Collected from Communities	12,915,525	13,615,430		14,253,519	
O&M Expenditures less Revenue Offsets	10,149,456	10,714,371		14,253,519	
Remaining Credit for next Budget	2,766,069	2,901,059		0	
O&M Collection from Communities	10,811,899	10,399,048			
O&M Working Capital Reserve Calculation			6,293,826	6,260,258	6,523,640

Wastewater Reclamation Authority
Fiscal Year 2011

WRA/WRF Totals by Account (line item budget)

Account #	Account Name	F09 Actual	F10 Adopted	F10 Amended	F11 Proposed	F11 Budget Inc (Dec) F10
Personnel Services						
511010	Salaries of Regular Employees	5,004,486	5,829,715	5,660,195	5,951,630	121,915
511030	Longevity	160,847	193,045	181,345	174,035	(19,010)
511050	Overtime	224,802	143,500	128,000	128,000	(15,500)
511070	IPERS - City's Share	353,075	393,764	384,164	424,760	30,996
511080	FICA - City's Share	359,193	385,375	375,675	396,690	11,315
511090	FICA Medicare - City's Share	84,045	90,620	88,320	90,700	80
511120	Deferred Compensation - City's Share	121,909	146,265	148,305	160,165	13,900
511140	Health and Dental Insurance	1,124,075	1,257,166	1,244,746	1,487,470	230,304
511160	Separation Payouts	139,942	138,000	147,000	155,000	17,000
511170	Flexible Spending Account - City	38,266	40,640	38,880	39,840	(800)
511175	PEHP - City's Share	104,513	117,472	107,100	104,700	(12,772)
511801	Tuition Allowance	428	-	7,200	10,600	10,600
511802	Clothing / Cell Allowance	10,050	10,500	10,425	10,875	375
511190	Personnel Charge-outs	226,778	17,500	17,500	17,500	-
511300	Wages - Casual & Part-time Employees	17,815	128,000	68,000	95,000	(33,000)
	Subtotal Personnel Services	7,970,224	8,891,562	8,606,855	9,246,965	355,403
						4.0%
Contractual Services						
521010	Accounting and Clerical	18,429	1,500	23,500	6,500	5,000
521020	Consultants and Prof. Services	51,952	88,500	88,500	83,500	(5,000)
521045	Right-of-way Acquisition Consult Mgmt Fee	117	3,000	3,200	3,300	300
522300	Legal Fees	32,994	50,500	50,000	50,000	(500)
521035	Right-of-way Legal & Misc. Costs	231	3,500	4,000	4,000	500
521060	Protection / Security	16,611	18,000	18,000	18,000	-
521070	Laboratory	316,894	295,000	297,100	302,100	7,100
521160	Outside DP Services /Consulting	31,120	57,600	66,600	77,600	20,000
521180	City Labor and Equip. Charge /Flow Monitoring	70,321	77,500	300,672	302,500	225,000
521220	City Staff Charges on CIP Projects	568	10,000	10,000	10,000	-
521250	Inspection Services and Appraisals	61,424	19,550	14,350	14,350	(5,200)
521320	Contracted Mowing	6,600	7,500	7,500	7,500	-
521330	Contracted Labor - Nonclerical	22,952	-	30,000	10,000	10,000
522010	Contract Carriers	2,975	4,800	4,800	4,800	-
522020	Local Transportation	33	5	5	5	-
522030	Postage	20	400	400	400	-
522070	Tuition Reimbursement	-	6,800	-	-	(6,800)
523010	Advertising	3,946	5,500	5,500	5,500	-
523020	Photocopy and Reproduction Expense	11,465	12,900	14,400	14,800	1,900
523030	Printing Services Contracts	3,632	5,600	5,600	5,600	-
523070	Photographic/Microfilming	-	50	50	50	-
523080	Marketing/Public Relations	100	600	600	600	-
524060	Workers' Compensation Excess Insurance Premiums	8,291	8,935	8,935	9,350	415
524070	Unemployment Compensation Payments	-	7,500	7,500	7,500	-
524110	Life Insurance Premiums	7,827	10,630	9,180	7,415	(3,215)
524130	Long-term Disability Insurance Premiums	42,015	46,050	44,050	42,450	(3,600)
524150	Enterprise Liability Insurance	161,203	182,751	181,551	200,000	17,249
524160	Insurance Agent/Broker Service Fee	8,806	8,577	8,800	9,000	423
525010	Gas	256,045	440,500	400,500	440,500	-
525020	Electric Light and Power	1,085,479	1,465,000	1,484,000	1,490,000	25,000
525030	Storm Water Charges	46,105	45,000	48,000	50,000	5,000
525050	Water Use	60,272	56,720	97,220	82,720	26,000
525140	Telephone Equipment	249	800	800	800	-
525145	Cell Phone - Employee Allowance	-	775	775	775	-
525150	Telephone - Cell Service	17,427	22,650	16,900	28,425	5,775
525155	Telephone Service - Plant & Meters	48,043	43,000	49,000	28,000	(15,000)
525185	Data Circuit Contract	12,891	8,000	8,000	8,000	-
525195	Software License	-	-	20,000	-	-
525200	Hardware Maint Contract	-	19,100	9,100	19,100	-
526010	Repair & Maintenance - Buildings	53,847	115,300	80,300	80,000	(35,300)
526011	Repair & Maintenance - Buildings/Floor covering	15,297	12,000	16,000	16,000	4,000
526020	Repair & Maintenance - City-owned Capital Improv.	10,641	2,500	2,500	2,500	-
526030	Repair & Maintenance - Fixed Plant Equipment	342,801	275,900	260,000	290,000	14,100
526050	Repair & Maintenance - Operating and Construction	3,578	5,700	900	1,100	(4,600)
526060	Repair & Maintenance - Office Equipment	860	850	850	850	-
526070	Repair & Maintenance - Plumbing	-	15,000	17,100	17,100	2,100

Wastewater Reclamation Authority
Fiscal Year 2011

WRA/WRF Totals by Account (line item budget)

Account #	Account Name	F09 Actual	F10 Adopted	F10 Amended	F11 Proposed	F11 Budget Inc (Dec) F10
526110	Repair & Maintenance - Mechanical Equipment	19,540	44,600	45,600	47,600	3,000
526090	Repair & Maintenance - Miscellaneous Equipment	1,966	1,300	1,300	1,500	200
526100	Repair & Maintenance - Data Processing Equipment	3,754	4,000	4,000	4,000	-
526120	Repair & Maintenance - Software Contractual Maint.	65,327	182,200	168,200	190,700	8,500
526150	Repair & Maintenance - Fences	671	200	503	800	600
526160	Repair & Maintenance - Cabling	35,000	5,000	10,000	5,000	-
527040	Rent - Machinery and Mechanical Equipment	16,950	14,000	14,000	14,000	-
527090	Uniform Rental and Cleaning	19,572	24,494	24,394	22,845	(1,649)
527110	Rent - Non-City Radio and Electronics	5,899	7,560	7,560	7,600	40
527500	Licenses and Permits	21,368	8,805	6,805	4,805	(4,000)
527510	Cleaning and Painting	42,699	61,530	61,530	61,530	-
527520	Dues and Membership	31,156	38,300	38,800	38,340	40
527620	Miscellaneous Contractual Services	228	500	500	300	(200)
527680	Landfill Dump Fees	55,156	73,000	73,000	75,000	2,000
527700	Recycling Services & Disposals	3,442	11,835	11,835	12,235	400
527800	Bank Charges	469	1,000	1,000	1,000	-
528020	Service Awards & Incentives	455	1,000	1,000	1,000	-
528515	Print Shop	646	2,780	2,900	2,500	(280)
528525	Telephone - Basic Line Service	40,250	38,060	39,510	39,920	1,860
528545	Vehicle Maintenance - Internal Service	255,831	275,370	268,280	274,210	(1,160)
528550	Radio Maintenance - Internal Service	13,190	16,100	15,210	15,880	(220)
528555	Vehicle Depreciation - Internal Service	335,322	354,110	357,610	382,810	28,700
528560	Radio Depreciation - Internal Service	-	-	2,900	2,900	2,900
528575	Fuel Purchases from Central Garage	206,501	216,600	217,380	200,000	(16,600)
528585	Courier - Internal Service	2,760	3,000	3,000	3,000	-
528590	Postage - Internal Service	4,023	3,870	3,870	3,870	-
	Subtotal Contractual Services	4,016,236	4,851,257	5,097,425	5,166,035	314,778
						7%
	Other Charges					
529400	Legal Settlements and Awards - NotTort	-	-	-	-	-
529410	Legal Settlements and Awards - Tort	-	1,000	2,000	1,000	-
529430	Legal Expenses - Reimbursable	-	-	-	-	-
529300	Fines	100	-	-	-	-
529630	Police and Fire Service Fee	1,065,558	1,264,000	1,264,000	1,276,000	12,000
529710	Adjustments - Prior Years' Expenditures	(2,098)	-	-	-	-
529730	Indirect Cost Allocation	921,119	985,420	935,000	945,000	(40,420)
529810	Workers' Compensation - Payments	46,322	133,900	133,900	135,000	1,100
529950	Allocation of Charges (PSin)	-	5,000	5,000	5,000	-
	Subtotal Other Charges	2,031,001	2,389,320	2,339,900	2,362,000	(27,320)
						-1%
	Commodities					
531010	General Office	14,787	16,880	20,680	19,680	2,800
531020	Magazines, Maps, Reference Books	13,131	6,095	7,795	8,245	2,150
531030	Photographic and Video Supplies	2,218	2,800	3,150	3,150	350
531040	Computer (Data Processing) Hardware under \$4000	76,582	102,250	101,150	101,250	(1,000)
531045	Computer Software less than \$4000	10,257	58,650	52,650	50,150	(8,500)
531050	Copier Supplies	9,922	6,500	6,700	6,750	250
531060	Print Shop Office Supplies	16	-	-	-	-
531090	StoresB Materials	886	1,650	1,650	1,650	-
532010	Agricultural & Horticultural	1,087	6,700	7,700	11,200	4,500
532020	Asphalt and Asphalt Products	4,884	5,000	5,000	5,000	-
532030	Chemicals and Gases - Noncleaning	550,043	723,000	693,650	714,800	(8,200)
532040	Cleaning, Janitorial, and Sanitation	11,004	14,565	14,165	14,165	(400)
532050	Concrete and Clay Products	5,042	9,800	11,800	13,000	3,200
532060	Electrical Supplies and Parts	112,889	151,000	147,700	136,700	(14,300)
532080	Food	6,819	5,150	5,700	5,700	550
532090	Fuel (Non-motor vehicle)	5,333	8,080	9,080	9,210	1,130
532100	Hardware Items	22,005	30,480	30,480	31,200	720
532110	Household and Institutional	4,785	10,200	9,000	9,000	(1,200)
532120	License Plates, Badges, Tags	-	-	-	-	-
532130	Lubricants (Non-motor vehicle)	30,741	50,800	50,800	50,900	100
532140	Lumber, Wood Products, and Insulation	8,073	5,800	7,400	7,500	1,700
532150	Parts - Machinery and Equipment	393,708	263,000	278,000	278,500	15,500
532160	Medical and Laboratory	37,975	42,200	47,200	49,200	7,000

Wastewater Reclamation Authority
Fiscal Year 2011

WRA/WRF Totals by Account (line item budget)

Account #	Account Name	F09 Actual	F10 Adopted	F10 Amended	F11 Proposed	F11 Budget Inc (Dec) F10
532170	Minor Equipment and Hand Tools	20,174	43,970	48,370	46,370	2,400
532180	Motor Vehicles - Fuels and Lubricants	19	750	750	1,250	500
532190	Motor Vehicles - Parts and Supplies	-	700	700	700	-
532200	Wood Finish Products	17,100	21,000	18,500	20,500	(500)
532210	Plumbing, Sewage, and Drainage	4,992	12,600	12,600	12,600	-
532230	Steel, Iron, and Related Metals	6,604	8,475	8,475	8,575	100
532240	Traffic and Street Sign Material	1,210	1,100	1,100	1,100	-
532250	Wearing Apparel	2,998	2,500	2,900	3,000	500
532260	Safety and Protective Equipment and Clothing	73,954	106,130	110,630	111,130	5,000
532320	Library Processing Materials	32	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	1,449,270	1,723,125	1,720,775	1,737,475	14,350
						1%
	Capital Outlay					
543040	Sanitary Sewers & Repairs over \$4000	7,247	150,000	185,000	168,000	18,000
543080	Other Improvements	1,750	-	5,000	5,000	5,000
544010	Agricultural & Horticultural	-	10,000	-	-	(10,000)
544060	Medical, Surgical, and Laboratory	-	37,500	44,500	47,200	9,700
544070	Motor Vehicles	-	-	-	-	-
544080	Office & Household	33,544	9,000	14,000	9,000	-
544090	Plant Equipment	66,500	162,000	114,000	128,000	(34,000)
544100	Production and Construction	-	15,000	6,000	6,000	(9,000)
544110	Radio and Communication	-	-	4,000	4,000	4,000
544150	Traffic Control / Other	-	5,000	-	-	(5,000)
544200	Electrical Equipment, Radio & Nonradio	-	14,000	10,000	10,000	(4,000)
544220	Data Processing Hardware over \$4000	5,877	30,000	25,000	25,000	(5,000)
544250	Data Processing Software more than \$4000	22,836	42,250	42,250	34,250	(8,000)
	Subtotal Capital Outlay	137,754	474,750	449,750	436,450	(38,300)
	Travel and Training					
562040	Travel	-	-	-	-	-
562050	Training	74,570	127,095	121,495	126,495	(600)
	Subtotal Travel and Training	74,570	127,095	121,495	126,495	(600)
		15,679,055	18,457,109	18,336,200	19,075,420	618,311
						103.3%

Wastewater Reclamation Authority

Budget Surcharge Computation

Fiscal Year 2011

28e / plant value table

history of winter flow and amount paid														
Surcharge	Cumming	Nov	Dec	Jan	Waukee	Nov	Dec	Jan	Polk City	Nov	Dec	Jan		
2005														
2006		2,344	220.0	163.0	203.0		280,592	23370	23994	22784				
2007		2,408	219.0	174.0	209.0		276,384	21343	24007	23746				
2008		2,652	214.0	222.0	227.0		341,584	25664	27347	32385				
2009	1.001	2,592	213.0	221.0	214.0	0.818	390,548	30420	33285	33932				
2010	1.018	2,264	160.0	142.0	264.0	0.824	396,000	38550	24615	35835	0.903	140,048	12116 11494 11402	
2011	1.036	2,522	210.0	219.0	201.5	0.830	482,696	41876	36805	41993	0.914	116,344	10267 8675 10144	
Budget Year		winter flows / actuals					winter flows / actuals					winter flows / actuals		
2009		2,678	82.9	0.032	2,592		331,575	12,107.0	0.031	390,548				
2010		2,377	72.4	0.032	2,264		338,580	12,276.0	0.031	396,000				
adjust 10												142,289	15,825.4 0.113 140,048	
2011		\$2,696	83.2	0.033	2,522 flow		\$415,601	14,963.6	0.031	482,696 flow		\$119,602	13,263.2 0.114 116,344 flow	
		Cumming Amount Due					Waukee Amount Due					Polk City Amount Due		

Surcharge Allocation	cash distribution		rounded Des Moines	Clive	Cumming	Des Moines	Greenfield Plaza	Johnston	Norwalk	Pleasant Hill	Polk County	USSD	UWHSD	Waukee	West Des Moines			
	others	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	c/yr	22	24.63	-	2	24	0	1	1	3	6	2		7	46.63		
payment from Winter Flow for Waukee	P 3 S 4	c/yr	4047	4,359.21	-	368	4358	84	125	140	627	994	419		1290	8,406.21		
			-															
payment from Winter Flow for Cumming	P 10 S 6	c/yr	3	33.37	-		33	1		2						36.37		
payment from Winter Flow for Waukee	P 10 S 6	c/yr	569	5,987.78	-		5988	210		359						6,556.78		
			4,641.00	10,404.99	15,045.99													
						370	10403	296	126	502	631	1000	421		1298	15,045.99		
payment from Winter Flow for Polk City	P 3 S 1	c/yr	673	398.65	-	65	398		22		110	175	74		227	1,071.65		
	P 3 S 2	c/yr	785	574.46	-	76	575		26		128	204	86		265	1,359.46		
	P 3 S 3	c/yr	146	123.24	-	14	125		5		24	38	16		49	269.24		
	P 3 S 4	c/yr	882	940.34	-	79	939	18	27	30	135	214	90	11	278	1,822.34		
payment from Winter Flow for Polk City	P 5 S 1	c/yr	452	436.62	-		436		58		157	237				888.62		
	P 5 S 2	c/yr	141	410.74	-		410		18		49	74				551.74		
	P 5 S 3,4	c/yr	1098	4,569.28	-		4570		142		381	575				5,667.28		
payment from Winter Flow for Polk City	P 7 S 3	c/yr	633	112.38	-		112				633					745.38		
	P 7 S 4	c/yr	887	0.29	(0.00)						887					887.29		
			5,697.00	7,566.00	13,263.00													
Fiscal Year 2011						234	0	7564	18	298	30	0	2504	1519	266	11	819	13,263.00
	Polk City		SUM OF ABOVE NUM			234		7566	18	298	30		2504	1517	266	11	819 to ALLOC	
	C / W		SUM OF ABOVE NUM			370		10405	295	126	502		630	1000	421		1297 to ALLOC	

**Wastewater Reclamation Authority
Budget Adjustment Computation
Fiscal Year 2011 / Actuals 2009**

	Altoona (Expansion)	Clive (Expansion)	Des Moines	Greenfield PHOCSD	Johnston	Norwalk (Expansion)
Operations and Maintenance						
WRF Flows:						
Flow Percentage:	3.910%	4.180%	59.380%	0.420%	2.560%	0.620%
Budget:						
Collected in FY2009, Budget O&M rounding	(532,363)	(569,125)	(8,084,842)	(57,185)	(348,555)	(84,416)
Actual:			1			
Gross O&M Expense	613,051	655,384	9,310,222	65,852	401,384	97,210
Revenue Offsets	(194,119)	(207,524)	(2,948,029)	(20,852)	(127,096)	(30,781)
Unspent O&M Budget	(113,431)	(121,264)	(1,722,649)	(12,184)	(74,267)	(17,987)
O&M Credit Computation						
Amount Due from above actuals	418,932	447,861	6,362,193	45,000	274,288	66,429
Amount applied during Budget preparation	(87,024)	(132,249)	(2,073,500)	(15,606)	(64,357)	(18,540)
Monthly Revenue from Commtys in 2009	(445,339)	(436,876)	(6,011,340)	(41,579)	(284,199)	(65,876)
Unused Credits from Commty	(113,431)	(121,265)	(1,722,647)	(12,185)	(74,268)	(17,987)

<u>Fiscal 2009 / Audited revenue for O&M</u>	Collected
Cumming	-
Waukee	-
Altoona	445,339
Ankeny	-
Bondurant	-
Clive	436,876
CDM	6,011,340
GPHOC	41,579
Johnston	284,199
Norwalk	65,876
P Hill	227,271
Polk Co	69,733
USSD	989,389
UWHSD	240,491
WDM	1,586,953
	10,399,047.7

Pleasant Hill	Polk Country	USSD (Expansion)	UWHS D	West Des Moines (Expansion)	Budget Totals	
2.060%	0.640%	9.200%	2.340%	14.690%	100.00%	Flow Percentage:
(280,478)	(87,139)	(1,252,620)	(318,601)	(2,000,107)	(13,615,430)	O&M Expense Budget rounding
322,989 (102,272)	100,346 (31,774)	1,442,473 (456,751)	366,890 (116,174)	2,303,253 (729,312)	15,679,055 (4,964,684)	O&M Expense Actual Revenue Offsets
(59,762)	(18,567)	(266,897)	(67,885)	(426,166)	(2,901,059)	- O&M Exp Unspent
220,716	68,572	985,722	250,716	1,573,941	10,714,371	O&M to be Collected
(54,887) (227,271)	(17,406) (69,733)	(263,230) (989,389)	(76,429) (240,491)	(413,153) (1,586,953)	(3,216,381) (10,399,048)	Prior year credit applied Current Payments applied
(61,442)	(18,567)	(266,897)	(66,204)	(426,165)	(2,901,058)	- Unused Credit

**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 6/3/09 was \$1,542,838.

Projected fiscal year 2011 activity includes expenditures of \$450,000 for equipment, sales revenue \$2,000, interest revenue of \$2,000, depreciation revenue of \$383,000, and community contributions of \$50,000. Amended F10 activity includes expenditures of \$775,000 for equipment, sales revenue of \$5,000, interest revenue of \$20,000, depreciation revenue of \$358,000, and community contributions of \$50,000.

FY 2011 Anticipated Purchases

Item	F10	Amend F10	F11
Tractor Trailers	225,000	225,000	
Pick Ups		30,000	30,000
Van		30,000	
Trailer	55,000	55,000	
Truck Tractors			
Service Trucks			
Dump Truck	45,000	45,000	
End Loader			
Pumps			
Terra-Gator	400,000	360,000	310,000
In Plant Vehicles			
Scissor lift			
Weighing System			
Fork Lift			30,000
Man Lift			50,000
Unanticipated Needs	50,000	30,000	30,000
Total	<u>775,000</u>	<u>775,000</u>	<u>450,000</u>

Debt Service Section

WRA Budget2011

WASTEWATER RECLAMATION AUTHORITY
 Debt Service for New Money / 2008 SRF Borrowings & Future SRF Draws
 Fiscal Year 2011

	Debt Servicing								
	Polk City Surcharge	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston
2008+ / New Core SRF									
Percentage	0.579%	3.497%	7.858%	0.697%	3.110%	0.010%	56.094%	0.350%	1.824%
Principal	6	35	79	7	31	0	561	4	18
Interest	7,012	42,349	95,160	8,441	37,662	121	679,298	4,239	22,089
Gross Principal and Interest Estimate	7,017	42,384	95,239	8,448	37,693	121	679,859	4,242	22,107
Net Debt Service	7,017	42,384	95,239	8,448	37,693	121	679,859	4,242	22,107
2008+ / New Expansion SRF									
Percentage	1.533%	9.261%	20.813%	1.846%	8.238%	0.025%	0.000%	0.000%	0.000%
Principal	7,680	46,398	104,273	9,248	41,272	125	0	0	0
Interest	20,933	126,459	284,202	25,207	112,490	341	0	0	0
Gross Principal and Interest Estimate	28,613	172,857	388,475	34,456	153,762	467	0	0	0
Net Debt Service	28,613	172,857	388,475	34,456	153,762	467	0	0	0
2008+ / New SW Area SRF									
Percentage	0.897%	5.418%	12.176%	1.080%	2.074%	0.015%	37.397%	0.233%	1.216%
Principal	3,283	19,830	44,564	3,953	7,591	55	136,873	853	4,451
Interest	9,032	54,554	122,600	10,875	20,883	151	376,550	2,346	12,244
Gross Principal and Interest Estimate	12,315	74,384	167,164	14,827	28,474	206	513,423	3,199	16,694
Net Debt Service	12,315	74,384	167,164	14,827	28,474	206	513,423	3,199	16,694
Debt Service for SRF's	47,946	289,624	650,878	57,731	219,929	794	1,193,283	7,441	38,801
Budget Adjustments (none)									
Estimate for 2008-2011 new issues	47,946	289,624	650,878	57,731	219,929	794	1,193,283	7,441	38,801

Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHS	Waukee (Expansion)	West Des Moines (Expansion)	Total \$	Debt Issue 2008, 2009, 2010
1.652%	1.786%	0.394%	6.940%	1.796%	1.745%	11.668%	100.0%	Core Borrowings
17	18	4	69	18	17	117	1,000	Percentage
20,006	21,628	4,771	84,043	21,750	21,132	141,299	1,211,000	Principal
20,022	21,646	4,775	84,113	21,768	21,149	141,416	1,212,000	Interest & Servicing
20,022	21,646	4,775	84,113	21,768	21,149	141,416	1,212,000	Gross Principal and Interest
								Net Debt Service
4.375%	0.000%	0.000%	18.383%	0.000%	4.622%	30.904%	100.0%	Expansion Borrowings
21,919	0	0	92,099	0	23,156	154,829	501,000	Percentage
59,741	0	0	251,020	0	63,113	421,994	1,365,500	Principal
81,659	0	0	343,119	0	86,270	576,823	1,866,500	Interest & Servicing
81,659	0	0	343,119	0	86,270	576,823	1,866,500	Gross Principal and Interest
								Net Debt Service
2.559%	1.190%	0.262%	10.755%	3.944%	2.704%	18.080%	100.0%	SW Area Borrowings
9,366	4,355	959	39,363	14,435	9,897	66,173	366,000	Percentage
25,767	11,982	2,638	108,292	39,712	27,227	182,048	1,006,900	Principal
35,133	16,338	3,597	147,655	54,147	37,123	248,220	1,372,900	Interest & Servicing
35,133	16,338	3,597	147,655	54,147	37,123	248,220	1,372,900	Gross Principal and Interest
								Net Debt Service
136,814	37,984	8,372	574,887	75,915	144,542	966,460	4,451,400	Estimated Debt Service
								Budget Adjustments (none)
136,814	37,984	8,372	574,887	75,915	144,542	966,460	4,451,400	SRF Debt Service Collection

WASTEWATER RECLAMATION AUTHORITY
Debt Service and Surcharges for New Money / 2006 Issue
Fiscal Year 2011

	Debt Servicing								
	P.City Surcharge	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston
2006 / New Core Money									
Percentage	0.579%	3.497%	7.858%	0.697%	3.110%	0.010%	56.094%	0.350%	1.824%
Principal	1,170	7,064	15,873	1,408	6,282	20	113,310	707	3,684
Interest	2,631	15,892	35,711	3,168	14,134	45	254,925	1,591	8,289
Gross Principal and Interest	3,801	22,956	51,585	4,576	20,416	66	368,235	2,298	11,974
Reserve Interest Income	(19)	(112)	(251)	(22)	(100)	(0)	(1,795)	(11)	(58)
Net Debt Service	3,782	22,845	51,333	4,553	20,316	65	366,440	2,286	11,915
2006 / New Expansion Money									
Percentage	1.533%	9.261%	20.813%	1.846%	8.238%	0.025%	0.000%	0.000%	0.000%
Principal	3,710	22,412	50,367	4,467	19,936	61	0	0	0
Interest	8,329	50,315	113,076	10,029	44,757	136	0	0	0
Gross Principal and Interest	12,039	72,726	163,443	14,497	64,693	196	0	0	0
Reserve Interest Income	(21)	(130)	(291)	(26)	(115)	(0)	0	0	0
Net Debt Service	12,017	72,597	163,152	14,471	64,577	196	0	0	0
2006 / New SW Area Money									
Percentage	0.897%	5.418%	12.176%	1.080%	2.074%	0.015%	37.397%	0.233%	1.216%
Principal	3,014	18,204	40,911	3,629	6,969	50	125,654	783	4,086
Interest	6,677	40,331	90,638	8,039	15,439	112	278,381	1,734	9,052
Gross Principal and Interest	9,691	58,536	131,549	11,668	22,407	162	404,035	2,517	13,138
Reserve Interest Income	(48)	(287)	(645)	(57)	(110)	(1)	(1,982)	(12)	(64)
Net Debt Service	9,644	58,249	130,904	11,611	22,297	161	402,053	2,505	13,073
Subtotal Net Debt Serv or Surchg	25,443	153,690	345,389	30,635	107,191	423	768,493	4,791	24,989
Subtotal 2006 Issue	25,531	154,218	346,577	30,740	107,516	424	772,270	4,815	25,111
Reserve Interest Earnings									
Core	(19)	(112)	(251)	(22)	(100)	(0)	(1,795)	(11)	(58)
Expansion	(21)	(130)	(291)	(26)	(115)	(0)	0	0	0
SW	(48)	(287)	(645)	(57)	(110)	(1)	(1,982)	(12)	(64)
Net Debt Service or Surcharge	25,443	153,690	345,389	30,635	107,191	423	768,493	4,791	24,989

Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHS	Waukee (Expansion)	West Des Moines (Expansion)	Total \$	Debt Issue 2006
1.652%	1.786%	0.394%	6.940%	1.796%	1.745%	11.668%	100.0%	Core Borrowings
3,337	3,608	796	14,019	3,628	3,525	23,569	202,000	Percentage
7,508	8,117	1,791	31,540	8,162	7,930	53,026	454,460	Principal
10,845	11,724	2,586	45,558	11,790	11,455	76,596	656,460	Interest
(53)	(57)	(13)	(222)	(57)	(56)	(373)	(3,200)	Gross Principal and Interest
10,792	11,667	2,574	45,336	11,733	11,399	76,222	653,260	Reserve Interest Income
								Net Debt Service
4.375%	0.000%	0.000%	18.383%	0.000%	4.622%	30.904%	100.0%	Expansion Borrowings
10,588	0	0	44,487	0	11,185	74,788	242,000	Percentage
23,769	0	0	99,874	0	25,111	167,900	543,295	Principal
34,357	0	0	144,361	0	36,296	242,688	785,295	Interest
(61)	0	0	(257)	0	(65)	(433)	(1,400)	Gross Principal and Interest
34,295	0	0	144,103	0	36,232	242,255	783,895	Reserve Interest Income
								Net Debt Service
2.559%	1.190%	0.262%	10.755%	3.944%	2.704%	18.080%	100.0%	SW Area Borrowings
8,598	3,998	880	36,137	13,252	9,085	60,749	336,000	Percentage
19,049	8,858	1,950	80,060	29,359	20,128	134,587	744,395	Principal
27,647	12,857	2,831	116,196	42,611	29,214	195,335	1,080,395	Interest
(136)	(63)	(14)	(570)	(209)	(143)	(958)	(5,300)	Gross Principal and Interest
27,512	12,794	2,817	115,626	42,402	29,071	194,377	1,075,095	Reserve Interest Income
								Net Debt Service
72,599	24,461	5,391	305,066	54,134	76,702	512,854	2,512,250	Subtotal Net Debt Service
72,849	24,581	5,417	306,116	54,401	76,965	514,619	2,522,150	Subtotal Debt Service 2006 Issue
(53)	(57)	(13)	(222)	(57)	(56)	(373)	(3,200)	
(61)	0	0	(257)	0	(65)	(433)	(1,400)	
(136)	(63)	(14)	(570)	(209)	(143)	(958)	(5,300)	
72,599	24,461	5,391	305,066	54,134	76,702	512,854	2,512,250	Net Debt Service
								9,900 TII Interest
								780,000 Principal
								1,742,150 Interest on 2006A

WASTEWATER RECLAMATION AUTHORITY
Debt Service and Surcharges for New Money / 2004 Issue
Fiscal Year 2011

	<u>Cumming</u> <i>Surcharge</i>	<u>Waukege</u> <i>Surcharge</i>	<u>Polk</u> <u>City</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%	1.745%	0.579%	3.497%	7.858%	0.697%	3.110%	56.094%	0.350%
Principal	66	11,430	3,792	22,905	51,470	4,565	20,371	367,416	2,293
Interest	150	26,214	8,698	52,533	118,045	10,471	46,719	842,658	5,258
Gross Principal and Interest	216	37,644	12,490	75,438	169,515	15,036	67,090	1,210,074	7,550
Reserve Interest Income	(1)	(215)	(71)	(430)	(967)	(86)	(383)	(6,900)	(43)
Net Debt Service	214	37,429	12,419	75,008	168,548	14,950	66,707	1,203,174	7,507
2004 B / New Expansion Money									
Percentage	0.025%	4.622%	1.533%	9.261%	20.813%	1.846%	8.238%	0.000%	0.000%
Principal	90	16,685	5,534	33,432	75,135	6,664	29,739	0	0
Interest	263	48,593	16,117	97,364	218,815	19,408	86,609	0	0
Gross Principal and Interest	353	65,278	21,651	130,797	293,950	26,072	116,348	0	0
Reserve Interest Income	(2)	(388)	(129)	(778)	(1,748)	(155)	(692)	0	0
Net Debt Service	351	64,890	21,522	130,019	292,202	25,917	115,656	0	0
2004 B / New SW Area Money									
Percentage	0.015%	2.704%	0.897%	5.418%	12.176%	1.080%	2.074%	37.397%	0.233%
Principal	25	4,570	1,516	9,156	20,577	1,825	3,505	63,201	394
Interest	74	13,298	4,411	26,646	59,882	5,311	10,200	183,918	1,146
Gross Principal and Interest	99	17,868	5,927	35,802	80,459	7,137	13,705	247,119	1,540
Reserve Interest Income	(1)	(108)	(36)	(217)	(487)	(43)	(83)	(1,496)	(9)
Net Debt Service	99	17,760	5,891	35,585	79,972	7,093	13,622	245,623	1,530
Subtotal Net Debt Serv or Surchg	664	120,079	39,833	240,612	540,722	47,960	195,986	1,448,798	9,038
Subtotal 2004 B ^{ISSUE}	668	120,790	40,069	242,037	543,924	48,244	197,143	1,457,193	9,090
Reserve Interest Earnings									
Core	(1)	(215)	(71)	(430)	(967)	(86)	(383)	(6,900)	(43)
Expansion	(2)	(388)	(129)	(778)	(1,748)	(155)	(692)	0	0
SW	(1)	(108)	(36)	(217)	(487)	(43)	(83)	(1,496)	(9)
Net Debt Service or Surcharge	664	120,079	39,833	240,612	540,722	47,960	195,986	1,448,798	9,038

Debt Servicing									Debt Issue 2004
Johnston	Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHS	West Des Moines (Expansion)	Total \$		
1.824%	1.652%	1.786%	0.394%	6.940%	1.796%	11.668%	100.0%	Core Borrowings	
11,947	10,821	11,698	2,581	45,457	11,764	76,425	655,000	Percentage	
27,401	24,817	26,830	5,919	104,254	26,980	175,280	1,502,225	Principal	
39,348	35,637	38,528	8,499	149,711	38,744	251,705	2,157,225	Interest	
(224)	(203)	(220)	(48)	(854)	(221)	(1,435)	(12,300)	Gross Principal and Interest	
39,123	35,434	38,308	8,451	148,858	38,523	250,270	2,144,925	Reserve Interest Income	
								Net Debt Service	
0.000%	4.375%	0.000%	0.000%	18.383%	0.000%	30.904%	100.0%	Expansion Borrowings	
0	15,794	0	0	66,363	0	111,563	361,000	Percentage	
0	45,996	0	0	193,267	0	324,905	1,051,338	Principal	
0	61,790	0	0	259,630	0	436,469	1,412,338	Interest	
0	(368)	0	0	(1,544)	0	(2,596)	(8,400)	Gross Principal and Interest	
0	61,422	0	0	258,086	0	433,873	1,403,938	Reserve Interest Income	
								Net Debt Service	
1.216%	2.559%	1.190%	0.262%	10.755%	3.944%	18.080%	100.0%	SW Area Borrowings	
2,055	4,325	2,011	443	18,176	6,665	30,555	169,000	Percentage	
5,980	12,585	5,852	1,289	52,893	19,397	88,917	491,800	Principal	
8,035	16,910	7,864	1,731	71,069	26,062	119,473	660,800	Interest	
(49)	(102)	(48)	(10)	(430)	(158)	(723)	(4,000)	Gross Principal and Interest	
7,987	16,808	7,816	1,721	70,639	25,904	118,749	656,800	Reserve Interest Income	
								Net Debt Service	
47,110	113,664	46,124	10,172	477,583	64,427	802,892	4,205,663	Subtotal Net Debt Service	
47,383	114,337	46,392	10,231	480,411	64,806	807,647	4,230,363	Subtotal Debt Service 2004B	
(224)	(203)	(220)	(48)	(854)	(221)	(1,435)	(12,300)		
0	(368)	0	0	(1,544)	0	(2,596)	(8,400)		
(49)	(102)	(48)	(10)	(430)	(158)	(723)	(4,000)		
47,110	113,664	46,124	10,172	477,583	64,427	802,892	4,205,663	Net Debt Service	
								24,700 Till Interest	
								1,185,000 Principal	
								3,045,363 Interest on 2004B	

WASTEWATER RECLAMATION AUTHORITY

Debt Service for pre 7/1/04 Commitments
Fiscal Year 2011

Debt Issue	SRF & 2004 A										Total	Debt Issue	
	Clive	Des Moines	Johnston	Pleasant Hill	Polk County	USSD	UWUSD	Warren County Greenfield	Norwalk	West Des Moines			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
2004A (refunding)													2004A (refunding)
Percentage	0.48%	81.31%	1.40%	2.30%	8.22%	1.79%	1.01%	0.80%	1.08%	1.61%	100.00%		Percentage
Principal	15,859	2,620,781	44,935	73,862	267,821	58,420	33,248	26,446	35,781	52,847	3,230,000		Principal
Interest	1,210	247,975	4,405	7,113	22,061	4,664	2,462	1,829	2,473	4,058	298,250		Interest
Gross Principal and Interest	17,069	2,868,756	49,340	80,975	289,882	63,084	35,710	28,275	38,254	56,905	3,528,250		Gross Principal and Interest
Reserve Interest Income	(63)	(10,570)	(182)	(298)	(1,068)	(232)	(132)	(104)	(141)	(210)	(13,000)		Reserve Interest Income
Net Debt Service	17,006	2,858,186	49,158	80,677	288,814	62,852	35,578	28,171	38,113	56,695	3,515,250		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	(254)	(514)	0	0	0	(516)	(291)	0	0	(925)	(2,500)		Reserve Interest Income
Net Debt Service	22,050	44,686	0	0	0	44,860	25,265	0	0	80,379	217,240		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	(35)	(1,066)	(12)	(32)	(82)	(94)	(39)	(8)	(11)	(122)	(1,500)		Reserve Interest Income
Net Debt Service	18,462	568,084	6,314	17,183	43,477	49,951	21,019	4,236	5,754	64,737	799,218		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	7,161	220,348	2,449	6,665	16,864	19,375	8,153	1,643	2,232	25,110	310,000		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	9,711	298,799	3,321	9,038	22,868	26,273	11,056	2,228	3,027	34,050	420,370		Gross Principal and Interest
Reserve Interest Income	(69)	(2,132)	(24)	(65)	(163)	(188)	(79)	(16)	(22)	(243)	(3,000)		Reserve Interest Income
Net Debt Service	9,641	296,667	3,297	8,973	22,705	26,086	10,977	2,212	3,005	33,807	417,370		Net Debt Service
Adjustment													
Redistribution of payment from:													
1) Greenfield Plaza	(479)	(14,554)		(406)		(1,154)	(970)	19,156		(1,593)	0		Greenfield Plaza
	(479)	(14,554)	0	(406)	0	(1,154)	(970)	19,156	0	(1,593)	0		
Net Debt Service to Communities													
for Existing Debt	66,680	3,753,069	58,769	106,427	354,996	182,594	91,870	53,775	46,872	234,025	4,949,078		
Subtotal 2004 A	17,069	2,868,756	49,340	80,975	289,882	63,084	35,710	28,275	38,254	56,905	3,528,250		Subtotal Debt Service Re
Subtotal SRF	50,511	913,150	9,647	26,253	66,427	121,694	57,670	6,472	8,792	180,212	1,440,828		Subtotal Debt Service SRF

Summary

Wastewater Reclamation Authority Improvements

Col. 1 2 3 4 5 6 7 8 9 10 11 12 13

	TOTAL ESTIMATED COST	COST THROUGH F09	REVISED ESTIMATE F10	TOTAL ESTIMATED COST THROUGH F10	COST FOR SIX-YEAR PERIOD	RECOMMENDED AND SCHEDULED FOR SIX-YEAR PERIOD						COST BEYOND F16
						F11	F12	F13	F14	F15	F16	
Expenses , detail on following page	500,141,818	116,559,078	72,799,813	189,358,891	224,611,518	108,078,243	56,249,520	36,309,320	8,225,000	12,849,435	2,900,000	86,171,409
Resources:												
Beginning Balance	0	0	40,818,119	0		77,530,887	58,666,640	41,773,120	10,225,000	9,599,435	(200,000)	0
Interest Earnings	1,364,742	534,289	149,718	684,007	680,735	155,735	120,000	105,000	100,000	100,000	100,000	0
Renewal & Replacement Fund	3,298,491	3,298,491	0	3,298,491	0	0	0	0	0	0	0	0
Communities	28,884,584	9,234,584	2,500,000	11,734,584	17,150,000	2,650,000	2,800,000	2,850,000	2,900,000	2,950,000	3,000,000	0
Future Funding	117,077,609	0	500,000	500,000	30,406,200	17,400,000	11,200,000	1,806,200	0	0	0	86,171,409
Bond Proceeds	86,330,162	92,653,658	(6,210,977)	86,442,681	(112,519)	(112,519)	0	0	0	0	0	0
SRF Drawdowns	259,622,780	51,422,725	111,218,840	162,641,565	96,981,215	67,245,780	25,136,000	0	4,599,435	0	0	0
Other	3,563,450	233,450	1,355,000	1,588,450	1,975,000	1,875,000	100,000	0	0	0	0	0
Total Resources	500,141,818	157,377,197	150,330,700	266,889,778	147,080,631	166,744,883	98,022,640	46,534,320	17,824,435	12,649,435	2,900,000	86,171,409

WASTEWATER RECLAMATION AUTHORITY

Operations & Maintenance Budget Summary

Fiscal Year 2011

	F08 Actual	F09 Actual	F10 Budget	F10 Amended	F11 Proposed
WRA770101					
510 Personal Services	374,248	392,532	477,220	557,445	607,445
521 Contractual Services	51,070	34,801	44,912	41,535	44,975
528 Internal Services	30,123	31,024	23,095	23,400	20,020
529 Other Charges (Indirect Allocations)	921,443	921,124	1,085,420	975,000	1,045,000
530 Commodities	17,910	27,333	21,000	22,000	22,500
540 Capital Outlays	3,085	0	0	0	0
560 Travel/Training	12,373	13,125	13,545	16,545	16,545
WRF Leadership Total	1,410,252	1,419,939	1,665,192	1,635,925	1,756,485
WRA770104					
510 Personal Services	1,193,016	1,173,364	1,239,410	1,090,310	1,082,110
521 Contractual Services (Utilities)	1,903,704	1,571,161	2,006,545	1,961,745	1,980,845
528 Internal Services	18,890	21,424	24,825	33,810	29,680
529 Other Charges	799	2,835	10,000	10,000	8,000
530 Commodities	319,904	260,685	222,300	193,500	203,900
540 Capital Outlays	0	0	55,000	15,000	15,000
560 Travel/Training	5,797	3,606	8,500	8,500	8,500
WRF Op Area Control Center One Total	3,442,110	3,033,075	3,566,580	3,312,865	3,328,035
WRA770105					
510 Personal Services	718,086	958,271	1,002,900	924,000	960,800
521 Contractual Services	45,544	65,236	85,602	76,002	77,160
528 Internal Services	9,406	7,782	10,930	13,510	11,950
529 Other Charges	0	168	3,000	8,000	3,000
530 Commodities	100,940	135,776	90,700	107,900	107,100
540 Capital Outlays	220	17,437	25,000	15,000	15,000
560 Travel/Training	6,529	11,205	12,500	12,500	12,500
WRF Op Area Control Center Two Total	880,725	1,195,875	1,230,632	1,156,912	1,187,510
WRA770106					
510 Personal Services	242,981	322,580	398,105	399,305	439,305
521 Contractual Services	25,575	22,581	26,738	24,338	26,050
528 Internal Services	21,005	21,902	20,090	22,180	22,810
529 Other Charges	90,815	13,050	3,000	13,000	3,000
530 Commodities	324,418	386,643	482,400	482,400	482,400
540 Capital Outlays	0	17,150	5,000	5,000	5,000
560 Travel/Training	1,249	235	3,000	3,000	3,000
WRF Dewatering Total	706,043	784,141	938,333	949,223	981,565

WASTEWATER RECLAMATION AUTHORITY

Operations & Maintenance Budget Summary

Fiscal Year 2011

	<u>F08 Actual</u>	<u>F09 Actual</u>	<u>F10 Budget</u>	<u>F10 Amended</u>	<u>F11 Proposed</u>
WRA770107					
510 Personal Services	891,962	959,320	1,077,980	1,048,180	1,078,180
521 Contractual Services	102,180	117,192	135,759	133,659	138,495
528 Internal Services	634,581	638,617	671,972	645,500	654,120
529 Other Charges	5,572	5,124	2,000	38,000	3,500
530 Commodities	46,181	21,876	38,600	36,600	43,750
540 Capital Outlays	31,228	20,222	30,000	15,000	20,000
560 Travel/Training	3,580	5,012	6,500	6,500	6,500
WRF Plant Field Services Total	1,715,284	1,767,363	1,962,811	1,923,439	1,944,545
WRA770108					
510 Personal Services	583,293	499,491	633,530	593,730	657,730
521 Contractual Services	25,399	89,311	91,949	121,749	105,590
528 Internal Services	27,802	37,126	41,481	55,410	55,650
529 Other Charges	24	0	3,000	3,000	3,000
530 Commodities	19,097	24,757	22,000	22,100	22,100
540 Capital Outlays	0	0	8,000	8,000	8,000
560 Travel/Training	2,527	558	3,000	3,000	3,000
WRF Operation's Support Total	658,142	651,243	802,960	806,989	855,070
WRA770110					
510 Personal Services	1,198,576	1,338,227	1,385,680	1,742,320	2,057,180
521 Contractual Services	152,912	217,831	314,121	330,967	348,655
528 Internal Services	39,333	32,744	32,140	37,820	44,770
529 Other Charges (PILOT)	1,034,220	1,006,197	1,186,000	1,191,000	1,198,000
530 Commodities	231,156	399,791	480,000	500,050	496,500
540 Capital Outlays	21,111	27,728	33,000	38,000	57,000
560 Travel/Training	41,170	17,125	30,000	30,000	30,000
WRF Maintenance Support Total	2,718,478	3,039,643	3,460,941	3,870,157	4,232,105
WRA770111					
510 Personal Services	520,046	540,357	586,510	429,810	419,810
521 Contractual Services	161,535	178,861	285,413	282,813	282,320
528 Internal Services	2,781	3,860	2,700	2,720	2,780
529 Other Charges	0	0	1,000	1,000	1,000
530 Commodities	64,534	80,583	153,000	153,000	147,600
540 Capital Outlays	30,315	47,970	67,250	62,250	59,250
560 Travel/Training	7,184	11,563	12,000	6,000	9,000
WRF IT Support Total	786,395	863,194	1,107,873	937,593	921,760

WASTEWATER RECLAMATION AUTHORITY

Operations & Maintenance Budget Summary

Fiscal Year 2011

	<u>F08 Actual</u>	<u>F09 Actual</u>	<u>F10 Budget</u>	<u>F10 Amended</u>	<u>F11 Proposed</u>
WRA770112					
510 Personal Services	451,824	410,333	455,045	442,045	472,045
521 Contractual Services	62,126	66,685	92,230	107,230	104,430
528 Internal Services	15,447	13,767	15,691	14,720	17,010
529 Other Charges	20,944	12,178	2,000	7,000	2,000
530 Commodities	33,394	32,911	44,000	42,100	44,200
540 Capital Outlays	0	0	8,000	8,000	8,000
560 Travel/Training	1,150	139	1,100	1,500	1,100
WRF Building Maintenance Total	584,885	536,013	618,066	622,595	648,785
WRA770116					
510 Personal Services	284,880	299,646	380,475	400,475	430,475
521 Contractual Services	187,738	186,641	187,187	187,187	190,725
528 Internal Services	25,910	20,393	26,175	21,430	21,320
529 Other Charges	144	0	1,000	1,000	1,300
530 Commodities	7,984	10,977	11,000	11,000	12,100
540 Capital Outlays	0	0	21,500	26,500	21,500
560 Travel/Training	4,924	2,584	7,500	7,500	7,500
WRF Industrial Pretreatment Total	511,580	520,241	634,837	655,092	684,920
WRA770119					
510 Personal Services	168,014	166,261	212,405	194,405	214,405
521 Contractual Services	134,450	153,999	158,539	151,639	158,830
528 Internal Services	4,707	4,031	2,625	2,740	2,770
529 Other Charges	0	0	1,000	1,000	1,000
530 Commodities	35,129	45,202	42,000	48,500	49,800
540 Capital Outlays	0	0	32,000	32,000	34,700
560 Travel/Training	180	6,673	10,500	7,500	10,500
WRF Laboratory Total	342,480	376,166	459,069	437,784	472,005
WRA770163					
510 Personal Services	0	0	0	0	0
521 Contractual Services	19,825	20,418	19,000	19,000	19,000
530 Commodities	0	0	1,000	1,000	1,000
540 Capital Outlays	132,163	7,247	155,000	190,000	155,000
WRA Sanitary Sewer Maintenance Total	151,988	27,665	175,000	210,000	175,000
WRA770154					
510 Personal Services	210,334	211,960	223,172	0	0
521 Contractual Services	223,464	246,977	246,892	481,590	498,825
529 Other Charges	0	0	6,000	6,000	5,500
530 Commodities	29,687	9,185	48,000	47,500	48,680
540 Capital Outlays	0	0	20,000	20,000	20,000
560 Travel/Training	143	490	1,100	1,100	500
WRA Pumping Station Total	463,628	468,612	545,164	556,190	573,505

WASTEWATER RECLAMATION AUTHORITY

Operations & Maintenance Budget Summary

Fiscal Year 2011

	<u>F08 Actual</u>	<u>F09 Actual</u>	<u>F10 Budget</u>	<u>F10 Amended</u>	<u>F11 Proposed</u>
WRA770166					
510 Personal Services	332,217	362,062	375,790	346,090	356,115
521 Contractual Services	127,627	99,095	129,666	130,866	132,325
528 Internal Services	5,209	3,322	5,992	5,770	11,000
529 Other Charges	78,600	70,325	84,700	84,700	86,500
530 Commodities	3,545	7,771	7,450	7,450	6,750
540 Capital Outlays	0	0	0	0	0
560 Travel/Training	3,717	2,100	9,500	9,500	9,500
WRA Management Total	550,915	544,675	613,098	584,376	602,190
WRA770169					
510 Personal Services	162,127	165,296	251,860	247,860	269,860
521 Contractual Services	56,262	58,870	84,920	94,170	97,575
528 Internal Services	6,315	5,660	12,391	12,410	13,130
529 Other Charges	0	0	700	700	700
530 Commodities	17,789	4,456	56,980	42,980	46,400
540 Capital Outlays	0	0	15,000	15,000	18,000
560 Travel/Training	160	0	6,000	6,000	6,000
WRA Flow Monitoring Total	242,653	234,282	427,851	419,120	451,665
WRA770000					
510 Personal Services	162,815	170,524	191,480	190,880	201,505
521 Contractual Services	28,975	43,488	49,275	59,075	51,175
528 Internal Services	1,510	1,437	2,402	2,440	2,050
529 Other Charges	0	0	500	500	500
530 Commodities	1,174	1,324	2,695	2,695	2,695
540 Capital Outlays	0	0	0	0	0
560 Travel/Training	0	155	2,350	2,350	2,350
WRA Fiscal Services Total	194,474	216,928	248,702	257,940	260,275

Total O&M Expense					
510 Personal Services	7,494,419	7,970,224	8,891,562	8,606,855	9,246,965
521 Contractual Services	3,308,386	3,173,147	3,958,748	4,203,565	4,256,975
528 Internal Services	843,019	843,089	892,509	893,860	909,060
529 Other Charges	2,152,561	2,031,001	2,389,320	2,339,900	2,362,000
530 Commodities	1,252,842	1,449,270	1,723,125	1,720,775	1,737,475
540 Capital Outlays	218,122	137,754	474,750	449,750	436,450
560 Travel/Training	90,683	74,570	127,095	121,495	126,495
Total O&M Expense	15,360,032	15,679,055	18,457,109	18,336,200	19,075,420

Gross Operations Expense	15,360,032	15,679,055	18,457,109	18,336,200	19,075,420
Revenue Offsets	<u>(4,483,203)</u>	<u>(4,964,684)</u>	<u>(4,203,590)</u>	<u>(4,082,681)</u>	<u>(4,050,320)</u>
Net O/M, to be Allocated using WRF flow	\$ <u>10,876,829</u>	\$ <u>10,714,371</u>	\$ <u>14,253,519</u>	\$ <u>14,253,519</u>	\$ <u>15,025,100</u>