

D M M W R A
Budget for Fiscal 2016-2017



To: WRA Board Members:
 Re: Wastewater Reclamation Authority Budget for Fiscal Year ending June 30, 2017

The Operating Contractor respectfully submits the fiscal year 2017 Wastewater Reclamation Authority (WRA) budget for your review. Detailed throughout these pages are all aspects of the budget. Each section supports the following areas: operations, debt service, surcharges/credits, and capital improvements.

The WRA gross budget for fiscal year 2017 is \$87,862,593 compared to the fiscal year 2016 gross budget of \$61,449,700. Debt service decreased \$945,237 as SRF6 retired and 2015 refunding provided savings. The operation and maintenance budget increased \$415,870 for Personal Services and Commodities. Reserve budget for fiscal year 2017 includes \$100,000 to increase the working capital reserve but no decrease in the supplemental insurance reserve in 2017. Reserve budget for fiscal year 2016 includes \$40,000 to increase the working capital reserve and \$-148,656 to decrease the supplemental insurance reserve for workers' compensation.

Gross Budget Summary

	FY2016 Budget	FY2017 Preliminary	Change
Operating Budget			
Operation, Maint. & Insurance	\$ 21,581,350	\$ 21,997,220	415,870
Debt Service	23,414,087	22,468,850	(945,237)
Reserve changes	(108,240)	100,000	208,240
Equipment Replacement	<u>500,000</u>	<u>550,000</u>	<u>50,000</u>
	45,387,197	45,116,070	(271,127)
Capital Budget	<u>16,062,503</u>	<u>42,746,523</u>	<u>26,684,020</u>
Total Gross Budget	\$ 61,449,700	\$ 87,862,593	26,412,893

The CIP total is \$909,919,285 and includes construction past the year 2030. Cost of construction for FY2017 to FY2022 is estimated at \$245,455,083; last year's estimate was \$199,985,103. WRA began construction of Phase 27 ESI project included in the Facility Plan Update – 2012 in fiscal 2016 specifically Segment 1A. The WRA finances most improvements with the Clean Water State Revolving Funds Loan program. In calendar 2016, bond issues of approximately \$45 million 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 2017 are \$8,036,670 which compare to the fiscal year 2016 offsets of \$8,908,245. Revenues from the industrial pretreatment program, investment earnings, and other revenues offset the WRA gross budget. The decrease in the offset amount is attributed to a one time release of SRF 6 reserve in 2016. The budget adjustments shown below include operation/maintenance and debt services adjustments that represent the difference between actual costs and budgeted collections for prior years.

Summary of Budget Offsets

	FY2016 Budget	FY2017 Preliminary	Change
Operating Budget			
Pretreatment Revenues	\$ 3,375,000	\$ 3,715,000	340,000
Other Operating Revenues	905,000	835,000	(70,000)
Adjustment from prior years	3,322,205	2,978,020	(344,185)
Reserve release, SRF 6	867,520	-	(867,520)
Debt Reserve Earnings	28,520	58,650	30,130
Equip Repl Earnings & Fund bal	410,000	450,000	40,000
	<u>8,908,245</u>	<u>8,036,670</u>	<u>(871,575)</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 2017 the requirement is \$41,567,650 compared to \$40,278,952 in fiscal year 2016. Half of the increase is attributed to increased debt service and plant operations, half of the increase is attributed to capital improvements (including Phase 27, Segment 1A with no associated debt).

Community Contribution Summary (Net Budget)

	FY2016 Budget	FY2017 Preliminary	Change
Net Budget			
Operations, Maint. & Ins.	\$ 15,103,348	\$ 15,193,569	90,221
Debt Service	21,393,844	21,685,831	291,987
Operating Reserves	(108,240)	100,000	208,240
Equipment Replacement	90,000	100,000	10,000
Renewal & Replacement	3,800,000	4,488,250	688,250
Community Contributions	\$ 40,278,952	\$ 41,567,650	\$ 1,288,698

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

Net Budget Allocation Summary [A]
Fiscal Year 2017

Recommendation

Community / District		Fiscal Year		Fiscal Year		Fiscal Year	Percentage
		2015 Budget *	2015 Amend Budget	2016 Budget *	2016 Amend Budget	2017 Budget	Change from F16 to F17
Altoona	#	1,807,199	1,807,199	2,063,565	2,063,565	2,182,394	5.76%
Ankeny	#	5,589,341	5,562,963	6,248,519	6,248,519	6,330,421	1.31%
Bondurant	#	411,449	410,624	424,314	424,314	495,663	16.82%
Clive	#	1,652,161	1,614,395	1,803,299	1,803,299	1,767,198	-2.00%
Cumming	#	6,613	74,360	10,942	13,883 c	18,790	35.34%
Des Moines		15,159,016	14,002,092 s	15,218,648	15,218,648	15,808,224	3.87%
Greenfield Plaza		135,728	126,869	143,961	143,961	159,894	11.07%
Johnston		697,898	686,062	773,715	773,715	734,152	-5.11%
Norwalk	#	923,687	908,605	1,030,207	1,030,207	1,090,675	5.87%
Pleasant Hill		372,446	336,419	400,082	400,082	471,965	17.97%
Polk City	#	378,122	1,964,017 s	342,260	342,260	314,044	-8.24%
Polk County		91,477	30,492 d	85,488	85,488	150,601	76.17%
Urbandale San Sewer District	#	3,547,150	3,449,254	3,957,718	3,957,718	3,965,587	0.20%
Urb-Windsor Hts San District		375,868	333,092	398,213	398,213	464,238	16.58%
Waukee	#	1,082,804	1,075,272	1,273,141	1,273,141	1,296,917	1.87%
West Des Moines	#	5,442,157	5,309,983	6,104,880	6,104,880	6,316,887	3.47%
TOTAL		37,673,116	37,691,698	40,278,952	40,281,893	41,567,650	3.19%
		d surchg due	18,582				
		s additional surcharge paid F15					
# Denotes Expansion Community		c amend amount when connected		2016	2017		

Budget * Represents allocation activity presented in previous budgets.

Additional Surcharge payments from Polk City and Cumming were received in F2015

Debt Serv 2008+	15,967,348	16,165,428	1.24%
Dserv 2006/2015e	2,519,650	2,213,544	-12.15%
Debt Serv 2013b	3,652,225	3,649,275	-0.08%
SRF, pre 2004	1,274,864	440,604	-65.44%
Oper & Maint (net)	17,301,350	17,447,220	0.84%
R&R/CIP Contrib.	3,800,000	4,488,250	18.11%
Other, Credits	(4,236,484)	(2,836,671)	-33.04%
	40,278,953	41,567,650	

WASTEWATER RECLAMATION AUTHORITY

Net Budget Allocation Summary [B]

Fiscal Year 2017

	Fiscal Year 2015 Budget	Fiscal Year 2016 Budget	Last Year's Change increase or (decrease)	Amend	Fiscal Year 2016 Budget	Recommended Fiscal Year 2017 Budget	Current Year Change increase or (decrease)
Budget Collections							
Community Collections	37,673,116	40,278,952	2,605,836		40,281,893	41,567,650	1,285,757
Budget Expenditures							
Plant Operations [see below]	14,215,050	15,161,931	946,881		15,161,931	15,293,569	131,638
Debt Service [see below]	19,662,409	21,393,844	1,731,435		21,393,844	21,685,831	291,987
CIP / R&R expenditures	3,600,000	3,800,000	200,000		3,800,000	4,080,000	280,000
Equipment replacement	75,000	90,000	15,000		90,000	100,000	10,000
Misc. [including P27 s1A contrib.]	1	(18,583)	(18,584)		(15,642)	408,250	423,892
Supplemental Ins. Reserve	120,656	(148,240)	(268,896)		(148,240)	0	148,240
Total Budget	37,673,116	40,278,952	2,605,836		40,281,893	41,567,650	1,285,757
-							
Plant Operations & Maint							
Operations & Maintenance Costs	21,531,350	21,581,350	50,000		21,581,350	21,997,220	415,870
Revenue Offsets	(4,230,000)	(4,280,000)	(50,000)		(4,280,000)	(4,550,000)	(270,000)
Working Cap Resv adjustment	150,000	40,000	(110,000)		40,000	100,000	60,000
Prior year credits	(3,236,300)	(2,179,419)	1,056,881		(2,179,419)	(2,253,651)	(74,232)
Plant Oper. subtotal	14,215,050	15,161,931	946,881		15,161,931	15,293,569	131,638
Debt Servicing							
SRF Debt (prior)	1,397,422	1,274,864	(122,558)		1,274,864	440,604	(834,260)
SRF Debt (new)	9,474,080	11,199,478	1,725,398		11,199,478	11,400,325	200,847
SRF Debt (2008-2010)	4,737,540	4,767,870	30,330		4,767,870	4,765,103	(2,767)
2006 Bonds	2,518,400	2,519,650	1,250		2,519,650	2,213,544	(306,106)
2004/2013 Bonds	3,648,525	3,652,225	3,700		3,652,225	3,649,275	(2,950)
Interest adjustments	(34,000)	(28,540)	5,460		(28,540)	(58,651)	(30,111)
Prior year adj / reduce Reserve	(2,079,558)	(1,991,703)	87,855		(1,991,703)	(724,369)	1,267,334
Debt Service, Net subtotal	19,662,409	21,393,844	1,731,435		21,393,844	21,685,831	291,987

WASTEWATER RECLAMATION AUTHORITY

Net Budget Allocation Summary [C]

Recommended

Fiscal Year 2017

<u>Budget Collections</u>	Amended O&M Cumming	Fiscal Year 2016 Budget	Fiscal Year 2017 Budget	increase or (decrease)
Community Collections [see below]	40,278,952 2,941	40,281,893	41,567,650	1,285,757
 <u>Budget Expenditures</u>				
Plant Operations		15,161,931	15,293,569	131,638
Debt Service		21,393,844	21,685,831	291,987
CIP / R&R expenditures		3,800,000	4,080,000	280,000
Equipment replacement		90,000	100,000	10,000
Equip, Ins, Misc & Phase 27 seg 1A costs *		(15,642)	408,250	423,892
Supplemental Ins. Reserve		(148,240)	0	148,240
Total Budget		40,281,893	41,567,650	1,285,757

* Funding for P27 segment 1A construction will be collected
in F2017 using F2016 flow information for ESI (per 28E)

<u>Budget Alloc to each Commty</u>	Last Yr Budget Ttl	This Yr Budget Ttl	increase or (decrease)
Altoona	2,063,565	2,182,394	118,829
Ankeny	6,248,519	6,330,421	81,902
Bondurant	424,314	495,663	71,349
Clive	1,803,299	1,767,198	(36,101)
Cumming	13,883	18,790	4,907
Des Moines	15,218,648	15,808,224	589,576
GP HOC	143,961	159,894	15,933
Johnston	773,715	734,152	(39,563)
Norwalk	1,030,207	1,090,675	60,468
Pleasant Hill	400,082	471,965	71,883
Polk City	342,260	314,044	(28,216)
Polk County	85,488	150,601	65,113
USSD	3,957,718	3,965,587	7,869
U W SD	398,213	464,238	66,025
Waukee	1,273,141	1,296,917	23,776
West Des Moines	6,104,880	6,316,887	212,007
Total Collections	40,281,893	41,567,650	

Final
% Change in 3-Year Average Flow - 2014 to 2015

	**2014 Adjusted WRF Flow (m gal)	**2015 Adjusted WRF Flow (m gal)	% Change in Community Flow from 2014 to 2015	**2014 % of Total Adjusted WRF Flow	**2015 % of Total Adjusted WRF Flow	Change from 2014 to 2015	**2014 Adjusted WRA Flow (m gal)	**2015 Adjusted WRA Flow (m gal)	% Change in Community Flow from 2014 to 2015	**2014 % of Total Adjusted WRA Flow	**2015 % of Total Adjusted WRA Flow	Change from 2014 to 2015
Community												
Altoona	833.767	968.439	16.152	4.147	4.281	0.135	833.767	968.439	16.152	4.058	4.194	0.136
Ankeny	1921.033	2207.489	14.912	9.554	9.759	0.205	1921.033	2207.489	14.912	9.349	9.559	0.210
Bondurant	131.208	173.360	32.126	0.653	0.766	0.114	131.208	173.360	32.126	0.639	0.751	0.112
Clive (1)	742.596	808.267	8.843	3.693	3.573	-0.120	742.596	808.267	8.843	3.614	3.500	-0.114
Cumming (2)	3.355	5.311	58.315	0.017	0.023	0.007	3.355	5.311	58.315	0.016	0.023	0.007
Des Moines	10539.188	11718.128	11.186	52.415	51.802	-0.612	10539.188	11718.128	11.186	51.293	50.743	-0.549
Greenfield Plaza/Hills of Coventry	95.796	114.427	19.449	0.476	0.506	0.029	95.796	114.427	19.449	0.466	0.496	0.029
Johnston	491.360	516.658	5.149	2.444	2.284	-0.160	491.360	516.658	5.149	2.391	2.237	-0.154
Norwalk	354.965	408.088	14.966	1.765	1.804	0.039	354.965	408.088	14.966	1.728	1.767	0.040
Pleasant Hill	274.328	342.217	24.747	1.364	1.513	0.149	274.328	342.217	24.747	1.335	1.482	0.147
Polk City	122.017	137.738	12.884	0.607	0.609	0.002	122.017	137.738	12.884	0.594	0.596	0.003
Polk County	114.012	144.856	27.054	0.567	0.640	0.073	114.012	144.856	27.054	0.555	0.627	0.072
Urbandale Sanitary Sewer District (1)	1645.880	1816.887	10.390	8.185	8.032	-0.154	1645.880	1816.887	10.390	8.010	7.868	-0.143
Urbandale-Windsor Heights Sanitary District	285.595	344.930	20.776	1.420	1.525	0.104	285.595	344.930	20.776	1.390	1.494	0.104
Warren County												
Waukee							436.517	472.082	8.147	2.124	2.044	-0.080
Waukee WRF Flows	32.477	43.464	33.830	0.162	0.192	0.031	32.477	43.464	33.830	0.158	0.188	0.030
West Des Moines	2523.122	2870.625	13.773	12.548	12.690	0.142	2523.122	2870.625	13.773	12.280	12.431	0.151

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

(1) 74.006 million gallons of flow was added to Clive's annual metered flow and deducted from USSD's annual metered flow.

(2) Cumming's treatment plant was retired in June of 2015. All Cumming flows will be included in both the WRA and WRF flows for the new budget allocation

(3) Cumming's flows observed after its connection to the WRA sewer have increased significantly. WRF staff has performed investigations and taken multiple physical measurements of the flow in the Cumming connection sewer to verify the flows in the new connection. WRF staff will continue to perform these measurements throughout November 2015 to further verify the Cumming flows prior to final submission to the Technical Committee and WRA Board in December

(4) Beginning in 2015, flows collected in equalization basins that are directly allocated to a community will be deducted from that community's monthly flow. This directly affects Altoona, Ankeny, Bondurant, Polk City and Urbandale. The flow collected in these basins will now be attributed to all communities

WASTEWATER RECLAMATION AUTHORITY
Allocation Percentages Based on WRA / WRF Flows
Fiscal Year 2017

Community / District		<u>WRF</u>		<u>WRA</u>	
		Average 2015* WRF Flow	WRF Percentage ^A Flow	Average 2015* WRA Flow	WRA Percentage ^A Flow
Altoona	#	968.4	4.281%	968.43	4.194%
Ankeny	#	2,207.5	9.759%	2,207.47	9.559%
Bondurant	#	173.4	0.766%	173.37	0.751%
Clive	#	808.3	3.573%	808.27	3.500%
Cumming	#	5.3	0.024%	5.33	0.023%
Des Moines	#	11,718.1	51.802%	11,718.13	50.741%
Greenfield P / HOC SS District	#	114.4	0.506%	114.43	0.496%
Johnston	#	516.6	2.284%	516.63	2.237%
Norwalk	#	408.1	1.804%	408.10	1.767%
Pleasant Hill	#	342.2	1.513%	342.20	1.482%
Polk City	#	137.8	0.609%	137.77	0.597%
Polk County	#	144.8	0.640%	144.83	0.627%
Urbandale San Sewer District	#	1,816.9	8.032%	1,816.90	7.868%
Urb-Windsor Hts San District	#	344.9	1.525%	344.93	1.494%
F Waukee		43.5	0.192%	515.60	2.233%
West Des Moines	#	2,870.6	12.690%	2,870.60	12.431%
TOTAL		22,620.9	100.0%	23,093.0	100.0%

- # Represents Communities fully connected to the WRA (WRF system) at 9/30/15.
- * Represents average flow based on flows from calendar years ending 9/30/2013,2014,2015.
- ^A WRF budget allocations are computed using these percentages.
- F Flow from meter WAUK.

Bonded Project Flows:

Core Projects

assigned to communities based on the WRA flow percents above

Expansion Projects:

Altoona	968.43	9.770%
Ankeny	2,207.47	22.271%
Bondurant	173.37	1.749%
Clive	808.27	8.155%
Cumming	5.33	0.054%
Norwalk	408.10	4.117%
Polk City	137.77	1.390%
Urbandale S S D	1,816.90	18.331%
Waukee	515.60	5.202%
West Des Moines	2,870.60	28.961%
TOTAL	9,911.8	100.0%

Special Allocated Projects:

	SW Div Project:	ESI P27 Project:
Altoona	6.053%	3.659%
Ankeny	13.796%	16.486%
Bondurant	1.084%	0.655%
Clive	5.052%	3.053%
Cumming	0.033%	0.020%
Des Moines	33.827%	44.267%
Greenfield P / HOC SS District	0.331%	0.433%
Johnston	1.491%	1.952%
Norwalk	2.550%	1.542%
Pleasant Hill	0.988%	1.293%
Polk City	0.861%	1.038%
Polk County	0.418%	4.643%
Urbandale San Sewer District	11.356%	6.864%
Urb-Windsor Hts San District	0.996%	1.303%
Waukee	3.223%	1.948%
West Des Moines	17.941%	10.845%
TOTAL	100.0%	100.0%

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

**Wastewater Reclamation Authority
Budget Allocation Implementing the Two-Tier System
Fiscal Year 2017**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)
Operations and Maintenance Budget									
WRF Flows									
Flow Percentage:	4.281%	9.759%	0.766%	3.573%	0.024%	51.802%	0.506%	2.284%	1.804%
Gross O&M Expenses	941,701	2,146,709	168,499	785,961	5,279	11,395,000	111,306	502,417	396,830
Less:									
Revenue Offsets	(194,786)	(444,035)	(34,853)	(162,572)	(1,092)	(2,356,991)	(23,023)	(103,922)	(82,082)
<i>subtotal A</i>									
Net O&M Allocation	746,915	1,702,674	133,646	623,389	4,187	9,038,009	88,283	398,495	314,748

Surcharge Allocation									
Reversionary Ownership % (from 28E @ 7/1/2004)				2.31%		71.08%	0.53%	0.79%	0.72%
Reversionary Ownership % (from update 7/1/2006)		0.50%		2.30%		70.67%	0.53%	0.79%	0.78%
Reversionary Ownership % (from update 7/1/2007)		0.76%		2.30%		70.48%	0.53%	0.78%	0.80%
Reversionary Ownership % (from update 7/1/2010)		1.58%	0.05%	2.26%	0.01%	69.46%	0.52%	0.77%	0.89%
Surcharge, per 28E scheduled									
Ankeny	-	1,313,890	-	(30,351)	-	(933,913)	(6,964)	(10,380)	(9,460)
Norwalk	-	-	-	(4,294)	-	(132,126)	(985)	(1,468)	184,546
Bondurant	-	-	100,976	(2,333)	-	(71,774)	(535)	(798)	(727)
Cumming	-	(28)	-	(131)	5,685	(4,018)	(30)	(45)	(44)
Waukeee	-	(3,389)	-	(10,256)	-	(314,285)	(2,363)	(3,478)	(3,567)
Polk City was fully paid in FY2015									
Conveyance Surcharge Distribution, Waukeee only				(231)	-	(6,479)	(184)	(78)	(313)
Surcharge Allocation	-	1,310,473	100,976	(47,595)	5,685	(1,462,595)	(11,061)	(16,247)	170,434

CIP/ R&R Reserve Contribution									
WRA Flows									
Flow Percentage:	4.194%	9.559%	0.751%	3.500%	0.023%	50.741%	0.496%	2.237%	1.767%
Capital Projects:									
Collected for Plant Projects/non bonded improvements	155,178	353,683	27,787	129,500	851	1,877,417	18,352	82,769	65,379
Facility Plan & Rehabilitation, Small CIP Projects	-	-	-	-	-	-	-	-	-
Collected for Conveyance & New Project Admin Costs	15,937	36,324	2,854	13,300	87	192,816	1,885	8,501	6,715
<i>subtotal C</i>									
R&R Reserve/Annual Contribution	171,115	390,007	30,641	142,800	938	2,070,233	20,237	91,270	72,094

Adjustment from prior year									
Operations & Maintenance - FY2015									
Credits from Adjustment sheet - O&M	(87,668)	(195,459)	(14,559)	(80,478)	-	(1,241,989)	(10,478)	(52,487)	(38,334)
Operations & Maintenance - current									
Collection for Increase to Working Capital Reserve	4,194	9,559	751	3,500	23	50,741	496	2,237	1,767
Special Contribution for P27- FY2016									
FY Contrib for ESI / Phase 27 share of Seg 1A	14,452	66,561	2,274	12,872	57	182,672	1,662	8,516	6,156
Debt Service Credits - FY2015 in Budget F17									
Debt S FY2015 SRF collected vs. actuals	(41,221)	(91,808)	(6,794)	(37,844)	(162)	(263,193)	(2,268)	(11,374)	(17,942)
<i>subtotal D</i>									
Credits from prior year(s)	(110,243)	(211,147)	(18,328)	(101,949)	(81)	(1,271,770)	(10,588)	(53,108)	(48,353)

Insurance Reserve & Suppl Resv Balance (reallocated) + new layer									
WRF Flows									
Flow Percentage:	4.281%	9.759%	0.766%	3.573%	0.024%	51.802%	0.506%	2.284%	1.804%
Insurance Funds:									
Property Claim Reserve	21,405	48,795	3,830	17,865	120	259,010	2,530	11,420	9,020
Catastrophic Work Comp Reserve	47,091	107,349	8,426	39,303	264	569,822	5,566	25,124	19,844
Catastrophic Gen/Auto Liability Reserve	6,422	14,639	1,149	5,360	36	77,703	759	3,426	2,706
Public Officials Liability Claim Reserve	1,070	2,440	192	893	6	12,951	127	571	451
Reserve Total	75,988	173,222	13,597	63,421	426	919,486	8,982	40,541	32,021
Work Comp Additional Collection for Suppl Reserve	5,913	13,480	1,058	4,935	33	71,554	699	3,155	2,492
Additional layer work comp reserve 2014	1,465	3,339	262	1,223	8	17,726	173	782	617
Additional layer work comp reserve 2015	5,165	11,775	924	4,311	29	62,502	611	2,756	2,177
Additional layer work comp reserve 2016 (none for 2017)	(6,346)	(14,467)	(1,136)	(5,297)	(36)	(76,791)	(750)	(3,386)	(2,674)
Insurance Resv Allocation	82,185	187,350	14,705	68,593	461	994,476	9,714	43,847	34,633

Equipment Reserve Balance (reallocated)									
WRA Flows:									
Flow Percentage:	4.194%	9.559%	0.751%	3.500%	0.023%	50.741%	0.496%	2.237%	1.767%
Equipment Funds:									
Rolling Stock Replacement Reserve	41,940	95,590	7,510	35,000	230	507,410	4,960	22,370	17,670
Equipment Resv Allocation	41,940	95,590	7,510	35,000	230	507,410	4,960	22,370	17,670

Pleasant Hill	Polk City (Expansion)	Polk County	USSD (Expansion)	UWHS	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals	
1.513%	0.609%	0.640%	8.032%	1.525%	0.192%	12.690%	100.0%	WRF Flows Flow Percentage
332,818	133,963	140,782	1,766,817	335,458	42,235	2,791,447	21,997,220	- Gross O&M Expenses
(68,842)	(27,710)	(29,120)	(365,456)	(69,388)	(8,736)	(577,395)	(4,550,000)	- Revenue Offsets
263,976	106,254	111,662	1,401,361	266,070	33,499	2,214,052	17,447,220	- O&M Exp Alloc

2.15%		5.44%	6.25%	2.63%		8.10%	100.00%	Reversionary Ownership % for Ank/Nor/Bond
2.14%		5.41%	6.22%	2.61%		8.05%	100.00%	Reversionary Ownership % for Cumming
2.13%		5.39%	6.20%	2.60%		8.03%	100.00%	Reversionary Ownership % for Waukee
2.10%		5.32%	6.11%	2.56%	0.46%	7.91%	100.00%	Reversionary Ownership % for Polk City
(28,249)		(71,476)	(82,118)	(34,555)	-	(106,425)	- (1,313,890)	Scheduled surcharge from 28E in 2014
(3,997)		(10,112)	(11,618)	(4,889)	-	(15,057)	(0) (185,884)	Ankeny
(2,171)		(5,493)	(6,311)	(2,656)	-	(8,179)	- (100,976)	Norwalk
(122)		(308)	(354)	(148)	-	(458)	- (5,685)	Bondurant
(9,498)		(24,035)	(27,647)	(11,594)	445,921	(35,807)	- (445,921)	Cumming, WRF (partial paid F15) Waukee, WRF
-		(393)	(623)	(262)	9,371	(808)	- (9,371)	(Polk City paid F15) conveyance from Waukee (Cumming pd F15)
(44,036)	-	(111,817)	(128,671)	(54,104)	455,292	(166,734)	(0)	(0) Surcharge Allocation

1.482%	0.597%	0.627%	7.868%	1.494%	2.233%	12.431%	100.0%	WRA Flows percents for Capital project allocation
54,834	22,089	23,199	291,116	55,278	82,621	459,947	3,700,000	Plant Projects, Small CIP, Admin on plant projects
-	-	-	-	-	-	-	-	WRA069, WRA078, WRA106 included above
5,632	2,269	2,383	29,898	5,677	8,485	47,238	380,000	WRA086-087, WRA102-103, WRA111 admin costs
60,466	24,358	25,582	321,014	60,955	91,106	507,185	4,080,000	- R&R Community Contribution Allocation

(30,514)	(11,584)	(10,029)	(176,055)	(32,926)	(1,713)	(269,379)	(2,253,651)	WRF Flow based Credit for O&M Unspent Budget
1,482	597	627	7,868	1,494	2,233	12,431	100,000	Collect for Increase Work Cap Reserve
4,756	4,225	18,698	28,529	4,952	8,132	43,736	408,250	WRA108, Contribution for P27 Seg 1A
(6,456)	(5,419)	(2,157)	(82,702)	(6,986)	(21,517)	(126,525)	(724,369)	(over) under funding of SRF debt service
(30,732)	(12,181)	7,139	(222,360)	(33,467)	(12,865)	(339,737)	(2,469,770)	(0) Credit Carryovers & Adjustments

1.513%	0.609%	0.640%	8.032%	1.525%	0.192%	12.690%	100.0%	WRF Flows Flow Percentage
7,565	3,045	3,200	40,160	7,625	960	63,450	500,000	Insurance Funds:
16,643	6,699	7,040	88,352	16,775	2,112	139,590	1,100,000	Property Claim Reserve
2,270	914	960	12,048	2,288	288	19,035	150,000	Catastrophic Work Comp Reserve
378	152	160	2,008	381	48	3,173	25,000	Catastrophic Gen/Auto Liability Reserve
26,856	10,810	11,360	142,568	27,069	3,408	225,248	1,775,000	Public Officials Liability Claim Reserve
2,090	841	884	11,095	2,106	265	17,529	138,130	Work Comp Supplemental Reserve established 2013
518	208	219	2,748	522	66	4,342	34,218	Work Comp layer for 2014 budget (2012 Actuals)
1,826	735	772	9,691	1,840	232	15,311	120,656	Work Comp layer for 2015 budget (2013 Actuals)
(2,243)	(903)	(949)	(11,907)	(2,261)	(285)	(18,812)	(148,240)	Work Comp layer for 2016 budget (2014 Actuals)
29,046	11,691	12,286	154,195	29,276	3,686	243,618	1,919,764	- Insurance Reserve Allocation

1,775,000 Base reserve
144,764 Suppl amount

1.482%	0.597%	0.627%	7.868%	1.494%	2.233%	12.431%	100.00%	WRA Flows Flow Percentage
14,820	5,970	6,270	78,680	14,940	22,330	124,310	1,000,000	Equipment Funds: Rolling Stock Replacement Reserve
14,820	5,970	6,270	78,680	14,940	22,330	124,310	1,000,000	Equipment Reserve Allocation

**Wastewater Reclamation Authority
Budget Allocation Implementing the Two-Tier System
Fiscal Year 2017**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)
Debt Service Budget									
Principal and Interest on Debt:									
2004 B Issue	-	-	-	-	-	-	-	-	-
2013 B Refunding (2004B)	229,974	524,195	41,175	191,942	1,265	1,151,702	11,260	50,773	96,899
2015 E Refunding (2006)	148,892	339,377	26,659	124,272	818	613,095	5,996	27,026	62,734
2011+ SRFs (loans thru SRF program)	660,735	1,506,020	118,308	551,458	3,626	4,034,139	39,446	177,841	278,387
2008-2010 SRFs (loans thru SRF program)	330,274	752,833	59,125	275,651	1,819	1,272,846	12,430	56,118	139,178
SRFs (1995/1996)	-	-	-	10,178	-	313,181	2,335	3,481	3,172
FY Contrib for ESI / Phase 27 comnty contrib+ core	3,659	16,486	655	3,053	20	44,267	433	1,952	1,542
FY Surcharge for Polk City 08-9-10	(3,753)	(8,567)	(663)	(3,122)	(23)	(7,653)	(58)	(344)	(1,599)
Gross Debt Serv Allocation	1,369,780	3,130,344	245,260	1,153,433	7,525	7,421,577	71,842	316,846	580,313
Interest Earnings on Bond Reserves (2006/2013/2015)	(2,796)	(6,374)	(501)	(2,334)	(15)	(12,516)	(122)	(552)	(1,178)
Interest Earnings on SRF Reserves (pre 2004)				(178)		(5,470)	(41)	(61)	(55)
Interest Earnings on Sinking Fund	(503)	(1,150)	(90)	(424)	(3)	(2,727)	(26)	(116)	(213)
<i>subtotal E</i>									
Net Debt Serv Allocation	1,366,480	3,122,820	244,669	1,150,497	7,507	7,400,864	71,652	316,117	578,866

Equipment Replacement Contribution and Resv Re-allocations									
WRA Flows:									
Flow Percentage:	4.194%	9.559%	0.751%	3.500%	0.023%	50.741%	0.496%	2.237%	1.767%
Equipment Replacement:									
Annual Contribution	4,194	9,559	751	3,500	23	50,741	496	2,237	1,767
Work Comp Suppl Resv, NO Collection in F17									
Insurance fund allocation	82,185	187,350	14,705	68,593	461	994,476	9,714	43,847	34,633
fund balance last year	(79,613)	(183,414)	(12,517)	(70,897)	-	(1,006,224)	(9,138)	(46,919)	(33,903)
Equipment fund allocation	41,940	95,590	7,510	35,000	230	507,410	4,960	22,370	17,670
fund balance last year	(40,580)	(93,490)	(6,390)	(36,140)	(160)	(512,920)	(4,660)	(23,910)	(17,280)
<i>subtotal F</i>									
Net Contribution Repl. / Re-allocation	8,126	15,595	4,059	56	554	33,483	1,372	(2,375)	2,887

<i>subtotal A+B+C+D+E+F</i>									
Net F17 Budget Allocation	2,182,394	6,330,421	495,663	1,767,198	18,790	15,808,224	159,894	734,152	1,090,675

Monthly Amount to Remit	181,866	527,535	41,305	147,266	1,566	1,317,352	13,325	61,179	90,890
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	Altoona	Ankeny	Bondurant	Clive	Cumming	Des Moines	Green Plaza	Johnston	Norwalk
THREE YEAR FLOW INFORMATION - for the above Budget									
WRA Flows:									
Oct-Sep 2013	907.6	2,040.6	132.0	796.0	4.1	11,227.6	111.8	510.7	373.1
Oct-Sep 2014	920.6	2,102.7	149.7	751.6	3.6	11,013.3	107.0	491.9	395.8
Oct-Sep 2015	1,077.1	2,479.1	238.4	877.2	8.3	12,913.5	124.5	547.3	455.4
total for 36 months	2,905	6,622	520	2,425	16.0	35,154	343	1,550	1,224
Average for one year	968.4	2,207.5	173.4	808.3	5.3	11,718.1	114.4	516.6	408.1
% FLOW - WRA	4.194%	9.559%	0.751%	3.500%	0.023%	50.741%	0.496%	2.237%	1.767%
WRF Flows:									
Oct-Sep 2013	907.6	2,040.6	132.0	796.0	4.1	11,227.6	111.8	510.7	373.1
Oct-Sep 2014	920.6	2,102.7	149.7	751.6	3.6	11,013.3	107.0	491.9	395.8
Oct-Sep 2015	1,077.1	2,479.1	238.4	877.2	8.3	12,913.5	124.5	547.3	455.4
total for 36 months	2,905	6,622	520	2,425	16	35,154	343	1,550	1,224
Average for 12 months	968.4	2,207.5	173.4	808.3	5.3	11,718.1	114.4	516.6	408.1
% FLOW - WRF	4.281%	9.759%	0.766%	3.573%	0.024%	51.802%	0.506%	2.284%	1.804%

Pleasant Hill	Polk City (Expansion)	Polk County	USSD (Expansion)	UWHSD	Waukeee (Expansion)	West Des Moines (Expansion)	Budget Totals
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Pleasant Hill	Polk City	Polk County	USSD	UWHSD	Waukeee	West Des Moines	Budget
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-		-	-	-		-	-
33,638	32,724	14,231	431,464	33,910	122,448	681,674	3,649,275
17,907	21,183	7,576	279,344	18,052	79,278	441,334	2,213,544
117,826	94,016	49,849	1,239,616	118,780	351,805	1,958,474	11,300,325
37,170		15,732	619,634	37,467	175,840	978,987	4,765,103
9,473		23,969	27,538	11,588		35,689	440,604
1,293	1,038	4,643	6,864	1,303	1,948	10,845	100,000
(218)	46,457	(98)	(7,027)	(215)	(1,985)	(11,131)	-
217,090	195,418	115,902	2,597,433	220,886	729,333	4,095,871	22,468,851
(366)	(398)	(155)	(5,247)	(369)	(1,489)	(8,289)	(42,700)
(165)		(419)	(481)	(202)		(623)	(7,696)
(80)	(72)	(43)	(954)	(81)	(268)	(1,505)	(8,255)
216,479	194,948	115,287	2,590,751	220,234	727,576	4,085,454	22,410,200

Principal and Interest on Debt	
2013 B (refunding of 2004 B)	
2015 E (refunding of 2006)	
2011, 2012 & future SRF loans	
2008, 2009, 2010 SRF loans	
SRFs (prior)	
Estimate for ESI Phase 27 core+ Surcharge for 2008-10 SRF	100,000
Gross Debt Serv Allocation	
Interest Earnings on Bond Reserves	
Interest Earnings on SRF Reserves	
Interest Earnings on Sinking Fund	(58,651)
Net Debt Service Allocation	

1.482%	0.597%	0.627%	7.868%	1.494%	2.233%	12.431%	100.0%
1,482	597	627	7,868	1,494	2,233	12,431	100,000
29,046	11,691	12,286	154,195	29,276	3,686	243,618	1,919,764
(26,186)	(11,653)	(10,885)	(157,152)	(27,261)	(3,110)	(240,892)	(1,919,764)
14,820	5,970	6,270	78,680	14,940	22,330	124,310	1,000,000
(13,350)	(5,940)	(5,550)	(80,100)	(13,900)	(22,830)	(122,800)	(1,000,000)
5,812	665	2,748	3,491	4,549	2,309	16,667	100,000

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

471,965	314,044	150,601	3,965,587	464,238	1,296,917	6,316,887	41,567,650
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(0)	FY2017 Budget Allocation
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39,330	26,170	12,550	330,466	38,686	108,076	526,407	\$ 3,463,971
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	monthly cash flow
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PI Hill	Polk City	Polk Co	USSD	UWHSD	Waukeee	West DM	
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323.0	100.2	106.7	1,735.8	335.2	476.5	2,686.2	21,867.1
305.0	162.5	132.4	1,747.5	285.7	528.2	2,710.0	21,807.5
398.6	150.6	195.4	1,967.4	413.9	542.1	3,215.6	25,604.4
1,027	413	435	5,451	1,035	1,547	8,612	69,279
342.2	137.8	144.8	1816.9	344.9	515.6	2870.6	23,093.0
1.482%	0.597%	0.627%	7.868%	1.494%	2.233%	12.431%	100.0%

2013 Flow	
2014 Flow	
2015 Flow	
total for 36 months	36
Annual Average	
WRA Flow %	

323.0	100.2	106.7	1,735.8	335.2	32.0	2,686.2	21,422.6
305.0	162.5	132.4	1,747.5	285.7	49.8	2,710.0	21,329.1
398.6	150.6	195.4	1,967.4	413.9	48.7	3,215.6	25,111.0
1,027	413	435	5,451	1,035	131	8,612	67,863
342.2	137.8	144.8	1816.9	344.9	43.5	2870.6	22,620.9
1.513%	0.609%	0.640%	8.032%	1.525%	0.192%	12.690%	100.0%

2013 Flow	
2014 Flow	
2015 Flow	
total for 36 months	36
Annual Average	
WRF Flow %	

WASTEWATER RECLAMATION AUTHORITY
Operations & Maintenance Budget Summary
Fiscal Year 2017

	F14 ACTUAL	F15 ACTUAL	F16 BUDGET	F16 AMENDED BUDGET	F17 BUDGET	
Total O&M Expenditures						
Personal Services	9,373,906	9,543,126	10,418,120	10,418,120	10,624,810	
Contractual Services	3,990,348	4,127,604	4,798,255	4,841,055	4,695,009	
Internal Services	995,452	929,826	1,049,020	1,051,220	1,029,020	
Travel /Training	93,848	51,541	115,000	115,000	115,000	
Other Charges	2,296,785	2,880,672	2,314,100	2,344,100	2,434,100	
Commodities	1,838,784	2,024,806	2,486,855	2,501,855	2,679,281	
Capital Outlays	348,613	453,928	400,000	410,000	420,000	
Total Expenditures	18,937,736	20,011,503	21,581,350	21,681,350	21,997,220	101.9%
Total O&M Revenue Offsets						
Licenses and Permits	43,240	47,980	30,000	30,000	36,000	
High Strength Surcharge	1,109,142	1,372,789	1,200,000	1,200,000	1,220,000	
Contract Hauler Fees	1,919,566	2,245,682	1,800,000	1,940,000	2,110,000	
Industrial Analysis Fees	100,595	97,884	90,000	90,000	92,000	
Contract Hauler Analysis Fees	67,631	75,588	70,000	70,000	72,000	
Other Pretreatment Charges	190,646	199,863	185,000	185,000	185,000	
	(3,430,820)	(4,039,786)	(3,375,000)	(3,515,000)	(3,715,000)	
Charges for Services	(188,350)	(378,364)	(265,000)	(265,000)	(275,000)	
Interfund Charges (Lab)	(165,672)	(153,192)	(170,000)	(170,000)	(170,000)	
Interfund Charges for CIP	(205,625)	(216,690)	(260,000)	(220,000)	(190,000)	
Other Charges (Gas)	(171,947)	(172,903)	(210,000)	(210,000)	(200,000)	
Invested Operating Funds & Equipment Sales		(2,870)	0	0	0	
Total Revenue Offsets	(4,162,414)	(4,963,805)	(4,280,000)	(4,380,000)	(4,550,000)	
Net O&M Exp to be allocated on WRF flows	14,775,322	15,047,698	17,301,350	17,301,350	17,447,220	
O&M Exp Collected from Communities	16,944,300	17,301,350	17,301,350	17,301,350	17,447,220	
O&M adjustment for connecting communities	10,440					
O&M Expenditures less Revenue Offsets	(14,775,322)	(15,047,698)	(17,301,350)	(17,301,350)	(17,447,220)	
Remaining Credit for next Budget	2,179,418	2,253,652	0	0	0	
O&M Working Capital Reserve Calculation			7,413,473	7,444,973	7,552,027	
Cash balance available for WC Reserve					<u>7,452,027</u>	
Increase needed to be compliant					<u>100,000</u>	

Wastewater Reclamation Authority
Fiscal Year 2016-2017

WRA/WRF Totals by Account (line item budget by object)

Account #	Account Name	F14 Actual	F15 Actual	F16 Adopted	F16 Amended	F17 Proposed
Personnel Services						
511010	Salaries of Regular Employees	6,139,702	6,307,730	6,952,605	7,142,605	7,304,045
511030	Longevity	159,575	163,865	190,600	5,600	-
511050	Overtime	114,000	124,035	124,500	124,500	128,000
511070	IPERS - City's Share	578,995	594,979	623,870	623,870	638,770
511080	FICA - City's Share	412,800	428,453	445,900	425,900	449,700
511090	FICA Medicare - City's Share	96,702	100,722	105,600	105,600	105,225
511120	Deferred Compensation - City's Share	147,792	153,702	157,495	157,495	157,895
511140	Health and Dental Insurance	1,406,129	1,286,776	1,459,920	1,459,920	1,475,600
511150	Wages - Employee vacation buyout	9,284	-	-	-	-
511160	Separation Payouts	75,875	161,368	80,000	95,000	98,000
511176	HRA - City's Share	100,727	97,531	105,000	105,000	106,000
511185	WRA Safety Awards	5,980	5,840	10,000	10,000	1,000
511210	Tuition Allowance	6,362	6,593	10,400	10,400	9,800
511240	Workers' Comp -Salary Replacement	27,438	21,676	-	-	-
511801	Cell phone(tuition) Allowance	1,694	2,575	2,980	2,980	3,150
511802	Clothing (Shoe), Cell Allowance	12,650	14,925	11,750	11,750	12,125
511190	Personnel Charge-outs	50,328	(18,558)	59,500	59,500	54,500
511300	Wages - Casual & Part-time Employees	27,874	90,914	78,000	78,000	81,000
	Subtotal Personnel Services	51 9,373,906	9,543,126	10,418,120	10,418,120	10,624,810
Contractual Services						
521010	Accounting and Clerical	-	2,416	2,500	17,500	4,000
521020	Consultants and Prof. Services	83,488	96,218	98,000	98,000	89,000
521022	ROW Acq Consultants	-	-	500	500	500
521030	ROW Legal Fees	300	48	500	500	500
521035	ROW Legal Misc	-	2,352	600	600	600
521045	Right-of-way Acquisition Consult Mgmt Fee	-	1,081	300	300	300
522300	Legal Fees	7,572	11,766	35,000	35,000	30,000
521060	Protection / Security	16,750	16,750	20,000	20,000	20,000
521070	Laboratory	235,957	231,019	254,400	254,400	251,900
521075	Oil Analysis Service	-	680	10,000	10,000	4,000
521160	Outside DP Services /Consulting	56,230	13,280	71,500	71,500	52,700
521180	City Labor and Equip. Charges	240,315	273,387	358,000	353,000	343,000
521200	Contracted Snow Removal Service	-	-	300	300	300
521220	City Staff Charges on CIP Projects	-	838	200	200	200
521250	Inspection Services and Appraisals	7,192	9,665	9,500	9,850	11,850
521320	Contracted Services - Mowing	12,825	18,197	45,000	65,000	70,000
521325	Contracted Services - Janitorial	45,832	49,935	50,000	50,000	50,000
521330	Contracted Labor - Nonclerical	113,337	92,722	110,000	110,000	110,000
522010	Contract Carriers	4,371	2,565	6,750	6,750	6,750
522020	Local Transportation	23	20	5	5	5
522030	Postage	78	185	420	420	420
522070	Tuition & Interview reimb	-	-	3,100	3,100	3,100
523010	Advertising / Publish Meetings	2,248	4,716	5,500	5,500	5,500
523020	Photocopy and Reproduction Expense	16,807	14,491	16,950	16,950	17,050
523030	Printing Services Contracts	1,661	2,655	5,600	5,600	5,800
523080	Marketing/Public Relations	-	-	600	600	600
524010	Property Insurance	193,076	218,794	204,005	304,300	305,000
524030	Surety	-	-	1,649	1,649	1,649
524050	Tort Liability Insurance	80,738	10,259	86,346	87,946	89,050
524150	Enterprise Liability Ins /Flood Insurance	169,985	287,517	165,003	61,700	51,400
524060	Workers' Compensation Excess Insurance Premiums	46,812	50,100	35,002	55,200	53,100
524070	Unemployment Compensation Payments	7,084	2,912	7,500	7,500	7,500
524110	Life Insurance Premiums	7,833	7,674	8,328	8,328	8,992
524130	Long-term Disability Insurance Premiums	37,431	34,200	47,987	47,987	39,343
524160	Insurance Agent/Broker Service Fee	28,000	28,000	28,000	20,000	1,400
525010	Gas	333,318	234,384	380,000	380,000	380,000
525020	Electric Light and Power	1,266,461	1,355,688	1,564,000	1,549,000	1,396,000
525030	Storm Water Charges	63,969	67,843	70,000	70,000	75,000
525050	Water Use	86,085	130,409	88,000	120,000	111,300

Wastewater Reclamation Authority
Fiscal Year 2016-2017

WRA/WRF Totals by Account (line item budget by object)

Account #	Account Name	F14 Actual	F15 Actual	F16 Adopted	F16 Amended	F17 Proposed
525040	Cablevision Services	1,371	1,449	1,500	1,500	1,500
525140	Telephone Equipment	3,023	148	300	300	300
525150	Telephone - Cell Service	43,534	41,752	45,205	45,205	44,205
525155	Telephone Service - Plant & Meters	19,147	18,072	20,000	20,000	20,000
525185	Data Circuit Contract	5,955	27,040	25,000	25,000	25,000
525195	Software License	168,177	266,953	220,000	225,000	259,000
525200	Hardware Maint Contract	1,526	1,548	22,000	22,000	22,000
526010	Repair & Maintenance - Buildings	82,364	32,132	30,000	45,000	55,000
526011	Repair & Maintenance - Buildings/Floor covering	1,919	1,986	3,000	3,000	3,000
526020	Repair & Maintenance - City-owned Capital Improv.	-	-	15,000	15,000	25,000
526030	Repair & Maintenance - Fixed Plant Equipment	122,244	115,747	217,000	202,000	182,000
526040	Repair & Maintenance - Automotive	19,887	46,700	55,000	55,000	71,000
526050	Repair & Maintenance - Operating and Construction	39,815	-	500	500	500
526060	Repair & Maintenance - Office Equipment	-	-	750	750	1,750
526070	Repair & Maintenance - Plumbing	-	-	19,100	19,100	15,100
526090	Repair & Maintenance - Miscellaneous Equipment	17,431	35,795	-	-	-
526100	Repair & Maintenance - Data Processing Equipment	2,842	3,687	4,500	4,500	4,500
526110	Repair & Maintenance - Mechanical Equipment	98,948	53,222	97,900	87,900	112,900
526120	Repair & Maintenance - Software Contractual Maint.	54,320	795	6,000	1,000	1,500
526150	Repair & Maintenance - Fences	-	2,309	6,500	6,500	6,500
526160	Repair & Maintenance - Cabling	3,220	14,922	15,000	15,000	15,000
527010	Rent - Land, Building, Furniture	708	500	1,000	1,000	1,000
527040	Rent - Machinery, Mechanical Equipment	19,402	37,815	29,000	29,000	34,000
527090	Uniform Rental and Cleaning	16,129	17,756	18,700	18,700	18,330
527110	Rent - Non-City Radio and Electronics	300	1,200	1,200	1,200	1,200
527500	Licenses and Permits	4,962	5,413	5,415	5,415	40,415
527510	Cleaning and Painting	900	-	7,200	7,200	2,200
527520	Dues and Membership	33,990	41,147	39,900	39,900	39,100
527620	Misc Contractual Services	-	630	100	100	100
527680	Landfill Dump Fees	60,158	85,133	90,000	90,000	90,000
527700	Recycling Services & Disposals	-	622	4,100	4,100	4,100
527750	Lubricant Disposal Service & Fees	783	368	1,000	1,000	1,000
527800	Bank Charges	1,515	-	5,340	-	-
	Subtotal Contractual Services	52 3,990,348	4,127,607	4,798,255	4,841,055	4,695,009
	Internal Services					
528515	Print Shop		-	-	-	-
528525	Telephone - Basic Line Service	34,000	33,936	35,011	35,011	35,011
528545	Vehicle Maintenance - Internal Service	319,362	315,377	300,289	282,289	280,289
528550	Radio Maintenance - Internal Service	11,880	11,700	15,220	15,220	15,220
528555	Vehicle Depreciation - Internal Service	395,142	355,936	429,700	449,900	429,700
528560	Radio Depreciation - Internal Service	2,900	2,900	2,900	2,900	2,900
528575	Fuel Purchases from Central Garage	232,168	209,977	265,900	265,900	265,900
	Subtotal Internal Services	5285 995,452	929,826	1,049,020	1,051,220	1,029,020
	Other Charges					
529400	Legal Settlements and Awards - Misc Tort	8,902		-	-	-
529410	Legal Settlements and Awards - Construction	1,277	700	4,000	4,000	4,000
529430	Legal Expenses and Claims- Reimbursable		97,717	-	-	-
529300	Fines	150	250	100	100	100
590000 *	Contract Maintenance Sewers		105,000	100,000	100,000	100,000
529630	Police and Fire Service Fee	1,164,867	1,387,288	1,260,000	1,290,000	1,320,000
529710	Adjustments - Prior Years' Expenditures	(1,214)		-	-	-
529730	Indirect Cost Allocation	825,834	907,132	800,000	800,000	850,000
529740	Replacemnt of Personal Property	214		-	-	-
529810 *	Workers' Compensation - Payments	296,395	382,585	150,000	150,000	160,000
529500	Bad Debts / Revenue writeoffs	360	-	-	-	-
	Subtotal Other Charges	529 2,296,785	2,880,672	2,314,100	2,344,100	2,434,100

Wastewater Reclamation Authority
Fiscal Year 2016-2017

WRA/WRF Totals by Account (line item budget by object)

Account #	Account Name	F14 Actual	F15 Actual	F16 Adopted	F16 Amended	F17 Proposed
Commodities						
531010	General Office	16,693	13,335	17,440	17,440	15,840
531020	Magazines, Maps, Reference Books	738	2,211	9,345	9,345	6,745
531030	Photographic and Video Supplies	1,318	-	3,250	3,250	2,800
531035	Computer Equipment	9,389	2,753	80,000	80,000	80,000
531040	Computer (Data Processing) Hardware under \$4000	88,833	30,678	3,850	3,850	1,700
531045	Computer Software less than \$4000	3,921	1,990	32,250	32,250	22,176
531050	Copier Supplies	2,412	2,261	7,200	7,200	8,450
531090	StoresB Materials	67	-	4,300	4,300	3,500
532010	Agricultural & Horticultural	1,204	7,344	10,000	10,000	7,000
532020	Asphalt and Asphalt Products	-	-	5,000	5,000	5,000
532030	Chemicals and Gases - Noncleaning	846,199	1,047,861	1,243,500	1,268,500	1,443,500
532040	Cleaning, Janitorial, and Sanitation	8,540	8,968	14,100	14,100	14,000
532050	Concrete and Clay Products	4,524	3,371	15,000	15,000	13,500
532060	Electrical Supplies and Parts	103,454	77,654	125,100	120,100	119,000
532080	Food	9,769	8,940	11,400	11,400	12,050
532090	Fuel (Non-motor vehicle)	13,009	19,617	14,013	14,013	21,013
532100	Hardware Items	60,717	53,170	37,000	52,000	57,000
532110	Household and Institutional	14,079	27,376	16,250	16,250	17,850
532130	Lubricants (Non-motor vehicle)	50,573	56,340	52,800	52,800	58,800
532140	Lumber, Wood Products, and Insulation	12,755	8,737	9,000	9,000	10,000
532150	Parts - Machinery and Equipment	425,012	454,829	560,000	535,000	536,500
532160	Medical and Laboratory	46,139	48,261	56,050	56,050	56,050
532170	Minor Equipment and Hand Tools	41,225	34,547	47,250	47,250	44,750
532180	Motor Vehicles - Fuels and Lubricants	20	760	2,750	2,750	2,750
532190	Motor Vehicles - Parts and Supplies	1,072	8,766	3,500	3,500	5,500
532200	Wood Finish Products	14,551	34,556	15,000	20,000	25,000
532210	Plumbing, Sewage, and Drainage	3,661	10,150	14,000	14,000	13,000
532230	Steel, Iron, and Related Metals	12,771	17,442	7,600	7,600	10,400
532250	Wearing Apparel	3,476	3,995	3,080	3,080	4,080
532260	Safety and Protective Equipment and Clothing	42,663	38,896	64,327	64,327	58,827
532215	Radio Equipment	-	-	-	-	-
532370	Power Hand Tools and Equipment	-	-	2,500	2,500	2,500
	Subtotal Commodities	53 1,838,784	2,024,806	2,486,855	2,501,855	2,679,281
Capital Outlay						
543040	Sewers	-	-	25,000	25,000	10,000
544060	Medical, Surgical, and Laboratory	-	9,740	25,000	25,000	25,000
544070	Motor Vehicles (contribution to Eq Repl Fund)	87,866	95,573	-	-	-
544080	Office & Household	-	74,902	-	-	6,000
544090	Plant Equipment	86,143	106,251	151,000	161,000	200,000
544100	Production and Construction	-	-	6,000	6,000	3,000
544110	Radio and Communication	-	-	4,000	4,000	2,000
544180	Video Equipment / Televising	-	8,186	15,000	15,000	20,000
544200	Electrical Equipment, Radio & Nonradio	4,604	-	32,000	32,000	42,000
544220	Data Processing Hardware over \$4000	-	143,036	80,000	80,000	70,000
544250	Data Processing Software more than \$4000	20,000	16,240	62,000	62,000	42,000
	Subtotal Capital Outlay	348,613	453,928	400,000	410,000	420,000
Travel and Training						
528640	Travel	12	74	300	300	300
528650	Training	93,836	51,466	114,700	114,700	114,700
	Subtotal Travel and Training	5286 93,848	51,540	115,000	115,000	115,000
		18,937,736	20,011,505	21,581,350	21,681,350	21,997,220

**Wastewater Reclamation Authority
Budget Adjustment Computation
Fiscal Year 2017 / 2015**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield PHOCSD	Johnston
Operations and Maintenance								
WRF Flows:								
Budget:								
Collected in FY2015, Budget O&M	(673,023)	(1,500,546)	(111,767)	(617,831)		(9,534,777)	(80,450)	(402,948)
Flow Percentage (from budget prior year):	3.890%	8.673%	0.646%	3.571%		55.110%	0.465%	2.329%
Actual:								
Gross O&M Expense	778,447	1,735,598	129,274	714,611	-	11,028,339	93,053	466,068
Revenue Offsets	(193,092)	(430,511)	(32,066)	(177,257)	-	(2,735,553)	(23,082)	(115,607)
Unspent O&M Budget	(87,668)	(195,459)	(14,559)	(80,478)	-	(1,241,991)	(10,478)	(52,487)
O&M Credit Computation								
Amount Due from above actuals	585,355	1,305,087	97,208	537,353	-	8,292,786	69,972	350,461
Amount applied during Budget preparation	(119,646)	(4,531)	-	(109,678)		(2,111,719)	(13,592)	(66,377)
Monthly Revenue from Commty's in 2015	(553,377)	(1,496,015)	(111,767)	(508,153)		(7,423,056)	(66,858)	(336,571)
Unused Credits from Commty	(87,668)	(195,459)	(14,559)	(80,478)	-	(1,241,989)	(10,478)	(52,487)

Fiscal 2014 / Audited revenue for O&M Net Collected

Cumming	-	
Waukee	12,891	
Altoona	553,377	
Ankeny	1,496,015	
Bondurant	111,767	
Clive	508,153	
CDM	7,423,055	
GPHOC	66,858	
Johnston	336,571	
Norwalk	234,522	
P Hill	181,735	
Polk CITY	88,929	
Polk Co	62,945	
USSD	1,103,454	
UWHSD	197,626	
WDM	1,687,150	
	14,065,047.5	
		17,301,350 2015 Oper net
		(3,236,300) 2015 Oper cred

Norwalk (Expansion)	Pleasant Hill	Polk City (Expansion)	Polk Country	USSD (Expansion)	UWHSD	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals	
(294,296)	(234,260)	(88,929)	(76,991)	(1,351,581)	(252,773)	(13,149)	(2,068,030)	(17,301,350)	O&M Expense Budget
1.701%	1.354%	0.514%	0.445%	7.812%	1.461%	0.076%	11.953%	100.00%	Flow Percentage:
								-	
340,396 (84,434)	270,956 (67,210)	102,859 (25,514)	89,051 (22,089)	1,563,299 (387,772)	292,368 (72,521)	15,209 (3,772)	2,391,975 (593,324)	20,011,503 (4,963,805)	O&M Expense Actual Revenue Offsets
(38,334)	(30,514)	(11,584)	(10,029)	(176,055)	(32,926)	(1,713)	(269,379)	(2,253,652)	(1) O&M Exp Unspent
255,961	203,746	77,345	66,962	1,175,526	219,847	11,436	1,798,651	15,047,698	O&M to be Collected
(59,774) (234,522)	(52,525) (181,735)		(14,046) (62,945)	(248,127) (1,103,454)	(55,147) (197,626)	(258) (12,891)	(380,880) (1,687,150)	(3,236,300) (14,065,048)	Prior year credit applied Current Payments applied
(38,334)	(30,514)	(11,584)	(10,029)	(176,055)	(32,926)	(1,713)	(269,379)	(2,253,650)	(1) Unused Credit

Collected for O&M no new connections in 2015

-	Cumming
12,891	Waukee
553,377	Altoona
1,496,015	Ankeny
111,767	Bondurant
508,153	Clive
7,423,055	CDM
66,858	GPHOC
336,571	Johnston
234,522	Norwalk
181,735	P Hill
88,929	Polk CITY
62,945	Polk Co
1,103,454	USSD
197,626	UWHSD
1,687,150	WDM
(2.47)	
14,065,047.5	-
	(additional collection for early connection)

FISCAL YEAR 2017 CALCULATIONS

100,000

	2013	2014	2015	Average	Core	Community	Community	Eastside Int	
	Flow	Flow	Flow	Flow	Debt	Share	Percentage	Percentage	
Expansion Altoona	907.6	920.6	1,077.1	968.43	4.194%	0	0.000%	3.659%	3,659.0
Expansion Ankeny	2,040.6	2,102.7	2,479.1	2,207.47	9.559%	12,770,000	63.850%	16.486%	16,486.0
Expansion Bondurant	132.0	149.7	238.4	173.37	0.751%	0	0.000%	0.655%	655.0
Expansion Clive	796.0	751.6	877.2	808.27	3.500%	0	0.000%	3.053%	3,053.0
Expansion Cumming	4.1	3.6	8.3	5.33	0.023%	0	0.000%	0.020%	20.0
Core Des Moines	11,227.6	11,013.3	12,913.5	11,718.13	50.741%	0	0.000%	44.266%	44,266.0
Core Greenfield	111.8	107.0	124.5	114.43	0.496%	0	0.000%	0.433%	433.0
Core Johnston	510.7	491.9	547.3	516.63	2.237%	0	0.000%	1.952%	1,952.0
Expansion Norwalk	373.1	395.8	455.4	408.10	1.767%	0	0.000%	1.542%	1,542.0
Core P Hill	323.0	305.0	398.6	342.20	1.482%	0	0.000%	1.293%	1,293.0
Expansion Polk City	100.2	162.5	150.6	137.77	0.597%	810,000	4.050%	1.038%	1,038.0
Core Polk County	106.7	132.4	195.4	144.83	0.627%	6,420,000	32.100%	4.643%	4,643.0
Expansion USSD	1,735.8	1,747.5	1,967.4	1,816.90	7.868%	0	0.000%	6.864%	6,864.0
Core UWHS	335.2	285.7	413.9	344.93	1.494%	0	0.000%	1.303%	1,303.0
Expansion Waukee	476.5	528.2	542.1	515.60	2.233%	0	0.000%	1.948%	1,948.0
Expansion WDSM	<u>2,686.2</u>	<u>2,710.0</u>	<u>3,215.6</u>	2,870.60	<u>12.431%</u>	0	0.000%	<u>10.845%</u>	10,845.0
Total	21,867.1	21,807.5	25,604.4	23,093.0	100.000%	20,000,000	100.000%	100.000%	

100,000.0

	<u>Eastside Interceptor</u>	
Core Portion	<u>58,800,000</u>	87.240%
Community Portion	<u>8,600,000</u>	<u>12.760%</u>
Total Project	67,400,000	100.000%

FISCAL YEAR 2016 CALCULATIONS

408,250

	2012	2013	2014	Average	Core	Community	Community	Eastside Int	
	Flow	Flow	Flow	Flow	Debt	Share	Percentage	Percentage	
Expansion Altoona	673.1	907.6	920.6	833.77	4.058%	0	0.000%	3.540%	14,452.1
Expansion Ankeny	1,619.7	2,040.6	2,102.7	1,921.00	9.349%	12,770,000	63.850%	16.304%	66,561.1
Expansion Bondurant	111.9	132.0	149.7	131.20	0.639%	0	0.000%	0.557%	2,274.0
Expansion Clive	680.2	796.0	751.6	742.60	3.614%	0	0.000%	3.153%	12,872.1
Expansion Cumming	2.4	4.1	3.6	3.37	0.016%	0	0.000%	0.014%	57.2
Core Des Moines	9,376.6	11,227.6	11,013.3	10,539.17	51.290%	0	0.000%	44.745%	182,671.5
Core Greenfield	68.6	111.8	107.0	95.80	0.466%	0	0.000%	0.407%	1,661.6
Core Johnston	471.4	510.7	491.9	491.33	2.391%	0	0.000%	2.086%	8,516.1
Expansion Norwalk	296.1	373.1	395.8	355.00	1.728%	0	0.000%	1.508%	6,156.4
Core P Hill	195.0	323.0	305.0	274.33	1.335%	0	0.000%	1.165%	4,756.1
Expansion Polk City	103.4	100.2	162.5	122.03	0.594%	810,000	4.050%	1.035%	4,225.4
Core Polk County	102.9	106.7	132.4	114.00	0.555%	6,420,000	32.100%	4.580%	18,697.9
Expansion USSD	1,454.4	1,735.8	1,747.5	1,645.90	8.010%	0	0.000%	6.988%	28,528.5
Core UWHS D	235.9	335.2	285.7	285.60	1.390%	0	0.000%	1.213%	4,952.1
Expansion Waukee	402.4	476.5	528.2	469.03	2.283%	0	0.000%	1.992%	8,132.3
Expansion WDSM	<u>2,173.1</u>	<u>2,686.2</u>	<u>2,710.0</u>	2,523.10	<u>12.280%</u>	0	<u>0.000%</u>	<u>10.713%</u>	43,735.8
Total	17,967.1	21,867.1	21,807.5	20,547.2	99.998%	20,000,000	100.000%	100.000%	408,250.0

P 27 Segment 1 A

contractor SM Hentges & Sons
 consultant Veenstra & Kimm

Eastside Interceptor

Core Portion 58,800,000 87.240%
 Community Portion 8,600,000 12.760%
 Total Project 67,400,000 100.000%

construction final 392,634.0
 constructon services 15,616.0
 Seg 1A costs 408,250.0

Debt Service

WASTEWATER RECLAMATION AUTHORITY

Debt Service Summary

Fiscal Year 2017

		Budget 2015		Budget 2016		Budget 2017	
		Principal	Interest	Principal	Interest	Principal	Interest
SRF Interest includes fees							
New SRF Bond Issues							
2010C	Digester	908,000	642,493	938,000	612,983	968,000	577,000
2010C		1,000	43,957	1,000	40,350	1,000	45,470
2011A	P17 s2 s7 +	1,317,000	1,908,498	1,360,000	1,865,695	1,404,000	1,821,495
2012C	P17 s3/4 +	383,000	584,967	395,000	572,520	408,000	559,682
2012D	P17 s5/6 a	154,000	222,625	159,000	217,620	164,000	212,453
2013A	P17 s5/6 b	100,000	230,970	177,000	227,970	182,000	222,660
2014A	P17 s8	74,000	65,000	75,000	34,520	77,000	33,020
2015B	P17 s3/4 +	15,000	3,000	16,000	7,210	16,000	6,780
2016 a	P17 s2 s7 +			435,000	39,700	331,000	150,482
2016 x	BioGas Cond Injection						75,950
2016 x	Grit Handling Improv						28,420
Core Subtotal		2,952,000	3,701,510	3,556,000	3,618,568	3,551,000	3,733,412
2008B D, 2009B C, 2010B		819,000	967,899	846,000	976,169	872,000	948,677
2011B		363,000	497,510	375,000	485,712	387,000	473,525
2012B		61,000	88,140	63,000	86,157	65,000	84,110
2012E		272,000	368,970	280,000	360,810	289,000	352,409
2012F		32,000	42,825	33,000	41,850	33,000	40,860
2014C		1,000	140,500	236,000	107,980	241,000	103,259
2015C		0	2,000	66,000	31,442	67,000	30,680
2016 x	So Tier S 22				11,250	50,000	4,240
Expansion Subtotal		1,548,000	2,107,845	1,899,000	2,101,370	2,004,000	2,037,760
2008A		411,000	487,208	423,000	473,850	436,000	460,100
2010A		199,000	257,983	205,000	251,518	212,000	244,855
2011C		218,000	298,480	225,000	291,395	232,000	284,082
2011D	Amend Sponsor	306,000	467,969	372,000	419,784	382,000	390,393
2012G	Amend Sponsor	1,000	660,000	597,000	549,059	611,000	535,765
2014D		1,000	156,000	263,000	119,980	268,000	114,720
2015A		0	10,000	383,000	176,285	390,000	178,340
SW Subtotal		1,136,000	2,337,640	2,468,000	2,281,871	2,531,000	2,208,255
Future Core Issues or Core w Commty Contrib		4,000	195,375		42,540		100,000
Future Expan Issues		1,000	25,415				
Future SW Issues		2,000	200,835				
Flood Mitigation & Ingersoll (collect zero)					0		0
Future Subtotal		7,000	421,625	0	42,540	0	100,000
(New) SRF Bond Issue Total		5,643,000	8,568,618	7,923,000	8,044,348	8,086,000	8,079,427
2004B/2013B Bond Issue							
Core 2004/13		943,015	950,341	975,070	922,050	1,004,300	892,798
Expan 2004/13		523,059	673,245	538,140	657,553	551,760	641,409
SW 2004/13		243,926	314,939	251,790	307,622	258,940	300,068
2013 B Subtotal		1,710,000	1,938,525	1,765,000	1,887,225	1,815,000	1,834,275
2006/2015E Bond Issue							
Core 2006/15		234,000	422,173	244,000	314,799	278,949	297,024
Expan 2006/15		280,000	504,708	293,000	376,267	334,077	355,018
SW 2006/15		386,000	691,520	398,000	515,639	461,974	486,502
refunding servicing				155,000	222,945		
2015 E Subtotal		900,000	1,618,400	1,090,000	1,429,650	1,075,000	1,138,544
Bond Issue Total for Projects		8,253,000	12,125,543	10,778,000	11,361,223	10,976,000	11,052,246
change in allocation of Prin & Int				(283,000)	283,000		
(Old) SRF Bond Issues							
Prior to 2004 srf Til		1,401,000	(3,578)	1,237,000	37,864	425,000	15,604
(Prior) Bond Issue Total		1,401,000	(3,578)	1,237,000	37,864	425,000	15,604
Prin Pd F15		9,647,000					
Budget Debt Service			21,775,966	12,015,000	23,414,087	11,401,000	22,468,850

WASTEWATER RECLAMATION AUTHORITY
 Debt Service for New Money / SRF Borrowings 2011-2014
 Fiscal Year 2017

	Debt Servicing								
	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)
2011+ / New Core SRF									
Percentage	4.194%	9.559%	0.751%	3.500%	0.023%	50.741%	0.496%	2.237%	1.767%
Principal	108,289	246,813	19,391	90,370	594	1,310,133	12,807	57,759	45,624
Interest	130,473	297,375	23,363	108,883	716	1,578,523	15,430	69,592	54,970
Gross Principal and Interest Estimate	238,762	544,188	42,754	199,253	1,309	2,888,656	28,237	127,351	100,594
Net Debt Service	238,762	544,188	42,754	199,253	1,309	2,888,656	28,237	127,351	100,594
2011+ / New Expansion SRF									
Percentage	9.770%	22.271%	1.749%	8.155%	0.054%	0.000%	0.000%	0.000%	4.117%
Principal	110,596	252,108	19,799	92,315	611	0	0	0	46,604
Interest	106,403	242,550	19,048	88,815	588	0	0	0	44,838
Gross Principal and Interest Estimate	217,000	494,657	38,847	181,129	1,199	0	0	0	91,442
Net Debt Service	217,000	494,657	38,847	181,129	1,199	0	0	0	91,442
2011+ / New SW Area SRF									
Percentage	6.053%	13.796%	1.084%	5.052%	0.033%	33.827%	0.331%	1.491%	2.550%
Principal	113,978	259,779	20,412	95,129	621	636,962	6,233	28,076	48,017
Interest	90,995	207,395	16,296	75,947	496	508,521	4,976	22,414	38,334
Gross Principal and Interest Estimate	204,973	467,174	36,707	171,076	1,117	1,145,484	11,209	50,490	86,351
Net Debt Service	204,973	467,174	36,707	171,076	1,117	1,145,484	11,209	50,490	86,351
Debt Service for SRF's	660,735	1,506,020	118,308	551,458	3,626	4,034,139	39,446	177,841	278,387
Net Debt Service or Surcharge	660,735	1,506,020	118,308	551,458	3,626	4,034,139	39,446	177,841	278,387

Pleasant Hill	Polk City	Polk County	USSD (Expansion)	UWHSD	Waukee (Expansion)	West Des Moines (Expansion)	Total \$	Debt Issue 2011-2014
1.482%	0.597%	0.627%	7.868%	1.494%	2.233%	12.431%	100.0%	Core Borrowings
38,265	15,415	16,189	203,152	38,575	57,656	320,968	2,582,000	Percentage
46,104	18,572	19,506	244,769	46,477	69,467	386,721	3,110,942	Principal
84,369	33,987	35,695	447,921	85,053	127,123	707,690	5,692,942	Interest & Servicing
84,369	33,987	35,695	447,921	85,053	127,123	707,690	5,692,942	Gross Principal and Interest
								Net Debt Service
0.000%	1.390%	0.000%	18.331%	0.000%	5.202%	28.961%	100.0%	Expansion Borrowings
0	15,735	0	207,507	0	58,887	327,839	1,132,000	Percentage
0	15,138	0	199,640	0	56,654	315,409	1,089,083	Principal
0	30,873	0	407,147	0	115,541	643,248	2,221,083	Interest & Servicing
0	30,873	0	407,147	0	115,541	643,248	2,221,083	Gross Principal and Interest
								Net Debt Service
0.988%	0.861%	0.418%	11.356%	0.996%	3.223%	17.941%	100.0%	SW Area Borrowings
18,604	16,213	7,871	213,833	18,755	60,689	337,829	1,883,000	Percentage
14,853	12,943	6,284	170,715	14,973	48,451	269,707	1,503,300	Principal
33,457	29,156	14,155	384,548	33,728	109,140	607,536	3,386,300	Interest & Servicing
33,457	29,156	14,155	384,548	33,728	109,140	607,536	3,386,300	Gross Principal and Interest
								Net Debt Service
117,826	94,016	49,849	1,239,616	118,780	351,805	1,958,474	11,300,325	Estimated Debt Service
								0 TII Interest
117,826	94,016	49,849	1,239,616	118,780	351,805	1,958,474	11,300,325	Net Debt Service
								5,597,000 Principal
								5,703,325 Interest on New SRF

WASTEWATER RECLAMATION AUTHORITY

Debt Service for New Money / SRF Borrowings prior to Polk City joining WRA
Fiscal Year 2017

	Debt Servicing								
	Polk City Surcharge	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston
2008-2010 / New Core SRF									
Percentage	0.597%	4.194%	9.559%	0.751%	3.500%	0.023%	50.741%	0.496%	2.237%
Principal	5,785	40,640	92,627	7,277	33,915	223	491,680	4,806	21,677
Interest	3,716	26,106	59,502	4,675	21,786	143	315,848	3,087	13,925
Gross Principal and Interest Estimate	9,501	66,746	152,129	11,952	55,701	366	807,528	7,894	35,601
Net Debt Service	9,501	66,746	152,129	11,952	55,701	366	807,528	7,894	35,601
2008-2010 / New Expansion SRF									
Percentage	1.390%	9.770%	22.271%	1.749%	8.155%	0.054%	0.000%	0.000%	0.000%
Principal	12,121	85,194	194,203	15,251	71,112	471	0	0	0
Interest	13,187	92,686	211,280	16,592	77,365	512	0	0	0
Gross Principal and Interest Estimate	25,307	177,880	405,483	31,844	148,476	983	0	0	0
Net Debt Service	25,307	177,880	405,483	31,844	148,476	983	0	0	0
2008-2010 / New SW Area SRF									
Percentage	0.861%	6.053%	13.796%	1.084%	5.052%	0.033%	33.827%	0.331%	1.491%
Principal	5,579	39,223	89,398	7,024	32,737	214	219,199	2,145	9,662
Interest	6,070	42,671	97,256	7,642	35,614	233	238,465	2,333	10,511
Gross Principal and Interest Estimate	11,649	81,894	186,654	14,666	68,351	446	457,664	4,478	20,173
Net Debt Service	11,649	81,894	186,654	14,666	68,351	446	457,664	4,478	20,173
Debt Service for SRF's	46,457	326,521	744,265	58,462	272,529	1,796	1,265,192	12,372	55,774
Budget Adjustments (none)									
Net Debt Service or Surcharge	46,457	326,521	744,265	58,462	272,529	1,796	1,265,192	12,372	55,774

Included on this allocations are: 2008A B D 2009 B C 2010 A B C

Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHS	Waukee (Expansion)	West Des Moines (Expansion)	Total \$	Debt Issue 2008-2010
1.767%	1.482%	0.627%	7.868%	1.494%	2.233%	12.431%	100.0%	Core Borrowings
17,122	14,361	6,076	76,241	14,477	21,638	120,456	969,000	Percentage
10,999	9,225	3,903	48,976	9,300	13,900	77,379	622,470	Principal
28,121	23,586	9,979	125,217	23,777	35,538	197,836	1,591,470	Interest & Servicing
28,121	23,586	9,979	125,217	23,777	35,538	197,836	1,591,470	Gross Principal and Interest
								Net Debt Service
4.117%	0.000%	0.000%	18.331%	0.000%	5.202%	28.961%	100.0%	Expansion Borrowings
35,900	0	0	159,846	0	45,361	252,540	872,000	Percentage
39,057	0	0	173,902	0	49,350	274,746	948,677	Principal
74,957	0	0	333,748	0	94,712	527,286	1,820,677	Interest & Servicing
74,957	0	0	333,748	0	94,712	527,286	1,820,677	Gross Principal and Interest
								Net Debt Service
2.550%	0.988%	0.418%	11.356%	0.996%	3.223%	17.941%	100.0%	SW Area Borrowings
16,524	6,402	2,709	73,587	6,454	20,885	116,258	648,000	Percentage
17,976	6,965	2,947	80,055	7,021	22,721	126,476	704,956	Principal
34,500	13,367	5,655	153,642	13,475	43,606	242,734	1,352,956	Interest & Servicing
34,500	13,367	5,655	153,642	13,475	43,606	242,734	1,352,956	Gross Principal and Interest
								Net Debt Service
137,579	36,953	15,634	612,607	37,252	173,855	967,856	4,765,103	Estimated Debt Service
								Budget Adjustments (none)
137,579	36,953	15,634	612,607	37,252	173,855	967,856	4,765,103	Net Debt Service
								2,489,000 Principal
								2,276,103 Interest on New SRF

WASTEWATER RECLAMATION AUTHORITY
Debt Service for 2013B / Refunding of 2004B
Fiscal Year 2017

	Debt Servicing								
	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)
2013b / Core Refunding									
Percentage	4.194%	9.559%	0.751%	3.500%	0.023%	50.741%	0.496%	2.237%	1.767%
Principal	42,120	96,001	7,542	35,151	231	509,592	4,981	22,466	17,746
Interest	37,444	85,343	6,705	31,248	205	453,015	4,428	19,972	15,776
Gross Principal and Interest Estimate	79,564	181,344	14,247	66,398	436	962,606	9,410	42,438	33,522
Reserve Interest Income	(524)	(1,195)	(94)	(438)	(3)	(6,343)	(62)	(280)	(221)
Net Debt Service	79,040	180,149	14,153	65,961	433	956,264	9,348	42,158	33,301
2013b / Expansion Refunding									
Percentage	9.770%	22.271%	1.749%	8.155%	0.054%	0.000%	0.000%	0.000%	4.117%
Principal	53,907	122,882	9,650	44,996	298	0	0	0	22,716
Interest	62,666	142,848	11,218	52,307	346	0	0	0	26,407
Gross Principal and Interest Estimate	116,573	265,731	20,869	97,303	644	0	0	0	49,123
Reserve Interest Income	(860)	(1,960)	(154)	(718)	(5)	0	0	0	(362)
Net Debt Service	115,713	263,771	20,715	96,585	640	0	0	0	48,760
2013b / SW Area Refunding									
Percentage	6.053%	13.796%	1.084%	5.052%	0.033%	33.827%	0.331%	1.491%	2.550%
Principal	15,674	35,723	2,807	13,082	85	87,592	857	3,861	6,603
Interest	18,163	41,397	3,253	15,159	99	101,504	993	4,474	7,652
Gross Principal and Interest Estimate	33,837	77,121	6,060	28,241	184	189,096	1,850	8,335	14,255
Reserve Interest Income	(248)	(566)	(44)	(207)	(1)	(1,387)	(14)	(61)	(105)
Net Debt Service	33,589	76,555	6,015	28,034	183	187,709	1,837	8,274	14,150
Subtotal of Net Debt Service	228,341	520,475	40,883	190,580	1,256	1,143,973	11,184	50,432	96,211
DS for 2013B Issue (gross)	229,974	524,195	41,175	191,942	1,265	1,151,702	11,260	50,773	96,899
Reserve Interest Earnings									
Core	(524)	(1,195)	(94)	(438)	(3)	(6,343)	(62)	(280)	(221)
Expansion	(860)	(1,960)	(154)	(718)	(5)	0	0	0	(362)
SW	(248)	(566)	(44)	(207)	(1)	(1,387)	(14)	(61)	(105)
Net Debt Service Collection	228,341	520,475	40,883	190,580	1,256	1,143,973	11,184	50,432	96,211

Pleasant Hill	Polk City	Polk County	USSD (Expansion)	UWHS	Waukee (Expansion)	West Des Moines (Expansion)	Total \$	Debt Issue 2013B
1.482%	0.597%	0.627%	7.868%	1.494%	2.233%	12.431%	100.0%	Core Borrowings
14,884	5,996	6,297	79,018	15,004	22,426	124,845	1,004,300	Percentage
13,231	5,330	5,598	70,245	13,338	19,936	110,984	892,798	Principal
								Interest & Servicing
28,115	11,326	11,895	149,264	28,343	42,362	235,828	1,897,098	Gross Principal and Interest
(185)	(75)	(78)	(984)	(187)	(279)	(1,554)	(12,500)	Reserve Interest Income
27,930	11,251	11,816	148,280	28,156	42,083	234,274	1,884,598	Net Debt Service
0.000%	1.390%	0.000%	18.331%	0.000%	5.202%	28.961%	100.0%	Expansion Borrowings
0	7,669	0	101,143	0	28,703	159,795	551,760	Percentage
0	8,916	0	117,577	0	33,366	185,758	641,409	Principal
								Interest & Servicing
0	16,585	0	218,720	0	62,069	345,554	1,193,169	Gross Principal and Interest
0	(122)	0	(1,613)	0	(458)	(2,549)	(8,800)	Reserve Interest Income
0	16,463	0	217,107	0	61,611	343,005	1,184,369	Net Debt Service
0.988%	0.861%	0.418%	11.356%	0.996%	3.223%	17.941%	100.0%	SW Area Borrowings
2,558	2,229	1,082	29,405	2,579	8,346	46,456	258,940	Percentage
2,965	2,584	1,254	34,076	2,989	9,671	53,835	300,068	Principal
								Interest & Servicing
5,523	4,813	2,337	63,481	5,568	18,017	100,292	559,008	Gross Principal and Interest
(41)	(35)	(17)	(466)	(41)	(132)	(736)	(4,100)	Reserve Interest Income
5,482	4,778	2,320	63,015	5,527	17,885	99,556	554,908	Net Debt Service
33,412	32,492	14,136	428,402	33,683	121,579	676,836	3,623,875	Subtotal Net Debt Service
33,638	32,724	14,231	431,464	33,910	122,448	681,674	3,649,275	2013B Debt Service Allocation
(185)	(75)	(78)	(984)	(187)	(279)	(1,554)	(12,500)	
0	(122)	0	(1,613)	0	(458)	(2,549)	(8,800)	
(41)	(35)	(17)	(466)	(41)	(132)	(736)	(4,100)	
33,412	32,492	14,136	428,402	33,683	121,579	676,836	3,623,875	Net Debt Service
							1,815,000	Principal
							1,834,275	Interest on 2013B

WASTEWATER RECLAMATION AUTHORITY
Debt Service for 2015E / Refunding of 2006
Fiscal Year 2017

	Debt Servicing								
	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)
2015e / Core Refunding									
Percentage	4.194%	9.559%	0.751%	3.500%	0.023%	50.741%	0.496%	2.237%	1.767%
Principal	11,699	26,665	2,095	9,763	64	141,542	1,384	6,240	4,929
Interest	12,457	28,393	2,231	10,396	68	150,713	1,473	6,644	5,248
Gross Principal and Interest Estimate	24,156	55,057	4,326	20,159	132	292,254	2,857	12,885	10,177
Reserve Interest Income	(189)	(430)	(34)	(158)	(1)	(2,283)	(22)	(101)	(80)
Net Debt Service	23,968	54,627	4,292	20,002	131	289,971	2,835	12,784	10,098
2015e / Expansion Refunding									
Percentage	9.770%	22.271%	1.749%	8.155%	0.054%	0.000%	0.000%	0.000%	4.117%
Principal	32,639	74,402	5,843	27,244	180	0	0	0	13,754
Interest	34,685	79,066	6,209	28,952	192	0	0	0	14,616
Gross Principal and Interest Estimate	67,325	153,468	12,052	56,196	372	0	0	0	28,370
Reserve Interest Income	(528)	(1,203)	(94)	(440)	(3)	0	0	0	(222)
Net Debt Service	66,797	152,266	11,958	55,755	369	0	0	0	28,148
2015e / SW Area Refunding									
Percentage	6.053%	13.796%	1.084%	5.052%	0.033%	33.827%	0.331%	1.491%	2.550%
Principal	27,963	63,734	5,008	23,339	152	156,272	1,529	6,888	11,780
Interest	29,448	67,118	5,274	24,578	161	164,569	1,610	7,254	12,406
Gross Principal and Interest Estimate	57,411	130,852	10,281	47,917	313	320,841	3,139	14,142	24,186
Reserve Interest Income	(448)	(1,021)	(80)	(374)	(2)	(2,503)	(24)	(110)	(189)
Net Debt Service	56,963	129,831	10,201	47,543	311	318,338	3,115	14,031	23,997
Subtotal of Net Debt Service	147,728	336,724	26,451	123,300	811	608,309	5,949	26,815	62,243
DS for 2015E issue (gross)	148,892	339,377	26,659	124,272	818	613,095	5,996	27,026	62,734
Reserve Interest Earnings									
Core	(189)	(430)	(34)	(158)	(1)	(2,283)	(22)	(101)	(80)
Expansion	(528)	(1,203)	(94)	(440)	(3)	0	0	0	(222)
SW	(448)	(1,021)	(80)	(374)	(2)	(2,503)	(24)	(110)	(189)
Net Debt Service Collection	147,728	336,724	26,451	123,300	811	608,309	5,949	26,815	62,243

WASTEWATER RECLAMATION AUTHORITY

Debt Service for pre 7/1/04 Commitments

Fiscal Year 2017

SRF [2004 A =0]

Debt Issue	SRF [2004 A =0]											Debt Issue	
	Clive	Des Moines	Johnston	Pleasant Hill	Polk County	USSD	UWHSD	Warren County		West Des Moines	Total		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SRF 06 1995													SRF 06 1995
Gross Principal and Interest	0	0	0	0	0	0	0	0	0	0	0	0	Gross Principal and Interest
Return of Reserve on 6/1/16	0	0	0	0	0	0	0	0	0	0	0	0	Return of Reserve on 6/1/16
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	Subtotal
Reserve Interest Income	0	0	0	0	0	0	0	0	0	0	0	0	Reserve Interest Income
Net Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	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	9,818	302,090	3,358	9,138	23,120	26,563	11,178	2,253	3,060	34,425	425,000	Principal	
Interest	360	11,091	123	335	849	975	410	83	112	1,264	15,604	Interest 1.75%	
Gross Principal and Interest	10,178	313,181	3,481	9,473	23,969	27,538	11,588	2,335	3,172	35,689	440,604	Gross Principal and Interest	
Reserve Interest Income	(178)	(5,470)	(61)	(165)	(419)	(481)	(202)	(41)	(55)	(623)	(7,696)	Reserve Interest Income	
Net Debt Service	10,000	307,711	3,420	9,308	23,550	27,057	11,385	2,294	3,117	35,066	432,908	Net Debt Service	
Net Debt Service to Communities													
for Existing Debt	10,000	307,711	3,420	9,308	23,550	27,057	11,385	2,294	3,117	35,066	432,908		
												15,604	
Subtotal SRF	10,178	313,181	3,481	9,473	23,969	27,538	11,588	2,335	3,172	35,689	440,604	Subtotal Debt Service SRF	