



Enterprise Funds

Enterprise Funds

The Enterprise Funds are utilized to account for operations and activities that are financed and operated in a manner similar to a private business, and where the costs of providing the services are expected to be recovered through user charges.

The funds in this category are as follows:

Sanitary Sewer Fund

This fund accounts for the operation and maintenance of the City's sanitary sewer system.

Solid Waste Fund

This fund accounts for the operation and maintenance of the City's solid waste collection system.

Storm Water Utility Fund

A Storm Water Utility provides a method to spread storm sewer costs amongst users based upon the amount a particular property contributes to, or uses, the storm sewer system.

Fiber Conduit Utility Fund

This fund accounts for the construction, operation and maintenance of the City's fiber conduit network.

Technology Replacement Fund

This fund accounts for the future replacement of the City's computer and networking systems. Replacement costs are allocated to the individual cost centers over the life of the equipment.

Vehicle Maintenance Fund

This fund accounts for the maintenance of City vehicles. Charges are then allocated to the individual cost centers on a reimbursement basis.

Vehicle Replacement Fund

This fund accounts for the replacement of a majority of City vehicles and heavy construction equipment. Replacement costs are then allocated to individual cost centers over the life of the asset.



Health Insurance Fund

This fund accounts for the City's self-insured health care plan. Individual cost centers are charged based on the number of participating employees.

Worker's Compensation Fund

This fund accounts for worker's compensation premiums and claims.

MidAmerican Energy Company RecPlex Fund

This fund accounts for the construction and future operations of the soon to be completed recreation facility.

Westcom Fund

This fund accounts for the operations of the Westcom Dispatch Center.

E911 Fund

This fund accounts for revenue generated from a monthly surcharge on each land and wireless phone access line terminating within Polk, Dallas, Madison, and Warren counties that is served by Westcom Dispatch.

Financial Summary

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	REVISED BUDGET FY 2020-21	BUDGET FY 2021-22	INC (DEC) FY 2021-22 OVER FY 2020-21	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	432	1,020	-	-	-	-
Use of Money and Property	2,616,474	1,897,750	2,289,526	2,731,914	442,388	19.32%
Intergovernmental	4,563,701	5,225,031	6,595,469	5,976,571	(618,898)	(9.38%)
Charges for Services	16,176,484	17,183,860	19,113,765	18,938,917	(174,848)	(0.91%)
Special Assessments	-	-	-	-	-	-
Miscellaneous	18,679,442	15,742,308	15,030,218	12,331,914	(2,698,304)	(17.95%)
Sub-total Operating Revenues	\$42,036,533	\$40,049,969	\$43,028,978	\$39,979,316	(\$3,049,662)	(7.09%)
Other Financing Sources						
Proceeds of Capital Assets Sales	\$224,793	\$843,255	-	-	-	-
Proceeds of Long Term Debt	-	7,479,524	16,240,000	-	(16,240,000)	(100.00%)
Transfers In	18,635,195	13,149,104	28,493,905	31,227,723	2,733,818	9.59%
Sub-total Other Financing Sources	\$18,859,988	\$21,471,883	\$44,733,905	\$31,227,723	(\$13,506,182)	(30.19%)
TOTAL REVENUES & OTHER SOURCES	\$60,896,521	\$61,521,852	\$87,762,883	\$71,207,039	(\$16,555,844)	(18.86%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$4,241,107	\$4,769,773	\$5,975,074	\$6,635,728	\$660,654	11.06%
Supplies and Services	19,692,839	20,108,660	21,283,363	22,919,078	1,635,715	7.69%
Universal Commodities	284,356	184,828	290,302	316,502	26,200	9.03%
Capital	5,278,775	6,469,523	8,435,578	7,092,406	(\$1,343,172)	(15.92%)
Sub-total Operating Expenditures	\$29,497,077	\$31,532,784	\$35,984,317	\$36,963,714	\$979,397	2.72%
Debt Service Expenditures	\$133,095	\$803,875	\$2,439,856	\$2,367,699	(\$72,157)	(2.96%)
Capital Improvement Expenditures	\$2,242,909	\$508,448	\$60,689,078	\$28,740,000	(\$31,949,078)	(52.64%)
Total Expenditures	\$31,873,081	\$32,845,107	\$99,113,251	\$68,071,413	(\$31,041,838)	(31.32%)
Transfers Out	\$14,068,976	\$12,117,134	\$18,804,930	\$8,627,000	(\$10,177,930)	(54.12%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$45,942,057	\$44,962,241	\$117,918,181	\$76,698,413	(\$41,219,768)	(34.96%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$14,954,464	\$16,559,611	(\$30,155,298)	(\$5,491,374)	\$24,663,924	n/a
BEGINNING FUND BALANCE	\$194,182,316	\$209,136,780	\$225,696,391	\$195,541,093	(\$30,155,298)	n/a
ENDING FUND BALANCE	\$209,136,780	\$225,696,391	\$195,541,093	\$190,049,719	(\$5,491,374)	n/a
CASH AND CASH EQUIVALENTS	\$73,884,200	\$70,132,546	\$39,977,248	\$34,485,874		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	231.81%	213.53%	40.33%	50.66%		



Description of the Sanitary Sewer Fund

This fund accounts for the operation and maintenance of the City’s sanitary sewer system. The City is a member of the Wastewater Reclamation Authority (“WRA”). The WRA is a partnership that was established for the purpose of planning, constructing, operating, and managing sewer-related facilities in order to solve member’s wastewater treatment and disposal. In 2004, the City approved the amended and restated 28E agreement for the WRA. This agreement created a separate legal entity, which is governed by a board of appointed representatives. The WRA is operated on a cost reimbursement basis, whereby each WRA member participates at varying percentages based on the member’s respective benefit.

Major Expenditures

A majority of operating expenditures consist of payments to the WRA. The City also rents a small section of sewer lines from the City of Clive. The City budgets operating expenditures at 110% over current year estimates, because the WRA traditionally submits its proposed budget to member communities after the communities have already approved and submitted budgets. If there are changes in the allocation formula, or any new initiatives, West Des Moines’ share of the WRA operating budget could increase anywhere from 3% to 10%.

WRA Member Communities	Net Budget FY 2022	% of Total	Change In % of Total From FY 20-21
Altoona	\$2,285,648	4.71%	(0.17%)
Ankeny	6,247,419	12.87%	(13.63%)
Bondurant	811,465	1.67%	0.06%
Clive	1,827,146	3.76%	0.41%
Cumming	38,804	0.08%	0.00%
Des Moines	19,837,904	40.88%	13.06%
Greenfield Plaza	251,904	0.52%	0.14%
Johnston	1,137,478	2.34%	0.26%
Norwalk	1,169,895	2.41%	0.35%
Pleasant Hill	802,817	1.65%	0.42%
Polk City	380,787	0.78%	0.07%
Polk County	584,891	1.21%	1.00%
Urbandale Sanitary Sewer District	4,217,833	8.69%	0.85%
Urbandale-Windsor Heights Sanitary Sewer District	769,917	1.59%	0.61%
Waukee	1,516,344	3.12%	(5.43%)
West Des Moines	6,649,528	13.70%	1.98%
Total	\$48,529,780	100.00%	-

The Sanitary Sewer Fund is funded by charging sewer use fees and a sewer availability fee to premises serviced by a connection with the sanitary sewer system of the City of West Des Moines. These fees are collected by West Des Moines Water Works monthly and forwarded to the City. Sanitary sewer use fees are billed per thousand gallons of water consumed by the customer each billing cycle. The sewer availability charge of \$3.50 per month applies to the premises serviced by a connection with the sanitary sewer system.



Current & Proposed Sanitary Sewer Rates	
Current Rate	\$6.20 / 1,000 gallons
Effective July 1, 2021	\$6.35 / 1,000 gallons
* Rates approved January 8, 2018	

Capital Projects

The FY 2021-22 Sanitary Sewer Fund budget includes \$5,685,000 of capital improvements projects which are financed by user charges. Of this amount \$3,705,000 is for capital improvement projects and \$735,000 is for ongoing maintenance projects. Projects include:

- South Service Area Segment 4 & 10 Sewers - \$2,000,000
- Grand Avenue West - Segment 5B Sewer - \$1,500,000
- Grand Avenue West - Segment 3 & 4 Sewer Extensions - \$950,000
- Grand Avenue West - Segment 7A Sewer - \$760,000
- Sanitary Rehabilitation - \$550,000
- Sanitary Sewer System Hydraulic Modeling - \$250,000
- Grand Avenue West - Segment 5BA Sewer - \$225,000
- Sewer Televising Program - \$175,000
- Sewer Facility Design -\$10,000



Financial Summary

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	REVISED BUDGET FY 2020-21	BUDGET FY 2021-22	INC (DEC) FY 2021-22 OVER FY 2020-21	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	432	1,020	-	-	-	-
Use of Money and Property	1,002,220	1,116,745	737,576	801,939	64,363	8.73%
Intergovernmental	-	5,436	-	-	-	-
Charges for Services	11,226,357	11,632,652	12,949,050	12,062,150	(886,900)	(6.85%)
Special Assessments	-	-	-	-	-	-
Miscellaneous	1,273,789	1,191,641	407,372	-	(407,372)	(100.00%)
Sub-total Operating Revenues	\$13,502,798	\$13,947,494	\$14,093,998	\$12,864,089	(\$1,229,909)	(8.73%)
Other Financing Sources						
Proceeds of Capital Asset Sales	\$10,507	73,719	-	-	-	-
Contributed Capital Assets	-	2,307,758	-	-	-	-
Transfers In	3,324,180	8,437,945	13,927,142	6,420,000	(7,507,142)	(53.90%)
Sub-total Other Finance Sources	\$3,334,687	\$10,819,422	\$13,927,142	\$6,420,000	(\$7,507,142)	(53.90%)
TOTAL REVENUES & OTHER SOURCES	\$16,837,485	\$24,766,916	\$28,021,140	\$19,284,089	(\$8,737,051)	(31.18%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$831,436	\$824,573	\$879,098	\$922,029	\$42,931	4.88%
Supplies and Services	6,947,063	7,016,415	6,398,330	7,241,520	843,190	13.18%
Universal Commodities	156,601	117,118	133,739	163,939	30,200	22.58%
Capital	1,722,052	2,086,690	1,790,000	2,020,000	230,000	12.85%
Sub-total Operating Expenditures	\$9,657,152	\$10,044,796	\$9,201,167	\$10,347,488	\$1,146,321	12.46%
Debt Service Expenditures						
Capital Improvement Expenditures	\$1,042,462	\$111,175	\$14,214,842	\$6,420,000	(\$7,794,842)	(54.84%)
Total Expenditures	\$10,699,614	\$10,155,971	\$23,416,009	\$16,767,488	(\$6,648,521)	(28.39%)
Transfers Out	\$4,698,342	\$8,978,733	\$13,927,142	\$6,552,000	(\$7,375,142)	(52.96%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$15,397,956	\$19,134,704	\$23,416,009	\$23,319,488		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,439,529	\$5,632,212	(\$9,322,011)	(\$4,035,399)	\$5,286,612	n/a
BEGINNING FUND BALANCE	\$103,216,466	\$104,655,995	\$110,288,207	\$100,966,196	(\$9,322,011)	n/a
ENDING FUND BALANCE	\$104,655,995	\$110,288,207	\$100,966,196	\$96,930,797	(\$4,035,399)	n/a
CASH AND CASH EQUIVALENTS	\$39,667,697	\$29,918,532	\$20,596,521	\$16,561,122		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	371.78%	294.59%	87.96%	98.77%		



Personnel Summary

	BUDGET FY 2018-19	BUDGET FY 2019-20	BUDGET FY 2020-21	BUDGET FY 2021-22	CHANGE FROM FY 2020-21
Full-time Employees					
Public Services					
Public Services Superintendent	0.20	0.20	0.20	0.20	0.00
Operations Supervisor	0.70	1.00	1.00	1.00	0.00
Operations Specialist	8.00	7.00	7.00	7.00	0.00
Utility Locator	0.00	0.00	0.50	0.50	0.00
Total Full-time Employees	8.90	8.20	8.70	8.70	0.00
Total Authorized Personnel	7.90	8.20	8.70	8.70	0.00



SUMMARY OF TRANSFERS

To Fund	From Fund	Description	Amount
<u>Transfers In</u>			
Sanitary Sewer CIP	Sanitary Sewer	Sanitary Sewer Rehabilitation	\$550,000
Sanitary Sewer CIP	Sanitary Sewer	Sanitary Sewer TV Program	175,000
Sanitary Sewer CIP	Sanitary Sewer	Sanitary Sewer Facility Design Study	10,000
Sanitary Sewer CIP	Sanitary Sewer	Grand Ave West Segment 3 & 4 Extensions	950,000
Sanitary Sewer CIP	Sanitary Sewer	Grand Ave West Segment 5B	1,500,000
Sanitary Sewer CIP	Sanitary Sewer	Grand Ave West Segment 5BA	225,000
Sanitary Sewer CIP	Sanitary Sewer	Grand Ave West Segment 7A	760,000
Sanitary Sewer CIP	Sanitary Sewer	Sanitary Sewer System Hydraulic Modeling	250,000
Sanitary Sewer CIP	Sanitary Sewer	South Service Area Segment 4 & 10	2,000,000
		Total Transfers In	\$6,420,000
<u>Transfers Out</u>			
Sanitary Sewer CIP	Sanitary Sewer	Sanitary Sewer Rehabilitation	\$550,000
Sanitary Sewer CIP	Sanitary Sewer	Sanitary Sewer TV Program	175,000
Sanitary Sewer CIP	Sanitary Sewer	Sanitary Sewer Facility Design Study	10,000
Sanitary Sewer CIP	Sanitary Sewer	Grand Ave West Segment 3 & 4 Extensions	950,000
Sanitary Sewer CIP	Sanitary Sewer	Grand Ave West Segment 5B	1,500,000
Sanitary Sewer CIP	Sanitary Sewer	Grand Ave West Segment 5BA	225,000
Sanitary Sewer CIP	Sanitary Sewer	Grand Ave West Segment 7A	760,000
Sanitary Sewer CIP	Sanitary Sewer	Sanitary Sewer System Hydraulic Modeling	250,000
Sanitary Sewer CIP	Sanitary Sewer	South Service Area Segment 4 & 10	2,000,000
Vehicle Replacement	Sanitary Sewer	Sewer Camera Van Replacement	132,000
		Total Transfers Out	\$6,552,000
		NET TRANSFERS	-



Solid Waste Fund

This fund is managed by the Public Services Department and accounts for the operation and maintenance of the City’s solid waste collection system. Metro Waste Authority, a regional waste collection agency, administers the City’s residential solid waste disposal, while Waste Connections is the current contract hauler for the City. Solid waste collection services is available to West Des Moines residents living in single family homes up to and including 4-plex units. In addition to collection, a variety of other special services are provided, including the following:

Curb It! Recycling is a service that provides residents with the convenience of a wheeled container for the collection of approved recyclable materials. Collection of these materials occurs every other week.

Hazardous Waste Pick-Up offers house-side collection for items such as lead and oil-based paints (not latex), chemicals (insecticides, poison, and solvents), lawn care products, compact fluorescent light bulbs, sharps and cleaners. Residents can sign up on an as-needed basis, and there is a \$25 per use fee. Collection of the materials takes place on the second Friday of each month.

Spring Clean Up is an annual event that provides the opportunity to dispose of items that do not fit in the garbage carts, and is available to all West Des Moines residents who are eligible for City provided solid waste collection.

Solid Waste Events allows citizens to dispose of appliances, tires, metal, and hazardous materials. These special events occur periodically throughout the year and are collected at a designated location, such as the West Des Moines Public Works Facility or City Hall and then are taken to regional collection centers.

Premium Yard Waste Collection is an optional service that provides residents with the convenience of a wheeled container for the weekly collection of yard waste during the yard waste season, April through November. Residents must purchase the wheeled container and an annual sticker in order to participate in this collection service.

Residential Solid Waste Collection Rates		
	48 Gallon Cart	96 Gallon Cart
Per Month	\$12.25	\$12.75
Each Additional Cart	\$8.25	\$8.75
* Rates Effective September 1,2019		

Budget objectives for FY 2021-2022 are to maintain a high level, cost effective solid waste service to the citizens of West Des Moines.

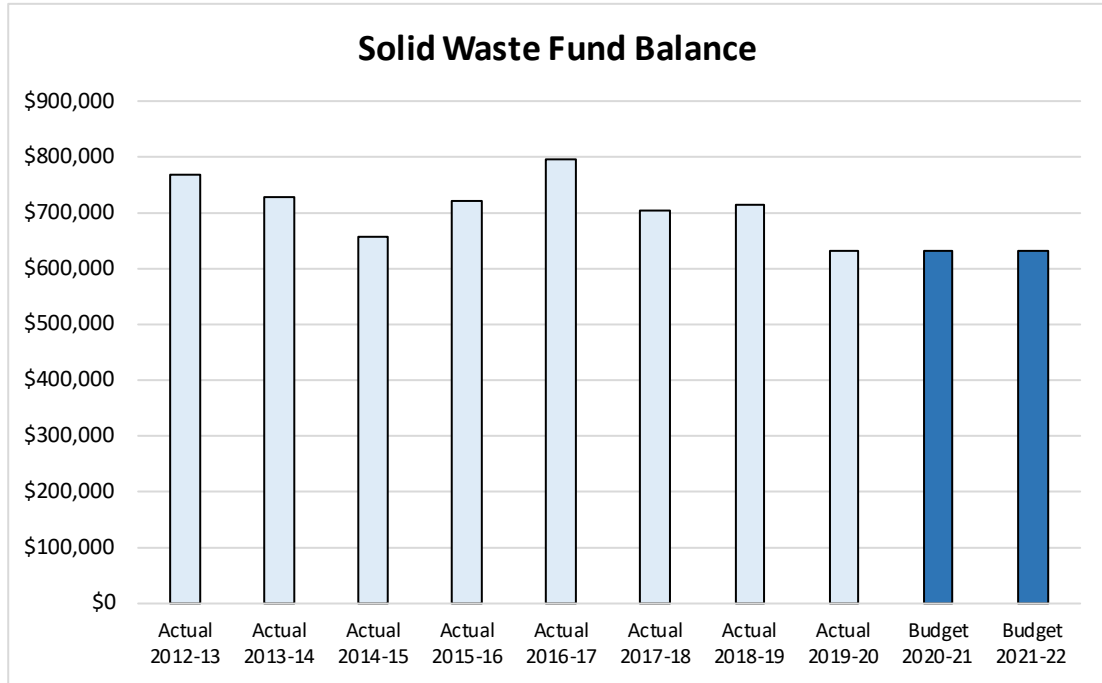
Financial Summary

Revenue in FY 2021-2022 from solid waste charges is expected to be approximately \$2,298,200.



Estimated Fund Balance

The City estimates the ending fund balance for the Solid Waste Fund will be approximately \$633,137 at June 30, 2022.



Financial Summary

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	REVISED BUDGET FY 2020-21	BUDGET FY 2021-22	INC (DEC) FY 2021-22 OVER FY 2020-21	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money and Property	19,761	6,105	16,000	5,000	(11,000)	(68.75%)
Intergovernmental	-	-	-	-	-	-
Charges for Services	2,043,957	2,211,891	2,268,400	2,298,200	29,800	1.31%
Special Assessments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Sub-total Operating Revenues	\$2,063,718	\$2,217,996	\$2,284,400	\$2,303,200	\$18,800	0.82%
Other Financing Sources						
Proceeds of Capital Assets Sales	-	-	-	-	-	-
Contributed Capital Assets	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$2,063,718	\$2,217,996	\$2,284,400	\$2,303,200	\$18,800	0.82%
EXPENDITURES						
Operating Expenditures						
Personal Services	-	-	-	-	-	-
Supplies and Services	2,053,281	2,298,977	2,284,400	2,303,200	18,800	0.82%
Universal Commodities	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Sub-total Operating Expenditures	\$2,053,281	\$2,298,977	\$2,284,400	\$2,303,200	\$18,800	0.82%
Debt Service Expenditures	-	-	-	-	-	-
Capital Improvement Expenditures	-	-	-	-	-	-
Total Expenditures	\$2,053,281	\$2,298,977	\$2,284,400	\$2,303,200	\$18,800	0.82%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$2,053,281	\$2,298,977	\$2,284,400	\$2,303,200	\$18,800	0.82%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$10,437	(\$80,980)	-	-	-	n/a
BEGINNING FUND BALANCE	\$703,681	\$714,118	\$633,137	\$633,137	-	n/a
ENDING FUND BALANCE	\$714,118	\$633,137	\$633,137	\$633,137	-	n/a
CASH AND CASH EQUIVALENTS	\$263,207	\$492,039	\$492,039	\$492,039		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	12.82%	21.40%	21.54%	21.36%		



Description of the Storm Water Utility Fund

This fund accounts for the operations and maintenance costs of the stormwater management and facilities. Some of the services tied to the stormwater management program include:

- Storm sewer system maintenance, repairs, and construction
- Flood control
- Illicit discharge detection and elimination
- Street cleaning
- Public education and outreach
- Improving water quality

Owners of developed land in the City of West Des Moines pay stormwater management fees. This includes residential properties, commercial properties, industrial properties, churches, schools, and other non-profit organizations and federal, state, county, and city governments. Undeveloped land is not charged stormwater management fees because that land does not have impervious surfaces. An impervious surface is any surface area that does not readily absorb water. Because water cannot be absorbed by impervious surfaces the water running off of impervious surfaces must be managed through well planned, constructed and maintained stormwater facilities to prevent flooding and pollution in receiving waters.

Property owners are charged a stormwater management user fee based on the total impervious surface area on the property. Each 4,000 square feet of impervious surface area is one Equivalent Residential Unit (ERU). All properties with one ERU or less are charged the fee for one ERU. Properties with greater than one ERU of impervious surface area are charged for the total ERU's rounded up to the nearest 1/2 ERU.

Current & Proposed Stormwater Rates	
Current Rate - Effective July 1, 2020	\$6.05 / ERU
Effective July 1, 2021	\$6.65 / ERU
Effective July 1, 2022	\$6.90 / ERU
Effective July 1, 2023	\$7.15 / ERU
Effective July 1, 2024	\$7.40 / ERU
* Rates approved January 8, 2018	



Capital Projects

The FY 2021-22 Storm Water Fund budget includes \$8,820,000 of capital improvements projects which are financed by user charges and TIF Bonds. Of this amount \$8,170,000 is for capital improvement projects and \$650,000 is for ongoing maintenance projects. Projects include:

- Sugar Creek Conveyance Phase 3 - \$2,700,000
- Johnson Creek Conveyance Phase 1B - \$2,255,000
- Johnson Creek Conveyance Phase 2 - \$1,000,000
- Johnson Creek Conveyance Phase 1A - \$790,000
- Walnut Creek - 1st Street & Grand Avenue Flood Gate Repairs - \$350,000
- Water Channel Management - \$300,000
- SE Basin - Bridges Detention Facility - \$250,000
- Storm Sewer Intake Replacement - \$250,000
- SE Basin - Bridges Detention Facility - \$230,000
- South 35th Street & Grand Valley Culverts - \$190,000
- Raccoon River Stormwater Pump Station Controls - \$185,000
- SE Basin - 8th Street Reinforced Concrete Box Study - \$125,000
- Drainage Structure & Pipe Repair Operations - \$100,000
- Fairmeadows Creek - Interim Stabilization of Channel South of Railroad Ave - \$70,000
- Walnut Creek Watershed Management Authority Miscellaneous Projects - \$25,000



Financial Summary

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	REVISED BUDGET FY 2020-21	BUDGET FY 2021-22	INC (DEC) FY 2021-22 OVER FY 2020-21	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money and Property	509,835	181,897	200,000	134,000	(66,000)	(33.00%)
Intergovernmental	114,728	31,485	14,000	14,000	-	-
Charges for Services	2,909,546	3,339,317	3,723,000	4,091,000	368,000	9.88%
Miscellaneous	4,662,368	-	-	-	-	-
Sub-total Operating Revenues	\$8,196,477	\$3,552,699	\$3,937,000	\$4,239,000	\$302,000	7.67%
Other Financing Sources						
Proceeds of Capital Asset Sales	(\$22,739)	13,452	-	-	-	-
Contributed Capital Assets	-	5,154,527	-	-	-	-
Transfers In	10,690,296	3,348,284	4,877,788	8,820,000	3,942,212	80.82%
Sub-total Other Financing Sources	\$10,667,557	\$8,516,263	\$4,877,788	\$8,820,000	\$3,942,212	80.82%
TOTAL REVENUES & OTHER SOURCES	\$18,864,034	\$12,068,962	\$8,814,788	\$13,059,000	\$4,244,212	48.15%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$725,790	\$813,065	\$793,959	\$796,247	\$2,288	0.29%
Supplies and Services	251,461	261,718	350,863	356,365	5,502	1.57%
Universal Commodities	121,361	61,316	100,168	96,168	(4,000)	(3.99%)
Capital	807,295	1,651,466	1,002,000	1,702,000	700,000	69.86%
Sub-total Operating Expenditures	\$1,905,907	\$2,787,565	\$2,246,990	\$2,950,780	\$703,790	31.32%
Debt Service Expenditures	\$116,250	\$194,950	\$187,576	\$174,976	(\$12,600)	(6.72%)
Capital Improvement Expenditures	\$1,201,521	\$554,013	\$4,877,788	\$8,820,000	\$3,942,212	80.82%
Total Expenditures	\$3,223,678	\$3,536,528	\$7,312,354	\$11,945,756	\$4,633,402	63.36%
Transfers Out	\$9,370,634	\$3,138,400	\$4,877,788	\$2,075,000	(\$2,802,788)	(57.46%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$12,594,312	\$6,674,928	\$12,190,142	\$14,020,756	\$1,830,614	15.02%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$6,269,722	\$5,394,034	(\$3,375,354)	(\$961,756)	\$2,413,598	n/a
BEGINNING FUND BALANCE	\$57,940,868	\$64,210,590	\$69,604,624	\$66,229,270	(\$3,375,354)	n/a
ENDING FUND BALANCE	\$64,210,590	\$69,604,624	\$66,229,270	\$65,267,514	(\$961,756)	n/a
CASH AND CASH EQUIVALENTS	\$7,919,464	\$6,062,881	\$2,687,527	\$1,725,771		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	245.67%	171.44%	36.75%	14.45%		



Personnel Summary

	BUDGET FY 2018-19	BUDGET FY 2019-20	BUDGET FY 2020-21	BUDGET FY 2021-22	CHANGE FROM FY 2020-21
Full-time Employees					
Engineering Services					
Principal Engineer	0.50	0.50	0.50	0.50	0.00
Associate Engineer - MS4	1.00	1.00	1.00	1.00	0.00
Field Technician - MS4	1.00	1.00	1.00	1.00	0.00
Public Services					
Public Services Superintendent	0.20	0.20	0.20	0.20	0.00
Operations Supervisor	0.30	0.30	0.30	0.30	0.00
Urban Forestry Supervisor	0.00	0.20	0.20	0.20	0.00
Operations Specialist	4.00	4.00	4.00	4.00	0.00
Total Full-time Employees	7.00	7.20	7.20	7.20	0.00
Total Authorized Personnel	7.00	7.20	7.20	7.20	0.00



SUMMARY OF TRANSFERS

To Fund	From Fund	Description	Amount
<u>Transfers In</u>			
Stormwater CIP	Grand Prairie Parkway TIF Bonds	Sugar Creek Conveyance Phase 3	\$2,700,000
Stormwater CIP	Grand Prairie Parkway TIF Bonds	Johnson Creek Conveyance Phase 1B	2,255,000
Stormwater CIP	Grand Prairie Parkway TIF Bonds	Johnson Creek Conveyance Phase 2	1,000,000
Stormwater CIP	Grand Prairie Parkway TIF Bonds	Johnson Creek Conveyance Phase 1A	790,000
Stormwater CIP	Stormwater	Walnut Creek - 1st and Grand Ave Flood Gate Repairs	350,000
Stormwater CIP	Stormwater	Water Channel Management	300,000
Stormwater CIP	Stormwater	SE Basin - Bridges Detention Facility	250,000
Stormwater CIP	Stormwater	Storm Sewer Intake Replacement	250,000
Stormwater CIP	Stormwater	SE Basin - Bridges Detention Facility Demo	230,000
Stormwater CIP	Stormwater	S. 35th & Grand Valley Culverts	190,000
Stormwater CIP	Stormwater	Raccoon River Stormwater Pump Station Controls	185,000
Stormwater CIP	Stormwater	SE Basin - 8th Street RCB Study	125,000
Stormwater CIP	Stormwater	Drainage Structure & Pipe Repair Operations	100,000
Stormwater CIP	Stormwater	Fairmeadows Creek - Stabilization of Channel South of Railroad Ave	70,000
Stormwater CIP	Stormwater	Walnut Creek Watershed Management Authority	25,000
Total Transfers In			\$8,820,000
<u>Transfers Out</u>			
Stormwater CIP	Stormwater	Walnut Creek - 1st and Grand Ave Flood Gate Repairs	\$350,000
Stormwater CIP	Stormwater	Water Channel Management	300,000
Stormwater CIP	Stormwater	SE Basin - Bridges Detention Facility	250,000
Stormwater CIP	Stormwater	Storm Sewer Intake Replacement	250,000
Stormwater CIP	Stormwater	SE Basin - Bridges Detention Facility Demo	230,000
Stormwater CIP	Stormwater	S. 35th & Grand Valley Culverts	190,000
Stormwater CIP	Stormwater	Raccoon River Stormwater Pump Station Controls	185,000
Stormwater CIP	Stormwater	SE Basin - 8th Street RCB Study	125,000
Stormwater CIP	Stormwater	Drainage Structure & Pipe Repair Operations	100,000
Stormwater CIP	Stormwater	Fairmeadows Creek - Stabilization of Channel South of Railroad Ave	70,000
Stormwater CIP	Stormwater	Walnut Creek Watershed Management Authority	25,000
Total Transfers Out			\$2,075,000
NET TRANSFERS			\$6,745,000



Description of the Fiber Conduit Utility Fund

This fund accounts for the construction and operation of a city-wide conduit network to allow internet providers to bring fast, reliable internet service to homes and businesses in West Des Moines.

Internet providers who license space in the conduit network will be able to use the conduit to install their own fiber and offer West Des Moines homes and businesses better, faster, and more reliable internet. Providers who use the City's conduit network to reach their customers will be charged a fee which will help pay for the City's cost of constructing the network. At the current time Google Fiber has entered into a license agreement with the City to use the conduit network to provide internet service.

The construction of the conduit network has been broken into six phases. Phase 1 is projected to be completed on July 31, 2021 and the last phase Phase 6 is projected to be completed on September 30, 2022.



Help Fast Internet Take Root in West Des Moines.

Financial Summary

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	REVISED BUDGET FY 2020-21	BUDGET FY 2021-22	INC (DEC) FY 2021-22 OVER FY 2020-21	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	135,000	135,000	100.00%
Special Assessments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Sub-total Operating Revenues	-	-	-	\$135,000	\$135,000	100.00%
Other Financing Sources						
Proceeds of Capital Asset Sales	-	-	-	-	-	-
Contributed Capital Assets	-	-	-	-	-	-
Transfers In	-	-	7,273,696	13,500,000	6,226,304	85.60%
Sub-total Other Finance Sources	-	-	\$7,273,696	\$13,500,000	6,226,304	85.60%
TOTAL REVENUES & OTHER SOURCES	-	-	\$7,273,696	\$13,635,000	\$6,361,304	87.46%
EXPENDITURES						
Operating Expenditures						
Personal Services	-	-	\$96,558	\$208,628	\$112,070	116.06%
Supplies and Services	-	-	201,290	6,280	(195,010)	(96.88%)
Universal Commodities	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Sub-total Operating Expenditures	-	-	\$297,848	\$214,908	(\$82,940)	(27.85%)
Debt Service Expenditures	-	-	-	-	-	-
Capital Improvement Expenditures	-	-	6,975,848	13,500,000	6,524,152	93.52%
Total Expenditures	-	-	\$7,273,696	\$13,714,908	\$6,441,212	88.55%
Transfers Out	-	-	-	-	-	-
TOTAL EXPENDITURES/TRANSFERS OUT	-	-	\$7,273,696	\$13,714,908	\$6,441,212	88.55%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	(\$79,908)	(\$79,908)	n/a
BEGINNING FUND BALANCE	-	-	-	-	-	n/a
ENDING FUND BALANCE	-	-	-	(\$79,908)	(\$79,908)	n/a
CASH AND CASH EQUIVALENTS	-	-	-	-	-	-
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	-	-	-	-	-	-



Personnel Summary

	BUDGET FY 2018-19	BUDGET FY 2019-20	BUDGET FY 2020-21	BUDGET FY 2021-22	CHANGE FROM FY 2020-21
Full-time Employees					
Engineering Services					
Senior Engineering Tech	0.00	0.00	1.00	1.00	0.00
Public Services					
Utility Locator	0.00	0.00	1.00	1.00	0.00
Total Full-time Employees	0.00	0.00	2.00	2.00	0.00
Total Authorized Personnel	0.00	0.00	2.00	2.00	0.00



Description of the MidAmerican Energy Company RecPlex Fund

The MidAmerican Energy Company RecPlex Fund was established to account for the construction and operating expenses of the sports facility. The 300,000 square foot MidAmerican Energy Company RecPlex will provide a state-of-the-art regional recreational facility that will attract families from throughout the Midwest. Plans call for the RecPlex to include:

- Two ice hockey arenas
- Full-sized indoor synthetic turf field
- Four indoor basketball courts
- Three pickleball courts
- Three outdoor synthetic turf fields with permanent lighting
- Locker rooms and amenities
- Meeting, classroom and programming space
- 3,500 square foot Esports Center
- 5,000 square foot Des Moines University Physical Therapy Clinic
- Batting cages and many other amenities

There will be no increase in property taxes to build, operate or staff the facility. Several million dollars of private donations have already been committed to the project, and West Des Moines is utilizing Hotel/Motel tax funds as outlined in the State Code to maximize the public/private partnership to pay for building construction costs.



Financial Summary

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	REVISED BUDGET FY 2020-21	BUDGET FY 2021-22	INC(DEC) FY 2021-22 OVER FY 2020-21	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money and Property	32,931	63,651	705,950	1,359,475	653,525	92.57%
Intergovernmental	50,000	-	-	-	-	-
Charges for Services	-	-	173,315	352,567	179,252	103.43%
Special Assessments	-	-	-	-	-	-
Miscellaneous	2,449,850	4,250,353	4,284,200	994,500	(3,289,700)	(76.79%)
Sub-total Operating Revenues	\$2,532,781	\$4,314,004	\$5,163,465	\$2,706,542	(\$2,456,923)	(47.58%)
Other Financing Sources						
Proceeds of Capital Asset Sales	-	-	-	-	-	-
Proceeds of Long Term Debt	-	-	16,240,000	-	(16,240,000)	(100.00%)
Transfers In	4,291,483	1,062,875	2,115,279	2,055,723	(59,556)	(2.82%)
Sub-total Other Financing Sources	\$4,291,483	\$1,062,875	\$18,355,279	\$2,055,723	(\$16,299,556)	(88.80%)
TOTAL REVENUES & OTHER SOURCES	\$6,824,264	\$5,376,879	\$23,518,744	\$4,762,265	(\$18,756,479)	(79.75%)
EXPENDITURES						
Operating Expenditures						
Personal Services	-	96,492	\$748,475	\$1,120,521	\$372,046	49.71%
Supplies and Services	99,833	125,797	662,990	890,140	227,150	34.26%
Universal Commodities	-	-	50,000	50,000	-	-
Non-Recurring/Non-Capital	-	-	-	-	-	-
Capital	-	107,187	178,100	-	(178,100)	(100.00%)
Sub-total Operating Expenditures	\$99,833	\$329,476	\$1,639,565	\$2,060,661	\$421,096	25.68%
Debt Service Expenditures	-	\$598,910	\$2,115,280	\$2,055,723	(\$59,557)	(2.82%)
Capital Improvement Expenditures	(\$1,074)	(\$156,738)	\$34,620,600	\$34,620,600	(\$34,620,600)	(100.00%)
Total Expenditures	\$98,759	\$771,648	\$38,375,445	\$4,116,384	(\$34,259,061)	(89.27%)
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$98,759	\$771,648	\$38,375,445	\$4,116,384	(\$34,259,061)	(89.27%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$6,725,505	\$4,605,231	(\$14,856,701)	\$645,881	\$15,502,582	n/a
BEGINNING FUND BALANCE		\$6,725,505	\$11,330,736	(\$3,525,965)	(\$14,856,701)	n/a
ENDING FUND BALANCE	\$6,725,505	\$11,330,736	(\$3,525,965)	(\$2,880,084)	(\$2,880,084)	n/a
CASH AND CASH EQUIVALENTS	\$1,124,863	\$6,748,558	(\$8,108,143)	(\$7,462,262)		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	1,139.00%	875.00%	n/a	n/a		



Personnel Summary

	BUDGET FY 2018-19	BUDGET FY 2019-20	BUDGET FY 2020-21	BUDGET FY 2021-22	CHANGE FROM FY 2020-21
Full-time Employees					
RecPlex					
General Manager	0.00	1.00	1.00	1.00	0.00
Operations Coordinator	0.00	0.00	1.00	1.00	0.00
Administrative Assistant	0.00	0.00	1.00	1.00	0.00
Guest Services Coordinator	0.00	0.00	1.00	1.00	0.00
Facility Specialist	0.00	0.00	2.00	2.00	0.00
Total Full-time Employees	0.00	1.00	6.00	6.00	0.00
Total Authorized Personnel	0.00	1.00	6.00	6.00	0.00

SUMMARY OF TRANSFERS

To Fund	From Fund	Description	Amount
<u>Transfers In</u>			
MidAmerican Energy RecPlex	Hotel/Motel Tax	2019F Debt Payment	\$1,063,200
MidAmerican Energy RecPlex	LOSST - City Uses	2021A Debt Payment	992,523
		Total Transfers In	\$2,055,723
<u>Transfers Out</u>			
		Total Transfers Out	-
		NET TRANSFERS	\$2,055,723



Mission Statement

Westcom

Through dedication and excellence, Westcom Emergency Communications strives to provide the highest quality of services to our partners and communities as the “first” first responders.”

Westcom

The Westcom Communication Center is a consolidated public safety dispatch facility located within the Des Moines Metropolitan Area serving over 165,000 residents in the fast growing west suburban cities of West Des Moines, Urbandale, Clive, Waukee, and Norwalk. The communities share a percentage of the communication center expenses based on their population. Westcom is governed by a Management Committee that consists of two representatives from each Authority Member (West Des Moines, Urbandale and Clive) and two representatives from the contract user cities (Norwalk and Waukee).

Prior to January of 2001, each of the three original member cities (Clive, Urbandale, and West Des Moines) had separate and independent public safety dispatch centers staffed by the respective city employees 24 hours per day. The consolidation of separate dispatch centers into one has allowed for vastly improved communications between the public safety agencies. This merger allows the agencies direct communication with one another during large-scale incidents and/or accidents rather than the indirect communication via the three separate radio systems which had previously been utilized.

Westcom FY 2021-22 Share of Operating Expenses		
Total Operating Expenses:	\$4,758,571	
Less: Operating Revenue:		
WDM Schools	(9,500)	
Net Operating Expenses	\$4,749,071	
Westcom Agencies		
Clive	\$494,853	10.42%
Norwalk	342,408	7.21%
Urbandale	1,273,226	26.81%
Waukee	690,990	14.55%
West Des Moines	1,947,594	41.01%
Total	\$4,749,071	100.00%



City	Population Estimate 2019	Percentage of Population
Clive	17,242	10.42%
Norwalk	11,938	7.21%
Urbandale	44,379	26.81%
Waukee	28,089	14.55%
West Des Moines	67,899	41.01%
Total	165,547	100.00%

Source: United States Census Bureau

Historical Percentage Share of Westcom Expenses By City

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Change
Clive	11.55%	11.32%	10.87%	10.55%	10.42%	(0.13%)
Norwalk	6.69%	6.83%	6.90%	7.11%	7.21%	0.10%
Urbandale	28.00%	27.76%	27.60%	27.13%	26.81%	(0.32%)
Waukee	11.84%	12.44%	13.08%	14.08%	14.55%	0.47%
West Des Moines	41.92%	41.65%	41.55%	41.13%	41.01%	(0.12%)

Prior Year Comparison Westcom Expenses By City

	FY 20-21	FY 21-22	Change (\$)	Change (%)
Clive	\$484,917	\$494,853	\$9,936	2.05%
Norwalk	326,802	342,408	15,606	4.78%
Urbandale	1,246,995	1,273,226	26,231	2.10%
Waukee	647,168	690,990	43,822	6.77%
West Des Moines	1,890,487	1,947,594	57,107	3.02%

Goals and Objectives

- To provide timely critical communication for our citizens assuring a rapid public safety response to emergencies.
- Answer 911 calls in ten seconds or less 90% of the time.
- Qualify for CALEA and APCO Project 33 accreditations for the EFP portion of call taking systems.



Performance Measures

Westcom Activities	2019	2020
Total 911 Calls	60,743	59,664
Total Non-Emergency Calls	144,596	91,238
Total Calls Answered	205,339	150,902
Average 911 Calls Per Day	166	164
PulsePoint Followers	-	1,014

Accomplishments

- Implemented PulsePoint, an AMBER Alert-type notification for sudden a sudden cardiac arrest. PulsePoint alerts CPR trained app users to a cardiac emergency in their immediate vicinity.

Future Opportunities

- Partnering with additional cities to provide dispatch service

Upcoming Challenges

- Westcom just finished the first ever strategic plan, and will now have several aggressive goals that will be worked towards over the coming year

You Might Find This Interesting:
<p>The busiest hour for Westcom during 2020 was 11:00 a.m on Monday August 10th. Westcom received 90 calls in this span, this is when the derecho hit the metro area.</p>



Financial Summary

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	REVISED BUDGET FY 2020-21	BUDGET FY 2021-22	INC (DEC) FY 2021-22 OVER FY 2020-21	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money and Property	-	7,262	-	-	-	-
Intergovernmental	3,418,765	4,066,082	4,605,869	4,758,571	152,702	3.32%
Charges for Services	770	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Miscellaneous	1,080	3,576	-	-	-	-
Sub-total Operating Revenues	\$3,420,615	\$4,076,920	\$4,605,869	\$4,758,571	\$152,702	3.32%
Other Financing Sources						
Proceeds of Capital Asset Sales	(\$1,960)	-	-	-	-	-
Contributed Capital Assets	-	17,239	-	-	-	-
Transfers In	18,236	-	-	-	-	-
Sub-total Other Finance Sources	\$16,276	\$17,239	-	-	-	-
TOTAL REVENUES & OTHER SOURCES	\$3,436,891	\$4,094,159	\$4,605,869	\$4,758,571	\$152,702	3.32%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$2,683,882	\$3,035,642	\$3,456,984	\$3,588,303	\$131,319	3.80%
Supplies and Services	762,964	786,190	1,092,690	1,111,073	18,383	1.68%
Universal Commodities	6,394	6,394	6,395	6,395	-	-
Capital	916,734	872,081	52,800	52,800	-	-
Sub-total Operating Expenditures	\$4,369,974	\$4,700,308	\$4,608,869	\$4,758,571	\$149,702	3.25%
Debt Service Expenditures	-	-	-	-	-	-
Capital Improvement Expenditures	-	-	-	-	-	-
Total Expenditures	\$4,369,973	\$4,700,308	\$4,608,869	\$4,758,571	\$149,702	3.25%
Transfers Out	-	-	-	-	-	-
TOTAL EXPENDITURES/TRANSFERS OUT	\$4,369,973	\$4,700,308	\$4,608,869	\$4,758,571	\$149,702	3.25%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$933,082)	(\$606,149)	(\$3,000)	-	\$3,000	n/a
BEGINNING FUND BALANCE	\$2,749,457	\$1,816,375	\$1,210,226	\$1,207,226	(\$3,000)	n/a
ENDING FUND BALANCE	\$1,816,375	\$1,210,226	\$1,207,226	\$1,207,226		n/a
CASH AND CASH EQUIVALENTS	\$257,086	\$641,140	\$639,140	\$639,140		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	5.88%	13.64%	13.87%	13.43%		



Financial Summary

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	REVISED BUDGET FY 2020-21	BUDGET FY 2021-22	INC (DEC) FY 2021-22 OVER FY 2020-21	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$1,747,032	\$2,015,603	\$2,332,900	\$2,412,500	\$79,600	3.41%
Part-time Employees	24,111	21,915	35,000	30,000	(5,000)	(14.29%)
Contract Help	-	-	-	-	-	-
Overtime	238,227	197,949	214,500	218,500	4,000	1.86%
Health, Dental, Life Insurance	268,042	293,259	387,015	437,955	50,940	13.16%
Retirement Contributions	364,307	477,445	452,145	424,905	37,890	9.79%
Other Pay	42,162	29,471	35,424	36,826	1,402	3.96%
Total Personal Services	\$2,683,881	\$3,035,642	\$3,456,984	\$3,588,303	\$131,319	3.80%
Supplies & Services						
Operating & Maintenance	\$208,086	\$143,732	\$395,750	\$377,750	(\$18,000)	(4.55%)
Staff Development	32,900	53,503	113,600	113,600	-	-
Utilities	34,223	42,781	41,850	56,850	15,000	35.84%
Contractual Obligations	487,754	546,174	541,490	562,873	21,383	3.95%
Total Supplies & Services	\$762,963	\$786,190	\$1,092,690	\$1,111,073	\$18,383	1.68%
Capital Outlay						
Replacement Charges	\$6,394	\$6,394	\$6,395	\$6,395	-	-
Computer Hardware & Software	142,652	7,535	47,500	47,500	-	-
Vehicles	-	-	-	-	-	-
Miscellaneous Equipment	840	13,113	5,300	5,300	-	-
Total Capital Outlay	\$149,886	\$27,042	\$59,195	\$59,195	-	-
Depreciation/Conversion	\$773,242	\$851,434	-	-	-	-
Total Expenditures	\$4,369,973	\$4,700,308	\$4,608,869	\$4,758,571	\$149,702	3.25%



Personnel Summary

	BUDGET FY 2018-19	BUDGET FY 2019-20	BUDGET FY 2020-21	BUDGET FY 2021-22	CHANGE FROM FY 2020-21
Full-time Employees					
Westcom					
Chief of Emergency Medical & Communication Services	0.25	1.00	1.00	1.00	0.00
Westcom Deputy Chief	1.00	1.00	1.00	1.00	0.00
EMS Assistant Chief - Logistics	0.80	0.80	0.80	0.80	0.00
Dispatch Shift Supervisor	4.00	4.00	4.00	4.00	0.00
Dispatcher	21.00	23.00	25.00	25.00	0.00
Applications Specialist	2.00	2.00	2.00	2.00	0.00
Training Coordinator	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	0.50	.50	.50	.50	0.00
Total Full-time Employees	30.55	33.30	35.30	35.30	0.00
Part-Time Employees					
Westcom					
Dispatcher	1.00	1.00	1.00	1.00	0.00
Total Part-Time Employees	1.00	1.00	1.00	1.00	0.00
Total Authorized Personnel	31.55	34.30	36.30	36.30	0.00



Description of E911 Funds

These funds account for revenues generated from a monthly surcharge on each land and wireless phone access line terminating within Polk, Dallas, Madison, and Warren counties that is served by Westcom Dispatch. These funds are used to advance the ability of public safety agencies to achieve inter operability among Police, Fire and EMS providers, as well as improve the effectiveness and efficiency of public safety.

The revenue generated from the E911 surcharge is collected by the State of Iowa who then distributes the funds to the Polk County 911 service board. The Polk County 911 service board then holds the Westcom Dispatch share of the funds. Westcom receives their funding on a reimbursement basis after submitting an expenses summary.

Financial Summary

For fiscal year 2021-2022, revenue from the E911 monthly surcharge is projected to total \$1,173,000. Budgeted expenditures total \$1,173,000 which includes \$137,000 allocated to the repayment of a note issued in FY 2016-2017, the funds borrowed were used for the purchase of mobile data computers.

Estimated Ending Fund Balance

The projected ending E911 Funds balance is (\$52,859) at June 30, 2022.



ENTERPRISE FUNDS

E911 FUNDS

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	REVISED BUDGET FY 2020-21	BUDGET FY 2021-22	INC(DEC) FY 2021-22 OVER FY 2020-21	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	-	-	-	-	-	-
TIF Revenues	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money and Property	1,640	906	-	1,500	1,500	100.00%
Intergovernmental	980,208	1,078,912	1,930,600	1,173,000	(757,600)	(39.24%)
Charges for Services	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Sub-total Operating Revenues	\$981,848	\$1,079,818	\$1,930,600	\$1,174,500	(\$756,100)	(39.16%)
Other Financing Sources						
Proceeds of Long Term Debt	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Sub-total Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES & OTHER SOURCES	\$981,848	\$1,079,818	\$1,930,600	\$1,174,500	(\$756,100)	(39.16%)
EXPENDITURES						
Operating Expenditures						
Personal Services	-	-	-	-	-	-
Supplies and Services	853,902	895,889	861,600	803,500	(58,100)	(6.74%)
Universal Commodities	-	-	-	-	-	-
Non-Recurring/Non-Capital	-	-	-	-	-	-
Capital	40,029	26,021	932,000	232,500	(699,500)	(75.05%)
Sub-total Operating Expenditures	\$893,931	\$921,910	\$1,793,600	\$1,036,000	(\$757,600)	(42.24%)
Debt Service Expenditures	\$16,845	10,015	\$137,000	\$137,000	-	-
Capital Improvement Expenditures	-	-	-	-	-	-
Total Expenditures	\$910,776	\$10,015	\$1,930,600	\$1,173,000	(\$757,600)	(39.24%)
Transfers Out	-	-	-	-	-	-
TOTAL EXPENDITURES/TRANSFERS OUT	\$910,776	\$931,925	\$1,930,600	\$1,173,000	(\$757,600)	(39.24%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$71,072	\$147,893	-	\$1,500	\$1,500	n/a
BEGINNING FUND BALANCE	(\$273,324)	(\$202,252)	(\$54,359)	(\$54,359)	-	n/a
ENDING FUND BALANCE	(\$202,252)	(\$54,359)	(\$54,359)	(\$52,859)	\$1,500	
FUND BALANCE% OF EXPENDITURES	n/a	n/a	n/a	n/a		



Description of the Technology Replacement Fund

The Technology Replacement Fund was established to finance the replacement of computer and network systems. The Technology Replacement Fund is not intended to finance the purchase and replacement of personal computing workstations, printers, copiers, cabling, or personal devices such as tablets and smart phones.

Once an asset is replaced or purchased from this fund, replacement costs are allocated back to the Information Technology Services cost centers over the useful life of the underlying asset. When the equipment is fully depreciated, the depreciation component of the rate is eliminated until the equipment is replaced. The first year of this fund, \$1,000,000 was transferred to establish the fund, and it is expected that \$300,000 will be allocated to the fund annually to build up the replacement fund balance as necessary.



Financial Summary

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	REVISED BUDGET FY 2020-21	BUDGET FY 2021-22	INC (DEC) FY 2021-22 OVER FY 2020-21	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money and Property	28,246	8,367	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Sub-total Operating Revenues	\$28,246	\$8,367	-	-	-	-
Other Financing Sources						
Proceeds of Capital Asset Sales	-	-	-	-	-	-
Contributed Capital Assets	-	-	-	-	-	-
Transfers In	300,000	300,000	300,000	300,000	-	-
Sub-total Other Financing Sources	\$300,000	\$300,000	\$300,000	\$300,000	-	-
TOTAL REVENUES & OTHER SOURCES	\$328,246	\$308,367	\$300,000	\$300,000	-	-
EXPENDITURES						
Operating Expenditures						
Personal Services	-	-	-	-	-	-
Supplies and Services	-	-	-	-	-	-
Universal Commodities	-	-	-	-	-	-
Non-Recurring/Non-Capital	-	-	-	-	-	-
Capital	242,527	139,053	920,000	440,000	(480,000)	(52.17%)
Sub-total Operating Expenditures	\$242,527	\$139,053	\$920,000	\$440,000	(\$480,000)	(52.17%)
Debt Service Expenditures	-	-	-	-	-	-
Capital Improvement Expenditures	-	-	-	-	-	-
Total Expenditures	\$242,527	\$139,053	\$920,000	\$440,000	(\$480,000)	(52.17%)
Transfers Out	-	-	-	-	-	-
TOTAL EXPENDITURES/TRANSFERS OUT	\$242,527	\$139,053	\$920,000	\$440,000	(\$480,000)	(52.17%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$85,719	\$164,314	(\$620,000)	(\$140,000)	\$480,000	22.58%
BEGINNING FUND BALANCE	\$892,778	\$978,497	\$1,147,811	\$527,811	(\$620,000)	n/a
ENDING FUND BALANCE	\$978,497	\$1,147,811	\$527,811	\$387,811	(\$140,000)	n/a
CASH AND CASH EQUIVALENTS	\$403,313	\$631,697	\$11,697	(\$128,303)		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	166.30%	454.29%	1.27%	29.16%		



SUMMARY OF TRANSFERS

To Fund	From Fund	Description	Amount
<u>Transfers In</u>			
Technology Replacement	General	Contribution to Technology Replacement	\$300,000
		Total Transfers In	\$300,000
<u>Transfers Out</u>			
		Total Transfers Out	-
		NET TRANSFERS	\$300,000



Description of the Vehicle Maintenance Fund

This fund accounts for the maintenance and fuel charges for City vehicles. Once maintenance expenditures are incurred within this fund, charges are allocated back to the department and division on a reimbursement basis.

Financial Summary

Vehicle maintenance expenses to projected to decrease in FY 2021-2022, previously work for Public Services Mechanics was constrained by the available space in the Public Services facility. As a results, a significant percentage of the City's vehicle and equipment was maintained by contract with outside vendors. This became more expensive, particularly when considering that nearly all the work involved transporting vehicles to vendors located outside the City of West Des Moines. With the recent completion of a new, significantly larger Public Services facility, much of this work can now be done inside the new facility by trained employees.

Financial Summary

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	REVISED BUDGET FY 2020-21	BUDGET FY 2021-22	INC (DEC) FY 2021-22 OVER FY 2020-21	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money and Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Miscellaneous	1,206,439	1,216,770	1,450,000	1,300,000	(150,000)	(10.34%)
Sub-total Operating Revenues	\$1,206,439	\$1,216,770	\$1,450,000	\$1,300,000	(\$150,000)	(10.34%)
Other Financing Sources						
Proceeds of Capital Asset Sales	-	-	-	-	-	-
Contributed Capital Assets	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Sub-total Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES & OTHER SOURCES	\$1,206,439	\$1,216,770	\$1,450,000	\$1,300,000	(\$150,000)	(10.34%)
EXPENDITURES						
Operating Expenditures						
Personal Services	-	-	-	-	-	-
Supplies and Services	1,228,155	1,176,572	1,450,000	1,300,000	(150,000)	(10.34%)
Universal Commodities	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Sub-total Operating Expenditures	\$1,228,155	\$1,176,572	\$1,450,000	\$1,300,000	(\$150,000)	(10.34%)
Debt Service Expenditures	-	-	-	-	-	-
Capital Improvement Expenditures	-	-	-	-	-	-
Total Expenditures	\$1,228,155	\$1,176,572	\$1,450,000	\$1,300,000	(\$150,000)	(10.34%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,228,155	\$1,176,572	\$1,450,000	\$1,300,000	(\$150,000)	(10.34%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$21,716)	\$40,198	-	-	-	n/a
BEGINNING FUND BALANCE	\$47,549	\$25,833	\$66,031	\$66,031	-	n/a
ENDING FUND BALANCE	\$25,833	\$66,031	\$66,031	\$66,031	-	-
CASH AND CASH EQUIVALENTS	\$88,389	\$131,898	\$131,898	\$131,898		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	7.20%	11.21%	9.10%	10.15%		



Description of the Vehicle Replacement Fund

The Vehicle Replacement Fund finances the replacement of all vehicles and heavy equipment with the exception of patrol vehicles, which are funded through the General Fund. Once the asset is replaced or purchased from this fund, replacement costs are allocated back to departments and divisions over the useful life of the asset. When the vehicle/equipment is fully depreciated, the depreciation component of the rate is eliminated until the equipment is replaced.

Expenditures

Projected replacements in FY 2021-2022 are expected to be \$2,645,106, which is a 25.71% decrease from FY 2020-21. The Vehicle Replacement Fund uses an age-based approach to determine when different types of units should be replaced. The adjacent table lists the useful life for the fund’s assets. It should be noted that replacement is not automatic when an asset has reached a certain age. Before an asset is replaced, it is inspected by Public Services Fleet staff and if the asset is in good condition, it continues in service.

Class	Age
Sedans	6 years
Light Trucks & Vans	7 years
Heavy Trucks	8 years
Heavy Equipment	10 to 15 years
Fire Apparatus	15 to 18 years
Ambulances	5 years

Estimated Ending Fund Balance

The City estimates the ending fund balance for the Vehicle Replacement Fund will be approximately \$17,252,983 at June 30, 2022. This fund balance is reserved for future vehicle and equipment replacements.



Vehicles and Equipment Scheduled for Replacement in Fiscal Year 2021-22			
Department	Division	Description	Amount
Development Services	Building Inspection	Truck	\$30,500
EMS	Operations - Non Alliance	Ambulance	265,000
Engineering Services	Support Services	Truck	30,000
Fire	Suppression	Breathing Air System Trailer	200,000
Fire	Suppression	Balance of Ladder Truck	720,106
Human Services	Administration	Van	31,500
Parks & Recreation	RRP Softball Complex	Bunker & Field Rake	15,000
Parks & Recreation	RRP Softball Complex	Reel Mower	36,000
Police	Administration	Sedan	23,500
Public Services	Street Maintenance	Crack Sealer	50,000
Public Services	Street Maintenance	Trailer	12,000
Public Services	Street Maintenance	Backhoe	160,000
Public Services	Street Maintenance	Plow Truck	280,000
Public Services	Street Maintenance	Plow Truck	280,000
Public Services	Street Maintenance	Truck	35,000
Public Services	Buildings & Facilities	Truck	38,500
Public Services	Fleet	Sedan	30,000
Public Services	Fleet	SUV	29,000
Public Services	Sanitary Sewer	Truck	39,000
Public Services	Sanitary Sewer	Camera Van	340,000
		Total	\$2,645,106



Financial Summary

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	REVISED BUDGET FY 2020-21	BUDGET FY 2021-22	INC (DEC) FY 2021-22 OVER FY 2020-21	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money and Property	463,617	218,191	155,000	155,000	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Miscellaneous	1,919,320	1,916,725	2,062,576	2,322,284	259,708	12.59%
Sub-total Operating Revenues	\$2,382,937	\$2,134,916	\$2,217,576	\$2,477,284	\$259,708	11.71%
Other Financing Sources						
Proceeds of Capital Assets Sales	\$238,986	\$756,084	-	-	-	-
Contributed Capital Assets	-	-	-	-	-	-
Transfers In	11,000	-	-	132,000	132,000	100.00%
Sub-total Other Financing Sources	\$249,986	\$756,084	-	\$132,000	\$132,000	100.00%
TOTAL REVENUES & OTHER SOURCES	\$2,632,923	\$2,891,000	\$2,217,576	\$2,609,284	\$391,708	17.66%
EXPENDITURES						
Operating Expenditures						
Personal Services	-	-	-	-	-	-
Supplies and Services	4,032	3,106	7,500	7,500	-	-
Universal Commodities	-	-	-	-	-	-
Non-Recurring/Non-Capital	-	-	-	-	-	-
Capital	1,550,137	1,587,024	3,560,678	2,645,106	(915,572)	(25.71%)
Sub-total Operating Expenditures	\$1,554,169	\$1,590,130	\$3,568,178	\$2,652,606	(\$915,572)	(25.66%)
Debt Service Expenditures	-	-	-	-	-	-
Capital Improvement Expenditures	-	-	-	-	-	-
Total Expenditures	\$1,554,169	\$1,590,130	\$3,568,178	\$2,652,606	(\$915,572)	(25.66%)
Transfers Out	-	-	-	-	-	-
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,554,169	\$1,590,130	\$3,568,178	\$2,652,606	(\$915,572)	(25.66%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,078,754	\$1,300,870	(\$1,350,602)	(\$43,322)	\$1,307,280	n/a
BEGINNING FUND BALANCE	\$16,267,283	\$17,346,037	\$18,646,907	\$17,296,305	(\$1,350,602)	n/a
ENDING FUND BALANCE	\$17,346,037	\$18,646,907	\$17,296,305	\$17,252,983	(\$43,322)	n/a
CASH AND CASH EQUIVALENTS	\$10,098,544	\$11,531,030	\$10,180,428	\$10,137,106		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	649.77%	725.16%	285.31%	382.16%		



SUMMARY OF TRANSFERS

To Fund	From Fund	Description	Amount
<u>Transfers In</u>			
Vehicle Replacement	Sanitary Sewer	Contribution to Sewer Camera Van	\$132,000
		Total Transfers In	\$132,000
<u>Transfers Out</u>			
		Total Transfers Out	-
		NET TRANSFERS	\$132,000

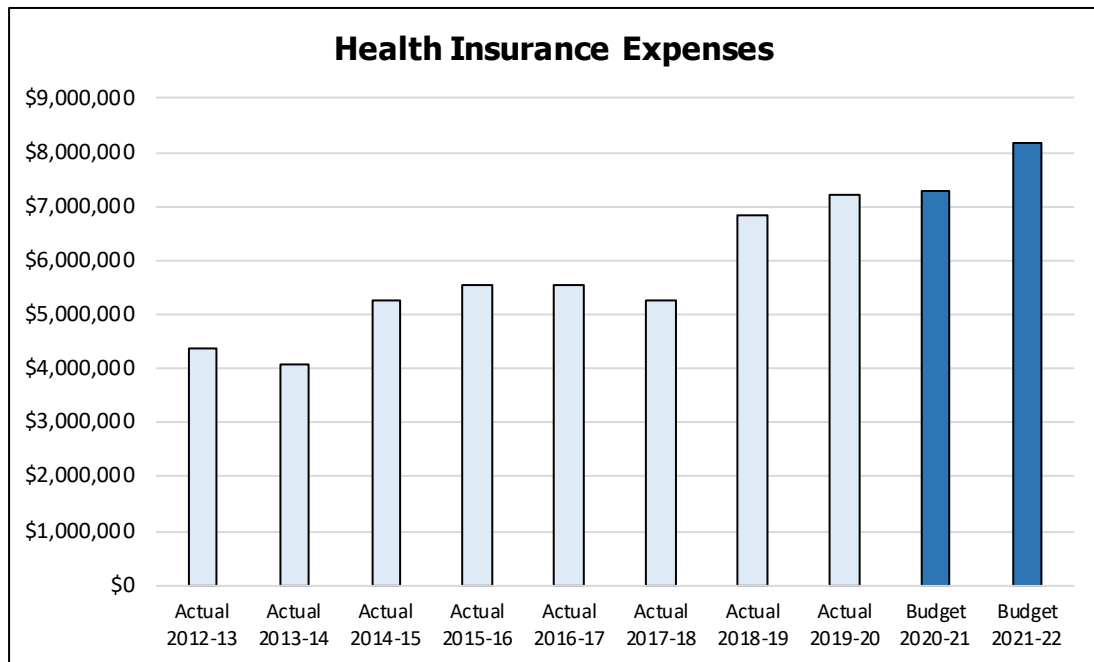


Description of the Health Insurance Fund

The City has established a self-insured health care plan which provides medical benefits to its employees and to employees of affiliated entities. The plan provides each covered person with an annual maximum of \$1,250,000 coverage for health care needs. The plan is funded by both employee and City contributions and is administered through a service agreement with Wellmark of Iowa. The uninsured risk retention per person is \$100,000. The City has purchased commercial stop-loss insurance to provide for claims in excess of \$100,000 to reduce its exposure to large losses.

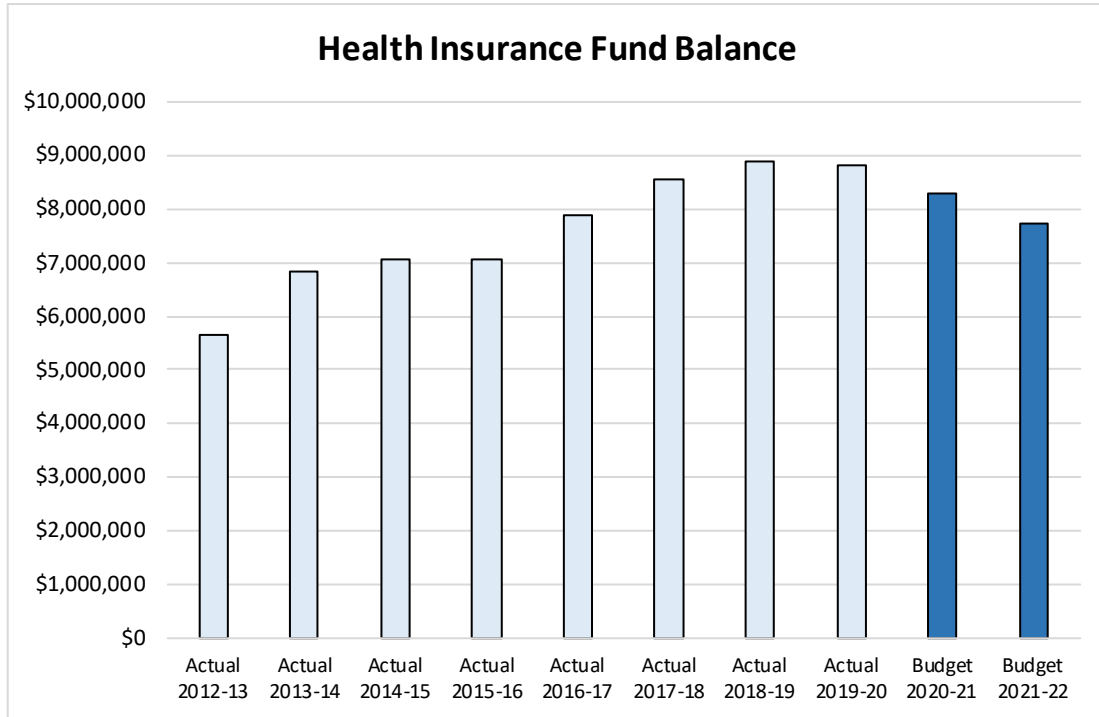
Financial Summary

The City’s contribution to the Health Insurance Fund in FY 2021-2022 is projected to be \$6,248,700. Employee and retiree contributions to the fund is projected to be \$1,135,980 in FY 2021-2022. The City offers three different medical plans depending upon employee classification: standard, wellness and saver plans. Medical claims, administration and premiums for co-insurance are expected to be \$8,129,500 for FY 2021-2022.



Estimated Fund Balance

The City estimates the ending fund balance for the Health Insurance Fund will be approximately \$7,770,916 at June 30, 2022. This balance is reserved for future claims that will not be funded by co-insurance.



Financial Summary

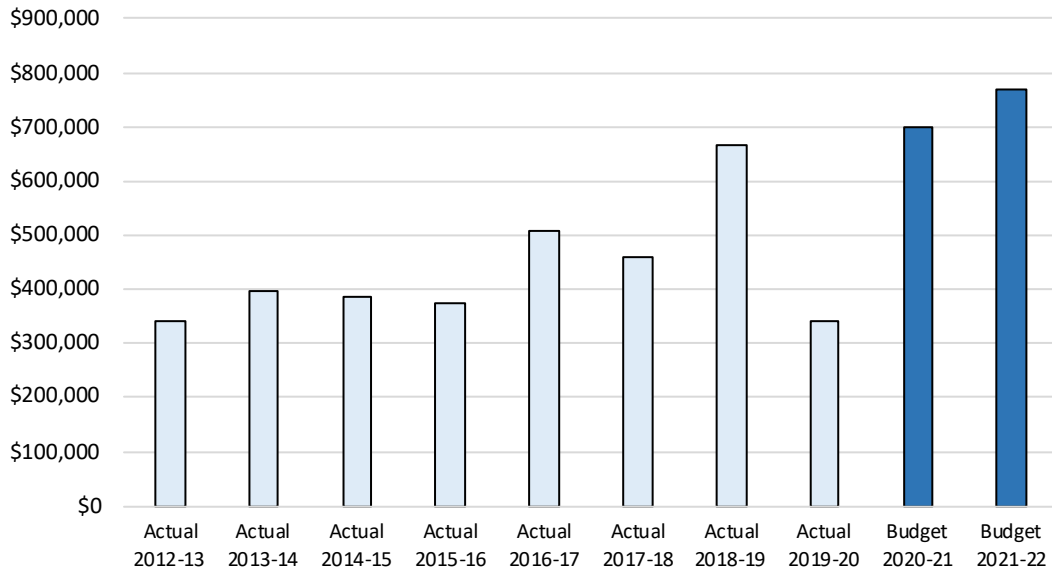
	ACTUAL FY 2018-19	ACTUAL FY 2019-20	REVISED BUDGET FY 2020-21	BUDGET FY 2021-22	INC(DEC) FY 2021-22 OVER FY 2020-21	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money and Property	305,386	221,931	250,000	200,000	(50,000)	(20.00%)
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Miscellaneous	6,877,164	6,898,278	6,508,620	7,409,680	901,060	13.84%
Sub-total Operating Revenues	\$7,182,550	7,120,209	\$6,758,620	\$7,609,680	\$851,060	12.59%
Other Financing Sources						
Proceeds of Capital Asset Sales	-	-	-	-	-	-
Contributed Capital Assets	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Sub-total Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES & OTHER SOURCES	\$7,182,550	\$7,120,209	\$6,758,620	\$7,609,680	\$851,060	12.59%
EXPENDITURES						
Operating Expenditures						
Personal Services	-	-	-	-	-	-
Supplies and Services	6,832,218	7,201,046	7,273,700	8,129,500	855,800	11.77%
Universal Commodities	-	-	-	-	-	-
Non-Recurring/Non-Capital	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Sub-total Operating Expenditures	\$6,832,218	\$7,201,046	\$7,273,700	\$8,129,500	\$855,800	11.77%
Debt Service Expenditures	-	-	-	-	-	-
Capital Improvement Expenditures	-	-	-	-	-	-
Total Expenditures	\$6,832,218	\$7,201,046	\$7,273,700	\$8,129,500	\$855,800	11.77%
Transfers Out	-	-	-	-	-	-
TOTAL EXPENDITURES/TRANSFERS OUT	\$6,832,218	\$7,201,046	\$7,273,700	\$8,129,500	\$855,800	11.77%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$350,332	(\$80,837)	(\$515,080)	(\$519,820)	(\$4,740)	n/a
BEGINNING FUND BALANCE	\$8,536,321	\$8,886,653	\$8,805,816	\$8,290,736	(\$515,080)	n/a
ENDING FUND BALANCE	\$8,886,653	\$8,805,816	\$8,290,736	\$7,770,916	(\$519,820)	n/a
CASH AND CASH EQUIVALENTS	\$9,417,402	\$9,475,003	\$8,959,923	\$8,440,103		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	137.84%	131.58%	123.18%	103.82%		



Description of the Worker’s Compensation Fund

Effective July 1, 2005, the City established a self-insured plan for its worker’s compensation plan. The fund was created to account for premiums and claims paid. The uninsured risk retention is \$400,000 per occurrence. The aggregate retention is 85.5% of the manual premium amount or approximately \$5,495,000.

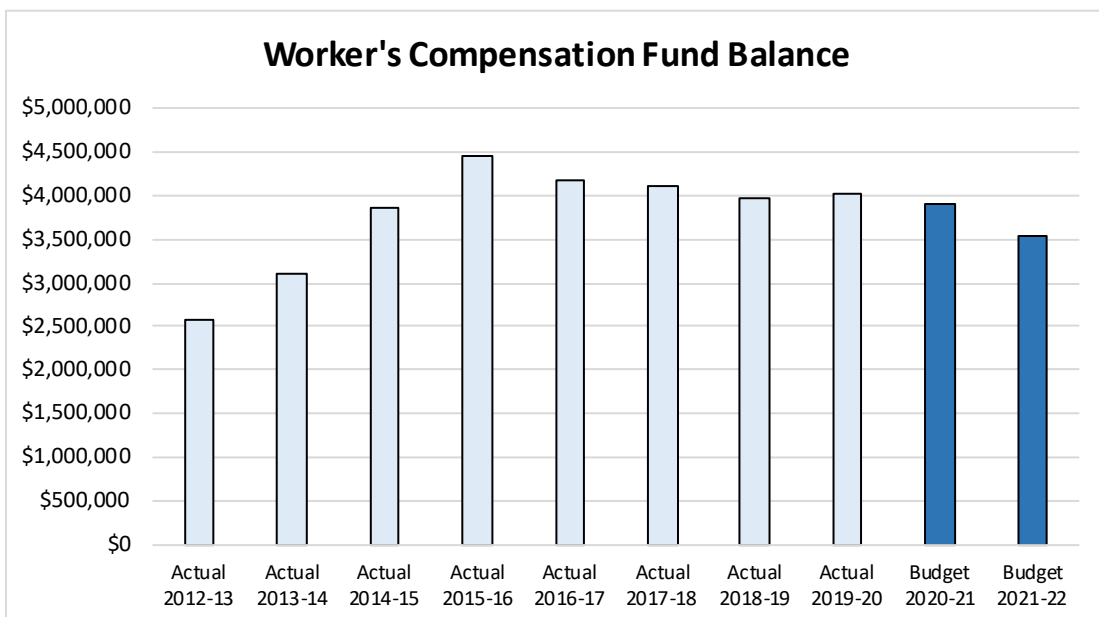
Worker's Compensation Expenses



Estimated Fund Balance

The City estimates the ending fund balance for the Worker’s Compensation Fund will be approximately \$3,546,156 at June 30, 2022. This balance is reserved for future claims.

Worker's Compensation Fund Balance



Financial Summary

	ACTUAL FY 2018-19	ACTUAL FY 2019-20	REVISED BUDGET FY 2020-21	BUDGET FY 2021-22	INC (DEC) FY 2021-22 OVER FY 2020-21	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money and Property	252,839	72,694	225,000	75,000	(150,000)	(66.67%)
Intergovernmental	-	43,116	45,000	31,000	(14,000)	(31.11%)
Charges for Services	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Miscellaneous	289,431	264,964	317,450	305,450	(12,000)	(3.78%)
Sub-total Operating Revenues	\$542,270	\$380,774	\$587,450	\$411,450	(\$176,000)	(29.96%)
Other Financing Sources						
Proceeds of Capital Assets Sales	-	-	-	-	-	-
Contributed Capital Assets	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Sub-total Other Financing Sources	-	-	-	-	-	-
TOTAL REVENUES & OTHER SOURCES	\$542,270	\$380,774	\$587,450	\$411,450	(\$176,000)	(29.96%)
EXPENDITURES						
Operating Expenditures						
Personal Services	-	-	-	-	-	-
Supplies and Services	664,077	342,949	700,000	770,000	70,000	10.00%
Universal Commodities	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Sub-total Operating Expenditures	\$664,077	\$342,949	\$700,000	\$770,000	\$70,000	10.00%
Debt Service Expenditures	-	-	-	-	-	-
Capital Improvement Expenditures	-	-	-	-	-	-
Total Expenditures	\$664,077	\$342,949	\$700,000	\$770,000	\$70,000	10.00%
Transfers Out	-	-	-	-	-	-
TOTAL EXPENDITURES/TRANSFERS OUT	\$664,077	\$342,949	\$700,000	\$770,000	\$70,000	10.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$121,807)	\$37,825	(\$112,550)	(\$358,550)	(\$246,000)	n/a
BEGINNING FUND BALANCE	\$4,101,238	\$3,979,431	\$4,017,256	\$3,904,706	(\$112,550)	n/a
ENDING FUND BALANCE	\$3,979,431	\$4,017,256	\$3,904,706	\$3,546,156	(\$358,550)	n/a
CASH AND CASH EQUIVALENTS	\$4,548,210	\$4,443,756	\$4,331,206	\$3,972,656		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	684.89%	1,295.75%	618.74%	515.93%		

