



To: WRA Board Members:

Re: Wastewater Reclamation Authority Budget for Fiscal Year ending June 30, 2009

The Operating Contractor respectfully submits the fiscal year 2009 Wastewater Reclamation Authority (WRA) budget for your review. Detailed throughout this book are all aspects of the budget. Each section follows the Amended and Restated 28E with respect to allocations by WRA flow or WRF flow. Flow information follows behind this message.

The WRA preliminary gross budget for fiscal year 2009 is \$105,731,521 compared to the fiscal year 2008 gross budget of \$62,503,005. Debt service increased \$1,280,353 for interest payments that begin for the 2008 issue and principal for the 2006 issue. The operation and maintenance budget increased \$1,507,031 (9.3%) primarily attributable to energy use, planned plant repairs, increased cost of chemicals, PILOT, and personnel, plus one additional FTE. The capital improvement program (CIP) which is primarily funded with bonding increased \$40,466,132.

Gross Budget Summary

	FY2008 Budget	FY2009 Recommended	Change
Operating Budget			
Operation, Maint. & Insurance	\$ 16,205,077	\$ 17,712,108	1,507,031
Debt Service	11,779,825	13,060,178	1,280,353
Equipment Replacement	<u>450,000</u>	<u>425,000</u>	<u>(25,000)</u>
	28,434,902	31,197,286	2,762,384
Capital Budget	<u>34,068,103</u>	<u>74,534,235</u>	<u>40,466,132</u>
Total Gross Budget	\$ 62,503,005	\$ 105,731,521	43,228,516

The CIP total is \$462,384,284 and includes construction past the year 2020. Cost of construction for FY2009 to FY2014 is estimated at \$247,533,131. The Southwest Area Diversion project is progressing. The Four Mile Interceptor expansion project, the Main Outfall project and the Combined Sewer Solids Separation Facility project are being designed in FY08/09 with construction planned for the near future. Revised cost estimates have increased the CIP total \$23,665,995.

The WRA plans to finance CIP improvements with the Clean Water State Revolving Funds Loan program. A bond closing is planned for spring FY2008 with future bond issues anticipated as follows:

Summary of 2008 and Future Fundings

	FY 2008	FY 2009	FY 2010	FY 2011
CIP Budget F09				
Projected Bond Proceeds	\$ 30,806,720	\$ 85,495,442	\$ 98,627,395	\$ 5,270,344

Total operating offsets for fiscal year 2009 are \$8,368,459 compared to the fiscal year 2008 offsets of \$6,445,899. Revenues from the industrial pretreatment program, investment earnings, and other revenues will offset the WRA gross budget. The increase of \$975,034 in prior year adjustments is attributed to increased revenues from the hauled waste program. The increase of \$565,046 in other revenues is attributed to sale of gas beginning May 2007.

Summary of Budget Offsets

	FY2008 Budget	FY2009 Recommended	Change
Operating Budget			
Pretreatment Revenues	\$ 2,672,550	\$ 2,914,630	242,080
Other Operating Revenues	617,002	1,182,048	565,046
Adjustment from prior year	2,241,347	3,216,381	975,034
Debt Reserve Earnings	500,000	640,400	140,400
Equipment Reserve Earnings	415,000	415,000	-
	<u>6,445,899</u>	<u>8,368,459</u>	<u>1,922,560</u>

Their inclusion here is by direction from the Amended and Restated Agreement for the WRA [Article IX, Section 3 (i)]. The community contribution requirement is determined by the net budget and shared among the participating communities primarily by flows. For fiscal year 2009 the requirement is \$24,964,475 compared to \$24,308,747 as the amended requirement for fiscal year 2008. The increase is attributed to the debt service on the recent bond issues.

Community Contribution Summary (Net Budget)

	FY2008 Budget	FY2009 Recommended	Change
Net Budget			
Operations, Maint. & Ins.	\$ 10,811,899	\$ 10,399,049	(412,850)
Debt Service	11,142,104	12,419,778	1,277,674
New Community Payments	-	(144,352)	(144,352)
Equipment Replacement	35,000	10,000	(25,000)
Renewal & Replacement	<u>2,220,000</u>	<u>2,300,000</u>	<u>80,000</u>
Community Contributions	\$ 24,209,003	\$ 24,984,475	\$ 775,472

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

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

Respectfully submitted,



William G. Stowe
WRA Director

Cc: Alternates, Operating Contractor staff

WASTEWATER RECLAMATION AUTHORITY

Net Budget Allocation Summary [A]

Fiscal Year 2009

Community / District		Fiscal Year 2005 Amend Budget	Fiscal Year 2006 Amend Budget	Fiscal Year 2007 Budget *	Fiscal Year 2007 Amend Budget	Fiscal Year 2008 Budget *	Fiscal Year 2008 Amend Budget	Fiscal Year 2009 Budget	Percentage Change from F08 to F09
Altoona	#	82,081	263,570	311,641	671,545	878,768	878,768	923,820	5.13%
Ankeny	#	726,938	1,154,698	1,336,555	1,336,555	1,628,502	1,628,502	1,944,099	19.38%
Bondurant	#	6,385	23,130	27,918	27,918	82,169	82,169	126,303	53.71%
Clive	#	694,543	758,245	784,002	784,002	857,920	857,920	922,109	7.48%
Cumming	#	303	3,630	3,887	3,887	4,199	4,116	4,249	3.23%
Des Moines		15,130,364	14,229,857	12,539,455	12,539,456	12,968,261	12,968,261	12,256,474	-5.49%
Greenfield Plaza		146,979	122,647	121,160	121,160	123,874	123,874	117,074	-5.49%
Johnston		315,398	331,011	369,715	369,715	449,254	449,254	483,928	7.72%
Norwalk	#	218,921	318,875	361,487	361,487	413,496	413,496	448,230	8.40%
Pleasant Hill		402,938	412,380	402,178	402,178	458,884	458,884	481,542	4.94%
Polk County		574,425	487,707	392,578	392,578	464,536	464,536	456,219	-1.79%
Urbandale San Sewer District	#	1,292,622	1,573,109	1,690,321	1,690,321	1,998,471	1,998,471	2,207,961	10.48%
Urb-Windsor Hts San District		455,231	459,615	463,572	463,572	479,853	479,853	494,099	2.97%
Waukee	#		326,226	337,930	337,930	397,209	497,036	601,148	20.95%
West Des Moines	#	2,071,063	2,446,046	2,589,565	2,589,565	3,003,607	3,003,607	3,517,220	17.10%
TOTAL		22,118,191	22,910,746	21,731,965	22,091,869	24,209,003	24,308,747	24,984,475	2.78%

Denotes Expansion Community

Budget * Represents allocation activity presented in previous budgets.

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

Details of budget include:

Debt Serv 2008	0	670,612	new layer of debt
Debt Serv 2006	1,797,462	2,522,463	40.33%
Debt Serv 2004B	4,230,869	4,228,313	-0.06%
SRF & 2004A	5,604,194	5,638,790	0.62%
Oper & Maint Exp	12,915,525	13,615,430	5.42%
R&R/CIP Contrib.	2,220,000	2,300,000	3.60%
Other, Credits	(2,459,303)	(3,991,133)	62.29%
	<u>24,308,747</u>	<u>24,984,475</u>	

**Wastewater Reclamation Authority
Budget Allocation Implementing the Two-Tier System
Fiscal Year 2009**

Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHD	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals
Altoona	Ankeny	Bondurant	Clive	Cumming	Des Moines	Green Plaza	Johnston	Norwalk	PI Hill	Polk Co	USSD	UWHD	Waukee	WDM	

THREE YEAR FLOW INFORMATION - for the above Budget

WRA Flows:																
Jan-Dec 2005	568	1,442	55	673	2.5	9,514	74	370	342	305	95	1,384	385	326	2,123	17,658.0
Jan-Dec 2006	552.6	1,424.7	63.3	630.2	2.5	8,364.3	51.8	428.5	293.6	295.3	97.5	1,422.5	312.1	321.8	2,175.8	16,436.5
Jan-Dec 2007	857.9	2,084.0	208.2	816.9	2.7	12,208.8	87.3	496.7	402.6	443.0	131.6	1,854.0	491.1	478.6	3,146.8	23,710.2
total for 36 months	1,979	4,951	327	2,120	7.7	30,087	213	1,295	1,038	1,043	324	4,660	1,188	1,126	7,446	57,805
Average for 12 months	659.5	1650.2	108.8	706.7	2.6	10029.0	71.0	431.7	346.1	347.8	108.0	1553.3	396.1	375.5	2481.9	19,268.2
% FLOW - WRA	3.420%	8.560%	0.570%	3.670%	0.010%	52.050%	0.370%	2.240%	1.800%	1.800%	0.560%	8.060%	2.060%	1.950%	12.880%	100.0%
WRF Flows:																
Jan-Dec 2005	568			673		9,514	74	370	104	305	95	1,384	385		2,123	15,595
Jan-Dec 2006	552.6			630.2		8,364.3	51.8	428.5	89.8	295.3	97.5	1,422.5	312.1		2,175.8	14,420.4
Jan-Dec 2007	857.9			816.9		12,208.8	87.3	496.7	121.9	443.0	131.6	1,854.0	491.1		3,146.8	20,656.0
total for 36 months	1,979	-	-	2,120	-	30,087	213	1,295	316	1,043	324	4,660	1,188	-	7,446	50,671
Average for 12 months	659.5	0.0	0.0	706.7	0.0	10029.0	71.0	431.7	105.2	347.8	108.0	1553.3	396.1	0.0	2481.9	16,890.3
% FLOW - WRF	3.910%	0.000%	0.000%	4.180%	0.000%	59.380%	0.420%	2.560%	0.620%	2.060%	0.640%	9.200%	2.340%	0.000%	14.690%	100.0%

WASTEWATER RECLAMATION AUTHORITY
Allocation Percentages Based on WRA / WRF Flows
Fiscal Year 2009

		<u>WRF</u>		<u>WRA</u>	
Operating and Reserve Flows:		Average	WRF	Average	WRA
Community / District		2006*	Percentage ^A	2006*	Percentage ^A
		WRF Flow	Flow	WRA Flow	Flow
	Altoona #	659.5	3.91%	659.5	3.420%
F	Ankeny	0.0	0.00%	1,650.2	8.560%
	Bondurant	0.0	0.00%	108.8	0.570%
	Clive #	706.7	4.18%	706.7	3.670%
	Cumming	0.0	0.00%	2.6	0.010%
	Des Moines #	10,029.0	59.38%	10,029.0	52.050%
	Greenfield P / HOC SS District #	71.0	0.42%	71.0	0.370%
	Johnston #	431.7	2.56%	431.7	2.240%
C	Norwalk	105.2	0.62%	346.1	1.800%
	Pleasant Hill #	347.8	2.06%	347.8	1.800%
	Polk County #	108.0	0.64%	108.0	0.560%
	Urbandale San Sewer District #	1,553.3	9.20%	1,553.3	8.060%
	Urb-Windsor Hts San District #	396.1	2.34%	396.1	2.060%
	Waukee	0.0	0.00%	375.5	1.950%
	West Des Moines #	2,481.9	14.69%	2,481.9	12.880%
TOTAL		16,890.2	100.0%	19,268.2	100.0%

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

* Represents average flow based on flows from calendar years 2005,2006,2007 and Altoona fully connected.

^A WRF budget allocations are computed using these percentages.

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

C Norwalk flow prior to connection.

Bonded Project Flows:

Core Projects

assigned to communities based on the WRA flow percents above

Expansion Projects:

Altoona	659.5	8.370%
Ankeny	1,650.2	20.930%
Bondurant	108.8	1.380%
Clive	706.7	8.960%
Cumming	2.6	0.030%
Norwalk	346.1	4.390%
Urbandale S S D	1,553.3	19.700%
Waukee	375.5	4.760%
West Des Moines	2,481.9	31.480%
	7,884.7	100.0%

SW Diversion Project:

Altoona		5.070%
Ankeny		12.680%
Bondurant		0.840%
Clive		2.450%
Cumming		0.020%
Des Moines		34.700%
Greenfield P / HOC SS District		0.250%
Johnston		1.490%
Norwalk		2.660%
Pleasant Hill	corrected	1.200%
Polk County		0.370%
Urbandale San Sewer District		11.940%
Urb-Windsor Hts San District	corrected	4.360%
Waukee		2.890%
West Des Moines		19.080%

100.0%

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

WASTEWATER RECLAMATION AUTHORITY
 Net Budget Allocation Summary [B]
 Fiscal Year 2009

Community / District Contrib.	FY 2005 & FY 2006		FY 2007		FY 2008		FY 2009	
	Amended	Amended	Budget	Amended	Budget	Amended	Budget	OS / V&K Est
Altoona	82,080	263,571	311,641	671,545 *	878,768	878,768	923,820	978,596
Ankeny	726,939	1,154,697	1,336,555	1,336,555	1,628,502	1,628,502	1,944,099	1,913,172
Bondurant	6,384	23,130	27,918	27,918	82,169	82,169	126,303	94,684
Clive	694,545	758,244	784,002	784,002	857,920	857,920	922,109	1,106,299
Cumming	303	3,630	3,887	3,887	4,199	4,116 *	4,249	4,911
Des Moines	15,130,363	14,229,859	12,539,456	12,539,456	12,968,261	12,968,261	12,256,474	16,531,535
Greenfield Plaza	146,979	122,649	121,160	121,160	123,874	123,874	117,074	152,747
Johnston	315,399	331,011	369,715	369,715	449,254	449,254	483,928	462,047
Norwalk	218,922	318,876	361,487	361,487	413,496	413,496	448,230	739,181
Pleasant Hill	402,936	412,380	402,178	402,178	458,884	458,884	479,861	498,298
Polk County	574,425	487,707	392,578	392,578	464,536	464,536	456,219	491,930
Urbandale San Sewer District	1,292,625	1,573,107	1,690,321	1,690,321	1,998,471	1,998,471	2,207,961	2,381,566
Urb-Windsor Hts San District	455,232	459,615	463,572	463,572	479,853	479,853	495,780	627,988
Waukee		326,226	337,930	382,538 *	397,209	497,036 *	601,148	502,923
West Des Moines	2,071,059	2,446,044	2,589,565	2,589,565	3,003,607	3,003,607	3,517,220	3,698,806
TOTAL	22,118,191	22,910,746	21,731,965	22,136,477	24,209,003	24,308,747	24,984,475	30,184,683
Reserve Contrib. not included above								
Oper/Working Cap 2004	2,996,373							
Oper/Working Cap 2005	2,166,206							
Oper/Working Cap 2006		78,460						
R&R 2005 / Cumming	1,500							
R&R 2006 / Waukee		152,000						
Equipment 2005 / Cumming	150							
Equipment 2006 / Waukee		15,200						
GRAND TOTAL	27,282,420	23,156,406	21,731,965	22,136,477	24,209,003	24,308,747	24,984,475	30,184,683
Budget Expenditure								
Plant Operations & Maint	14,508,439	14,995,015	15,617,450	15,977,354	16,205,077	16,205,077	17,712,108	17,218,237
Revenue Offsets	(2,538,050)	(2,523,350)	(2,885,580)	(2,885,580)	(3,289,552)	(3,289,552)	(4,096,678)	(3,181,352)
Surcharge credits	0	187,631	(187,631)	(143,023)	0	99,744	(144,352)	0
Prior year credits		(1,707,646)	(2,814,707)	(2,814,707)	(2,241,347)	(2,241,347)	(3,216,381)	0
Debt Service [see below]	6,119,907	8,967,137	9,732,513	9,732,513	11,279,825	11,279,825	12,419,778	13,867,798
CIP / R&R expenditures	2,020,576	2,162,877	2,200,000	2,200,000	2,220,000	2,220,000	2,300,000	2,200,000
Equipment replacement		54,082	69,920	69,920	35,000	35,000	10,000	55,000
Reserves - Equip / Ins	2,007,469	790,200					0	25,000
Reserves - R&R	1,500	152,000						
Reserves - Work Cap	5,162,579	78,460						
Total Budget	27,282,420	23,156,406	21,731,965	22,136,477	24,209,003	24,308,747	24,984,475	30,184,683
Debt Servicing								
SRF Debt (prior)	1,559,841	1,496,195	1,442,100	1,442,100	1,452,244	1,452,244	1,422,790	
SRF Debt (new)							670,612	
2004 A (refunding)	4,191,928	4,325,850	4,313,050	4,313,050	4,299,250	4,299,250	4,216,000	
2004 B	0	3,177,363	4,227,363	4,227,363	4,230,869	4,230,869	4,228,313	
2006 issue					1,797,462	1,797,462	2,522,463	
Interest adjustments	(390,000)	(167,500)	(250,000)	(250,000)	(500,000)	(500,000)	(640,400)	
overcollected debt serv.	758,138	135,229						
	6,119,907	8,967,137	9,732,513	9,732,513	11,279,825	11,279,825	12,419,778	

**Wastewater Reclamation Authority
Budget Allocation Implementing the Two-Tier System
Fiscal Year 2009**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHS	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals
Operations and Maintenance Budget																
WRF Flows																
Flow Percentage:	3.91%	0.00%	0.00%	4.18%	0.00%	59.38%	0.42%	2.56%	0.62%	2.06%	0.64%	9.20%	2.34%	0.00%	14.69%	100.00%
Gross O&M Expenses	692,543	-	-	740,366	-	10,517,450	74,391	453,430	109,815	364,869	113,357	1,629,514	414,463	-	2,601,909	17,712,108
Less:																
Revenue Offsets	(160,180)	-	-	(171,241)	-	(2,432,607)	(17,206)	(104,875)	(25,399)	(84,392)	(26,219)	(376,894)	(95,862)	-	(601,802)	(4,096,678)
subtotal A																
Net O&M Allocation	532,363	-	-	569,125	-	8,084,842	57,185	348,555	84,416	280,478	87,139	1,252,620	318,601	-	2,000,107	13,615,430

Surcharge Allocation																
Reversionary Ownership % (from 28E)				2.31%		71.08%	0.53%	0.79%	0.72%	2.15%	5.44%	6.25%	2.63%		8.10%	100.00%
Ankeny	-	761,555	-	(17,592)	-	(541,313)	(4,036)	(6,016)	(5,483)	(16,373)	(41,429)	(47,597)	(20,029)	-	(61,686)	- (761,555)
Norwalk	-	-	-	(2,165)	-	(66,622)	(497)	(740)	93,053	(2,015)	(5,099)	(5,858)	(2,465)	-	(7,592)	- (93,728)
Bondurant	-	-	46,163	(1,066)	-	(32,813)	(245)	(365)	(332)	(993)	(2,511)	(2,885)	(1,214)	-	(3,739)	- (46,163)
Cumming (capital) 07/08 adjustment	-	-	-	2	-	59	0	1	1	2	5	5	2	-	7	83
Cumming (capital) 09	-	-	-	(62)	2,678	(1,904)	(14)	(21)	(19)	(58)	(146)	(167)	(70)	-	(217)	(0) (2,678)
Waukee (capital) 07	-	-	-	(1,030)	-	(31,707)	(236)	(352)	(321)	(959)	(2,427)	(2,788)	(1,173)	-	(3,613)	(44,608) (44,608)
Waukee (capital) 08	-	-	-	(2,306)	-	(70,957)	(529)	(789)	(719)	(2,146)	(5,431)	(6,239)	(2,625)	-	(8,086)	(99,827) (99,827)
Waukee (capital) 09	-	-	-	(7,659)	-	(235,684)	(1,757)	(2,387)	(2,387)	(7,129)	(18,038)	(20,723)	(8,720)	331,575	(26,858)	- (331,575)
subtotal B																
Surcharge Allocation	-	761,555	46,163	(31,879)	2,678	(980,940)	(7,314)	(10,902)	83,792	(29,671)	(75,075)	(86,253)	(36,295)	331,575	(111,784)	(144,352)

CIP/ R&R Reserve Contribution																
WRA Flows																
Flow Percentage:	3.420%	8.560%	0.570%	3.670%	0.010%	52.050%	0.370%	2.240%	1.800%	1.800%	0.560%	8.060%	2.060%	1.950%	12.880%	100.00%
Capital Projects:																
Facility Plan Update	1,539	3,852	257	1,652	5	23,423	167	1,008	810	810	252	3,627	927	878	5,796	45,000
Facilities Rehabilitation	10,260	25,680	1,710	11,010	30	156,150	1,110	6,720	5,400	5,400	1,680	24,180	6,180	5,850	38,640	300,000
Process Equipment Repl.	32,661	81,748	5,444	35,049	96	497,078	3,534	21,392	17,190	17,190	5,348	76,973	19,673	18,623	123,004	955,000
Small Capital Projects	34,200	85,600	5,700	36,700	100	520,500	3,700	22,400	18,000	18,000	5,600	80,600	20,600	19,500	128,800	1,000,000
subtotal C																
R&R Reserve Allocation	78,660	196,880	13,110	84,410	230	1,197,150	8,510	51,520	41,400	41,400	12,880	185,380	47,380	44,850	296,240	2,300,000

Operations and Maintenance Adjustment from prior year																
Credits from Adjustment sheet - O&M	(87,024)	-	-	(132,249)	-	(2,073,500)	(15,606)	(64,357)	(18,540)	(54,887)	(17,406)	(263,230)	(76,429)	-	(413,153)	(3,216,381)
subtotal D																
O&M Credit from prior year	(87,024)	-	-	(132,249)	-	(2,073,500)	(15,606)	(64,357)	(18,540)	(54,887)	(17,406)	(263,230)	(76,429)	-	(413,153)	(3,216,381)

Insurance Reserve Bal.																
WRF Flows																
Flow Percentage:	3.91%	0.00%	0.00%	4.18%	0.00%	59.38%	0.42%	2.56%	0.62%	2.06%	0.64%	9.20%	2.34%	0.00%	14.69%	100.00%
Insurance Funds:																
Property Claim Reserve	19,550	-	-	20,900	-	296,900	2,100	12,800	3,100	10,300	3,200	46,000	11,700	-	73,450	500,000
Catastrophic Work Comp Reserve	35,190	-	-	37,620	-	534,420	3,780	23,040	5,580	18,540	5,760	82,800	21,060	-	132,210	900,000
Work Comp Claim Reserve	5,670	-	-	6,061	-	86,101	609	3,712	899	2,987	928	13,340	3,393	-	21,301	145,000
Catastrophic Gen/Auto Liability Reserve	5,865	-	-	6,270	-	89,070	630	3,840	930	3,090	960	13,800	3,510	-	22,035	150,000
Gen/Auto Liability Claim Reserve	2,437	-	-	2,605	-	37,004	262	1,595	386	1,284	399	5,733	1,458	-	9,155	62,318
Public Officials Liability Claim Reserve	978	-	-	1,045	-	14,845	105	640	155	515	160	2,300	585	-	3,673	25,000
Insurance Resv Allocation	69,689	-	-	74,501	-	1,058,340	7,486	45,627	11,050	36,716	11,407	163,973	41,706	-	261,823	1,782,318

**Wastewater Reclamation Authority
Budget Allocation Implementing the Two-Tier System
Fiscal Year 2009**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHS	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals
Equipment Reserve Bal.																
WRA Flows:																
Flow Percentage:	3.420%	8.560%	0.570%	3.670%	0.010%	52.050%	0.370%	2.240%	1.800%	1.800%	0.560%	8.060%	2.060%	1.950%	12.880%	100.00%
Equipment Funds:																
Rolling Stock Replacement Reserve	34,200	85,600	5,700	36,700	100	520,500	3,700	22,400	18,000	18,000	5,600	80,600	20,600	19,500	128,800	1,000,000
Equipment Resv Allocation	34,200	85,600	5,700	36,700	100	520,500	3,700	22,400	18,000	18,000	5,600	80,600	20,600	19,500	128,800	1,000,000
Working Capital Reserve Bal.																
Prior contributions total:																
Contributed prior to and on 6/28/04	81,417	206,269	9,009	110,225		1,868,264	14,126	42,711	38,762	36,816	12,791	193,255	60,896		321,832	2,996,373
Contributed 6/28/05	67,571	156,425	6,794	80,259		1,295,641	10,232	35,034	41,378	29,918	10,027	148,362	45,389		238,401	2,165,431
Contributed when joining WRA					775									78,460		79,235
Operating Resv Allocation	148,988	362,694	15,803	190,484	775	3,163,905	24,358	77,745	80,140	66,734	22,818	341,617	106,285	78,460	560,233	5,241,039
Debt Service Budget																
Principal and Interest on Debt:																
2004 A issue	-	-	-	23,875		3,321,042	33,601	58,448	45,460	149,498	374,148	79,817	51,221		78,890	4,216,000
2004 B issue	234,092	585,757	38,631	230,119		1,377,744	9,758	59,310	122,838	47,775	14,841	551,362	75,137		880,949	4,228,313
2006 issue	142,973	357,592	23,657	120,953	517	716,682	5,131	30,807	75,038	23,920	7,675	336,653	61,485	81,414	537,966	2,522,463
2008 SRFs	40,709	101,807	6,731	29,665	154	162,154	1,168	6,963	21,356	5,234	1,729	95,848	20,748	23,183	153,163	670,612
SRFs (1995/1996)	-	-	-	49,774		902,388	6,398	9,536	8,691	25,953	65,668	119,980	56,829		177,573	1,422,790
F06 Surcharge for Cumming / Waukee	(8,638)	(21,801)	(1,300)	(8,245)	771	(27,020)	(135)	(1,202)	(4,449)	(1,592)	(331)	(20,449)	(1,424)	128,369	(32,556)	-
F06 Surcharge for Greenfield	-	-	-	(552)		(16,771)	22,073	-	-	(467)	-	(1,329)	(1,118)		(1,836)	-
Gross Debt Serv Allocation	409,137	1,023,354	67,719	445,590	1,443	6,436,220	77,994	163,861	268,934	250,321	463,730	1,161,882	262,878	232,965	1,794,149	13,060,178
Interest Earnings on Bond Reserves	(20,030)	(50,101)	(3,316)	(18,803)	(70)	(111,855)	(798)	(4,811)	(10,516)	(3,797)	(1,200)	(47,166)	(7,159)	(11,405)	(75,371)	(366,400)
Interest Earnings on 2004 A Bond Reserve	-	-	-	(512)	-	(71,289)	(721)	(1,255)	(976)	(3,209)	(8,031)	(1,100)	(1,713)	-	(1,593)	(90,500)
Interest Earnings on SRF Reserves	-	-	-	(2,864)	-	(49,029)	(345)	(514)	(469)	(1,400)	(3,541)	(6,836)	(3,271)	-	(10,231)	(78,500)
Interest Earnings on Sinking Fund	(3,289)	(8,227)	(544)	(3,582)	(12)	(51,745)	(627)	(1,317)	(2,162)	(2,013)	(3,728)	(9,341)	(2,113)	(1,873)	(14,424)	(105,000)
Budget Adjustments - reallocation of 2004B	5,979	15,192	969	12,158	18	(63,166)	(457)	(2,706)	3,053	(2,157)	(695)	13,419	(8,154)	3,602	22,945	-
Net Debt Serv Allocation	391,796	980,217	64,828	431,986	1,380	6,089,134	75,046	153,258	257,864	237,746	446,533	1,110,244	241,082	223,289	1,715,373	12,419,778
Equipment Replacement Contribution and Resv Re-allocations																
WRA Flows:																
Flow Percentage:	3.420%	8.560%	0.570%	3.670%	0.010%	52.050%	0.370%	2.240%	1.800%	1.800%	0.560%	8.060%	2.060%	1.950%	12.880%	100.00%
Equipment Replacement:																
Annual Contribution 2008	342	856	57	367	1	5,205	37	224	180	180	56	806	206	195	1,288	10,000
Insurance fund allocation	69,689	-	-	74,501	-	1,058,340	7,486	45,627	11,050	36,716	11,407	163,973	41,706	-	261,823	1,782,318
fund balance last year	(64,344)	-	-	(74,142)	-	(1,099,514)	(8,020)	(41,706)	(10,696)	(33,509)	(9,981)	(157,908)	(40,813)	-	(241,685)	(1,782,318)
Equipment fund allocation	34,200	85,600	5,700	36,700	100	520,500	3,700	22,400	18,000	18,000	5,600	80,600	20,600	19,500	128,800	1,000,000
fund balance last year	(31,862)	(81,009)	(3,555)	(36,710)	(140)	(544,744)	(3,950)	(20,691)	(19,236)	(16,591)	(4,934)	(78,270)	(20,258)	(18,261)	(119,789)	(1,000,000)
Net Contribution Repl. / Re-allocation	8,025	5,447	2,202	716	(39)	(60,213)	(747)	5,854	(702)	4,796	2,148	9,201	1,441	1,434	30,437	10,000
subtotal A+B+C+D+E+F																
Net F09 Budget Allocation	923,820	1,944,099	126,303	922,109	4,249	12,256,474	117,074	483,928	448,230	479,861	456,219	2,207,961	495,780	601,148	3,517,219	24,984,475
Monthly Amount to Remit	76,985	162,008	10,525	76,842	354	1,021,373	9,756	40,327	37,352	39,988	38,018	183,997	41,315	50,096	293,102	

(640,400)

**Wastewater Reclamation Authority
Budget Adjustment Computation
Fiscal Year 2009 / Actuals 2007**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield PHOCSD	Johnston	Norwalk (Expansion)	Pleasant Hill	Polk Country	USSD (Expansion)	UWHS	Waukeo	West Des Moines (Expansion)	Budget Totals
Operations and Maintenance																
WRF Flows:																
Budget:																
Collected in FY2007, Budget O&M Expense	(32,747)			(536,674)	-	(8,414,390)	(63,329)	(261,165)	(75,237)	(222,735)	(70,636)	(1,068,206)	(310,151)	-	(1,676,600)	(12,731,870)
Collected in FY2007 from Altoona	(359,904)															(359,904)
Flow Percentage before Altoona connected	0.257%	0.000%	0.000%	4.215%	0.000%	66.089%	0.497%	2.051%	0.591%	1.749%	0.555%	8.390%	2.436%	0.000%	13.169%	100.00%
Expense from 7/1-8/22 using QTR 1 information																
Actuals (1.67 months):																
Gross O&M Expense	4,784	-	-	78,405	-	1,229,300	9,252	38,155	10,992	32,540	10,320	156,059	45,311	-	244,943	1,860,062
Revenue Offsets	(1,340)	-	-	(21,964)	-	(344,374)	(2,592)	(10,689)	(3,079)	(9,116)	(2,891)	(43,718)	(12,693)	-	(68,618)	(521,075)
Flow Percentage after Altoona connected	3.540%	0.000%	0.000%	4.076%	0.000%	63.914%	0.481%	1.984%	0.571%	1.692%	0.537%	8.114%	2.356%	0.000%	12.735%	100.00%
Expense for remainder of the year																
Actuals (10.33 months):																
Gross O&M Expense	442,440	-	-	509,499	-	7,988,322	60,122	247,941	71,428	211,456	67,060	1,014,117	294,446	-	1,591,704	12,498,534
Revenue Offsets	(140,257)	-	-	(161,515)	-	(2,532,357)	(19,059)	(78,599)	(22,643)	(67,033)	(21,258)	(321,483)	(93,342)	-	(504,582)	(3,962,128)
Unspent O&M Budget	(87,024)	-	-	(132,249)	-	(2,073,500)	(15,606)	(64,357)	(18,540)	(54,887)	(17,406)	(263,230)	(76,429)	-	(413,153)	(3,216,381)

Debt Servicing																
WRA Flows:																
Expansion Debt Servicing increased for 2004B																
SW Diversion Area Debt Service decreased	(202,754)	(516,257)	(33,782)	(200,051)	(707)	(1,332,940)	(9,718)	(57,132)	(107,599)	(45,592)	(14,820)	(481,870)	(78,424)	(117,215)	(777,251)	(3,976,112)
	208,733	531,449	34,751	212,209	725	1,269,774	9,261	54,426	110,652	43,435	14,125	495,289	70,270	120,817	800,198	3,976,112
Net adjustment to Debt Servicing	5,979	15,192	969	12,158	18	(63,166)	(457)	(2,708)	3,053	(2,157)	(695)	13,419	(8,154)	3,602	22,945	-

**Budget Surcharge Computations
Fiscal Year 2009 / Actuals 2007**

Surcharge	Ankeny	Norwalk	Bondurant	Cumming	2572 Waukeo	223025	reCalcSur	Cumming	Nov	Dec	Jan	reCalcSur	Waukeo	Nov	Dec	Jan	
2005	580,800	66,540	-		0	0											
2006	622,153	72,490	-	2,521	0.980	185,111	0.830	2,297.1	2,344	220.0	163.0	203.0	232,891	280,592	23370	23994	22784
2007	665,464	78,981	-	2,567	0.998	186,449	0.836	2,403.2	2,408	219.0	174.0	209.0	231,057	276,384	21343	24007	23746
2008	711,872	86,048	41,861	2,611	1.015	187,787	0.842	2,691.8	2,652	214.0	222.0	227.0	287,614	341,584	25664	27347	32385
2009	761,555	93,728	46,163	2,657	1.033	189,348	0.849	2,677.5	2,592	213.0	221.0	214.0	331,575	390,548	30420	33285	33932

Budget
Year

the above are from each 28E / use %

this amt for
budget

winter flows / actuals

this amt for
budget

winter flows / actuals

WASTEWATER RECLAMATION AUTHORITY
 Debt Service for New Money / 2008 SRF Borrowings
 Fiscal Year 2009

	Debt Servicing															Total \$
	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHSO	Waukee (Expansion)	West Des Moines (Expansion)	
2008 / New Core SRF																
Percentage	3.420%	8.560%	0.570%	3.670%	0.010%	52.050%	0.370%	2.240%	1.800%	1.800%	0.560%	8.060%	2.060%	1.950%	12.880%	100.0%
Principal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gross Principal and Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserve Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2008 / New Expansion SRF																
Percentage	8.370%	20.930%	1.380%	8.960%	0.030%	0.000%	0.000%	0.000%	4.390%	0.000%	0.000%	19.700%	0.000%	4.760%	31.480%	100.0%
Principal	167	419	28	179	1	0	0	0	88	0	0	394	0	95	630	2,000
Interest	16,850	42,134	2,778	18,037	60	0	0	0	8,837	0	0	39,658	0	9,582	63,372	201,309
Gross Principal and Interest	17,017	42,553	2,806	18,216	61	0	0	0	8,925	0	0	40,052	0	9,678	64,002	203,309
Reserve Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Debt Service	17,017	42,553	2,806	18,216	61	0	0	0	8,925	0	0	40,052	0	9,678	64,002	203,309
2008 / New SW Area SRF																
Percentage	5.070%	12.680%	0.840%	2.450%	0.020%	34.700%	0.250%	1.490%	2.660%	1.120%	0.370%	11.940%	4.440%	2.890%	19.080%	100.0%
Principal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest	23,692	59,254	3,925	11,449	93	162,154	1,168	6,963	12,430	5,234	1,729	55,796	20,748	13,505	89,161	467,303
Gross Principal and Interest	23,692	59,254	3,925	11,449	93	162,154	1,168	6,963	12,430	5,234	1,729	55,796	20,748	13,505	89,161	467,303
Reserve Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Debt Service	23,692	59,254	3,925	11,449	93	162,154	1,168	6,963	12,430	5,234	1,729	55,796	20,748	13,505	89,161	467,303
Subtotal Net Debt Serv or Surchg	40,709	101,807	6,731	29,665	154	162,154	1,168	6,963	21,356	5,234	1,729	95,848	20,748	23,183	153,163	670,612
Subtotal 2008 SRF new issue	40,709	101,807	6,731	29,665	154	162,154	1,168	6,963	21,356	5,234	1,729	95,848	20,748	23,183	153,163	670,612
Reserve Interest Earnings																
Core	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Expansion	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Debt Service or Surcharge	40,709	101,807	6,731	29,665	154	162,154	1,168	6,963	21,356	5,234	1,729	95,848	20,748	23,183	153,163	670,612
Notes -																
SRF Loan Application #1	16,750,000	Southwest Area Diversion Funding														2,000
App #2	6,800,000	Expansion Funding														Principal
App #3	2,650,000	Expansion Funding / for 28E project (Waukee will fund the interest in 2009)														668,612
																Interest on

WASTEWATER RECLAMATION AUTHORITY
 Debt Service New Money / 2006 Issue
 Fiscal Year 2009

	Debt Servicing															Total \$
	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWUSD	Waukee (Expansion)	West Des Moines (Expansion)	
2006 / New Core Money																
Percentage	3.420%	8.560%	0.570%	3.670%	0.010%	52.050%	0.370%	2.240%	1.800%	1.800%	0.560%	8.060%	2.060%	1.950%	12.880%	100.0%
Principal	6,430	16,093	1,072	6,900	19	97,854	696	4,211	3,384	3,384	1,053	15,153	3,873	3,666	24,214	188,000
Interest	16,036	40,138	2,673	17,209	47	244,061	1,735	10,503	8,440	8,440	2,626	37,793	9,659	9,144	60,394	468,898
Gross Principal and Interest	22,466	56,230	3,744	24,108	66	341,915	2,431	14,715	11,824	11,824	3,679	52,946	13,532	12,810	84,608	656,898
Reserve Interest Income	(1,019)	(2,551)	(170)	(1,094)	(3)	(15,511)	(110)	(668)	(536)	(536)	(167)	(2,402)	(614)	(581)	(3,838)	(29,800)
Net Debt Service	21,447	53,680	3,574	23,014	63	326,405	2,320	14,047	11,288	11,288	3,512	50,544	12,918	12,228	80,770	627,098
2006 / New Expansion Money																
Percentage	8.370%	20.930%	1.380%	8.960%	0.030%	0.000%	0.000%	0.000%	4.390%	0.000%	0.000%	19.700%	0.000%	4.760%	31.480%	100.0%
Principal	18,833	47,093	3,105	20,160	68	0	0	0	9,878	0	0	44,325	0	10,710	70,830	225,000
Interest	46,918	117,322	7,736	50,225	168	0	0	0	24,608	0	0	110,427	0	26,682	176,460	560,545
Gross Principal and Interest	65,750	164,415	10,841	70,385	236	0	0	0	34,486	0	0	154,752	0	37,392	247,290	785,545
Reserve Interest Income	(2,980)	(7,451)	(491)	(3,190)	(11)	0	0	0	(1,563)	0	0	(7,013)	0	(1,695)	(11,207)	(35,600)
Net Debt Service	62,770	156,963	10,349	67,195	225	0	0	0	32,923	0	0	147,739	0	35,697	236,083	749,945
2006 / New SW Area Money																
Percentage	5.070%	12.680%	0.840%	2.450%	0.020%	34.700%	0.250%	1.490%	2.660%	1.120%	0.370%	11.940%	4.440%	2.890%	19.080%	100.0%
Principal	15,818	39,562	2,621	7,644	62	108,264	780	4,649	8,299	3,494	1,154	37,253	13,853	9,017	59,530	312,000
Interest	38,939	97,385	6,451	18,816	154	266,503	1,920	11,443	20,429	8,602	2,842	91,702	34,100	22,196	146,538	768,020
Gross Principal and Interest	54,757	136,947	9,072	26,460	216	374,767	2,700	16,092	28,729	12,096	3,996	128,954	47,953	31,213	206,068	1,080,020
Reserve Interest Income	(2,474)	(6,188)	(410)	(1,196)	(10)	(16,934)	(122)	(727)	(1,298)	(547)	(181)	(5,827)	(2,167)	(1,410)	(9,311)	(48,800)
Net Debt Service	52,283	130,759	8,662	25,265	206	357,833	2,578	15,365	27,430	11,550	3,816	123,128	45,786	29,802	196,757	1,031,220
Subtotal Net Debt Serv or Surchg	136,500	341,402	22,586	115,474	494	684,238	4,898	29,412	71,641	22,837	7,327	321,411	58,704	77,728	513,610	2,408,263
Subtotal 2006 Issue	142,973	357,592	23,657	120,953	517	716,682	5,131	30,807	75,038	23,920	7,675	336,653	61,485	81,414	537,966	2,522,463
Reserve Interest Earnings																
Core	(1,019)	(2,551)	(170)	(1,094)	(3)	(15,511)	(110)	(668)	(536)	(536)	(167)	(2,402)	(614)	(581)	(3,838)	(29,800)
Expansion	(2,980)	(7,451)	(491)	(3,190)	(11)	0	0	0	(1,563)	0	0	(7,013)	0	(1,695)	(11,207)	(35,600)
SW	(2,474)	(6,188)	(410)	(1,196)	(10)	(16,934)	(122)	(727)	(1,298)	(547)	(181)	(5,827)	(2,167)	(1,410)	(9,311)	(48,800)
Net Debt Service or Surcharge	136,500	341,402	22,586	115,474	494	684,238	4,898	29,412	71,641	22,837	7,327	321,411	58,704	77,728	513,610	2,408,263

725,000 Principal
 1,797,463 Interest on

WASTEWATER RECLAMATION AUTHORITY
 Debt Service and Surcharges for New Money / 2004 Issue (with Adjustment)
 Fiscal Year 2009

	Debt Servicing															Total \$
	Cumming Surcharge	Waukeg Surcharge	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHSD	West Des Moines (Expansion)	
2004 B / New Core Money																
Percentage	0.010%	1.950%	3.420%	8.560%	0.570%	3.670%	52.050%	0.370%	2.240%	1.800%	1.800%	0.560%	8.060%	2.060%	12.880%	100.0%
Principal	62	11,993	21,033	52,644	3,506	22,571	320,108	2,276	13,776	11,070	11,070	3,444	49,569	12,669	79,212	615,000
Interest	154	30,025	52,659	131,800	8,776	56,508	801,427	5,697	34,490	27,715	27,715	8,622	124,102	31,718	198,317	1,539,725
Gross Principal and Interest	215	42,017	73,692	184,444	12,282	79,078	1,121,534	7,972	48,266	38,785	38,785	12,066	173,671	44,387	277,529	2,154,725
Reserve Interest Income	(13)	(2,451)	(4,299)	(10,760)	(716)	(4,613)	(65,427)	(465)	(2,816)	(2,263)	(2,263)	(704)	(10,131)	(2,589)	(16,190)	(125,700)
Net Debt Service	203	39,566	69,393	173,685	11,565	74,465	1,056,108	7,507	45,450	36,522	36,522	11,363	163,539	41,798	261,338	2,029,025
2004 B / New Expansion Money																
Percentage	0.030%	4.760%	8.370%	20.930%	1.380%	8.960%	0.000%	0.000%	0.000%	4.390%	0.000%	0.000%	19.700%	0.000%	31.480%	100.0%
Principal	102	16,232	28,542	71,371	4,706	30,554	0	0	0	14,970	0	0	67,177	0	107,347	341,000
Interest	322	51,032	89,735	224,390	14,795	96,060	0	0	0	47,065	0	0	211,203	0	337,496	1,072,098
Gross Principal and Interest	424	67,263	118,276	295,761	19,501	126,614	0	0	0	62,035	0	0	278,380	0	444,843	1,413,098
Reserve Interest Income	(26)	(4,103)	(7,215)	(18,042)	(1,190)	(7,724)	0	0	0	(3,784)	0	0	(16,981)	0	(27,136)	(86,200)
Net Debt Service	398	63,160	111,061	277,720	18,311	118,890	0	0	0	58,251	0	0	261,399	0	417,707	1,326,898
2004 B / New SW Area Money																
Percentage	0.020%	2.890%	5.070%	12.680%	0.840%	2.450%	34.700%	0.250%	1.490%	2.660%	1.120%	0.370%	11.940%	4.440%	19.080%	100.0%
Principal	32	4,595	8,061	20,161	1,336	3,896	55,173	398	2,369	4,229	1,781	588	18,985	7,060	30,337	159,000
Interest	100	14,493	25,426	63,589	4,213	12,287	174,017	1,254	7,472	13,340	5,617	1,856	59,878	22,266	95,684	501,490
Gross Principal and Interest	132	19,088	33,487	83,750	5,548	16,182	229,190	1,651	9,841	17,569	7,397	2,444	78,863	29,326	126,021	660,490
Reserve Interest Income	(8)	(1,165)	(2,043)	(5,110)	(339)	(987)	(13,984)	(101)	(600)	(1,072)	(451)	(149)	(4,812)	(1,789)	(7,689)	(40,300)
Net Debt Service	124	17,923	31,444	78,640	5,210	15,195	215,206	1,550	9,241	16,497	6,946	2,295	74,051	27,536	118,332	620,190
Subtotal Net Debt Serv or Surchg	725	120,650	211,898	530,044	35,086	208,550	1,271,313	9,058	54,691	111,270	43,469	13,657	498,989	69,334	797,378	3,976,113
Subtotal 2004 B Issue	771	128,369	225,455	563,956	37,331	221,874	1,350,724	9,624	58,107	118,389	46,183	14,510	530,914	73,713	848,393	4,228,313
Reserve Interest Earnings																
Core	(13)	(2,451)	(4,299)	(10,760)	(716)	(4,613)	(65,427)	(465)	(2,816)	(2,263)	(2,263)	(704)	(10,131)	(2,589)	(16,190)	(125,700)
Expansion	(26)	(4,103)	(7,215)	(18,042)	(1,190)	(7,724)	0	0	0	(3,784)	0	0	(16,981)	0	(27,136)	(86,200)
SW	(8)	(1,165)	(2,043)	(5,110)	(339)	(987)	(13,984)	(101)	(600)	(1,072)	(451)	(149)	(4,812)	(1,789)	(7,689)	(40,300)
Net Debt Service or Surcharge	725	120,650	211,898	530,044	35,086	208,550	1,271,313	9,058	54,691	111,270	43,469	13,657	498,989	69,334	797,378	3,976,113

1,115,000 Principal
 3,113,313 Interest on

WASTEWATER RECLAMATION AUTHORITY

Debt Service for pre 7/1/04 Commitments
Fiscal Year 2009

SRF & 2004 A

Debt Issue	Warren County											Total	Debt Issue
	Clive	Des Moines	Johnston	Pleasant Hill	Polk County	USSD	UWHSD	Greenfield	Norwalk	West Des Moines			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
2004A (refunding)													2004A (refunding)
Percentage	0.57%	78.77%	1.39%	3.55%	8.87%	1.89%	1.21%	0.80%	1.08%	1.87%	100.00%	Percentage	
Principal	20,700	2,791,675	48,792	127,643	317,335	68,539	44,375	28,700	38,830	68,411	3,555,000	Principal	
Interest	3,175	529,367	9,656	21,855	56,813	11,278	6,846	4,901	6,630	10,479	661,000	Interest	
Gross Principal and Interest	23,875	3,321,042	58,448	149,498	374,148	79,817	51,221	33,601	45,460	78,890	4,216,000	Gross Principal and Interest	
Reserve Interest Income	(512)	(71,289)	(1,255)	(3,209)	(8,031)	(1,713)	(1,100)	(721)	(976)	(1,693)	(90,500)	Reserve Interest Income	
Net Debt Service	23,363	3,249,753	57,193	146,289	366,117	78,104	50,121	32,880	44,484	77,197	4,125,500	Net Debt Service	
SRF 04 1995												SRF 04 1995	
Percentage	10.15%	20.57%	0.00%	0.00%	0.00%	20.65%	11.63%	0.00%	0.00%	37.00%	100.00%	Percentage	
Principal	17,661	35,792	0	0	0	35,931	20,236	0	0	64,380	174,000	Principal	
Interest	4,159	8,430	0	0	0	8,462	4,766	0	0	15,163	40,980	Interest 3%	
Fees	69	140	0	0	0	141	79	0	0	253	683	Fees	
Gross Principal and Interest	21,890	44,362	0	0	0	44,534	25,082	0	0	79,795	215,663	Gross Principal and Interest	
Reserve Interest Income	(1,360)	(2,756)	0	0	0	(2,767)	(1,558)	0	0	(4,958)	(13,400)	Reserve Interest Income	
Net Debt Service	20,530	41,605	0	0	0	41,767	23,523	0	0	74,837	202,263	Net Debt Service	
SRF 06 1995												SRF 06 1995	
Percentage	2.31%	71.08%	0.79%	2.15%	5.44%	6.25%	2.63%	0.53%	0.72%	8.10%	100.00%	Percentage	
Principal	14,045	432,166	4,803	13,072	33,075	38,000	15,990	3,222	4,378	49,248	608,000	Principal	
Interest	3,955	121,696	1,353	3,681	9,314	10,701	4,503	907	1,233	13,868	171,210	Interest 3%	
Fees	66	2,029	23	61	155	178	75	15	21	231	2,854	Fees	
Gross Principal and Interest	18,066	555,891	6,178	16,814	42,544	48,879	20,568	4,145	5,631	63,347	782,064	Gross Principal and Interest	
Reserve Interest Income	(1,079)	(33,194)	(369)	(1,004)	(2,540)	(2,919)	(1,228)	(248)	(336)	(3,783)	(46,700)	Reserve Interest Income	
Net Debt Service	16,987	522,697	5,809	15,810	40,004	45,960	19,340	3,897	5,295	59,564	735,364	Net Debt Service	
SRF 07 1996												SRF 07 1996	
Percentage	2.31%	71.08%	0.79%	2.15%	5.44%	6.25%	2.63%	0.53%	0.72%	8.10%	100.00%	Percentage	
Principal	7,207	221,770	2,465	6,708	16,973	19,500	8,206	1,654	2,246	25,272	312,000	Principal	
Interest	2,569	79,048	879	2,391	6,050	6,951	2,925	589	801	9,008	111,210	Interest 3%	
Fees	43	1,317	15	40	101	116	49	10	13	150	1,853	Fees	
Gross Principal and Interest	9,819	302,135	3,358	9,139	23,123	26,566	11,179	2,253	3,060	34,430	425,063	Gross Principal and Interest	
Reserve Interest Income	(425)	(13,079)	(145)	(396)	(1,001)	(1,150)	(484)	(98)	(132)	(1,490)	(18,400)	Reserve Interest Income	
Net Debt Service	9,394	289,056	3,213	8,743	22,122	25,416	10,695	2,155	2,928	32,940	406,663	Net Debt Service	
Adjustment													
Redistribution of payment from:													
1) Greenfield Plaza	(552)	(16,771)		(467)		(1,329)	(1,118)	22,073		(1,836)	0	Greenfield Plaza	
	(552)	(16,771)	0	(467)	0	(1,329)	(1,118)	22,073	0	(1,836)	0		
Net Debt Service to Communities													
for Existing Debt	69,721	4,086,340	66,215	170,375	428,243	189,919	102,562	61,005	52,707	242,702	5,469,790		
Subtotal 2004 A	23,875	3,321,042	58,448	149,498	374,148	79,817	51,221	33,601	45,460	78,890	4,216,000	Subtotal Debt Service Re	
Subtotal SRF	49,774	902,388	9,536	25,953	65,668	119,980	56,829	6,398	8,691	177,573	1,422,790	Subtotal Debt Service SRF	

**Wastewater Reclamation Authority
Equipment Replacement Reserve Fund**

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

This fund provides resources to replace current equipment as its useful life expires. The collection for this reserve was in F05. The projected ending balance for F09 is \$1,000,000.

Projected fiscal year 2009 activity includes expenditures of \$425,000 for equipment, sales revenue \$5,000, interest revenue of \$50,000, depreciation revenue of \$360,000, and community contributions of \$10,000. Amended F08 activity includes expenditures of \$450,000 for equipment, sales revenue of \$29,000, interest revenue of \$55,000, depreciation revenue of \$331,000, and community contributions of \$35,000.

FY 2009 Anticipated Purchases

Item	F08	F08 Amended	F09
Tractor Trailers			60,000
End Dump Trailer	84,000	57,993	
Tractor Trailers/Tarps			
Truck Tractors		87,222	
Truck Tractors Diesel		85,835	
Pick Up Truck w/plow			
Pick Up Truck	70,000	70,000	
Trailer		10,538	12,000
Vans (3)	40,000	49,826	
Service Trucks	40,000	40,000	40,000
Dump Truck	45,000		45,000
End Loader	145,000		145,000
Pumps			90,000
Portable Compressors	2,000	2,000	
In Plant Vehicles	24,000	24,000	
Unanticipated Needs		22,586	33,000
Total	\$450,000	\$450,000	425,000

WASTEWATER RECLAMATION AUTHORITY
Operations & Maintenance Budget Summary
Fiscal Year 2009

	F05 ACTUAL	F06 ACTUAL	F07 ACTUAL	F08 BUDGET	F08 AMENDED BUDGET	F09 BUDGET
Total O&M Expenditures						
Personal Services	6,744,069	7,149,536	7,186,515	8,054,133	8,064,188	8,552,613
Contractual Services	2,318,451	2,472,520	2,928,189	3,202,613	3,357,615	3,841,140
Internal Services	738,588	731,432	727,862	829,164	861,293	897,876
Other Charges	1,869,220	2,106,679	2,090,118	2,109,050	2,133,485	2,225,875
Commodities	842,508	1,032,500	1,199,363	1,552,272	1,583,595	1,710,509
Capital Outlays	91,872	36,715	135,489	320,250	381,850	357,750
Travel /Training	78,529	76,800	91,060	137,595	129,095	126,345
Total Expenditures	12,683,237	13,606,182	14,358,596	16,205,077	16,511,121	17,712,108
Total O&M Revenue Offsets						
Licenses and Permits	31,090	33,640	37,580	36,300	34,500	35,220
High Strength Surcharge	1,133,748	1,171,840	1,691,196	1,329,000	1,329,000	1,400,000
Contract Hauler Fees	876,405	1,054,496	1,544,151	1,005,000	1,150,000	1,200,000
Industrial Analysis Fees	106,264	162,425	122,087	158,620	115,000	125,000
Contract Hauler Analysis Fees	26,525	32,489	62,259	26,700	40,000	30,000
Other Pretreatment Charges	221,113	112,010	152,991	116,930	111,710	124,410
	(2,395,145)	(2,566,900)	(3,610,264)	(2,672,550)	(2,780,210)	(2,914,630)
Charges for Services	(263,947)	(412,236)	(412,829)	(352,002)	(370,386)	(282,048)
Interfund Charges (Lab)	(133,570)	(140,082)	(176,081)	(145,000)	(145,000)	(170,000)
Interfund Charges for CIP	(101,093)	(110,891)	(143,103)	(120,000)	(150,000)	(130,000)
Other Charges (Gas)	0	0	(123,010)	0	(450,000)	(600,000)
Invested Operating Funds	(44,529)	(8,054)	(17,916)	0	0	0
Total Revenue Offsets	(2,938,284)	(3,238,163)	(4,483,203)	(3,289,552)	(3,895,596)	(4,096,678)
Net O&M Exp to be allocated on WRF flows	9,744,953	10,368,019	9,875,393	12,915,525	12,615,525	13,615,430
O&M Exp Collected from Communities	11,970,392	12,471,665	12,731,870		12,915,525	
O&M Expenditures less Revenue Offsets	9,744,953	10,368,019	9,875,393		12,615,525	
Remaining Credit for next Budget	2,225,439	2,103,646	2,856,477		300,000	
Credit amount after adding \$359,904 for Altoona connection			3,216,381			

Wastewater Reclamation Authority
Fiscal Year 2009

WRA/WRF Totals by Account (line item budget)

Account #	Account Name	F07 Actual	F08 Adopted	F08 Amended	F09 Proposed	F09 Budget Inc (Dec) F08
Personnel Services						
511010	Salaries of Regular Employees	4,725,054	5,321,758	5,292,558	5,636,258	314,500
511030	Longevity	174,200	194,165	180,765	199,015	4,850
511050	Overtime	107,194	90,500	140,500	123,500	33,000
511070	IPERS - City's Share	287,962	342,160	340,260	371,160	29,000
511080	FICA - City's Share	321,880	353,995	355,595	374,455	20,460
511090	FICA Medicare - City's Share	75,319	83,835	82,735	88,205	4,370
511120	Deferred Compensation - City's Share	98,034	126,290	132,390	143,055	16,765
511140	Health and Dental Insurance	1,022,011	1,261,003	1,182,503	1,261,103	100
511160	Separation Payouts	132,556	45,000	87,000	93,000	48,000
511170	Flexible Spending Account - City	37,881	42,830	43,460	43,540	710
511175	PEHP - City's Share	96,025	106,797	115,822	115,822	9,025
511802	Clothing Allowance	9,661	10,800	10,600	10,500	(300)
511190	Personnel Charge-outs	7,609	(5,000)	(5,000)	(5,000)	-
511300	Wages - Casual & Part-time Employees	91,131	80,000	105,000	98,000	18,000
	Subtotal Personnel Services	7,186,517	8,054,133	8,064,188	8,552,613	498,480
						6%
Contractual Services						
521010	Accounting and Clerical	-	1,500	10,200	1,500	-
521020	Consultants and Prof. Services	63,092	73,000	59,500	83,500	10,500
521022	Right-of-way Acquisition Consultants	-	5,000	1,000	3,000	(2,000)
522300	Legal Fees	26,086	10,500	25,500	10,500	-
521035	Right-of-way Legal & Misc. Costs	690	3,500	1,500	3,500	-
521060	Protection / Security	15,211	17,000	17,000	17,500	500
521070	Laboratory	290,575	249,000	249,000	285,000	36,000
521160	Outside DP Services /Consulting	38,442	77,600	57,600	57,600	(20,000)
521180	City Labor and Equip. Charge /Flow Monitoring	114,167	83,000	80,500	80,500	(2,500)
521220	City Staff Charges on CIP Projects	9,084	-	11,000	2,500	2,500
521250	Inspection Services and Appraisals	15,841	39,250	17,550	17,550	(21,700)
522010	Contract Carriers	3,282	3,800	4,800	4,800	1,000
522020	Local Transportation	24	505	5	5	(500)
522030	Postage	16	400	400	400	-
522070	Tuition Reimbursement	1,200	4,700	3,900	4,900	200
523010	Advertising	3,931	6,200	6,200	7,000	800
523020	Photocopy and Reproduction Expense	6,309	9,150	10,100	10,200	1,050
523030	Printing Services Contracts	4,370	6,200	5,400	5,600	(600)
523070	Photographic/Microfilming	-	50	50	50	-
523080	Marketing/Public Relations	17	500	500	600	100
524010	Real Property Insurance /see 524150					
524150	Enterprise Liability Insurance	165,385	247,854	169,311	182,733	(65,121)
524060	Workers' Compensation Excess Insurance Premiums	7,928	8,600	8,296	8,681	81
524070	Unemployment Compensation Payments	4,906	8,000	4,000	6,000	(2,000)
524110	Life Insurance Premiums	8,460	8,800	9,145	10,040	1,240
524130	Long-term Disability Insurance Premiums	46,573	41,851	47,151	49,500	7,649
524160	Insurance Agent/Broker Service Fee	8,286	9,000	8,577	8,577	(423)
525010	Gas	394,971	415,500	415,500	440,500	25,000
525020	Electric Light and Power	1,090,205	1,012,000	1,112,000	1,315,000	303,000
525030	Storm Water Charges	40,035	45,000	45,000	45,000	-
525050	Water Use	45,423	55,220	56,220	56,720	1,500
525140	Telephone Equipment	488	653	150	300	(353)
525145	Cell Phone - Employee Allowance	596	450	720	720	270
525150	Telephone - Cell Service	12,751	13,666	16,650	16,650	2,984
525155	Telephone Service - Plant & Meters	41,986	49,000	49,000	49,000	-
525185	Data Circuit Contract	-	-	-	8,000	8,000
525200	Hardware Maint Contract	5,470	27,100	7,100	19,100	(8,000)
526010	Repair & Maintenance - Buildings	21,282	75,200	38,200	52,200	(23,000)
526011	Repair & Maintenance - Buildings/Floor covering	10,293	-	12,000	12,000	12,000
526020	Repair & Maintenance - City-owned Capital Improv.	-	10,500	2,000	10,500	-
526030	Repair & Maintenance - Fixed Plant Equipment	59,047	155,400	280,150	419,400	264,000
526050	Repair & Maintenance - Operating and Construction	2,889	24,975	11,975	11,975	(13,000)
526060	Repair & Maintenance - Office Equipment	-	2,550	950	950	(1,600)
526070	Repair & Maintenance - Plumbing	1,567	12,000	8,400	9,800	(2,200)
526110	Repair & Maintenance - Mechanical Equipment	-	-	68,535	78,535	78,535
526090	Repair & Maintenance - Miscellaneous Equipment	31,093	5,335	800	800	(4,535)
526100	Repair & Maintenance - Data Processing Equipment	13,842	1,500	3,500	4,500	3,000

Wastewater Reclamation Authority
Fiscal Year 2009

WRA/WRF Totals by Account (line item budget)

Account #	Account Name	F07 Actual	F08 Adopted	F08 Amended	F09 Proposed	F09 Budget Inc (Dec) F08
526120	Repair & Maintenance - Software Contractual Maint.	130,009	154,450	182,950	182,200	27,750
526150	Repair & Maintenance - Fences	80	200	200	200	-
526160	Repair & Maintenance - Cabling	-	-	5,000	5,000	5,000
527020	Rent - Buildings	-	-	-	-	-
527040	Rent - Machinery and Mechanical Equipment	1,920	14,000	9,500	12,000	(2,000)
527090	Uniform Rental and Cleaning	20,626	26,754	24,190	24,294	(2,460)
527110	Rent - Non-City Radio and Electronics	2,422	4,410	6,610	7,560	3,150
527500	Licenses and Permits	3,556	9,415	9,995	8,195	(1,220)
527510	Cleaning and Painting	19,169	21,930	35,530	36,430	14,500
527520	Dues and Membership	34,852	37,880	37,880	38,300	420
527620	Miscellaneous Contractual Services	1,134	1,000	300	500	(500)
527680	Landfill Dump Fees	80,597	70,000	73,000	73,000	3,000
527700	Recycling Services & Disposals	4,557	17,235	10,035	15,435	(1,800)
527800	Bank Charges	917	1,000	1,000	1,000	-
528020	Service Awards & Incentives	302	1,000	1,800	1,000	-
528515	Print Shop	1,410	3,680	3,180	3,250	(430)
528520	Telephone - Telephone Equipment	-	180	-	-	(180)
528525	Telephone - Basic Line Service	36,351	34,162	34,763	36,030	1,868
528530	Telephone - Service Calls and Oper	-	90	-	-	(90)
528535	Telephone - Direct Dial Long Distance	-	95	-	-	(95)
528540	Telephone - Discounted Long Distance	-	1,033	-	-	(1,033)
528545	Vehicle Maintenance - Internal Service	202,011	199,672	212,050	224,350	24,678
528550	Radio Maintenance - Internal Service	18,797	14,664	14,664	14,920	256
528555	Vehicle Depreciation - Internal Service	322,576	409,298	391,896	405,496	(3,802)
528575	Fuel Purchases from Central Garage	162,240	179,750	220,960	229,600	49,850
528580	Forestry - Internal Service	493	500	-	-	(500)
528585	Courier - Internal Service	2,855	2,500	2,500	3,000	500
528590	Postage - Internal Service	3,367	5,870	3,870	3,870	(2,000)
	Subtotal Contractual Services	3,656,054	4,031,777	4,218,908	4,739,016	707,239 18%
	Other Charges					
529400	Legal Settlements and Awards - NotTort	-	20,000	-	-	(20,000)
529410	Legal Settlements and Awards - Tort	10	3,000	1,000	1,000	(2,000)
529430	Legal Expenses - Reimbursable	6,577	-	-	-	-
529300	Fines	100	-	-	-	-
529630	Police and Fire Service Fee	1,142,134	1,075,200	1,173,835	1,268,300	193,100
529710	Adjustments - Prior Years' Expenditures	(357)	-	-	-	-
529730	Indirect Cost Allocation	822,775	910,000	850,000	883,175	(26,825)
529740	Replacemnt of Personal Property	-	-	-	-	-
529810	Workers' Compensation - Payments	118,878	75,850	98,650	68,400	(7,450)
529950	Allocation of Charges (PStn)	-	25,000	10,000	5,000	(20,000)
	Subtotal Other Charges	2,090,117	2,109,050	2,133,485	2,225,875	116,825 6%
	Commodities					
531010	General Office	7,412	19,305	16,830	16,380	(2,925)
531020	Magazines, Maps, Reference Books	2,950	5,395	5,395	4,595	(800)
531030	Photographic and Video Supplies	969	2,750	2,750	2,800	50
531040	Computer (Data Processing) Hardware under \$4000	69,237	129,850	119,850	130,050	200
531045	Computer Software less than \$4000	14,467	46,650	66,650	58,650	12,000
531050	Copier Supplies	9,436	5,506	5,706	6,500	994
531060	Print Shop Office Supplies	-	1,000	-	-	(1,000)
531090	StoresB Materials	1,516	240	840	1,390	1,150
532010	Agricultural & Horticultural	3,512	6,700	6,700	6,700	-
532020	Asphalt and Asphalt Products	646	10,000	9,000	9,000	(1,000)
532030	Chemicals and Gases - Noncleaning	554,824	528,250	573,950	669,500	141,250
532040	Cleaning, Janitorial, and Sanitation	21,374	14,465	18,465	19,665	5,200
532050	Concrete and Clay Products	6,556	21,200	14,200	14,200	(7,000)
532060	Electrical Supplies and Parts	99,912	171,500	143,400	157,500	(14,000)
532080	Food	3,499	3,250	3,350	3,950	700
532090	Fuel (Non-motor vehicle)	3,826	2,510	3,510	4,010	1,500
532100	Hardware Items	15,355	25,940	23,340	25,080	(860)
532110	Household and Institutional	3,734	6,250	5,550	6,700	450
532120	License Plates, Badges, Tags	20	-	-	-	-
532130	Lubricants (Non-motor vehicle)	38,887	50,800	50,800	50,800	-

Wastewater Reclamation Authority
 Fiscal Year 2009

WRA/WRF Totals by Account (line item budget)

Account #	Account Name	F07 Actual	F08 Adopted	F08 Amended	F09 Proposed	F09 Budget Inc (Dec) F08
532140	Lumber, Wood Products, and Insulation	3,606	6,000	7,000	6,000	-
532150	Parts - Machinery and Equipment	174,092	282,820	290,320	291,520	8,700
532160	Medical and Laboratory	30,160	38,050	31,550	32,550	(5,500)
532170	Minor Equipment and Hand Tools	26,613	34,050	36,050	38,850	4,800
532180	Motor Vehicles - Fuels and Lubricants	8,815	750	750	750	-
532190	Motor Vehicles - Parts and Supplies	3,081	700	2,900	700	-
532200	Wood Finish Products	14,796	22,500	22,500	21,000	(1,500)
532210	Plumbing, Sewage, and Drainage	7,212	14,100	15,100	12,600	(1,500)
532230	Steel, Iron, and Related Metals	2,833	8,178	8,178	8,478	300
532240	Traffic and Street Sign Material	660	1,100	1,100	1,100	-
532250	Wearing Apparel	2,768	3,346	2,646	2,326	(1,020)
532260	Safety and Protective Equipment and Clothing	66,543	83,817	89,915	101,865	18,048
532320	Library Processing Materials	-	800	800	800	-
532330	Data Processing Materials	50	2,000	2,000	2,000	-
532370	Power Hand Tools and Equipment	-	2,500	2,500	2,500	-
532500	Easements	-	-	-	-	-
	Subtotal Commodities	1,199,361	1,552,272	1,583,595	1,710,509	158,237 10%
	Capital Outlay					
543040	Sanitary Sewers & Repairs over \$4000	-	149,000	179,000	164,000	15,000
543080	Other Improvements	54,938	-	4,500	-	-
544010	Agricultural & Horticultural	-	10,000	10,000	10,000	-
544060	Medical, Surgical, and Laboratory	-	-	-	37,500	37,500
544070	Motor Vehicles	-	-	-	-	-
544080	Office & Household	206	-	11,300	7,500	7,500
544090	Plant Equipment	26,814	68,000	92,000	65,500	(2,500)
544100	Production and Construction	8,996	6,000	6,000	6,000	-
544150	Traffic Control	3,097	-	-	-	-
544200	Electrical Equipment & Nonradio	-	10,000	10,000	10,000	-
544220	Data Processing Hardware over \$4000	21,487	35,000	63,000	15,000	(20,000)
544250	Data Processing Software more than \$4000	19,950	42,250	6,050	42,250	-
	Subtotal Capital Outlay	135,488	320,250	381,850	357,750	37,500
	Travel and Training					
562040	Travel	39,773	38,950	48,450	51,700	12,750
562050	Training	51,286	98,645	80,645	74,645	(24,000)
	Subtotal Travel and Training	91,059	137,595	129,095	126,345	(11,250)
		14,358,596	16,205,077	16,511,121	17,712,108	
						109.3%