



## Staff Summary

Agenda Item

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Agenda Date: February 18, 2020

### **SUBJECT—**

Resolution Regarding Public Hearing and Approval of Wastewater Reclamation Authority Amended Current Fiscal Budget 2019-2020 and Wastewater Reclamation Authority Fiscal Budget 2020-2021

### **RECOMMENDED ACTION—**

Approval

### **FISCAL IMPACT—**

The cash collected from each community will change with the adoption of a new budget.

### **BACKGROUND—**

**For Fiscal 2020-2021** the WRA flow of 25,389.6 MG is more than last year and obtained from Technical sub-committee. FY2021 budget recommendation of \$49,300,109 is to be collected from WRA participating communities. The timing of the collections will include large payments from Ankeny and Waukee on July 1, 2020 for remainder of surcharge obligations. The budget includes the following:

1. Debt service in 2021 will increase to include interest on additional SRF borrowings. Gross debt service of \$29,028,855 is 8.1% higher than last year.
2. R&R expenditure/CIP contribution of \$4,200,000 is 8% lower than last year.
3. Equipment replacement contribution of \$120,000 is more than last year
4. Gross WRF operations budget (O&M) of \$26,161,837 is \$1,125,837 more than last year.
5. Operations budget includes additional utilities and offsetting revenues from biogas sales.
6. The net O&M budget for operating WRF after revenue offsets are applied increased 5.6%.
7. The unspent O&M budget collection from FY2019 of \$2,102,129 is applied to FY2021.
8. The unspent debt service collection from FY2019 of \$848,454 is applied to FY2021.
9. Collection for Working Capital Reserve is needed due to an increase in O&M budget.
10. No collection for Supplemental Insurance Reserve Fund this year.

**WRA's Capital Improvements Program for 2021-2026 (CIP to 2030)** totals \$617,959,518 with \$40,122,188 estimated for FY2021 and \$415,094,408 estimated for the next six years.

**For Fiscal 2019-2020 Amended** the WRA flow is 24,210.3 M G. The amount being collected from WRA communities is \$49,126,793. Debt service is \$26,859,824. Net O&M budget for expense is \$18,986,000. Expenses by account number have been reviewed and adjusted where needed such that the amended budget will align better with actual expenditures. Community amounts will not change.

A budget book will be distributed at the meeting. Please email any questions to RJVaughan @dmgov.org



To: WRA Board Members:  
 Re: Wastewater Reclamation Authority Budget for Fiscal Year ending June 30, 2021

The Operating Contractor respectfully submits the fiscal year 2021 Wastewater Reclamation Authority (WRA) proposed budget for your review. Detailed throughout these pages are all aspects of the budget. Each section supports and analyses the following areas: operations, debt service, surcharges/credits, and capital improvements.

The WRA preliminary gross budget for fiscal year 2021 is \$96,312,880 compared to the fiscal year 2020 adopted gross budget of \$110,299,277 and re-estimate of \$112,416,281. Debt service increased \$2,169,031 for additional loan servicing. The gross operation and maintenance budget increased \$1,125,837 for additional staffing and utility costs. Reserve budget for fiscal year 2021 includes \$400,000 to increase the working capital reserve. Reserve budget for fiscal year 2020 includes \$520,000 to increase the working capital reserve and no change in the supplemental insurance reserve for workers' compensation.

#### Gross Budget Summary

|                               | FY2020<br>Re-Estimate | FY2021<br>Preliminary | Change              |
|-------------------------------|-----------------------|-----------------------|---------------------|
| <b>Operating Budget</b>       |                       |                       |                     |
| Operation, Maint. & Insurance | \$ 25,036,000         | \$ 26,161,837         | 1,125,837           |
| Debt Service                  | 26,859,824            | 29,028,855            | 2,169,031           |
| Reserve changes               | 520,000               | 400,000               | (120,000)           |
| Equipment Replacement         | 650,000               | 600,000               | (50,000)            |
|                               | <u>53,065,824</u>     | <u>56,190,692</u>     | <u>3,124,868</u>    |
| <b>Capital Budget</b>         | 59,350,457            | 40,122,188            | (19,228,269)        |
| <b>Total Gross Budget</b>     | <u>\$ 112,416,281</u> | <u>\$ 96,312,880</u>  | <u>(16,103,401)</u> |

The CIP total decreased to \$617,959,518 and includes construction past the year 2030. Cost of construction for FY2021 to FY2026 is estimated at \$415,094,408; last year's estimate was \$324,898,418. Several project changes are included that affect treatment of wastewater at the facility. WRA finances most improvements with the Clean Water State Revolving Funds Loan program. In calendar 2020, senior bond issues of approximately \$31,500,000 are planned. WRA's debt service plan includes both 20 year and 30 year financing terms on its loans.

Total operating offsets for fiscal year 2021 are \$11,090,583 which compare to the fiscal year 2020 offsets of \$8,386,781. Revenues from the industrial pretreatment program, biogas sales, and prior year credits offset the WRA gross budget. Other revenues include operating offsets for new biogas sales and debt service offsets beginning in 2021. 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

|                                | FY2020<br>Re-Estimate | FY2021<br>Preliminary | Change           |
|--------------------------------|-----------------------|-----------------------|------------------|
| <b>Operating Budget</b>        |                       |                       |                  |
| Pretreatment Revenues          | \$ 4,035,000          | \$ 4,095,000          | 60,000           |
| Other Operating Revenues       | 2,015,000             | 2,015,000             | -                |
| Adjustment from prior years    | 1,806,781             | 2,950,583             | 1,143,802        |
| Debt Service Biogas Offset     | -                     | 1,200,000             | 1,200,000        |
| Debt Reserve Earnings          | 110,000               | 350,000               | 240,000          |
| Equip Repl Earnings & Fund bal | 540,000               | 480,000               | (60,000)         |
|                                | <u>8,506,781</u>      | <u>11,090,583</u>     | <u>2,583,802</u> |

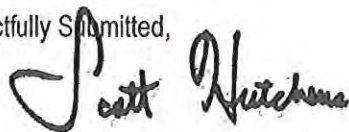
Inclusion here is by direction from the Second Amended and Restated Agreement for the WRA [Article IX, Section 3 (i)]. The community contribution requirement is determined by the net budget and shared among the participating communities primarily by flows. For fiscal year 2021 the requirement is \$49,300,109 compared to \$49,126,793 in fiscal year 2020. Most of the increase is attributed to debt servicing costs.

Community Contribution Summary (Net Budget)

|                                | FY2020<br>Budget     | FY2021<br>Preliminary | Change            |
|--------------------------------|----------------------|-----------------------|-------------------|
| <b>Net Budget</b>              |                      |                       |                   |
| Operations, Maint. & Ins.      | \$ 17,829,147        | \$ 17,949,708         | 120,561           |
| Debt Service                   | 26,099,896           | 26,630,401            | 530,505           |
| Operating Reserves             | 520,000              | 400,000               | (120,000)         |
| Equipment Replacement          | 110,000              | 120,000               | 10,000            |
| Renewal & Replacement          | 4,567,750            | 4,200,000             | (367,750)         |
| <b>Community Contributions</b> | <b>\$ 49,126,793</b> | <b>\$ 49,300,109</b>  | <b>\$ 173,316</b> |

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 federal and state mandates for pretreatment and effluent discharge standards as required by law.

Respectfully Submitted,



Scott Hutchens  
WRA Director

Cc: Alternates, Operating Contractor staff

**WASTEWATER RECLAMATION AUTHORITY**  
Allocation Percentages Based on WRA / WRF Flows  
Fiscal Year 2021

|                                |   | <u>WRF</u>      |                         | <u>WRA</u>      |                         |
|--------------------------------|---|-----------------|-------------------------|-----------------|-------------------------|
| Operating and Reserve Flows:   |   | Average         | WRF                     | Average         | WRA                     |
| Community / District           |   | 2019*           | Percentage <sup>A</sup> | 2019*           | Percentage <sup>A</sup> |
|                                |   | WRF Flow        | Flow                    | WRA Flow        | Flow                    |
| Altoona                        | # | 1,029.33        | 4.054%                  | 1,029.3         | 4.054%                  |
| Ankeny                         | # | 2,589.97        | 10.201%                 | 2,590.0         | 10.201%                 |
| Bondurant                      | # | 274.13          | 1.080%                  | 274.1           | 1.080%                  |
| Clive                          | # | 802.73          | 3.162%                  | 802.7           | 3.162%                  |
| Cumming                        | # | 13.17           | 0.052%                  | 13.2            | 0.052%                  |
| Des Moines                     | # | 12,698.27       | 50.013%                 | 12,698.3        | 50.013%                 |
| Greenfield P / HOC SS District | # | 143.37          | 0.565%                  | 143.4           | 0.565%                  |
| Johnston                       | # | 675.17          | 2.659%                  | 675.2           | 2.659%                  |
| Norwalk                        | # | 462.67          | 1.822%                  | 462.7           | 1.822%                  |
| Pleasant Hill                  | # | 497.30          | 1.959%                  | 497.3           | 1.959%                  |
| Polk City                      | # | 141.27          | 0.556%                  | 141.3           | 0.556%                  |
| Polk County                    | # | 291.40          | 1.148%                  | 291.4           | 1.148%                  |
| Urbandale San Sewer District   | # | 1,903.63        | 7.498%                  | 1,903.6         | 7.498%                  |
| Urb-Windsor Hts San District   | # | 449.60          | 1.771%                  | 449.6           | 1.771%                  |
| Waukee                         | # | 615.00          | 2.422%                  | 615.0           | 2.422%                  |
| West Des Moines                | # | 2,802.57        | 11.038%                 | 2,802.6         | 11.038%                 |
| <b>TOTAL</b>                   |   | <b>25,389.6</b> | <b>100.0%</b>           | <b>25,389.6</b> | <b>100.0%</b>           |

- # Represents Communities fully connected to the WRA (WRF system) at 9/30/19.
- \* Represents average flow based on flows from calendar years ending 9/30/2017,2018,2019.
- <sup>A</sup> WRF and WRA budget allocations are computed using these percentages.

Bonded Project Flows:  
Core Projects assigned to communities based on the WRA flow percents above

| <u>Expansion Projects:</u> |  |                 |               |
|----------------------------|--|-----------------|---------------|
| Altoona                    |  | 1,029.33        | 9.679%        |
| Ankeny                     |  | 2,589.97        | 24.354%       |
| Bondurant                  |  | 274.13          | 2.578%        |
| Clive                      |  | 802.73          | 7.548%        |
| Cumming                    |  | 13.17           | 0.124%        |
| Norwalk                    |  | 462.67          | 4.351%        |
| Polk City                  |  | 141.27          | 1.328%        |
| Urbandale S S D            |  | 1,903.63        | 17.901%       |
| Waukee                     |  | 615.00          | 5.783%        |
| West Des Moines            |  | 2,802.57        | 26.354%       |
| <b>TOTAL</b>               |  | <b>10,634.5</b> | <b>100.0%</b> |

| <u>Special Allocated Projects:</u> | ESI P27 Special | SW Div Project: |
|------------------------------------|-----------------|-----------------|
| Altoona                            |                 | 5.929%          |
| Ankeny                             | 63.85%          | 14.919%         |
| Bondurant                          |                 | 1.579%          |
| Clive                              |                 | 4.624%          |
| Cumming                            |                 | 0.076%          |
| Des Moines                         |                 | 33.342%         |
| Greenfield P / HOC SS District     |                 | 0.377%          |
| Johnston                           |                 | 1.773%          |
| Norwalk                            |                 | 2.665%          |
| Pleasant Hill                      |                 | 1.306%          |
| Polk City                          | 4.05%           | 0.813%          |
| Polk County                        | 32.10%          | 0.765%          |
| Urbandale San Sewer District       |                 | 10.966%         |
| Urb-Windsor Hts San District       |                 | 1.181%          |
| Waukee                             |                 | 3.542%          |
| West Des Moines                    |                 | 16.143%         |
| <b>TOTAL</b>                       |                 | <b>100.0%</b>   |

P27 is Core + Above Comnty

Final for Budget  
% Change in 3-Year Average Flow - 2018 to 2019

| Community                                   | **2018 Adjusted WRF Flow (m gal) | **2019 Adjusted WRF Flow (m gal) | % Change in Community Flow from 2018 to 2019 | **2018 % of Total Adjusted WRF Flow | **2019 % of Total Adjusted WRF Flow | Change from 2018 to 2019 | **2018 Adjusted WRA Flow (m gal) | **2019 Adjusted WRA Flow (m gal) | % Change in Community Flow from 2018 to 2019 | **2018 % of Total Adjusted WRA Flow | **2019 % of Total Adjusted WRA Flow | Change from 2018 to 2019 |
|---|----------------------------------|----------------------------------|--|-------------------------------------|-------------------------------------|--------------------------|----------------------------------|----------------------------------|--|-------------------------------------|-------------------------------------|--------------------------|
| Altoona (2)                                 | 1040.759                         | 1029.336                         | -1.098                                       | 4.299                               | 4.054                               | -0.245                   | 1040.759                         | 1029.336                         | -1.098                                       | 4.299                               | 4.054                               | -0.245                   |
| Ankeny                                      | 2464.658                         | 2589.954                         | 5.084  | 10.180                              | 10.201                              | 0.021                    | 2464.658                         | 2589.954                         | 5.084  | 10.180                              | 10.201                              | 0.021                    |
| Bondurant (2)                               | 260.132                          | 274.139                          | 5.385  | 1.074                               | 1.080                               | 0.005                    | 260.132                          | 274.139                          | 5.385  | 1.074                               | 1.080                               | 0.005                    |
| Clive (1)                                   | 790.949                          | 802.750                          | 1.492  | 3.267                               | 3.162                               | -0.105                   | 790.949                          | 802.750                          | 1.492  | 3.267                               | 3.162                               | -0.105                   |
| Cumming                                     | 12.263                           | 13.159                           | 7.306  | 0.051                               | 0.052                               | 0.001                    | 12.263                           | 13.159                           | 7.306  | 0.051                               | 0.052                               | 0.001                    |
| Des Moines                                  | 12103.820                        | 12698.289                        | 4.911  | 49.995                              | 50.014                              | 0.019                    | 12103.820                        | 12698.289                        | 4.911  | 49.995                              | 50.014                              | 0.019                    |
| Greenfield Plaza/Hills of Coventry          | 121.606                          | 143.370                          | 17.897                                       | 0.502                               | 0.565                               | 0.062                    | 121.606                          | 143.370                          | 17.897                                       | 0.502                               | 0.565                               | 0.062                    |
| Johnston                                    | 622.976                          | 675.139                          | 8.373  | 2.573                               | 2.659                               | 0.086                    | 622.976                          | 675.139                          | 8.373  | 2.573                               | 2.659                               | 0.086                    |
| Norwalk                                     | 431.457                          | 462.682                          | 7.237  | 1.782                               | 1.822                               | 0.040                    | 431.457                          | 462.682                          | 7.237  | 1.782                               | 1.822                               | 0.040                    |
| Pleasant Hill                               | 451.620                          | 497.286                          | 10.112                                       | 1.865                               | 1.959                               | 0.093                    | 451.620                          | 497.286                          | 10.112                                       | 1.865                               | 1.959                               | 0.093                    |
| Polk City                                   | 119.230                          | 141.283                          | 18.496                                       | 0.492                               | 0.556                               | 0.064                    | 119.230                          | 141.283                          | 18.496                                       | 0.492                               | 0.556                               | 0.064                    |
| Polk County                                 | 254.425                          | 291.400                          | 14.533                                       | 1.051                               | 1.148                               | 0.097                    | 254.425                          | 291.400                          | 14.533                                       | 1.051                               | 1.148                               | 0.097                    |
| Urbandale Sanitary Sewer District (1)       | 1844.692                         | 1903.631                         | 3.195  | 7.619                               | 7.498                               | -0.122                   | 1844.692                         | 1903.631                         | 3.195  | 7.619                               | 7.498                               | -0.122                   |
| Urbandale-Windsor Heights Sanitary District | 395.154                          | 449.582                          | 13.774                                       | 1.632                               | 1.771                               | 0.139                    | 395.154                          | 449.582                          | 13.774                                       | 1.632                               | 1.771                               | 0.139                    |
| Warren County                               |                                  |                                  |  |                                     |                                     |                          |                                  |                                  |  |                                     |                                     |                          |
| Waukee                                      | 583.926                          | 614.993                          | 5.320  | 2.412                               | 2.422                               | 0.010                    | 583.926                          | 614.993                          | 5.320  | 2.412                               | 2.422                               | 0.010                    |
| West Des Moines                             | 2712.621                         | 2802.567                         | 3.316  | 11.204                              | 11.038                              | -0.166                   | 2712.621                         | 2802.567                         | 3.316  | 11.204                              | 11.038                              | -0.166                   |
| <b>TOTAL WRA FLOW</b>                       |                                  |                                  |  |                                     |                                     |                          | <b>24,210.3</b>                  | <b>25,389.6</b>                  | <b>1,179.3</b>                               | <b>increase in WRA</b>              |                                     |                          |
| <b>Total WRF Flow</b>                       | <b>24,210.3</b>                  | <b>25,389.6</b>                  | <b>1,179.3</b>                               | <b>increase in WRF</b>              |                                     |                          |                                  |                                  |  |                                     |                                     |                          |

\*\*All flows shown on this sheet are 3-Year Average flows

(1) 81.261 million gallons of flow was added to Clive's annual metered flow and deducted from USSD's annual metered flow.

(2) 3.238 million gallons of flow was added to Bondurant's annual metered flow and deducted from Altoona's annual metered flow.

**WASTEWATER RECLAMATION AUTHORITY**

Net Budget Allocation Summary [A]

Fiscal Year 2021

Recommendation

| Community / District         |   | Fiscal Year       | Fiscal Year       |                     | Fiscal Year       |                   | Fiscal Year       | Percentage Change from Prior Year |
|------------------------------|---|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-----------------------------------|
|                              |   | 2018 Budget *     | 2019 Budget *     | 2019 Amend Budget * | 2020 Budget *     | 2020 Amend Budget | 2021 Budget       |                                   |
| Altoona                      | # | 2,306,230         | 2,425,124         | 2,425,124           | 2,560,366         | 2,560,366         | 2,405,571         | -6.05%                            |
| Ankeny                       | # | 6,661,977         | 7,350,592         | 7,350,592           | 7,970,206         | 7,970,206         | 13,064,069        | 63.91%                            |
| Bondurant                    | # | 598,243           | 695,097           | 695,097             | 780,488           | 780,488           | 796,588           | 2.06%                             |
| Clive                        | # | 1,771,951         | 1,837,576         | 1,810,641           | 1,887,101         | 1,887,101         | 1,653,818         | -12.36%                           |
| Cumming                      | # | 23,384            | 31,425            | 31,425              | 38,676            | 38,676            | 39,901            | 3.17%                             |
| Des Moines                   |   | 16,868,220        | 17,280,798        | 16,452,005          | 18,680,500        | 18,680,500        | 13,713,990        | -26.59%                           |
| Greenfield Plaza             |   | 160,924           | 170,439           | 164,259             | 192,823           | 192,823           | 185,303           | -3.90%                            |
| Johnston                     |   | 775,173           | 885,210           | 875,999             | 1,041,126         | 1,041,126         | 1,026,155         | -1.44%                            |
| Norwalk                      | # | 1,174,885         | 1,256,795         | 2,414,400           | 1,040,615         | 1,040,615         | 1,016,312         | -2.34%                            |
| Pleasant Hill                |   | 532,689           | 608,424           | 583,355             | 718,838           | 718,838           | 608,366           | -15.37%                           |
| Polk City                    | # | 326,311           | 305,813           | 305,813             | 308,128           | 308,128           | 353,141           | 14.61%                            |
| Polk County                  |   | 235,348           | 347,347           | 283,917             | 451,977           | 451,977           | 99,246            | -78.04%                           |
| Urbandale San Sewer District | # | 3,947,369         | 4,101,862         | 4,028,987           | 4,395,479         | 4,395,479         | 3,864,098         | -12.09%                           |
| Urb-Windsor Hts San District |   | 508,341           | 551,345           | 520,679             | 605,483           | 605,483           | 480,588           | -20.63%                           |
| Waukee                       | # | 1,349,281         | 1,842,733         | 1,842,733           | 2,001,594         | 2,001,594         | 4,215,218         | 110.59%                           |
| West Des Moines              | # | 6,378,052         | 6,384,721         | 6,290,275           | 6,453,393         | 6,453,393         | 5,777,745         | -10.47%                           |
| <b>TOTAL</b>                 |   | <b>43,618,378</b> | <b>46,075,301</b> | <b>46,075,301</b>   | <b>49,126,793</b> | <b>49,126,793</b> | <b>49,300,109</b> | <b>0.35%</b>                      |

# Denotes Expansion Community

Budget \* Represents allocation activity presented in previous budgets.

|                    | 2020              | 2021              |         |
|--------------------|-------------------|-------------------|---------|
| Debt Serv 2008+    | 20,714,255        | 22,613,486        | 9.17%   |
| Debt Serv 2015e    | 2,214,294         | 2,212,044         | -0.10%  |
| Debt Serv 2013b    | 3,931,275         | 4,203,325         | 6.92%   |
| Other, DS Credit   | 0                 | (1,200,000)       |         |
| Oper & Maint (net) | 18,986,000        | 20,051,837        | 5.61%   |
| R&R/CIP Contrib.   | 4,567,750         | 4,200,000         | -8.05%  |
| Other, Credits     | (1,286,781)       | (2,780,583)       | 116.09% |
|                    | <u>49,126,793</u> | <u>49,300,109</u> |         |

FINANCIAL OPERATIONS OF THE WRA -

WRA Budgeted Expenditures for Years 2019, 2020:

WRA Proposed Budget for Years 2020, 2021:

| WRA budget review                         | Fiscal Year        | Fiscal Year        | Current Fiscal Year | Next Fiscal Year  | Increase (Decrease) |             |
|---|--------------------|--------------------|---------------------|-------------------|---------------------|-------------|
|   | F2019              | F2020              | F2020               | F2021             | F21 over F20        | % change    |
| <b>From Annual Budget Message</b>         |                    |                    |                     |                   |                     |             |
| Personal services                         | 11,263,740         | 11,620,180         | 11,614,180          | 11,794,483        | 180,303             | 1.6%        |
| Contractual & Other services              | 8,909,570          | 10,080,770         | 10,086,770          | 10,891,620        | 804,850             | 8.0%        |
| Commodities & Equipment repl.             | 3,279,690          | 3,305,050          | 3,425,050           | 3,500,734         | 75,684              | 2.2%        |
| Capital outlay - Oper & Maint.            | 550,000            | 560,000            | 560,000             | 575,000           | 15,000              | 2.7%        |
| Capital outlay - R & R collection         | 4,169,000          | 4,567,750          | 4,567,750           | 4,200,000         | (367,750)           | -8.1%       |
| CIP Program - Bonds & Other Funds         | 67,914,469         | 52,785,703         | 54,782,707          | 35,922,188        | (18,860,519)        | -34.4%      |
| Debt Service                              | 24,209,820         | 26,859,824         | 26,859,824          | 29,028,855        | 2,169,031           | 8.1%        |
| Reserve Changes                           | 225,000            | 520,000            | 520,000             | 400,000           | (120,000)           | -23.1%      |
| <b>Total Gross Budget</b>                 | <b>120,521,289</b> | <b>110,299,277</b> | <b>112,416,281</b>  | <b>96,312,880</b> | <b>(16,103,401)</b> |             |
| <b>Collection of Community Funds:</b>     |                    |                    |                     |                   |                     |             |
| Operation expense above                   | 23,483,000         | 25,036,000         | 25,036,000          | 26,161,837        | 1,125,837           | 4.5%        |
| less Revenue offsets                      | (4,590,000)        | (6,050,000)        | (6,050,000)         | (6,110,000)       | (60,000)            | 1.0%        |
| Equip replacement collection              | 100,000            | 110,000            | 110,000             | 120,000           | 10,000              | 9.1%        |
| Debt service above                        | 24,209,820         | 26,859,824         | 26,859,824          | 29,028,855        | 2,169,031           | 8.1%        |
| less Interest offsets                     | (76,800)           | (110,000)          | (110,000)           | (350,000)         | (240,000)           | 218.2%      |
| less Revenue offsets                      |                    |                    |                     | (1,200,000)       | (1,200,000)         | new in F21  |
| R&R collection for CIP above              | 4,169,000          | 4,567,750          | 4,567,750           | 4,200,000         | (367,750)           | -8.1%       |
| <b>Preliminary Community Collection</b>   | <b>47,295,020</b>  | <b>50,413,574</b>  | <b>50,413,574</b>   | <b>51,850,692</b> | <b>1,437,118</b>    | <b>2.9%</b> |
| Working Cap reserve collection            | 225,000            | 520,000            | 520,000             | 400,000           | (120,000)           | -23.1%      |
| Credits for O&M prior budget              | (771,576)          | (1,156,853)        | (1,156,853)         | (2,102,129)       | (945,276)           | 81.7%       |
| Credits for Debt serv prior budget        | (211,330)          | (649,928)          | (649,928)           | (848,454)         | (198,526)           | 30.5%       |
| return of Debt serv Reserve (2004)        | (461,813)          | -                  | -                   | -                 | -                   |             |
| <b>Amount to Collect from Communities</b> | <b>46,075,301</b>  | <b>49,126,793</b>  | <b>49,126,793</b>   | <b>49,300,109</b> | <b>173,316</b>      | <b>0.4%</b> |
| Annual Increase in Amount                 |                    |                    | 3,051,492           | 173,316           |                     |             |

**WASTEWATER RECLAMATION AUTHORITY**

Net Budget Allocation Summary [B]

Fiscal Year 2021

|                                     | Fiscal Year<br>2019 Am<br>Budget | Fiscal Year<br>2020<br>Budget | Last Year's Change<br>increase or<br>(decrease) | Fiscal Year<br>2020 Am<br>Budget | Fiscal Year<br>2021<br>Budget | Current Year Change<br>increase or<br>(decrease) |
|-------------------------------------|----------------------------------|-------------------------------|---|----------------------------------|-------------------------------|--|
| <b>Budget Collections</b>           |                                  |                               |   |                                  |                               |  |
| Community Collections               | 46,075,301                       | 49,126,793                    | 3,051,492                                       | 49,126,793                       | 49,300,109                    | 173,316  |
| <b>Budget Expenditures</b>          |                                  |                               |   |                                  |                               |  |
| Plant Operations [see below]        | 18,346,424                       | 18,349,147                    | 2,723   | 18,349,147                       | 18,349,708                    | 560  |
| Debt Service [see below]            | 23,459,877                       | 26,099,896                    | 2,640,019                                       | 26,099,896                       | 26,630,401                    | 530,505  |
| CIP / R&R expenditures              | 4,169,000                        | 4,567,750                     | 398,750   | 4,567,750                        | 4,200,000                     | (367,750)  |
| Equipment replacement               | 100,000                          | 110,000                       | 10,000  | 110,000                          | 120,000                       | 10,000   |
| Misc. [Surcharge to be paid 7/1]    | 0                                | 0                             | 0   | 0                                | 0                             | 0  |
| <b>Total Budget</b>                 | <b>46,075,301</b>                | <b>49,126,793</b>             | <b>3,051,492</b>                                | <b>49,126,793</b>                | <b>49,300,109</b>             | <b>173,316</b>                                   |
| -                                   |                                  |                               |   |                                  |                               |  |
| <b>Plant Operations &amp; Maint</b> |                                  |                               |   |                                  |                               |  |
| Operations & Maintenance Costs      | 23,483,000                       | 25,036,000                    | 1,553,000                                       | 25,036,000                       | 26,161,837                    | 1,125,837  |
| Revenue Offsets                     | (4,590,000)                      | (6,050,000)                   | (1,460,000)                                     | (6,050,000)                      | (6,110,000)                   | (60,000)   |
| Working Cap Resv adjustment         | 225,000                          | 520,000                       | 295,000   | 520,000                          | 400,000                       | (120,000)  |
| Prior year credits                  | (771,576)                        | (1,156,853)                   | (385,277)                                       | (1,156,853)                      | (2,102,129)                   | (945,276)  |
| <b>Plant Oper. subtotal</b>         | <b>18,346,424</b>                | <b>18,349,147</b>             | <b>2,723</b>                                    | <b>18,349,147</b>                | <b>18,349,708</b>             | <b>560</b>                                       |
| <b>Debt Servicing</b>               |                                  |                               |   |                                  |                               |  |
| SRF Debt (2016/2017 ESI)            | 2,264,658                        | 3,603,920                     | 1,339,262                                       | 3,603,920                        | 3,988,008                     | 384,088  |
| SRF Debt (2018+ new projects)       | 180,000                          | 1,452,796                     | 1,272,796                                       | 1,452,796                        | 3,254,780                     | 1,801,984  |
| SRF Debt (2008-2010)                | 4,772,179                        | 4,527,542                     | (244,637)                                       | 4,527,542                        | 4,246,153                     | (281,389)  |
| SRF Debt (2011-2016)                | 11,130,414                       | 11,129,997                    | (417)   | 11,129,997                       | 11,124,545                    | (5,452)  |
| 2004/2013 Bonds                     | 3,649,025                        | 3,931,275                     | 282,250   | 3,931,275                        | 4,203,325                     | 272,050  |
| 2006/2015 Bonds                     | 2,213,544                        | 2,214,294                     | 750   | 2,214,294                        | 2,212,044                     | (2,250)  |
| <b>subtotal</b>                     | <b>24,209,820</b>                | <b>26,859,824</b>             | <b>2,650,004</b>                                | <b>26,859,824</b>                | <b>29,028,855</b>             | <b>2,169,031</b>                                 |
| Interest adjustments                | (76,800)                         | (110,000)                     | (33,200)  | (110,000)                        | (350,000)                     | (240,000)  |
| Revenue Offsets                     | 0                                | 0                             | 0   | 0                                | (1,200,000)                   | (1,200,000)                                      |
| Prior year adj & credits            | (673,143)                        | (649,928)                     | 23,215  | (649,928)                        | (848,454)                     | (198,526)  |
| <b>Debt Service, Net subtotal</b>   | <b>23,459,877</b>                | <b>26,099,896</b>             | <b>5,290,023</b>                                | <b>26,099,896</b>                | <b>26,630,401</b>             | <b>530,505</b>                                   |



**WASTEWATER RECLAMATION AUTHORITY**

Net Budget Allocation Summary [C]

Fiscal Year 2021

Recommended

| Budget Collections                | Fiscal Year<br>2020 Amended<br>Budget | Fiscal Year<br>2020<br>Budget | Fiscal Year<br>2021<br>Budget | increase or<br>(decrease) |
|-----------------------------------|---------------------------------------|-------------------------------|-------------------------------|---------------------------|
| Community Collections [see below] | 49,126,793                            | 49,126,793                    | 49,300,109                    | 173,316                   |
| <br>                              |                                       |                               |                               |                           |
| Budget Expenditures               |                                       |                               |                               |                           |
| Plant Operations                  | 18,349,147                            | 18,349,147                    | 18,349,708                    | 561                       |
| Debt Service                      | 26,099,896                            | 26,099,896                    | 26,630,401                    | 530,505                   |
| CIP / R&R expenditures            | 4,567,750                             | 4,567,750                     | 4,200,000                     | (367,750)                 |
| Equipment replacement             | 110,000                               | 110,000                       | 120,000                       | 10,000                    |
| Total Budget                      | 49,126,793                            | 49,126,793                    | 49,300,109                    | 173,316                   |

| Budget Alloc to each Commtty | Amend F20<br>Budget Ttl | Last Yr<br>Budget Ttl | This Yr<br>Budget Ttl | increase or<br>(decrease) |
|------------------------------|-------------------------|-----------------------|-----------------------|---------------------------|
| Altoona                      | 2,560,366               | 2,560,366             | 2,405,571             | (154,795)                 |
| Ankeny                       | 7,970,206               | 7,970,206             | 13,064,069            | 5,093,863                 |
| Bondurant                    | 780,488                 | 780,488               | 796,588               | 16,100                    |
| Clive                        | 1,887,101               | 1,887,101             | 1,653,818             | (233,283)                 |
| Cumming                      | 38,676                  | 38,676                | 39,901                | 1,225                     |
| Des Moines                   | 18,680,500              | 18,680,500            | 13,713,990            | (4,966,510)               |
| GP HOC                       | 192,823                 | 192,823               | 185,303               | (7,520)                   |
| Johnston                     | 1,041,126               | 1,041,126             | 1,026,155             | (14,971)                  |
| Norwalk                      | 1,040,615               | 1,040,615             | 1,016,312             | (24,303)                  |
| Pleasant Hill                | 718,838                 | 718,838               | 608,366               | (110,472)                 |
| Polk City                    | 308,128                 | 308,128               | 353,141               | 45,013                    |
| Polk County                  | 451,977                 | 451,977               | 99,246                | (352,731)                 |
| USSD                         | 4,395,479               | 4,395,479             | 3,864,098             | (531,381)                 |
| U W SD                       | 605,483                 | 605,483               | 480,588               | (124,895)                 |
| Waukee                       | 2,001,594               | 2,001,594             | 4,215,218             | 2,213,624                 |
| West Des Moines              | 6,453,393               | 6,453,393             | 5,777,745             | (675,648)                 |
| Total Collections            | 49,126,793              | 49,126,793            | 49,300,109            |                           |

**Wastewater Reclamation Authority  
Budget Allocation Implementing the Two-Tier System  
Fiscal Year 2021**

|  | Altoona<br>(Expansion) | Ankeny<br>(Expansion) | Bondurant<br>(Expansion) | Clive<br>(Expansion) | Cumming<br>(Expansion) | Des Moines        | Greenfield<br>Plaza | Johnston       | Norwalk<br>(Expansion) |
|--|------------------------|-----------------------|--------------------------|----------------------|------------------------|-------------------|---------------------|----------------|------------------------|
| <b>Operations and Maintenance Budget</b> |                        |                       |                          |                      |                        |                   |                     |                |                        |
| WRF Flows                                |                        |                       |                          |                      |                        |                   |                     |                |                        |
| Flow Percentage:                         | 4.054%                 | 10.201%               | 1.080%                   | 3.162%               | 0.052%                 | 50.013%           | 0.565%              | 2.659%         | 1.822%                 |
| Gross O&M Expenses                       | 1,060,601              | 2,668,769             | 282,548                  | 827,237              | 13,604                 | 13,084,320        | 147,814             | 695,643        | 476,669                |
| Less:                                    |                        |                       |                          |                      |                        |                   |                     |                |                        |
| Revenue Offsets                          | (247,699)              | (623,281)             | (65,988)                 | (193,198)            | (3,177)                | (3,055,794)       | (34,522)            | (162,465)      | (111,324)              |
| <i>subtotal A</i>                        |                        |                       |                          |                      |                        |                   |                     |                |                        |
| <b>Net O&amp;M Allocation</b>            | <b>812,901</b>         | <b>2,045,488</b>      | <b>216,560</b>           | <b>634,039</b>       | <b>10,427</b>          | <b>10,028,525</b> | <b>113,293</b>      | <b>533,178</b> | <b>365,344</b>         |

| <b>Surcharge Allocation</b>                            |          |             |                |                |              |                  |              |                |              |
|--|----------|-------------|----------------|----------------|--------------|------------------|--------------|----------------|--------------|
| 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   | -        | 6,698,060   | -              | (154,725)      | -            | (4,760,981)      | (35,500)     | (52,915)       | (48,226)     |
| Norwalk (fully paid in FY2019)                         | -        | -           | -              | -              | -            | -                | -            | -              | -            |
| Bondurant  | -        | -           | 149,398        | (3,451)        | -            | (106,192)        | (792)        | (1,180)        | (1,076)      |
| Surcharge, per 28E's new comnty                        |          |             |                |                |              |                  |              |                |              |
| Cumming  | -        | (43)        | -              | (197)          | 8,544        | (6,038)          | (45)         | (67)           | (67)         |
| Waukee   | -        | (20,576)    | -              | (62,270)       | -            | (1,908,183)      | (14,349)     | (21,118)       | (21,659)     |
| Polk City (fully paid in FY2015)                       |          |             |                |                |              |                  |              |                |              |
| Ankeny plans to pay on 7/1/2020                        |          | (6,698,060) |                | 154,725        |              | 4,760,981        | 35,500       | 52,915         | 48,226       |
| Waukee plans to pay on 7/1/2020                        |          | 20,576      |                | 64,763         |              | 1,937,686        | 14,918       | 21,966         | 22,609       |
| Conveyance Surcharge Distribution, Waukee              |          |             |                | (2,493)        |              | (29,503)         | (569)        | (848)          | (950)        |
| Conveyance Surcharge reDistribution, Waukee adjustment |          |             |                | (951)          |              | 8,573            | 478          | (324)          | 827          |
| <i>subtotal B</i>                                      |          |             |                |                |              |                  |              |                |              |
| <b>Surcharge Allocation</b>                            | <b>-</b> | <b>(43)</b> | <b>149,398</b> | <b>(4,599)</b> | <b>8,544</b> | <b>(103,657)</b> | <b>(359)</b> | <b>(1,572)</b> | <b>(315)</b> |

| <b>CIP/ R&amp;R Reserve Contribution</b>                     |                |                |               |                |              |                  |               |                |               |
|--|----------------|----------------|---------------|----------------|--------------|------------------|---------------|----------------|---------------|
| WRA Flows  |                |                |               |                |              |                  |               |                |               |
| Flow Percentage:   | 4.054%         | 10.201%        | 1.080%        | 3.162%         | 0.052%       | 50.013%          | 0.565%        | 2.659%         | 1.822%        |
| Capital Projects:  |                |                |               |                |              |                  |               |                |               |
| Collected for Plant Projects/non bonded improvements         | 137,836        | 346,834        | 36,720        | 107,508        | 1,768        | 1,700,442        | 19,210        | 90,406         | 61,948        |
| includes: Facility Plan & Rehabilitation, Small CIP Projects | -              | -              | -             | -              | -            | -                | -             | -              | -             |
| Collected for Admin Costs on SRF funded projects             | 32,432         | 81,608         | 8,640         | 25,296         | 416          | 400,104          | 4,520         | 21,272         | 14,576        |
| <i>subtotal C</i>  |                |                |               |                |              |                  |               |                |               |
| <b>R&amp;R Reserve/Annual Contribution</b>                   | <b>170,268</b> | <b>428,442</b> | <b>45,360</b> | <b>132,804</b> | <b>2,184</b> | <b>2,100,546</b> | <b>23,730</b> | <b>111,678</b> | <b>76,524</b> |

| <b>Adjustment from prior year</b>                              |                  |                  |                 |                 |                |                    |                 |                 |                 |
|--|------------------|------------------|-----------------|-----------------|----------------|--------------------|-----------------|-----------------|-----------------|
| <b>Operations &amp; Maintenance - FY2019</b>                   |                  |                  |                 |                 |                |                    |                 |                 |                 |
| Credits from Adjustment sheet - O&M                            | (89,635)         | (206,030)        | (20,938)        | (70,442)        | (882)          | (1,063,007)        | (10,215)        | (49,694)        | (39,015)        |
| <b>Operations &amp; Maintenance - current (using WRA flow)</b> |                  |                  |                 |                 |                |                    |                 |                 |                 |
| Collection for Increase to Working Capital Reserve             | 16,216           | 40,804           | 4,320           | 12,648          | 208            | 200,052            | 2,260           | 10,636          | 7,288           |
| <b>Debt Service Credits - FY2019 in Budget F21</b>             |                  |                  |                 |                 |                |                    |                 |                 |                 |
| Debt Service collected over actuals ESI loans (+special)       | (24,678)         | (48,606)         | (5,764)         | (19,394)        | (243)          | (292,666)          | (2,813)         | (13,682)        | (10,742)        |
| Debt Service FY2019 SRF collected vs. actuals                  | (17,255)         | (39,662)         | (4,030)         | (13,561)        | (170)          | (97,531)           | (937)           | (4,559)         | (7,511)         |
| <i>subtotal D</i>  |                  |                  |                 |                 |                |                    |                 |                 |                 |
| <b>Credits from prior year(s)</b>                              | <b>(115,353)</b> | <b>(253,493)</b> | <b>(26,413)</b> | <b>(90,749)</b> | <b>(1,087)</b> | <b>(1,253,152)</b> | <b>(11,705)</b> | <b>(57,299)</b> | <b>(49,980)</b> |

| <b>Insurance Reserve &amp; Suppl Resv Balance (reallocated)</b> |               |                |               |               |            |                |               |               |               |
|---|---------------|----------------|---------------|---------------|------------|----------------|---------------|---------------|---------------|
| WRF Flows   |               |                |               |               |            |                |               |               |               |
| Flow Percentage:  | 4.054%        | 10.201%        | 1.080%        | 3.162%        | 0.052%     | 50.013%        | 0.565%        | 2.659%        | 1.822%        |
| Insurance Funds:  |               |                |               |               |            |                |               |               |               |
| Property Claim Reserve  | 20,270        | 51,005         | 5,400         | 15,810        | 260        | 250,065        | 2,825         | 13,295        | 9,110         |
| Catastrophic Work Comp Reserve                                  | 44,594        | 112,211        | 11,880        | 34,782        | 572        | 550,143        | 6,215         | 29,249        | 20,042        |
| Catastrophic Gen/Auto Liability Reserve                         | 6,081         | 15,302         | 1,620         | 4,743         | 78         | 75,020         | 848           | 3,989         | 2,733         |
| Public Officials Liability Claim Reserve                        | 1,014         | 2,550          | 270           | 791           | 13         | 12,503         | 141           | 665           | 456           |
| Reserve Total   | 71,959        | 181,068        | 19,170        | 56,126        | 923        | 887,731        | 10,029        | 47,197        | 32,341        |
| Work Comp Additional Collection for Suppl Reserve               | 5,600         | 14,091         | 1,492         | 4,368         | 72         | 69,083         | 780           | 3,673         | 2,517         |
| Additional layer work comp reserve 2014 (none for 2017)         | 1,387         | 3,491          | 370           | 1,082         | 18         | 17,113         | 193           | 910           | 623           |
| Additional layer work comp reserve 2015 (none for 2018)         | 4,891         | 12,308         | 1,303         | 3,815         | 63         | 60,344         | 682           | 3,208         | 2,198         |
| Additional layer work comp reserve 2016 (none for 2019)         | (6,010)       | (15,122)       | (1,601)       | (4,687)       | (77)       | (74,139)       | (838)         | (3,942)       | (2,701)       |
| <b>Insurance Resv Allocation</b>                                | <b>77,827</b> | <b>195,835</b> | <b>20,733</b> | <b>60,703</b> | <b>998</b> | <b>960,131</b> | <b>10,847</b> | <b>51,047</b> | <b>34,978</b> |

| Pleasant Hill  | Polk City<br>(Expansion) | Polk County    | USSD<br>(Expansion) | UWHSD          | Waukee<br>(Expansion) | West Des Moines<br>(Expansion) | Budget Totals     |                              |
|----------------|--------------------------|----------------|---------------------|----------------|-----------------------|--------------------------------|-------------------|------------------------------|
| 1.959%         | 0.556%                   | 1.148%         | 7.498%              | 1.771%         | 2.422%                | 11.038%                        | 100.0%            | WRF Flows<br>Flow Percentage |
| 512,510        | 145,460                  | 300,338        | 1,961,615           | 463,326        | 633,640               | 2,887,744                      | 26,161,837        | - Gross O&M Expenses         |
| (119,695)      | (33,972)                 | (70,143)       | (458,128)           | (108,208)      | (147,984)             | (674,422)                      | (6,110,000)       | - Revenue Offsets            |
| <b>392,815</b> | <b>111,488</b>           | <b>230,195</b> | <b>1,503,487</b>    | <b>355,118</b> | <b>485,655</b>        | <b>2,213,322</b>               | <b>20,051,837</b> | - <b>O&amp;M Exp Alloc</b>   |

|                |          |                 |                 |                |             |                 |             |   |
|----------------|----------|-----------------|-----------------|----------------|-------------|-----------------|-------------|---|
| 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    |
| (144,008)      |          | (364,374)       | (418,629)       | (176,159)      | -           | (542,543)       | -           | Scheduled surcharge from 28E in 2014      |
| -              |          | -               | -               | -              | -           | -               | (6,698,060) | Ankeny                                    |
| (3,212)        |          | (8,127)         | (9,337)         | (3,929)        | -           | (12,101)        | -           | Norwalk                                   |
|                |          |                 |                 |                |             |                 | (149,398)   | Bondurant                                 |
| (183)          |          | (462)           | (531)           | (223)          | -           | (688)           | -           | Surcharge for New Commtly                 |
| (57,668)       |          | (145,929)       | (167,859)       | (70,393)       | 2,707,410   | (217,405)       | (0)         | Cumming, WRF                              |
|                |          |                 |                 |                |             |                 | (2,707,410) | Waukee, WRF                               |
|                |          |                 |                 |                |             |                 |             | (Polk City paid F15)                      |
| 144,008        |          | 364,374         | 418,629         | 176,159        | -           | 542,543         | -           |   |
| 57,668         |          | 150,174         | 174,591         | 73,227         | (2,764,320) | 226,141         | 0           |   |
|                |          | (4,245)         | (6,732)         | (2,834)        | 56,910      | (8,736)         | -           | (56,910) conveyance from Waukee           |
|                |          | (1,620)         | (2,569)         | (1,081)        |             | (3,333)         | -           | conveyance reallocation Segment 6         |
| <b>(3,395)</b> | <b>-</b> | <b>(10,209)</b> | <b>(12,438)</b> | <b>(5,233)</b> | <b>-</b>    | <b>(16,122)</b> | <b>-</b>    | <b>(0) Surcharge Allocation</b>           |

|               |               |               |                |               |                |                |                  |  |
|---------------|---------------|---------------|----------------|---------------|----------------|----------------|------------------|--|
| 1.959%        | 0.556%        | 1.148%        | 7.498%         | 1.771%        | 2.422%         | 11.038%        | 100.0%           | WRA Flows percents<br>for Capital project allocation |
| 66,606        | 18,904        | 39,032        | 254,932        | 60,214        | 82,348         | 375,292        | 3,400,000        | Plant Projects, Small CIP, Admin on plant projects   |
| -             | -             | -             | -              | -             | -              | -              | -                | WRA069, WRA118, WRA110/116 included above            |
| 15,672        | 4,448         | 9,184         | 59,984         | 14,168        | 19,376         | 88,304         | 800,000          | WR102,108,111,113,115,119, 122,23,24 admin costs     |
| <b>82,278</b> | <b>23,352</b> | <b>48,216</b> | <b>314,916</b> | <b>74,382</b> | <b>101,724</b> | <b>463,596</b> | <b>4,200,000</b> | <b>- R&amp;R Community Contribution Allocation</b>   |

|                 |                 |                 |                  |                 |                 |                  |                    |   |
|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|------------------|--------------------|---|
| (36,451)        | (10,804)        | (19,781)        | (158,353)        | (34,244)        | (47,319)        | (245,318)        | (2,102,129)        | WRF Flow based<br>Credit for O&M Unspent Budget |
| 7,836           | 2,224           | 4,592           | 29,992           | 7,084           | 9,688           | 44,152           | 400,000            | Collect for Increase Work Cap Reserve           |
| (10,036)        | (2,460)         | (1,364)         | (43,598)         | (9,428)         | (13,028)        | (67,541)         | (566,043)          | (over) under funding of SRF debt service        |
| (3,344)         | (2,080)         | (1,815)         | (30,482)         | (3,142)         | (9,108)         | (47,223)         | (282,411)          | (over) under funding of SRF debt service        |
| <b>(41,995)</b> | <b>(13,120)</b> | <b>(18,368)</b> | <b>(202,440)</b> | <b>(39,730)</b> | <b>(59,768)</b> | <b>(315,931)</b> | <b>(2,550,583)</b> | <b>(0) Credit Carryovers &amp; Adjustments</b>  |

|               |               |               |                |               |               |                |                  |   |
|---------------|---------------|---------------|----------------|---------------|---------------|----------------|------------------|---|
| 1.959%        | 0.556%        | 1.148%        | 7.498%         | 1.771%        | 2.422%        | 11.038%        | 100.0%           | WRF Flows<br>Flow Percentage                    |
| 9,795         | 2,780         | 5,740         | 37,490         | 8,855         | 12,110        | 55,190         | 500,000          | Insurance Funds:                                |
| 21,549        | 6,116         | 12,628        | 82,478         | 19,481        | 26,642        | 121,418        | 1,100,000        | Property Claim Reserve                          |
| 2,939         | 834           | 1,722         | 11,247         | 2,657         | 3,633         | 16,557         | 150,000          | Catastrophic Work Comp Reserve                  |
| 490           | 139           | 287           | 1,875          | 443           | 606           | 2,780          | 25,000           | Catastrophic Gen/Auto Liability Reserve         |
| 34,772        | 9,869         | 20,377        | 133,090        | 31,435        | 42,991        | 195,925        | 1,775,000        | Public Officials Liability Claim Reserve        |
| 2,706         | 768           | 1,586         | 10,357         | 2,446         | 3,346         | 15,247         | 138,130          | Work Comp Supplemental Reserve established 2013 |
| 670           | 190           | 393           | 2,566          | 606           | 829           | 3,777          | 34,218           | Work Comp layer for 2014 budget (2012 Actuals)  |
| 2,364         | 671           | 1,385         | 9,047          | 2,137         | 2,922         | 13,318         | 120,656          | Work Comp layer for 2015 budget (2013 Actuals)  |
| (2,904)       | (824)         | (1,702)       | (11,115)       | (2,625)       | (3,590)       | (16,363)       | (148,240)        | Work Comp layer for 2016 budget (2014 Actuals)  |
| <b>37,608</b> | <b>10,674</b> | <b>22,039</b> | <b>143,944</b> | <b>33,999</b> | <b>46,497</b> | <b>211,904</b> | <b>1,919,764</b> | <b>- Insurance Reserve Allocation</b>           |

144,764 Suppl amount

**Wastewater Reclamation Authority  
Budget Allocation Implementing the Two-Tier System  
Fiscal Year 2021**

|  | Altoona<br>(Expansion) | Ankeny<br>(Expansion) | Bondurant<br>(Expansion) | Clive<br>(Expansion) | Cumming<br>(Expansion) | Des Moines     | Greenfield<br>Plaza | Johnston      | Norwalk<br>(Expansion) |
|--|------------------------|-----------------------|--------------------------|----------------------|------------------------|----------------|---------------------|---------------|------------------------|
|  | Altoona                | Ankeny                | Bondurant                | Clive                | Cumming                | Des Moines     | Greenfield<br>Plaza | Johnston      | Norwalk                |
| <b>Equipment Reserve Balance (reallocated)</b> |                        |                       |                          |                      |                        |                |                     |               |                        |
| WRA Flows:                                     |                        |                       |                          |                      |                        |                |                     |               |                        |
| Flow Percentage:                               | 4.054%                 | 10.201%               | 1.080%                   | 3.162%               | 0.052%                 | 50.013%        | 0.565%              | 2.659%        | 1.822%                 |
| Equipment Funds:                               |                        |                       |                          |                      |                        |                |                     |               |                        |
| Rolling Stock Replacement Reserve              | 40,540                 | 102,010               | 10,800                   | 31,620               | 520                    | 500,130        | 5,650               | 26,590        | 18,220                 |
| <b>Equipment Resv Allocation</b>               | <b>40,540</b>          | <b>102,010</b>        | <b>10,800</b>            | <b>31,620</b>        | <b>520</b>             | <b>500,130</b> | <b>5,650</b>        | <b>26,590</b> | <b>18,220</b>          |

| <b>Debt Service Budget</b>                              |                  |                  |                |                  |               |                   |                |                |                |
|---|------------------|------------------|----------------|------------------|---------------|-------------------|----------------|----------------|----------------|
| Principal and Interest on Debt:                         |                  |                  |                |                  |               |                   |                |                |                |
| <b>2013 B</b> Refunding (2004B)                         | 267,445          | 672,951          | 71,237         | 208,576          | 3,428         | 1,239,384         | 14,004         | 65,896         | 120,215        |
| <b>2015 E</b> Refunding (2006)                          | 146,177          | 367,815          | 38,934         | 114,001          | 1,873         | 603,948           | 6,826          | 32,113         | 65,706         |
| <b>2017-2020 SRFs</b>                                   | 162,365          | 408,555          | 43,255         | 126,640          | 2,083         | 2,003,046         | 22,629         | 106,494        | 72,972         |
| <b>2011-2016 SRFs</b>                                   | 637,241          | 1,603,452        | 169,735        | 496,985          | 8,169         | 3,907,718         | 44,157         | 207,770        | 286,428        |
| <b>2008-2010 SRFs</b>                                   | 285,770          | 719,043          | 76,107         | 222,860          | 3,655         | 1,147,153         | 12,952         | 60,994         | 128,448        |
| SRF 2016 F (ESI #1)                                     | 64,946           | 443,577          | 17,302         | 50,656           | 833           | 801,218           | 9,051          | 42,598         | 29,189         |
| SRFs 2018 D (Biogas #1, #2)                             | 48,524           | 122,101          | 12,927         | 37,847           | 622           | 598,630           | 6,763          | 31,827         | 21,808         |
| FY Surcharge for Polk City 08-9-10                      | (3,086)          | (7,748)          | (813)          | (2,401)          | (32)          | (6,399)           | (60)           | (341)          | (1,383)        |
| <b>Gross Debt Serv Allocation</b>                       | <b>1,609,382</b> | <b>4,329,745</b> | <b>428,683</b> | <b>1,255,163</b> | <b>20,631</b> | <b>10,294,698</b> | <b>116,320</b> | <b>547,350</b> | <b>723,384</b> |
| Interest Earnings on Bond Reserves (2013/2015)          |                  |                  |                |                  |               |                   |                |                |                |
|   | (9,597)          | (24,148)         | (2,556)        | (7,485)          | (123)         | (43,663)          | (493)          | (2,322)        | (4,314)        |
| Biogas Revenues anticipated for Debt Service (WRA Flow) |                  |                  |                |                  |               |                   |                |                |                |
|   | (48,648)         | (122,412)        | (12,960)       | (37,944)         | (624)         | (600,156)         | (6,780)        | (31,908)       | (21,864)       |
| Interest Earnings on Sinking Fund                       |                  |                  |                |                  |               |                   |                |                |                |
|   | (11,094)         | (29,847)         | (2,955)        | (8,652)          | (142)         | (70,966)          | (802)          | (3,773)        | (4,987)        |
| <i>subtotal E</i>                                       |                  |                  |                |                  |               |                   |                |                |                |
| <b>Net Debt Serv Allocation</b>                         | <b>1,540,043</b> | <b>4,153,338</b> | <b>410,211</b> | <b>1,201,082</b> | <b>19,742</b> | <b>9,579,912</b>  | <b>108,245</b> | <b>509,348</b> | <b>692,220</b> |

| <b>Equipment Replacement Contribution and Resv Re-allocations</b> |                |               |              |            |           |               |              |              |              |
|---|----------------|---------------|--------------|------------|-----------|---------------|--------------|--------------|--------------|
| WRA Flows:  |                |               |              |            |           |               |              |              |              |
| Flow Percentage:  | 4.054%         | 10.201%       | 1.080%       | 3.162%     | 0.052%    | 50.013%       | 0.565%       | 2.659%       | 1.822%       |
| Equipment Replacement:  |                |               |              |            |           |               |              |              |              |
| Annual Contribution   | 4,865          | 12,241        | 1,296        | 3,794      | 62        | 60,016        | 678          | 3,191        | 2,186        |
| Work Comp Suppl Resv, NO Collection in F21                        |                |               |              |            |           |               |              |              |              |
| Insurance fund allocation   | 77,827         | 195,835       | 20,733       | 60,703     | 998       | 960,131       | 10,847       | 51,047       | 34,978       |
| fund balance last year  | (82,531)       | (195,432)     | (20,618)     | (62,719)   | (979)     | (959,824)     | (9,637)      | (49,396)     | (34,210)     |
| Equipment fund allocation   | 40,540         | 102,010       | 10,800       | 31,620     | 520       | 500,130       | 5,650        | 26,590       | 18,220       |
| fund balance last year  | (42,990)       | (101,800)     | (10,740)     | (32,670)   | (510)     | (499,970)     | (5,020)      | (25,730)     | (17,820)     |
| <i>subtotal F</i>   |                |               |              |            |           |               |              |              |              |
| <b>Net Contribution Repl. / Re-allocation</b>                     | <b>(2,289)</b> | <b>12,854</b> | <b>1,471</b> | <b>729</b> | <b>92</b> | <b>60,483</b> | <b>2,517</b> | <b>5,702</b> | <b>3,354</b> |

|   |                  |                   |                |                  |               |                   |                |                  |                  |
|---|------------------|-------------------|----------------|------------------|---------------|-------------------|----------------|------------------|------------------|
| <b>Fiscal Budget Allocation before Surchg Prepays</b>   | <b>2,405,571</b> | <b>6,386,586</b>  | <b>796,588</b> | <b>1,873,307</b> | <b>39,901</b> | <b>20,412,657</b> | <b>235,721</b> | <b>1,101,035</b> | <b>1,087,147</b> |
| <i>subtotal A+B+C+D+E+F</i>                             |                  |                   |                |                  |               |                   |                |                  |                  |
| <b>Monthly Amount to Remit (approx)</b>                 | 200,464          | 532,215           | 66,382         | 156,109          | 3,325         | 1,701,055         | 19,643         | 91,753           | 90,596           |
| Ankeny will prepay on 7/1/2020 -- allocated from above  |                  |                   |                |                  |               |                   |                |                  |                  |
|   |                  | 6,698,060         |                | (154,725)        |               | (4,760,981)       | (35,500)       | (52,915)         | (48,226)         |
| Waukeel will prepay on 7/1/2020 -- allocated from above |                  |                   |                |                  |               |                   |                |                  |                  |
|   |                  | (20,576)          |                | (64,763)         |               | (1,937,686)       | (14,918)       | (21,966)         | (22,609)         |
| <b>Net F21 Budget Allocation</b>                        | <b>2,405,571</b> | <b>13,064,069</b> | <b>796,588</b> | <b>1,653,818</b> | <b>39,901</b> | <b>13,713,990</b> | <b>185,303</b> | <b>1,026,155</b> | <b>1,016,312</b> |

|   | Altoona       | Ankeny         | Bondurant     | Clive         | Cumming       | Des Moines     | Green Plaza   | Johnston      | Norwalk       |
|---|---------------|----------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|
| <b>THREE YEAR FLOW INFORMATION - for the above Budget</b> |               |                |               |               |               |                |               |               |               |
| WRA Flows:  |               |                |               |               |               |                |               |               |               |
| Oct-Sep 2017  | 931.4         | 2,281.1        | 235.2         | 740.1         | 12.5          | 10,936.6       | 113.4         | 602.3         | 426.6         |
| Oct-Sep 2018  | 1,011.7       | 2,546.1        | 274.1         | 744.7         | 13.4          | 11,423.1       | 126.1         | 649.0         | 362.3         |
| Oct-Sep 2019  | 1,144.9       | 2,942.7        | 313.1         | 923.4         | 13.6          | 15,735.1       | 190.6         | 774.2         | 599.1         |
| total for 36 months                                       | 3,088         | 7,770          | 822           | 2,408         | 39.5          | 38,095         | 430           | 2,026         | 1,388         |
| Average for one year                                      | 1029.3        | 2590.0         | 274.1         | 802.7         | 13.2          | 12698.3        | 143.4         | 675.2         | 462.7         |
| <b>% FLOW - WRA</b>                                       | <b>4.054%</b> | <b>10.201%</b> | <b>1.080%</b> | <b>3.162%</b> | <b>0.052%</b> | <b>50.013%</b> | <b>0.565%</b> | <b>2.659%</b> | <b>1.822%</b> |
| WRF Flows:  |               |                |               |               |               |                |               |               |               |
| Oct-Sep 2017  | 931.4         | 2,281.1        | 235.2         | 740.1         | 12.5          | 10,936.6       | 113.4         | 602.3         | 426.6         |
| Oct-Sep 2018  | 1,011.7       | 2,546.1        | 274.1         | 744.7         | 13.4          | 11,423.1       | 126.1         | 649.0         | 362.3         |
| Oct-Sep 2019  | 1,144.9       | 2,942.7        | 313.1         | 923.4         | 13.6          | 15,735.1       | 190.6         | 774.2         | 599.1         |
| total for 36 months                                       | 3,088         | 7,770          | 822           | 2,408         | 40            | 38,095         | 430           | 2,026         | 1,388         |
| Average for 12 months                                     | 1029.3        | 2590.0         | 274.1         | 802.7         | 13.2          | 12698.3        | 143.4         | 675.2         | 462.7         |
| <b>% FLOW - WRF</b>                                       | <b>4.054%</b> | <b>10.201%</b> | <b>1.080%</b> | <b>3.162%</b> | <b>0.052%</b> | <b>50.013%</b> | <b>0.565%</b> | <b>2.659%</b> | <b>1.822%</b> |

| Pleasant Hill | Polk City<br>(Expansion) | Polk County   | USSD<br>(Expansion) | UWHSD         | Waukeee<br>(Expansion) | West Des Moines<br>(Expansion) | Budget Totals    |
|---------------|--------------------------|---------------|---------------------|---------------|------------------------|--------------------------------|------------------|
| Pleasant Hill | Polk City                | Polk County   | USSD                | UWHSD         | Waukeee                | West Des Moines                | Budget           |
| 1.959%        | 0.556%                   | 1.148%        | 7.498%              | 1.771%        | 2.422%                 | 11.038%                        | 100.00%          |
| 19,590        | 5,560                    | 11,480        | 74,980              | 17,710        | 24,220                 | 110,380                        | 1,000,000        |
| <b>19,590</b> | <b>5,560</b>             | <b>11,480</b> | <b>74,980</b>       | <b>17,710</b> | <b>24,220</b>          | <b>110,380</b>                 | <b>1,000,000</b> |

|                                     |
|-------------------------------------|
| WRA Flows                           |
| Flow Percentage                     |
| Equipment Funds:                    |
| Rolling Stock Replacement Reserve   |
| <b>Equipment Reserve Allocation</b> |

|                |                |                |                  |                |                |                  |                   |
|----------------|----------------|----------------|------------------|----------------|----------------|------------------|-------------------|
| 48,546         | 36,687         | 28,447         | 494,640          | 43,890         | 159,786        | 728,193          | 4,203,325         |
| 23,657         | 20,050         | 13,860         | 270,356          | 21,389         | 87,333         | 398,006          | 2,212,044         |
| 78,459         | 22,268         | 45,978         | 300,299          | 70,929         | 97,002         | 442,077          | 4,005,050         |
| 153,065        | 87,403         | 89,687         | 1,178,587        | 138,387        | 380,713        | 1,735,050        | 11,124,545        |
| 44,926         |                | 26,325         | 528,498          | 40,617         | 170,740        | 778,066          | 4,246,153         |
| 31,384         | 26,677         | 159,236        | 120,119          | 28,372         | 38,801         | 176,831          | 2,040,790         |
| 23,448         | 6,655          | 13,741         | 89,747           | 21,198         | 28,990         | 132,119          | 1,196,948         |
| (243)          | 38,776         | (144)          | (5,674)          | (218)          | (1,851)        | (8,384)          | -                 |
| <b>403,241</b> | <b>238,517</b> | <b>377,129</b> | <b>2,976,574</b> | <b>364,564</b> | <b>961,514</b> | <b>4,381,958</b> | <b>29,028,855</b> |
| (1,710)        | (1,316)        | (1,002)        | (17,750)         | (1,546)        | (5,734)        | (26,131)         | (149,890)         |
| (23,508)       | (6,672)        | (13,776)       | (89,976)         | (21,252)       | (29,064)       | (132,456)        | (1,200,000)       |
| (2,780)        | (1,644)        | (2,600)        | (20,519)         | (2,513)        | (6,628)        | (30,207)         | (200,110)         |
| <b>375,243</b> | <b>228,884</b> | <b>359,752</b> | <b>2,848,329</b> | <b>339,253</b> | <b>920,088</b> | <b>4,193,165</b> | <b>27,478,855</b> |

|   |
|---|
| Principal and Interest on Debt                      |
| <b>2013 B (refunding of 2004 B)</b>                 |
| <b>2015 E (refunding of 2006)</b>                   |
| <b>2017, 2018, 2019 SRF loans &amp; future</b>      |
| <b>2011, 2012, 2013, 2014, 2015, 2016 SRF loans</b> |
| <b>2008, 2009, 2010 SRF loans</b>                   |
| <b>SRF 2016F (with special funding)</b>             |
| <b>SRF 2018D (with revenue funding)</b>             |
| <b>Surcharge for 2008-10 SRF</b>                    |

|                                      |
|--------------------------------------|
| - <b>Gross Debt Serv Allocation</b>  |
| Interest Earnings on Bond Reserves   |
| Revenue applied 2018D Loan           |
| Interest Earnings on Sinking Fund    |
| (350,000)                            |
| - <b>Net Debt Service Allocation</b> |

|              |              |              |              |              |              |              |                |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|
| 1.959%       | 0.556%       | 1.148%       | 7.498%       | 1.771%       | 2.422%       | 11.038%      | 100.0%         |
| 2,351        | 667          | 1,378        | 8,998        | 2,125        | 2,906        | 13,246       | 120,000        |
| 37,608       | 10,674       | 22,039       | 143,944      | 33,999       | 46,497       | 211,904      | 1,919,764      |
| (35,804)     | (9,445)      | (20,177)     | (146,267)    | (31,331)     | (46,305)     | (215,090)    | (1,919,764)    |
| 19,590       | 5,560        | 11,480       | 74,980       | 17,710       | 24,220       | 110,380      | 1,000,000      |
| (18,650)     | (4,920)      | (10,510)     | (76,190)     | (16,320)     | (24,120)     | (112,040)    | (1,000,000)    |
| <b>5,095</b> | <b>2,536</b> | <b>4,210</b> | <b>5,465</b> | <b>6,184</b> | <b>3,198</b> | <b>8,399</b> | <b>120,000</b> |

|   |
|---|
| WRA Flows                                     |
| Flow Percentage                               |
| Equipment Replacement                         |
| 0 Annual Contribution                         |
| - Work Comp Supplemental Reserve Collection   |
| - Insurance Re-allocation                     |
| - Insurance Re-allocation                     |
| - Equipment Re-allocation                     |
| - Equipment Re-allocation                     |
| <b>Net Contribution Repl. / Re-allocation</b> |

|                |                |                |                  |                |                  |                  |                   |
|----------------|----------------|----------------|------------------|----------------|------------------|------------------|-------------------|
| <b>810,042</b> | <b>353,141</b> | <b>613,795</b> | <b>4,457,318</b> | <b>729,974</b> | <b>1,450,898</b> | <b>6,546,429</b> | <b>49,300,109</b> |
| 67,504         | 29,428         | 51,150         | 371,443          | 60,831         | 120,908          | 545,536          | \$ 4,108,342      |
| (144,008)      |                | (364,374)      | (418,629)        | (176,159)      |                  | (542,543)        | -                 |
| (57,668)       |                | (150,174)      | (174,591)        | (73,227)       | 2,764,320        | (226,141)        | (0.0)             |
| <b>608,366</b> | <b>353,141</b> | <b>99,246</b>  | <b>3,864,098</b> | <b>480,588</b> | <b>4,215,218</b> | <b>5,777,745</b> | <b>49,300,109</b> |

|  |
|--|
| 0 <b>Fiscal Budget by Community</b>          |
| monthly cash flow                            |
| applied at first of new fiscal (vs. monthly) |
| applied at first of new fiscal (vs. monthly) |
| 0 <b>FY2021 Budget Allocation</b>            |

| PI Hill       | Polk City     | Polk Co       | USSD          | UWHSD         | Waukeee       | West DM        |               |
|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|
| 425.5         | 102.9         | 245.3         | 1,745.9       | 353.6         | 534.9         | 2,407.3        | 22,094.6      |
| 457.0         | 123.9         | 255.6         | 1,870.5       | 381.7         | 611.3         | 2,629.6        | 23,480.1      |
| 609.4         | 197.0         | 373.3         | 2,094.5       | 613.5         | 698.8         | 3,370.8        | 30,594.0      |
| 1,492         | 424           | 874           | 5,711         | 1,349         | 1,845         | 8,408          | 76,169        |
| 497.3         | 141.3         | 291.4         | 1,903.6       | 449.6         | 615.0         | 2,802.6        | 25,389.6      |
| <b>1.959%</b> | <b>0.556%</b> | <b>1.148%</b> | <b>7.498%</b> | <b>1.771%</b> | <b>2.422%</b> | <b>11.038%</b> | <b>100.0%</b> |

|                     |
|---------------------|
| 2017 Flow           |
| 2018 Flow           |
| 2019 Flow           |
| total for 36 months |
| Annual Average      |
| <b>WRA Flow %</b>   |

|               |               |               |               |               |               |                |               |
|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|
| 425.5         | 102.9         | 245.3         | 1,745.9       | 353.6         | 534.9         | 2,407.3        | 22,094.6      |
| 457.0         | 123.9         | 255.6         | 1,870.5       | 381.7         | 611.3         | 2,629.6        | 23,480.1      |
| 609.4         | 197.0         | 373.3         | 2,094.5       | 613.5         | 698.8         | 3,370.8        | 30,594.0      |
| 1,492         | 424           | 874           | 5,711         | 1,349         | 1,845         | 8,408          | 76,169        |
| 497.3         | 141.3         | 291.4         | 1,903.6       | 449.6         | 615.0         | 2,802.6        | 25,389.6      |
| <b>1.959%</b> | <b>0.556%</b> | <b>1.148%</b> | <b>7.498%</b> | <b>1.771%</b> | <b>2.422%</b> | <b>11.038%</b> | <b>100.0%</b> |

|                     |
|---------------------|
| 2017 Flow           |
| 2018 Flow           |
| 2019 Flow           |
| total for 36 months |
| Annual Average      |
| <b>WRF Flow %</b>   |

**Wastewater Reclamation Authority**  
 Budget Surcharge Computation  
 Fiscal Year 2021

| Approved Budget: | per 28E    |           |           | newly joining commty's |           |           |         |
|------------------|------------|-----------|-----------|------------------------|-----------|-----------|---------|
|                  | Ankeny     | Norwalk   | Bondurant | Cumming                | Waukee    | Polk City | Waukee  |
| 2019             | 1,506,648  | 220,543   | 122,819   | 6,969                  | 496,020   |           | 10,424  |
| 2020             | 1,613,680  | 1,166,000 | 135,478   | 7,717                  | 523,143   |           | 10,994  |
| 2021             | 6,698,060  |           | 149,398   | 8,544                  | 2,707,410 |           | 56,910  |
| to date totals   | 22,948,500 | 3,110,210 | 1,194,935 | 54,922                 | 6,877,757 | 623,923   | 222,427 |

| Surcharge Allocation                |     |         |
|-------------------------------------|-----|---------|
| Reversionary Ownership % (from 28E) |     |         |
| Phase 3 Segment 4                   |     |         |
| Phase 10 Segment 6                  |     |         |
| payment from Waukee                 | F20 | P 3 S 4 |
|                                     | F19 | P 3 S 4 |
|                                     | F18 | P 3 S 4 |
|                                     | F17 | P 3 S 4 |
|                                     | F16 | P 3 S 4 |
| Fiscal Year 2021                    |     |         |

| Paid by Waukee | Greenfield |            |        |          |         |             |         |         |                 |        |
|----------------|------------|------------|--------|----------|---------|-------------|---------|---------|-----------------|--------|
|                | Clive      | Des Moines | Plaza  | Johnston | Norwalk | Polk County | USSD    | UWHS    | West Des Moines |        |
|                | 100.00%    | 4.38%      | 51.84% | 1.00%    | 1.49%   | 1.67%       | 7.46%   | 11.83%  | 4.98%           | 15.35% |
|                | 100.00%    |            | 91.32% | 3.20%    |         | 5.48%       |         |         |                 |        |
| 56,910.00      | 2,492.7    | 29,502.1   | 569.1  | 848.0    | 950.4   | 4,245.5     | 6,732.5 | 2,834.1 | 8,735.7         |        |
| \$56,910.0     |            |            |        |          |         |             |         |         |                 |        |

**WASTEWATER RECLAMATION AUTHORITY**  
**Operations & Maintenance Budget Summary**  
**Fiscal Year 2021**

|   | F17<br>ACTUAL      | F18<br>ACTUAL      | F19<br>ACTUAL      | F20<br>BUDGET      | F20 AMENDED<br>BUDGET | F21<br>BUDGET      |               |
|---|--------------------|--------------------|--------------------|--------------------|-----------------------|--------------------|---------------|
| <b>Total O&amp;M Expenditures</b>                   |                    |                    |                    |                    |                       |                    |               |
| Personal Services                                   | 10,165,393         | 10,243,127         | 10,190,153         | 11,620,180         | 11,614,180            | 11,794,483         |               |
| Contractual Services                                | 4,965,961          | 5,508,782          | 4,733,112          | 6,016,620          | 6,022,620             | 6,616,620          |               |
| Internal Services                                   | 989,700            | 1,190,136          | 1,029,199          | 1,144,050          | 1,144,050             | 1,185,000          |               |
| Travel /Training                                    | 68,393             | 53,585             | 68,707             | 106,000            | 106,000               | 100,000            |               |
| Other Charges                                       | 3,010,980          | 2,884,452          | 4,058,936          | 2,814,100          | 2,814,100             | 2,990,000          |               |
| Commodities   | 2,256,532          | 1,805,196          | 2,323,536          | 2,775,050          | 2,775,050             | 2,900,734          |               |
| Capital Outlays                                     | 491,034            | 494,510            | 514,580            | 560,000            | 560,000               | 575,000            |               |
| <b>Total Expenditures</b>                           | <b>21,947,993</b>  | <b>22,179,788</b>  | <b>22,918,223</b>  | <b>25,036,000</b>  | <b>25,036,000</b>     | <b>26,161,837</b>  | <b>104.5%</b> |
| <b>Total O&amp;M Revenue Offsets</b>                |                    |                    |                    |                    |                       |                    |               |
| Licenses and Permits                                | 48,280             | 49,320             | 52,280             | 44,000             | 44,000                | 45,000             |               |
| High Strength Surcharge                             | 1,339,752          | 1,049,370          | 1,174,166          | 1,240,000          | 1,240,000             | 1,239,000          |               |
| Contract Hauler Fees                                | 2,686,719          | 2,876,391          | 3,638,771          | 2,380,000          | 2,380,000             | 2,440,000          |               |
| Industrial Analysis Fees                            | 102,873            | 111,293            | 109,325            | 94,000             | 94,000                | 94,000             |               |
| Contract Hauler Analysis Fees                       | 84,534             | 78,825             | 103,090            | 76,000             | 76,000                | 76,000             |               |
| Other Pretreatment Charges                          | 208,903            | 221,061            | 216,450            | 201,000            | 201,000               | 201,000            |               |
|   | (4,471,061)        | (4,386,260)        | (5,294,082)        | (4,035,000)        | (4,035,000)           | (4,095,000)        |               |
| Charges for Services                                | (200,402)          | (181,504)          | (214,662)          | (220,000)          | (220,000)             | (220,000)          |               |
| Interfund Charges (Lab)                             | (186,998)          | (190,088)          | (212,325)          | (175,000)          | (175,000)             | (175,000)          |               |
| Interfund Charges for CIP                           | (132,130)          | (34,856)           | (60,758)           | (20,000)           | (20,000)              | (20,000)           |               |
| Other Charges (Gas)                                 | (267,699)          | (314,821)          | (277,704)          | (1,600,000)        | (1,600,000)           | (1,600,000)        |               |
| Invested Operating Funds                            | (14,059)           | (40,212)           | (67,821)           | 0                  | 0                     | 0                  |               |
| <b>Total Revenue Offsets</b>                        | <b>(5,272,349)</b> | <b>(5,147,741)</b> | <b>(6,127,352)</b> | <b>(6,050,000)</b> | <b>(6,050,000)</b>    | <b>(6,110,000)</b> |               |
| <b>Net O&amp;M Exp to be allocated on WRF flows</b> | <b>16,675,644</b>  | <b>17,032,047</b>  | <b>16,790,871</b>  | <b>18,986,000</b>  | <b>18,986,000</b>     | <b>20,051,837</b>  | <b>105.6%</b> |
| O&M Exp Collected from Communities                  | 17,447,220         | 18,188,900         | 18,893,000         | 18,986,000         | 18,986,000            | 20,051,837         |               |
| O&M adjustment for connecting communities           |                    |                    |                    |                    |                       |                    |               |
| O&M Expenditures less Revenue Offsets               | (16,675,644)       | (17,032,047)       | (16,790,871)       | (18,986,000)       | (18,986,000)          | (20,051,837)       |               |
| <b>Remaining Credit for next Budget</b>             | <b>771,576</b>     | <b>1,156,853</b>   | <b>2,102,129</b>   | <b>0</b>           | <b>0</b>              | <b>0</b>           |               |
| <b>O&amp;M Working Capital Reserve Calculation</b>  |                    |                    |                    | 8,566,600          | 8,566,600             | 8,955,393          |               |
| Cash balance available for WC Reserve               |                    |                    |                    |                    |                       | 8,555,393          |               |
| Increase needed to be compliant                     |                    |                    |                    |                    |                       | 400,000            |               |

**Wastewater Reclamation Authority**

Budget Surcharge Computation

Fiscal Year 2021 correction of 2016 17 18 19 20

In F2014 the surcharges presented in the Second Amended and Restated WRA Agreement included a modification to Waukee Conveyance that cap'd Phase 10, Segment 6 at 0.45 interest. Waukee completed that purchase 6/30/2015. Waukee would continue to purchase interest in Phase 3, Segment 4.

In F2015 Cumming made payment to other participating communities for a portion of the surcharges presented in the Second Amended and Restated WRA Agreement.

Future budgets no longer include conveyance surcharge.

Budget Allocations for F2016 to F2020 continued to include Phase 10, Segment 6 so the budget F2021 will include a correction.

|       |          | waukee    |            |             | cumming   |          |       |
|-------|----------|-----------|------------|-------------|-----------|----------|-------|
|       |          | P 3 Seg 4 | P 10 S 6   | P 3 Seg 4   | P 3 Seg 4 | P 10 S 6 |       |
| 2015  | 14,986.0 | 8,419.10  | 6,566.90   |             | 49.0      | 27.50    | 21.50 |
| 2016  | 8,885.0  | 4,991.60  | 3,893.40   |             | -         | -        | -     |
| amend |          |           | (3,893.40) | 3,893.40    |           |          |       |
| 2017  | 9,371.0  | 5,264.63  | 4,106.37   |             |           |          |       |
| amend |          |           | (4,106.37) | 4,106.37    |           |          |       |
| 2018  | 9,883.0  | 5,552.27  | 4,330.73   |             |           |          |       |
| amend |          |           | (4,330.73) | 4,330.73    |           |          |       |
| 2019  | 10,424.0 | 5,856.20  | 4,567.80   |             |           |          |       |
| amend |          |           | (4,567.80) | 4,567.80    |           |          |       |
| 2020  | 10,994.0 | 6,176.43  | 4,817.57   |             |           |          |       |
| amend |          |           | (4,817.57) | 4,817.57    |           |          |       |
| 2021  |          | 21,715.87 |            | (21,715.87) |           |          |       |

| Surcharge Allocation                           |               | Clive | Cumming | Des Moines | Greenfield |          |           | Pleasant | Polk    | USSD    | UWHSD   | Waukee | West       |             |
|--|---------------|-------|---------|------------|------------|----------|-----------|----------|---------|---------|---------|--------|------------|-------------|
|  |               |       |         |            | Plaza      | Johnston | Norwalk   | Hill     | County  |         |         |        | Des Moines | 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  | 0     |         | -          | -          | -        | -         |          | -       | -       | -       |        | -          | -           |
| payment from Winter Flow for Waukee            | P 3 S 4 c/yr  | 951   |         | 11,257.5   | 217.2      | 324      | 362.7     |          | 1,620   | 2,569.0 | 1,081   |        | 3,333      | 21,715.87   |
| payment from Winter Flow for Cumming           | P 10 S 6 c/yr |       |         | 0          | 0          |          | 0         |          |         |         |         |        |            | -           |
| payment from Winter Flow for Waukee            | P 10 S 6 c/yr |       |         | (19,830.9) | (694.9)    |          | (1,190.0) |          |         |         |         |        |            | (21,715.87) |
|  |               | 951.2 |         | (8,573.4)  | (477.7)    | 323.6    | (827.4)   |          | 1,620.0 | 2,569.0 | 1,081.5 |        | 3,333.4    | -           |



**WASTEWATER RECLAMATION AUTHORITY**

Debt Service Summary

Fiscal Year 2021 Budget, 2020 Amended, 2019 Balance

| AMENDED |      |        |      |
|---------|------|--------|------|
| Budget  | 2020 | Budget | 2021 |

SRF Interest includes fees

|                                       |                  |                          |                   | Principal F20                            | Interest          | Principal         | Interest          |
|---------------------------------------|------------------|--------------------------|-------------------|--|-------------------|-------------------|-------------------|
|                                       |                  |                          |                   | <i>2019 Prin Balance &amp; Prin Paid</i> |                   |                   |                   |
| <b>New SRF Bond Issues</b>            |                  |                          |                   |  |                   |                   |                   |
| 2010C                                 | Digester         | 14,948,000               | 912,800           | 942,000                                  | 485,810           | 973,000           | 455,195           |
| 2010C                                 |                  | 1,993,000                | 1,000             | 1,000                                    | 55,272            | 1,000             | 55,340            |
| 2011A                                 | P17 s2 s7 +      | 51,695,000               | 1,497,000         | 1,546,000                                | 1,680,088         | 1,596,000         | 1,629,843         |
| 2012-16                               | New Main Outfall | 37,044,600               | 1,244,000         | 1,278,000                                | 1,085,455         | 1,313,000         | 1,050,043         |
| 2017 a                                | P27 ESI #2       | 23,485,858               |                   | 600,000                                  | 963,238           | 843,000           | 1,104,218         |
| 2018 A                                | Grit Handling #1 | 4,200,000                |                   | 0  | 84,000            | 173,000           | 84,000            |
| 2018 E                                | Grit Handling #2 | 4,154,830                |                   | 0  | 102,925           | 465,000           | 204,985           |
| 2018 D1                               | BioGas Cond #1   | 10,000,000               |                   | 1,000                                    | 193,715           | 438,000           | 199,980           |
| 2018 D2                               | BioGas Cond #2   | 4,602,399                |                   | 1,000                                    | 124,490           | 319,000           | 239,968           |
| 2018 F                                | T filter Removal | 822,328                  |                   | 247,000                                  | 108,723           | 252,000           | 115,060           |
| 2019 A                                | Sewer Lining     |                          |                   | 549,000                                  | 40,431            | 502,000           | 171,787           |
| Core Subtotal                         |                  | 152,946,015              | 3,654,800         | 5,165,000                                | 4,924,146         | 6,875,000         | 5,310,418         |
| 2008B D, 2009B C, 2010B               |                  | 26,491,000               | 928,000           | 958,000                                  | 645,545           | 988,000           | 579,048           |
| 2011B                                 |                  | 13,262,000               | 412,000           | 422,000                                  | 431,015           | 436,000           | 417,300           |
| 2012B                                 |                  | 2,387,000                | 69,000            | 71,000                                   | 77,578            | 74,000            | 75,270            |
| 2012E                                 |                  | 10,747,473               | 306,000           | 315,000                                  | 325,650           | 325,000           | 316,200           |
| 2012F                                 |                  | 1,259,000                | 36,000            | 37,000                                   | 37,775            | 38,000            | 36,660            |
| 2014C                                 |                  | 3,810,880                | 251,000           | 256,000                                  | 88,500            | 261,000           | 83,380            |
| 2015C Amended                         |                  | 1,438,000                | 83,000            | 83,000                                   | 14,380            | 84,000            | 13,550            |
| 2016E                                 |                  | 528,179                  | 27,000            | 28,000                                   | 11,080            | 28,000            | 10,520            |
| Expansion Subtotal                    |                  | 59,923,532               | 2,112,000         | 2,170,000                                | 1,631,523         | 2,234,000         | 1,531,928         |
| 2008A                                 |                  | 12,809,000               | 463,000           | 477,000                                  | 256,180           | 491,000           | 246,640           |
| 2010A                                 |                  | 6,877,000                | 226,000           | 233,000                                  | 223,503           | 241,000           | 215,930           |
| 2011C                                 |                  | 8,023,000                | 247,000           | 255,000                                  | 260,748           | 264,000           | 252,460           |
| 2011D Amended                         |                  | 13,554,861               | 402,000           | 413,000                                  | 359,436           | 424,000           | 348,533           |
| 2012G Amended                         |                  | 21,727,000               | 639,000           | 654,000                                  | 493,203           | 669,000           | 478,357           |
| 2014D                                 |                  | 4,916,000                | 279,000           | 284,000                                  | 98,320            | 290,000           | 92,640            |
| 2015A Amended                         |                  | 7,537,300                | 437,000           | 441,000                                  | 76,200            | 446,000           | 71,790            |
| SW Subtotal                           |                  | 75,444,161               | 2,693,000         | 2,757,000                                | 1,767,589         | 2,825,000         | 1,706,350         |
| Future Core Projects: ESI #1          |                  | 28,714,502               |                   |  |                   |                   |                   |
| Future Core Subtotal                  |                  |                          |                   | 0  | 258,316           | 0                 | 90,000            |
| <b>(New) SRF Bond Issue Total</b>     |                  | <b>317,028,210</b>       | <b>8,459,800</b>  | <b>10,092,000</b>                        | <b>8,581,574</b>  | <b>11,934,000</b> | <b>8,638,696</b>  |
| <b>2013B Bond Issue</b>               |                  | <b>46,805,000</b>        |                   |  |                   |                   |                   |
| Core 2004/13                          |                  |                          | 1,064,275         | 1,151,602                                | 799,820           | 1,247,685         | 765,272           |
| Expan 2004/13                         |                  |                          | 586,224           | 758,639                                  | 590,316           | 925,062           | 567,557           |
| SW 2004/13                            |                  |                          | 274,501           | 354,759                                  | 276,139           | 432,253           | 265,496           |
| 2013B Subtotal                        |                  |                          | 1,925,000         | 2,265,000                                | 1,666,275         | 2,605,000         | 1,598,325         |
| <b>2015E Bond Issue</b>               |                  | <b>28,480,000</b>        |                   |  |                   |                   |                   |
| Core 2006/15                          |                  |                          | 308,441           | 324,832                                  | 252,878           | 338,961           | 236,636           |
| Expan 2006/15                         |                  |                          | 368,541           | 389,345                                  | 302,313           | 405,623           | 282,846           |
| SW 2006/15                            |                  |                          | 508,018           | 530,823                                  | 414,103           | 560,416           | 387,562           |
| 2015E Subtotal                        |                  |                          | 1,185,000         | 1,245,000                                | 969,294           | 1,305,000         | 907,044           |
| <b>2016 Bond Core+ Special Commty</b> |                  |                          |                   |  |                   |                   |                   |
| Core 2016F ESI #1                     |                  | 20,295,317               | 660,185           | 679,810                                  | 922,106           | 700,220           | 901,800           |
| Special Rock Creek Allocation         |                  | 8,419,185                | 180,815           | 186,190                                  | 252,576           | 191,780           | 246,990           |
| 2016F Subtotal \$40 M                 |                  |                          | 841,000           | 866,000                                  | 1,174,682         | 892,000           | 1,148,790         |
| <b>Bond Issue Total for Projects</b>  |                  |                          | <b>12,410,800</b> | <b>14,468,000</b>                        | <b>12,391,824</b> | <b>16,736,000</b> | <b>12,292,855</b> |
| <b>Other Bond Issue Total</b>         |                  | <b>P&amp;D 3,143,924</b> |                   |  |                   |                   |                   |
| 12,410,800 Prin Pd F19                |                  |                          |                   |  |                   |                   |                   |
| 395,457,134 Debt Bal 6/30/19          |                  |                          |                   |  |                   |                   |                   |
|                                       |                  |                          |                   | <b>Budget Principal &amp;</b>            |                   |                   |                   |
|                                       |                  |                          |                   | <b>Budget Debt Service</b>               |                   |                   |                   |
|                                       |                  |                          |                   | <b>14,468,000</b>                        | <b>26,859,824</b> | <b>16,736,000</b> | <b>29,028,855</b> |

**Wastewater Reclamation Authority  
Budget Adjustment Computation  
Fiscal Year 2021 / 2019**

|  | Altoona<br>(Expansion) | Ankeny<br>(Expansion) | Bondurant<br>(Expansion) | Clive<br>(Expansion) | Cumming<br>(Expansion) | Des Moines         | Greenfield<br>PHOCSD | Johnston        |
|--|------------------------|-----------------------|--------------------------|----------------------|------------------------|--------------------|----------------------|-----------------|
| <b>Operations and Maintenance</b>              |                        |                       |                          |                      |                        |                    |                      |                 |
| <b>WRF Flows:</b>                              |                        |                       |                          |                      |                        |                    |                      |                 |
| Budget:  |                        |                       |                          |                      |                        |                    |                      |                 |
| Collected in FY2019, Budget O&M                | (805,598)              | (1,851,703)           | (188,175)                | (633,104)            | (7,934)                | (9,553,815)        | (91,819)             | (446,630)       |
| Flow Percentage (budget prior year, adjusted): | 4.264%                 | 9.801%                | 0.996%                   | 3.351%               | 0.042%                 | 50.568%            | 0.486%               | 2.364%          |
| Actual:  |                        |                       |                          |                      |                        |                    |                      |                 |
| Gross O&M Expense                              | 977,233                | 2,246,215             | 228,265                  | 767,990              | 9,626                  | 11,589,287         | 111,383              | 541,787         |
| Revenue Offsets                                | (261,270)              | (600,542)             | (61,028)                 | (205,328)            | (2,573)                | (3,098,479)        | (29,779)             | (144,851)       |
| <b>Unspent O&amp;M Budget</b>                  | <b>(89,635)</b>        | <b>(206,030)</b>      | <b>(20,938)</b>          | <b>(70,442)</b>      | <b>(882)</b>           | <b>(1,063,007)</b> | <b>(10,215)</b>      | <b>(49,694)</b> |
| <b>O&amp;M Credit Computation</b>              |                        |                       |                          |                      |                        |                    |                      |                 |
| Amount Due from above actuals                  | 715,963                | 1,645,673             | 167,237                  | 562,662              | 7,052                  | 8,490,808          | 81,604               | 396,936         |
| Amount applied during Budget preparation       | (33,032)               | (75,297)              | (5,911)                  | (27,569)             | (186)                  | (399,689)          | (3,903)              | (17,623)        |
| Monthly Revenue from Commty's in 2019          | (772,566)              | (1,776,406)           | (182,264)                | (605,535)            | (7,748)                | (9,154,126)        | (87,916)             | (429,007)       |
| <b>Unused Credits from Commty</b>              | <b>(89,635)</b>        | <b>(206,030)</b>      | <b>(20,938)</b>          | <b>(70,442)</b>      | <b>(882)</b>           | <b>(1,063,007)</b> | <b>(10,215)</b>      | <b>(49,694)</b> |

**Fiscal 2019 / Audited revenue for O&M**      Net Collected

|           |              |                             |
|-----------|--------------|-----------------------------|
| Cumming   | 7,748        |                             |
| Waukee    | 423,800      |                             |
| Altoona   | 772,566      |                             |
| Ankeny    | 1,776,406    |                             |
| Bondurant | 182,264      |                             |
| Clive     | 605,535      |                             |
| CDM       | 9,154,126    |                             |
| GPHOC     | 87,916       |                             |
| Johnston  | 429,007      |                             |
| Norwalk   | 336,736      |                             |
| P Hill    | 315,931      |                             |
| Polk CITY | 92,410       |                             |
| Polk Co   | 172,843      |                             |
| USSD      | 1,361,235    |                             |
| UWHSD     | 296,001      |                             |
| WDM       | 2,106,900    |                             |
|           | 18,121,424.2 |                             |
|           |              | 18,893,000    2019 Oper net |
|           |              | (771,576)    2019 Oper cred |

| Norwalk<br>(Expansion) | Pleasant<br>Hill      | Polk<br>City<br>(Expansion) | Polk<br>Country      | USSD<br>(Expansion)     | UWHSD                 | Waukee<br>(Expansion) | West<br>Des Moines<br>(Expansion) | Budget<br>Totals          |   |
|------------------------|-----------------------|-----------------------------|----------------------|-------------------------|-----------------------|-----------------------|-----------------------------------|---------------------------|---|
| (350,654)              | (327,605)             | (97,109)                    | (177,783)            | (1,423,209)             | (307,767)             | (425,282)             | (2,204,813)                       | (18,893,000)              | O&M Expense Budget                                    |
| 1.856%                 | 1.734%                | 0.514%                      | 0.941%               | 7.533%                  | 1.629%                | 2.251%                | 11.670%                           | 100.00%                   | Flow Percentage:                                      |
| 425,362<br>(113,724)   | 397,402<br>(106,248)  | 117,800<br>(31,495)         | 215,660<br>(57,658)  | 1,726,430<br>(461,573)  | 373,338<br>(99,815)   | 515,889<br>(137,927)  | 2,674,557<br>(715,062)            | 22,918,223<br>(6,127,352) | O&M Expense Actual<br>Revenue Offsets                 |
| <b>(39,015)</b>        | <b>(36,451)</b>       | <b>(10,804)</b>             | <b>(19,781)</b>      | <b>(158,353)</b>        | <b>(34,244)</b>       | <b>(47,319)</b>       | <b>(245,318)</b>                  | <b>(2,102,129)</b>        | (0) <b>O&amp;M Exp Unspent</b>                        |
| 311,639                | 291,154               | 86,305                      | 158,002              | 1,264,856               | 273,523               | 377,963               | 1,959,495                         | 16,790,871                | O&M to be Collected                                   |
| (13,918)<br>(336,736)  | (11,674)<br>(315,931) | (4,699)<br>(92,410)         | (4,940)<br>(172,843) | (61,974)<br>(1,361,235) | (11,766)<br>(296,001) | (1,482)<br>(423,800)  | (97,913)<br>(2,106,900)           | (771,576)<br>(18,121,424) | Prior year credit applied<br>Current Payments applied |
| <b>(39,015)</b>        | <b>(36,451)</b>       | <b>(10,804)</b>             | <b>(19,781)</b>      | <b>(158,353)</b>        | <b>(34,244)</b>       | <b>(47,319)</b>       | <b>(245,318)</b>                  | <b>(2,102,129)</b>        | (0) <b>Unused Credit</b>                              |

Collected for O&M

|              |           |
|--------------|-----------|
| 7,748        | Cumming   |
| 423,800      | Waukee    |
| 772,566      | Altoona   |
| 1,776,406    | Ankeny    |
| 182,264      | Bondurant |
| 605,535      | Clive     |
| 9,154,126    | CDM       |
| 87,916       | GPHOC     |
| 429,007      | Johnston  |
| 336,736      | Norwalk   |
| 315,931      | P Hill    |
| 92,410       | Polk CITY |
| 172,843      | Polk Co   |
| 1,361,235    | USSD      |
| 296,001      | UWHSD     |
| 2,106,900    | WDM       |
| -            |           |
| 18,121,424.2 |           |
| -            |           |

**WASTEWATER RECLAMATION AUTHORITY**

Personnel

Fiscal Year 2021

| SECTION/POSITION                                     |               | Approved Budgeted Positions |                 |                 |                 | Amended<br>F2020<br>Budget | Proposed<br>F2021<br>Budget |
|--|---------------|-----------------------------|-----------------|-----------------|-----------------|----------------------------|-----------------------------|
|  |               | F2017<br>Budget             | F2018<br>Budget | F2019<br>Budget | F2020<br>Budget |                            |                             |
| <b>WRA 801 – Leadership</b>                          |               |                             |                 |                 |                 |                            |                             |
| Public Works Director                                | Indirect Cost |                             |                 |                 |                 |                            |                             |
| WRA Director / SE Administrator / PW Deputy Director |               | 0.4                         | 0.6             | 0.7             | 1               | 1                          | 1                           |
| WRF Treatment Manager                                | WR800804      | 1                           | 1               | 1               | 1               | 1                          | 1                           |
| WRF Maintenance Manager                              | WR800809      | 1                           | 1               | 1               | 1               | 1                          | 1                           |
| WRA Engineering Manager                              | WR801802      | 1                           | 1               | 1               | 1               | 1                          | 1                           |
| Senior Budget Analyst                                | WR801802      | 1                           | 1               | 1               | 1               | 1                          | 1                           |
| Safety Consultant                                    | WR801800      | 0.4                         | 0.4             | 1               | 1               | 1                          | 1                           |
| Admin Coord, Communications                          | WR801800      | 1                           | 1               | 1               | 1.1             | 1.3                        | 1.3                         |
| <b>Total Reporting to Scott Hutchens</b>             |               | <b>5.8</b>                  | <b>6.0</b>      | <b>6.7</b>      | <b>7.1</b>      | <b>7.3</b>                 | <b>7.3</b>                  |
| <b>WRA 804 – Operations</b>                          |               |                             |                 |                 |                 |                            |                             |
| OPERATIONS SUPERVISOR                                |               |                             | 1               | 1               | 1               | 1                          | 1                           |
| Senior Plant Operator                                | WR800804/806  | 2                           | 1               | 1               | 0               |                            |                             |
| Plant Operator                                       | WR800804/805  | 1                           | 1               | 1               | 0               |                            |                             |
| Operator Specialist - combined Acc1 & Acc2           | WR800804/805  | 23                          | 23              | 23              | 25              | 26                         | 26                          |
| Operator Specialist - dewatering division            | WR800806      | 4                           | 4               | 4               | 5               | 4                          | 4                           |
| Plant Field Worker                                   | WR800807      | 11                          | 11              | 11              | 11              | 11                         | 11                          |
| Plant Field Worker - 7 months part time              | WR800807      | 1                           | 1               | 1               | 1               | 1                          | 1                           |
| <b>Total Reporting to Larry Hare (A)</b>             |               | <b>42</b>                   | <b>42</b>       | <b>42</b>       | <b>43</b>       | <b>43</b>                  | <b>43</b>                   |
| <b>WRA 802 – Lab &amp; Support</b>                   |               |                             |                 |                 |                 |                            |                             |
| Lab Analyst I  | WR802813/814  | 2                           | 2               | 2               | 2               | 2                          | 2                           |
| Lab Analyst II                                       | WR802813/814  | 6                           | 6               | 6               | 6               | 6                          | 6                           |
| Department System Coordinator                        | WR801800      | 1                           | 1               | 1               | 1               | 1                          | 1                           |
| Training & Safety                                    | WR801800      | 1                           | 1               | 1               | 1               | 1                          | 1                           |
| Laboratory Technician part time                      | WR802814      | 1                           | 1               | 1               | 1               | 1                          | 1                           |
| <b>Total Reporting to Larry Hare (B)</b>             |               | <b>11</b>                   | <b>11</b>       | <b>11</b>       | <b>11</b>       | <b>11</b>                  | <b>11</b>                   |
| <b>WRA 802 - Engineering</b>                         |               |                             |                 |                 |                 |                            |                             |
| WRF System & Network Adminstr                        | WR800810      | 2                           | 2               | 2               | 2               | 2                          | 2                           |
| Electronic Technician (retired)                      | WR800810      | 1                           | 1               | 1               | 1               | 0                          |                             |
| Electrician Instrument Technician                    | WR800810      | 1                           | 1               | 1               | 1               | 1                          | 1                           |
| Senior Electronic Flow Meter Technician              | WR803820      | 1                           | 1               | 1               | 1               | 1                          | 1                           |
| Electronic Flow Meter Technician                     | WR803820      | 2                           | 2               | 2               | 2               | 2                          | 2                           |
| SCADA Programmer                                     | WR800810      |                             |                 |                 |                 | 1                          | 1                           |
| Engineering Technician                               | WR801802      | 1                           | 1               | 2               | 2               | 1                          | 2                           |
| WRA Collection System Manager                        | WR801802      |                             |                 |                 |                 | 1                          | 1                           |
| WRA Facilities Engineer                              | WR801802      | 2                           | 2               | 2               | 2               | 2                          | 2                           |
| Civil Engineer I                                     | WR801802      |                             | 1               | 1               | 1               | 1                          | 1                           |
| Admin Coordinator                                    | WR801800      | 1                           | 1               | 1               | 1               | 1                          | 1                           |
| Admin Aide (share w/ City DM Sewers)                 | WR801800      | 0.3                         | 0.3             | 0.3             | 0.3             | 0.3                        | 0.3                         |
| <b>Total Reporting to James Beck</b>                 |               | <b>11</b>                   | <b>12.3</b>     | <b>13.3</b>     | <b>13.3</b>     | <b>13.3</b>                | <b>14.3</b>                 |

**WASTEWATER RECLAMATION AUTHORITY**

Personnel

Fiscal Year 2021

| SECTION/POSITION                              | Approved Budgeted Positions |                 |                 |                 | Amended         | Proposed        |
|---|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|   | F2017<br>Budget             | F2018<br>Budget | F2019<br>Budget | F2020<br>Budget | F2020<br>Budget | F2021<br>Budget |
| <b>WRA 809 – Maintenance</b>                  |                             |                 |                 |                 |                 |                 |
| MAINTENANCE SUPERVISOR                        |                             | 2               | 2               | 2               | 2               | 2               |
| Maintenance Coordinators                      | 2                           | 0               |                 |                 |                 |                 |
| Elec/Mech Maint Crew Chief                    | 1                           | 1               | 1               | 1               | 2               | 2               |
| Electrician                                   | 2                           | 2               | 2               | 2               | 2               | 2               |
| Electrician Instrument Technician             | 2                           | 2               | 2               | 2               | 2               | 2               |
| Electronic Technician                         | 1                           | 1               | 1               | 1               | 1               | 1               |
| Climate Control / HVAC                        | 2                           | 2               | 2               | 3               | 3               | 3               |
| Generator Specialist / Biogas Specialist      | 2                           | 2               | 2               | 3               | 3               | 3               |
| Painter                                       | 3                           | 3               | 3               | 3               | 3               | 3               |
| Plant Mechanic                                | 7                           | 7               | 7               | 7               | 6               | 6               |
| Plant Equipment Lubricator                    |                             | 2               | 2               | 2               | 2               | 2               |
| Operator Helper & new O&M Helper position     | 4                           | 4               | 4               | 4               | 3               | 3               |
| Operator Specialist                           | 1                           | 1               | 1               | 1               | 1               | 1               |
| Security/Custodial                            | 1                           | 1               | 1               | 1               | 1               | 1               |
| Plant Field Worker                            | 1                           | 1               | 1               | 0               |                 |                 |
| Maintenance System Specialist                 | 2                           | 2               | 2               | 2               | 2               | 2               |
| WRA Accountant/ Inventory Coordinator         | 1                           | 1               | 1               | 1               | 1               | 1               |
| Admin Coordinator                             | 1                           | 1               | 1               | 1               | 1               | 1               |
| Inventory Control / CMMS Specialist           |                             |                 | 1               | 2               | 2               | 2               |
| <b>Total Reporting to Kyle Wilson</b>         | <b>33</b>                   | <b>35</b>       | <b>36</b>       | <b>38</b>       | <b>37</b>       | <b>37</b>       |
| <b>Total Authorized Positions for WRA/WRF</b> | <b>103</b>                  | <b>106</b>      | <b>109</b>      | <b>112</b>      | <b>112</b>      | <b>113</b>      |
| Full Time Employee's                          | 101                         | 104             | 107             | 110             | 110             | 111             |
| part time *                                   | 2                           | 2               | 2               | 2               | 2               | 2               |
| Count   | 103                         | 106             | 109             | 112             | 112             | 113             |

WASTEWATER RECLAMATION AUTHORITY  
 Debt Service for 2016 F / ESI Phase 27 Funding / Future Debt of WRA  
 Fiscal Year 2021

|  |               | Debt Servicing         |                       |                          |                      |                        |            |                     |          |                        |
|--|---------------|------------------------|-----------------------|--------------------------|----------------------|------------------------|------------|---------------------|----------|------------------------|
|  |               | Altoona<br>(Expansion) | Ankeny<br>(Expansion) | Bondurant<br>(Expansion) | Clive<br>(Expansion) | Cumming<br>(Expansion) | Des Moines | Greenfield<br>Plaza | Johnston | Norwalk<br>(Expansion) |
| <b>2016 F / Core Phase 27 funding</b>                                |               |                        |                       |                          |                      |                        |            |                     |          |                        |
| Percentage   | Gravity Sewer | 4.054%                 | 10.201%               | 1.080%                   | 3.162%               | 0.052%                 | 50.013%    | 0.565%              | 2.659%   | 1.822%                 |
| Principal  |               | 28,387                 | 71,429                | 7,562                    | 22,141               | 364                    | 350,201    | 3,956               | 18,619   | 12,758                 |
| Interest   |               | 36,559                 | 91,993                | 9,739                    | 28,515               | 469                    | 451,017    | 5,095               | 23,979   | 16,431                 |
| Gross Principal and Interest Estimate                                |               | 64,946                 | 163,422               | 17,302                   | 50,656               | 833                    | 801,218    | 9,051               | 42,598   | 29,189                 |
| <b>2016 F / Commtty Phase 27 funding</b>                             |               |                        |                       |                          |                      |                        |            |                     |          |                        |
| Percentage   | Gravity Sewer |                        | 63.850%               |                          |                      |                        |            |                     |          |                        |
| Principal  |               |                        | 122,452               |                          |                      |                        |            |                     |          |                        |
| Interest   |               |                        | 157,703               |                          |                      |                        |            |                     |          |                        |
| Gross Principal and Interest Estimate                                |               |                        | 280,155               |                          |                      |                        |            |                     |          |                        |
| Core share of borrowings   |               |                        |                       |                          |                      |                        |            |                     |          |                        |
| Special commtty share  |               |                        |                       |                          |                      |                        |            |                     |          |                        |
| Total DS (Principal)   |               |                        |                       |                          |                      |                        |            |                     |          |                        |
| <b>2017 A / Core Phase 27 funding</b>                                |               |                        |                       |                          |                      |                        |            |                     |          |                        |
| Percentage   | Force Main PS | 4.054%                 | 10.201%               | 1.080%                   | 3.162%               | 0.052%                 | 50.013%    | 0.565%              | 2.659%   | 1.822%                 |
| Principal  |               | 34,175                 | 85,994                | 9,104                    | 26,656               | 438                    | 421,610    | 4,763               | 22,415   | 15,359                 |
| Interest   |               | 44,765                 | 112,641               | 11,926                   | 34,915               | 574                    | 552,253    | 6,239               | 29,361   | 20,119                 |
| Gross Principal and Interest Estimate                                |               | 78,940                 | 198,636               | 21,030                   | 61,571               | 1,013                  | 973,862    | 11,002              | 51,777   | 35,478                 |
| <b>2018 D / Core Biogas funding</b>                                  |               |                        |                       |                          |                      |                        |            |                     |          |                        |
| Percentage   | Biogas 10+8   | 4.054%                 | 10.201%               | 1.080%                   | 3.162%               | 0.052%                 | 50.013%    | 0.565%              | 2.659%   | 1.822%                 |
| Principal  |               | 30,689                 | 77,222                | 8,176                    | 23,936               | 394                    | 378,598    | 4,277               | 20,129   | 13,793                 |
| Interest   |               | 17,835                 | 44,879                | 4,751                    | 13,911               | 229                    | 220,031    | 2,486               | 11,698   | 8,016                  |
| Gross Principal and Interest Estimate                                |               | 48,524                 | 122,101               | 12,927                   | 37,847               | 622                    | 598,630    | 6,763               | 31,827   | 21,808                 |
| <b>2018/19 / Core Debt for projects (Grit, Filters &amp; Lining)</b> |               |                        |                       |                          |                      |                        |            |                     |          |                        |
| Percentage   |               | 4.054%                 | 10.201%               | 1.080%                   | 3.162%               | 0.052%                 | 50.013%    | 0.565%              | 2.659%   | 1.822%                 |
| Principal  |               | 56,432                 | 141,998               | 15,034                   | 44,015               | 724                    | 696,181    | 7,865               | 37,013   | 25,362                 |
| Interest   |               | 23,344                 | 58,741                | 6,219                    | 18,208               | 299                    | 287,991    | 3,253               | 15,311   | 10,492                 |
| Gross Principal and Interest Estimate                                |               | 79,776                 | 200,739               | 21,253                   | 62,223               | 1,023                  | 984,172    | 11,118              | 52,325   | 35,854                 |
| <b>2019 X / Core Debt for projects (Clarifier)</b>                   |               |                        |                       |                          |                      |                        |            |                     |          |                        |
| Percentage   |               | 4.054%                 | 10.201%               | 1.080%                   | 3.162%               | 0.052%                 | 50.013%    | 0.565%              | 2.659%   | 1.822%                 |
| Principal  |               | 0                      | 0                     | 0                        | 0                    | 0                      | 0          | 0                   | 0        | 0                      |
| Interest   |               | 3,649                  | 9,181                 | 972                      | 2,846                | 47                     | 45,012     | 509                 | 2,393    | 1,640                  |
| Gross Principal and Interest Estimate                                |               | 3,649                  | 9,181                 | 972                      | 2,846                | 47                     | 45,012     | 509                 | 2,393    | 1,640                  |
| <b>Subtotal of Net Debt Service</b>                                  |               | 275,835                | 974,233               | 73,483                   | 215,143              | 3,538                  | 3,402,894  | 38,443              | 180,919  | 123,969                |

| Pleasant Hill | Polk City<br>(Expansion) | Polk County | USSD<br>(Expansion) | UWHS    | Waukee<br>(Expansion) | West Des Moines<br>(Expansion) | Total<br>\$ | Debt Issue ESI & Future Debt  |
|---------------|--------------------------|-------------|---------------------|---------|-----------------------|--------------------------------|-------------|-------------------------------|
| 1.959%        | 0.556%                   | 1.148%      | 7.498%              | 1.771%  | 2.422%                | 11.038%                        | 100.0%      | <b>Core Borrowings</b>        |
| 13,717        | 3,893                    | 8,039       | 52,502              | 12,401  | 16,959                | 77,290                         | 700,220     | Percentage                    |
| 17,666        | 5,014                    | 10,353      | 67,617              | 15,971  | 21,842                | 99,541                         | 901,800     | Principal                     |
| 31,384        | 8,907                    | 18,391      | 120,119             | 28,372  | 38,801                | 176,831                        | 1,602,020   | Interest & Servicing          |
|               |                          |             |                     |         |                       |                                |             | Gross Principal and Interest  |
|               | 4.050%                   | 32.100%     |                     |         |                       |                                | 100.0%      | <b>Special Comnty Funding</b> |
|               | 7,767                    | 61,561      |                     |         |                       |                                | 191,780     | Percentage                    |
|               | 10,003                   | 79,284      |                     |         |                       |                                | 246,990     | Principal                     |
|               | 17,770                   | 140,845     |                     |         |                       |                                | 438,770     | Interest & Servicing          |
|               |                          |             |                     |         |                       |                                |             | Gross Principal and Interest  |
|               |                          |             |                     |         |                       |                                | 700,220     | 78.50%                        |
|               |                          |             |                     |         |                       |                                | 191,780     | 21.50%                        |
|               |                          |             |                     |         |                       |                                | 892,000     | Prin only                     |
| 1.959%        | 0.556%                   | 1.148%      | 7.498%              | 1.771%  | 2.422%                | 11.038%                        | 100.0%      | Percentage                    |
| 16,514        | 4,687                    | 9,678       | 63,208              | 14,930  | 20,417                | 93,050                         | 843,000     | Principal                     |
| 21,632        | 6,139                    | 12,676      | 82,794              | 19,556  | 26,744                | 121,884                        | 1,104,218   | Interest & Servicing          |
| 38,146        | 10,827                   | 22,354      | 146,002             | 34,485  | 47,162                | 214,934                        | 1,947,218   | Gross Principal and Interest  |
| 1.959%        | 0.556%                   | 1.148%      | 7.498%              | 1.771%  | 2.422%                | 11.038%                        | 100.0%      | Percentage                    |
| 14,830        | 4,209                    | 8,690       | 56,760              | 13,406  | 18,335                | 83,558                         | 757,000     | Principal                     |
| 8,619         | 2,446                    | 5,051       | 32,987              | 7,791   | 10,656                | 48,561                         | 439,948     | Interest & Servicing          |
| 23,448        | 6,655                    | 13,741      | 89,747              | 21,198  | 28,990                | 132,119                        | 1,196,948   | Gross Principal and Interest  |
| 1.959%        | 0.556%                   | 1.148%      | 7.498%              | 1.771%  | 2.422%                | 11.038%                        | 100.0%      | Percentage                    |
| 27,269        | 7,740                    | 15,980      | 104,372             | 24,652  | 33,714                | 153,649                        | 1,392,000   | Principal                     |
| 11,281        | 3,202                    | 6,611       | 43,176              | 10,198  | 13,947                | 63,560                         | 575,832     | Interest & Servicing          |
| 38,550        | 10,941                   | 22,591      | 147,548             | 34,850  | 47,661                | 217,209                        | 1,967,832   | Gross Principal and Interest  |
| 1.959%        | 0.556%                   | 1.148%      | 7.498%              | 1.771%  | 2.422%                | 11.038%                        | 100.0%      | Percentage                    |
| 0             | 0                        | 0           | 0                   | 0       | 0                     | 0                              | 0           | Principal                     |
| 1,763         | 500                      | 1,033       | 6,748               | 1,594   | 2,180                 | 9,934                          | 90,000      | Interest & Servicing          |
| 1,763         | 500                      | 1,033       | 6,748               | 1,594   | 2,180                 | 9,934                          | 90,000      | Gross Principal and Interest  |
| 133,291       | 55,601                   | 218,955     | 510,165             | 120,499 | 164,793               | 751,028                        | 7,242,788   | Subtotal Net Debt Service     |