



Internal Service Funds

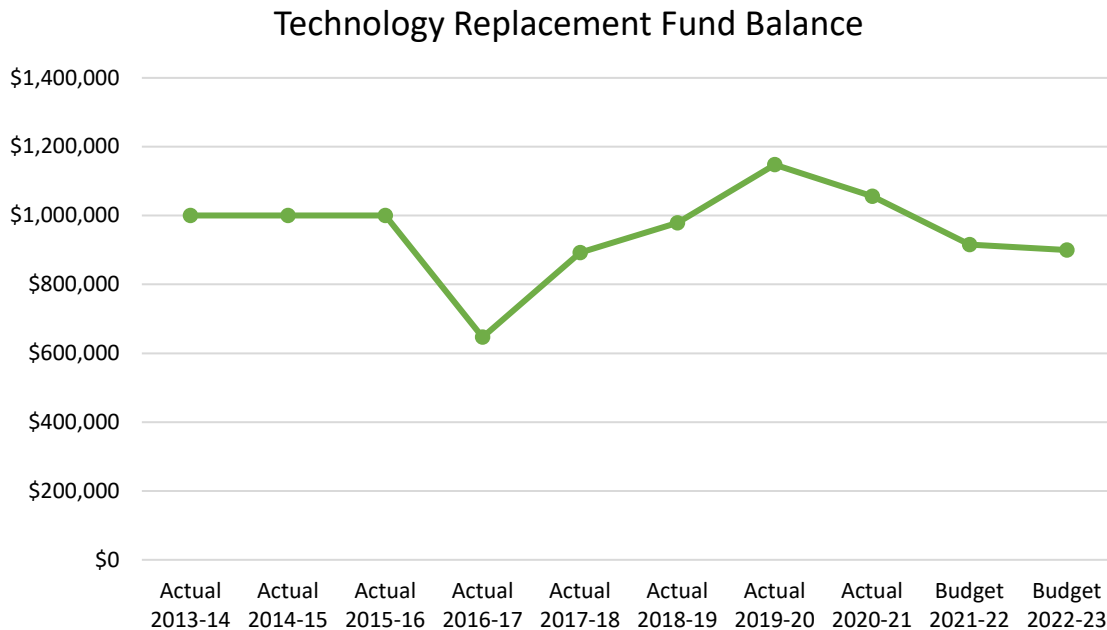
Description of the Technology Replacement Fund

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 of and replacement of personal computing workstations, printer, 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.

Estimated Ending Fund Balance

The City estimated the ending fund balance for the Technology Replacement Fund will be approximately \$899,678 on June 30, 2023. This balance is reserved for future technology replacement expenses.



TECHNOLOGY REPLACEMENT FUND

INTERNAL SERVICE FUNDS

	Actual 2019-20	Actual 2020-21	Revised 2021-22	Budget FY 2022-23	Increase (Decrease)	% Increase (Decrease)
Operating Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
TIF Revenue	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	8,367	1,124	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Sub-total Operating Revenue	\$ 8,367	\$ 1,124	\$ -	\$ -	\$ -	-
Other Financing Sources						
Sale of Surplus Assets & Equipment	\$ -	\$ (251,215)	\$ -	\$ -	\$ -	-
Proceeds of Long Term Debt	-	-	-	-	-	-
Total Revenue	\$ 8,367	\$ (250,091)	\$ -	\$ -	\$ -	-
Transfers In (Local Option Sales Tax)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In	300,000	300,000	300,000	300,000	-	-
Total Transfers In	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	-
Total Revenue & Other Sources	\$ 308,367	\$ 49,909	\$ 300,000	\$ 300,000	\$ -	-
Operating Expenses						
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies & Services	-	-	-	-	-	-
Replacement Charges	-	-	-	-	-	-
Capital	139,053	142,042	440,000	316,000	(124,000)	-28.18%
Sub-total Operating Expenses	\$ 139,053	\$ 142,042	\$ 440,000	\$ 316,000	\$ (124,000)	-28.18%
Debt Service/Leases	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 139,053	\$ 142,042	\$ 440,000	\$ 316,000	\$ (124,000)	-28.18%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer Out (Major Capital)	-	-	-	-	-	-
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures & Transfers Out	\$ 139,053	\$ 142,042	\$ 440,000	\$ 316,000	\$ (124,000)	-28.18%
Net Increase (Decrease)	\$ 169,314	\$ (92,133)	\$ (140,000)	\$ (16,000)	\$ 124,000	-88.57%
Beginning Fund Balance	\$ 978,497	\$ 1,147,811	\$ 1,055,678	\$ 915,678	\$ 899,678	
Ending Fund Balance	\$ 1,147,811	\$ 1,055,678	\$ 915,678	\$ 899,678	\$ 1,023,678	
Cash and Cash Equivalents	\$ 631,697	\$ 183,361	\$ 43,361	\$ 27,361		
Cash and Cash Equivalents % of Expenditures	454.29%	129.09%	9.85%	8.66%		

Summary of Transfers

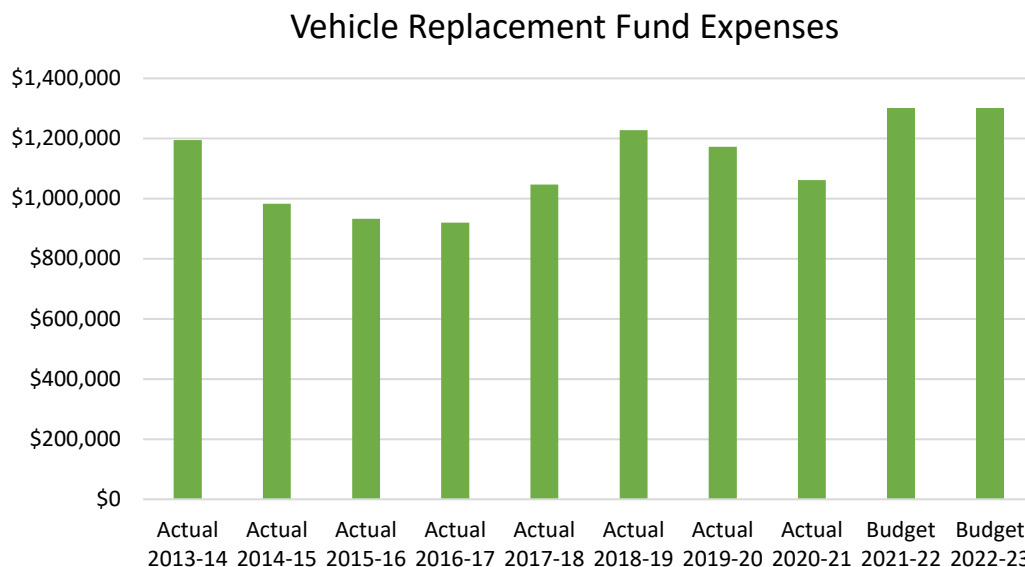
<u>To Fund</u>	<u>From Fund</u>	<u>Description</u>	<u>Amount</u>
<u>Transfers In</u>			
Technology Replacement	General	Contribution to Technology Replacement	\$ 300,000
		Total Transfers In	\$ 300,000
<u>Transfers Out</u>			
			\$ -
		Total Transfers Out	\$ -
		Net Transfers	\$ 300,000

Description of the Vehicle Maintenance Fund

The 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.

Expenditures

Projected vehicle maintenance expenses are to remain steady. Prior to 2021 work for Public Services Mechanics was constrained by the available space in the Public Services facility. As a result, a significant percentage of the city’s vehicles and equipment was maintained by 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 completion of the new Public Services facility, much of this work is now done inside the new facility by trained employees.



Estimated Ending Fund Balance

The City estimates the ending fund balance for the Vehicle Maintenance Fund will be approximately \$20,228 on June 30, 2023.

VEHICLE MAINTENANCE FUND

INTERNAL SERVICE FUNDS

	Actual 2019-20	Actual 2020-21	Revised 2021-22	Budget FY 2022-23	Increase (Decrease)	% Increase (Decrease)
Operating Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
TIF Revenue	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Miscellaneous	1,216,770	1,097,485	1,300,000	1,300,000	-	-
Sub-total Operating Revenue	\$ 1,216,770	\$ 1,097,485	\$ 1,300,000	\$ 1,300,000	\$ -	-
Other Financing Sources						
Sale of Surplus Assets & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-
Proceeds of Long Term Debt	-	-	-	-	-	-
Total Revenue	\$ 1,216,770	\$ 1,097,485	\$ 1,300,000	\$ 1,300,000	\$ -	-
Transfers In (Local Option Sales Tax)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In	-	-	-	-	-	-
Total Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenue & Other Sources	\$ 1,216,770	\$ 1,097,485	\$ 1,300,000	\$ 1,300,000	\$ -	-
Operating Expenses						
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies & Services	1,176,572	1,061,449	1,300,000	1,300,000	-	-
Replacement Charges	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Sub-total Operating Expenses	\$ 1,176,572	\$ 1,061,449	\$ 1,300,000	\$ 1,300,000	\$ -	-
Debt Service/Leases	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 1,176,572	\$ 1,061,449	\$ 1,300,000	\$ 1,300,000	\$ -	-
Transfers Out	\$ -	\$ 81,839	\$ -	\$ -	\$ -	-
Transfer Out (Major Capital)	-	-	-	-	-	-
Total Transfers Out	\$ -	\$ 81,839	\$ -	\$ -	\$ -	-
Total Expenditures & Transfers Out	\$ 1,176,572	\$ 1,143,288	\$ 1,300,000	\$ 1,300,000	\$ -	-
Net Increase (Decrease)	\$ 40,198	\$ (45,803)	\$ -	\$ -	\$ -	-
Beginning Fund Balance	\$ 25,833	\$ 66,031	\$ 20,228	\$ 20,228	\$ -	-
Ending Fund Balance	\$ 66,031	\$ 20,228	\$ 20,228	\$ 20,228	\$ -	-
Cash and Cash Equivalents	\$ 131,898	\$ -	\$ -	\$ -		
Cash and Cash Equivalents % of Expenditures	11.21%	0.00%	0.00%	0.00%		

Description of the Vehicle Replacement Fund

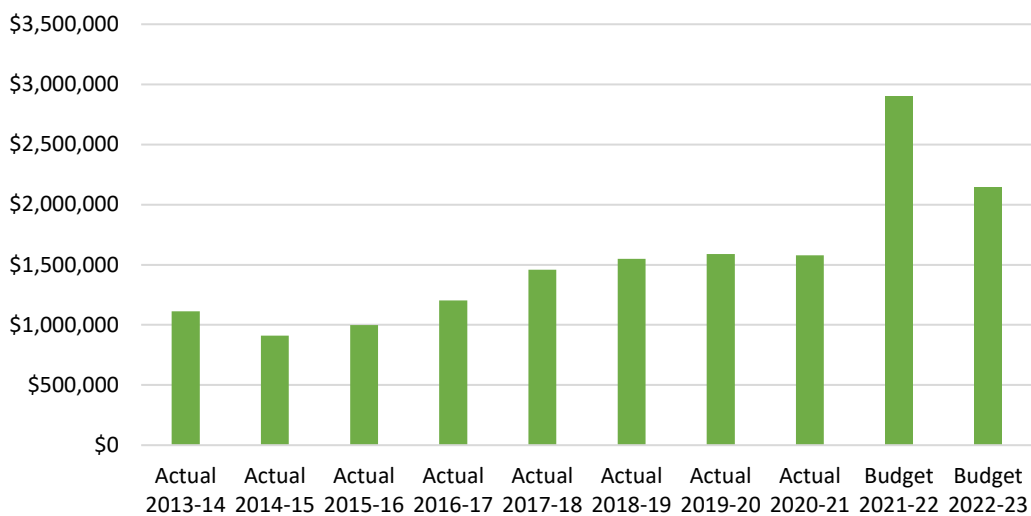
The Vehicle Replacement Fund finances the replacement of all vehicles and heavy equipment with the exception of police patrol vehicles, which are funded through the General Fund. One the asset is replaced or purchases from this fund; replacement costs are allocated back to departments and divisions over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

Expenditures

Projected replacements in FY 2022-2023 are expected to be \$2,136,500, which is 26.22% decrease from FY 2021-2022. The Vehicle Replacement uses an age-based approach to determine when different types of units should be replaced. The table below lists the useful life for the funds’ 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.

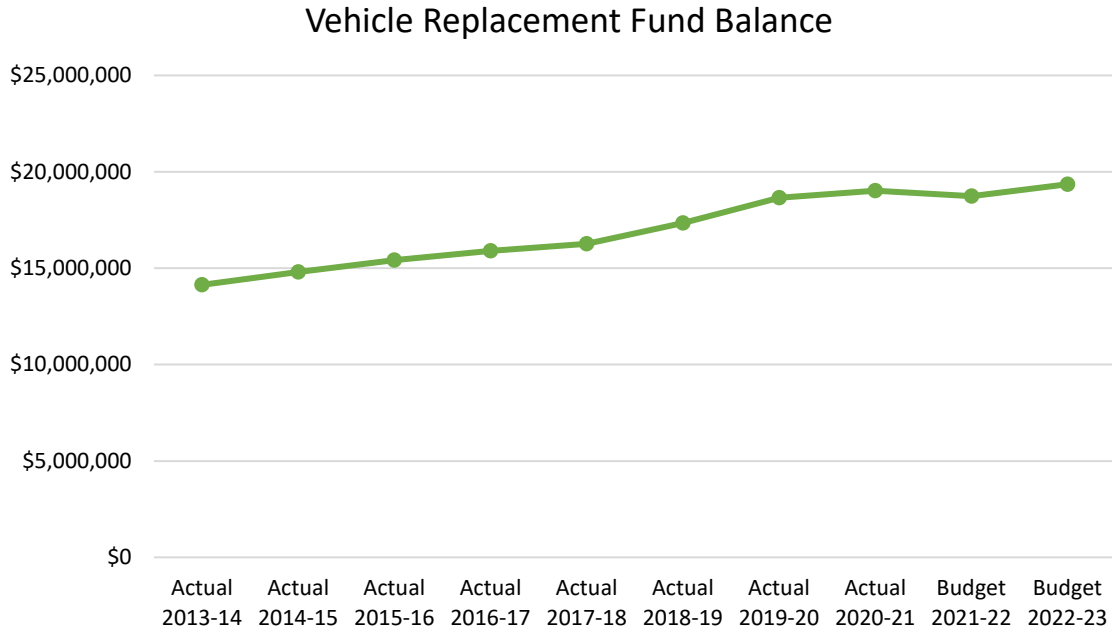
Class	Age
Ambulances	5 Years
Sedans	6 Years
Light Trucks & Vans	7 Years
Heavy Truck	8 Years
Heavy Equipment	10 to 15 Years
Fire Apparatus	15 to 18 Years

Vehicle Replacement Fund Expenses



Estimated Ending Fund Balance

The City estimates the ending fund balance for the Vehicle Replacement Fund will be approximately \$19,354,059 on June 30, 2023. This balance is reserved for future vehicle and equipment replacements.



VEHICLE REPLACEMENT FUND**INTERNAL SERVICE FUNDS****Vehicles & Equipment Scheduled for Replacement in Fiscal Year 2022-2023**

Department	Division	Description	Amount
Police Department	WestPet/Animal Control	SUV	\$ 50,000
Police Department	Administration	Sedan	23,000
Police Department	Administration	Sedan	23,000
Police Department	Administration	Sedan	21,000
Police Department	Administration	Sedan	23,000
Police Department	Administration	Truck	42,000
Police Department	Administration	SUV	20,000
Emergency Medical Services	Operations Non-Alliance	Ambulance	310,000
Fire Department	Westside Station	Fire Truck	650,000
Fire Department	Administration	Heavy Duty Truck	35,000
Public Services	Traffic Control & Safety	Bucket Truck	145,000
Public Services	Street Maintenance-Improved	Wheel Loader	210,000
Public Services	Street Maintenance-Improved	Skid Steer	85,000
Public Services	Street Maintenance-Improved	Truck	45,000
Public Services	Parks	Snow Blower	178,000
Public Services	Parks	Mower	12,000
Public Services	Parks	Mower	12,000
Public Services	Parks	Mower	12,000
Public Services	Parks	Mower	12,000
Public Services	Parks	Wide Area Mower	90,000
Public Services	Parks	Mower	12,000
Public Services	Parks	Mower	12,000
Public Services	Parks	Heavy Duty Truck	41,500
Public Services	Parks	Truck	25,000
Support Services	City Hall	SUV	24,000
Support Services	City Hall	SUV	24,000
		Total	\$ 2,136,500

VEHICLE REPLACEMENT FUND

INTERNAL SERVICE FUNDS

	Actual 2019-20	Actual 2020-21	Revised 2021-22	Budget FY 2022-23	Increase (Decrease)	% Increase (Decrease)
Operating Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
TIF Revenue	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	218,191	67,916	155,000	78,000	(77,000)	-49.68%
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Miscellaneous	1,916,725	1,912,233	2,322,284	2,659,335	337,051	14.51%
Sub-total Operating Revenue	\$ 2,134,916	\$ 1,980,149	\$ 2,477,284	\$ 2,737,335	\$ 260,051	10.50%
Other Financing Sources						
Sale of Surplus Assets & Equipment	\$ 756,084	\$ (18,172)	\$ -	\$ 30,000	\$ 30,000	-
Proceeds of Long Term Debt	-	-	-	-	-	-
Total Revenue	\$ 2,891,000	\$ 1,961,977	\$ 2,477,284	\$ 2,767,335	\$ 290,051	11.71%
Transfers In (Local Option Sales Tax)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In	-	-	132,000	-	(132,000)	-100.00%
Total Transfers In	\$ -	\$ -	\$ 132,000	\$ -	\$ (132,000)	-100.00%
Total Revenue & Other Sources	\$ 2,891,000	\$ 1,961,977	\$ 2,609,284	\$ 2,767,335	\$ 158,051	6.06%
Operating Expenses						
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies & Services	3,106	5,838	7,500	7,500	-	-
Replacement Charges	-	-	-	-	-	-
Capital	1,587,024	1,578,500	2,895,606	2,136,500	(759,106)	-26.22%
Sub-total Operating Expenses	\$ 1,590,130	\$ 1,584,338	\$ 2,903,106	\$ 2,144,000	\$ (759,106)	-26.15%
Debt Service/Leases	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 1,590,130	\$ 1,584,338	\$ 2,903,106	\$ 2,144,000	\$ (759,106)	-26.15%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer Out (Major Capital)	-	-	-	-	-	-
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures & Transfers Out	\$ 1,590,130	\$ 1,584,338	\$ 2,903,106	\$ 2,144,000	\$ (759,106)	-26.15%
Net Increase (Decrease)	\$ 1,300,870	\$ 377,639	\$ (293,822)	\$ 623,335	\$ 917,157	-312.15%
Beginning Fund Balance	\$ 17,346,037	\$ 18,646,907	\$ 19,024,546	\$ 18,730,724	\$ 19,354,059	
Ending Fund Balance	\$ 18,646,907	\$ 19,024,546	\$ 18,730,724	\$ 19,354,059	\$ 20,271,216	
Cash and Cash Equivalents	\$ 11,531,030	\$ 10,568,113	\$ 10,274,291	\$ 10,897,626		
Cash and Cash Equivalents % of Expenditures	725.16%	667.04%	353.91%	508.28%		

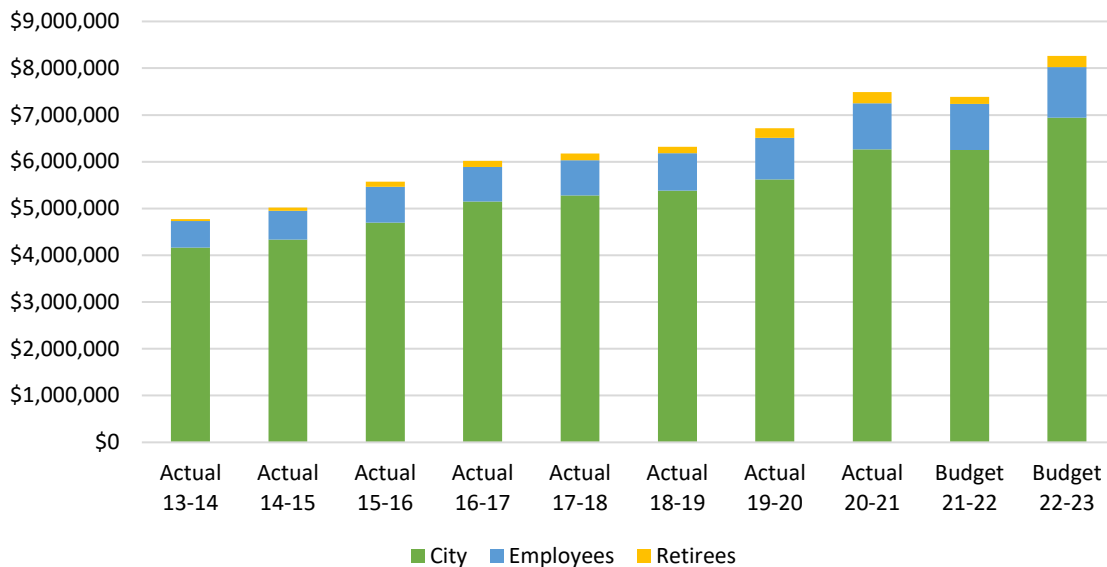
Description of the Health & Dental Insurance Fund

This 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.

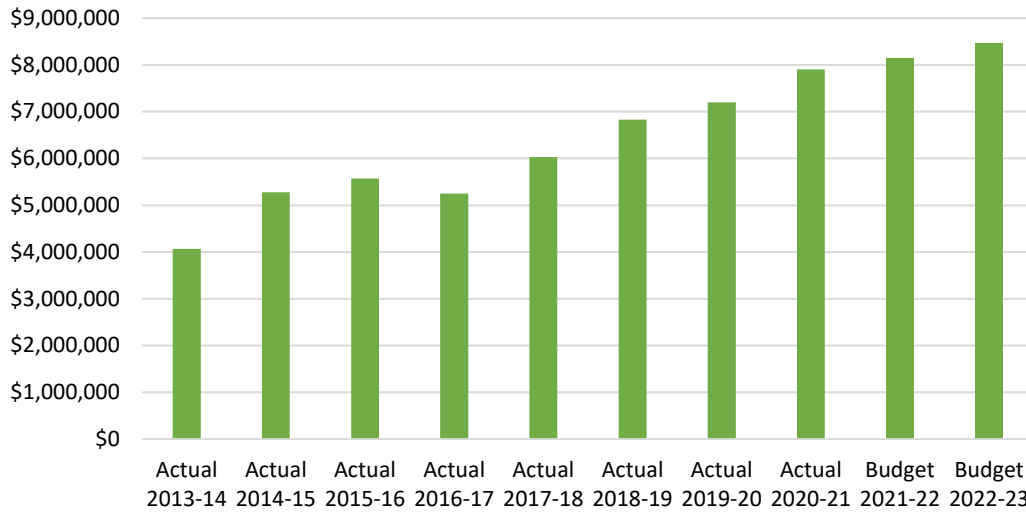
Financial Summary

The City's contribution to the Health & Dental Insurance Fund in FY 2022-23 is projected to be \$6,945,060. Employee and retiree contributions to the fund are projected to be \$ 1,319,880 in FY 2022-23. The city offers three different medical plans with varying levels of deductibles: standard, wellness, and saver plans. Medical claims, administration, and premium for co-insurance are expected to be \$8,469,940 for FY 2022-23.

Health Insurance Fund Contributions



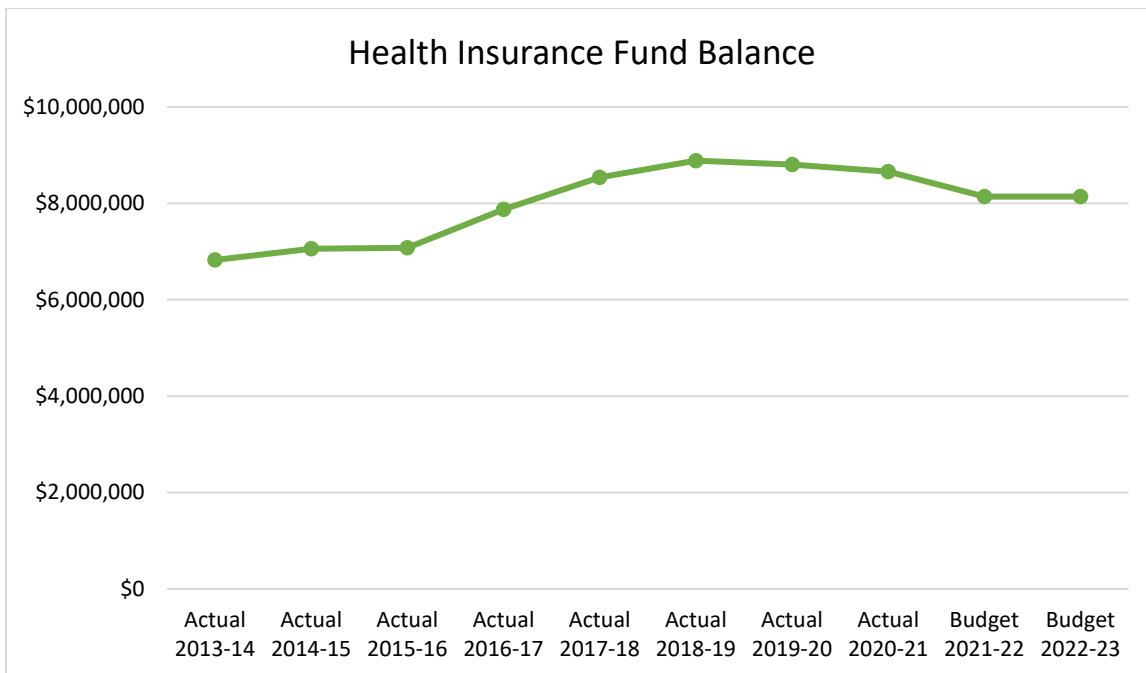
Health & Dental Insurance Fund Expenses



Estimated Ending Fund Balance

The City estimated the ending fund balance for the Health & Dental Insurance Fund will be approximately \$8,140,280 on June 30, 2023, no change from the prior year. This balance is reserved for future claims that will not be funded by co-insurance.

Health Insurance Fund Balance



HEALTH & DENTAL INSURANCE FUND

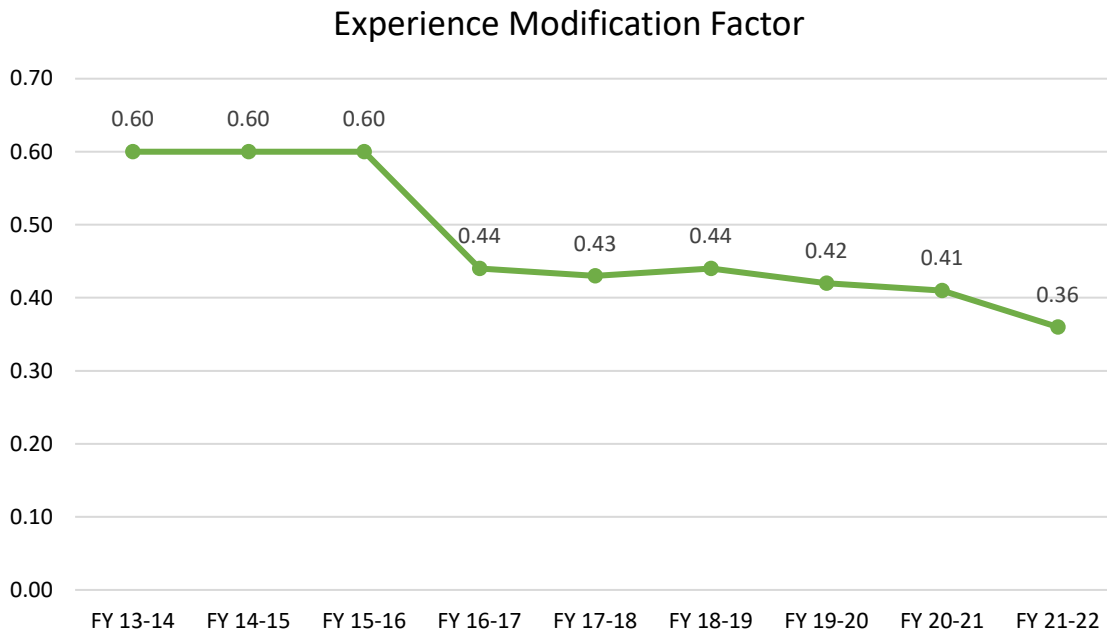
INTERNAL SERVICE FUNDS

	Actual 2019-20	Actual 2020-21	Revised 2021-22	Budget FY 2022-23	Increase (Decrease)	% Increase (Decrease)
Operating Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
TIF Revenue	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	221,931	85,785	200,000	105,000	(95,000)	-47.50%
Intergovernmental	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Miscellaneous	6,898,278	7,674,317	7,409,680	8,364,940	955,260	12.89%
Sub-total Operating Revenue	\$ 7,120,209	\$ 7,760,102	\$ 7,609,680	\$ 8,469,940	\$ 860,260	11.30%
Other Financing Sources						
Sale of Surplus Assets & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-
Proceeds of Long Term Debt	-	-	-	-	-	-
Total Revenue	\$ 7,120,209	\$ 7,760,102	\$ 7,609,680	\$ 8,469,940	\$ 860,260	11.30%
Transfers In (Local Option Sales Tax)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In	-	-	-	-	-	-
Total Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenue & Other Sources	\$ 7,120,209	\$ 7,760,102	\$ 7,609,680	\$ 8,469,940	\$ 860,260	11.30%
Operating Expenses						
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies & Services	7,201,046	7,905,818	8,129,500	8,469,940	340,440	4.19%
Replacement Charges	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Sub-total Operating Expenses	\$ 7,201,046	\$ 7,905,818	\$ 8,129,500	\$ 8,469,940	\$ 340,440	4.19%
Debt Service/Leases	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 7,201,046	\$ 7,905,818	\$ 8,129,500	\$ 8,469,940	\$ 340,440	4.19%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer Out (Major Capital)	-	-	-	-	-	-
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures & Transfers Out	\$ 7,201,046	\$ 7,905,818	\$ 8,129,500	\$ 8,469,940	\$ 340,440	4.19%
Net Increase (Decrease)	\$ (80,837)	\$ (145,716)	\$ (519,820)	\$ -	\$ 519,820	-100.00%
Beginning Fund Balance	\$ 8,886,653	\$ 8,805,816	\$ 8,660,100	\$ 8,140,280	\$ 8,140,280	
Ending Fund Balance	\$ 8,805,816	\$ 8,660,100	\$ 8,140,280	\$ 8,140,280	\$ 8,660,100	
Cash and Cash Equivalents	\$ 9,475,003	\$ 9,400,663	\$ 8,880,843	\$ 8,880,843		
Cash and Cash Equivalents % of Expenditures	131.58%	118.91%	109.24%	104.85%		

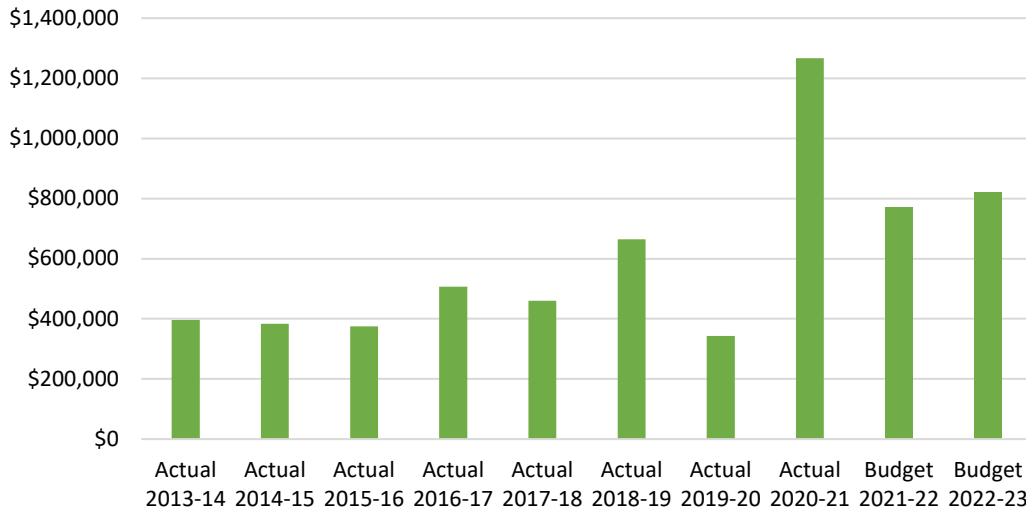
Description of the Workers Compensation Fund

Effective July 1, 2005, the City of West Des Moines established a self-insured plan for its workers 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% pf the manual premium amount or approximately \$5,495,000.

An Experience Modification Factor (or Mod for short) is essentially a company’s safety score in reference to their workers compensation insurance coverage. Each day, a company’s employees are performing work that carries risk to their own wellbeing. The stronger the safety measures in place, the less likely it is for an employee to injure themselves. Fewer injuries mean lower mods, more injuries mean higher mods. The majority of these scores range from 0.70 to 1.40. As of July 1, 2021, the City of West Des Moines Experience Modification Factor is 0.36.



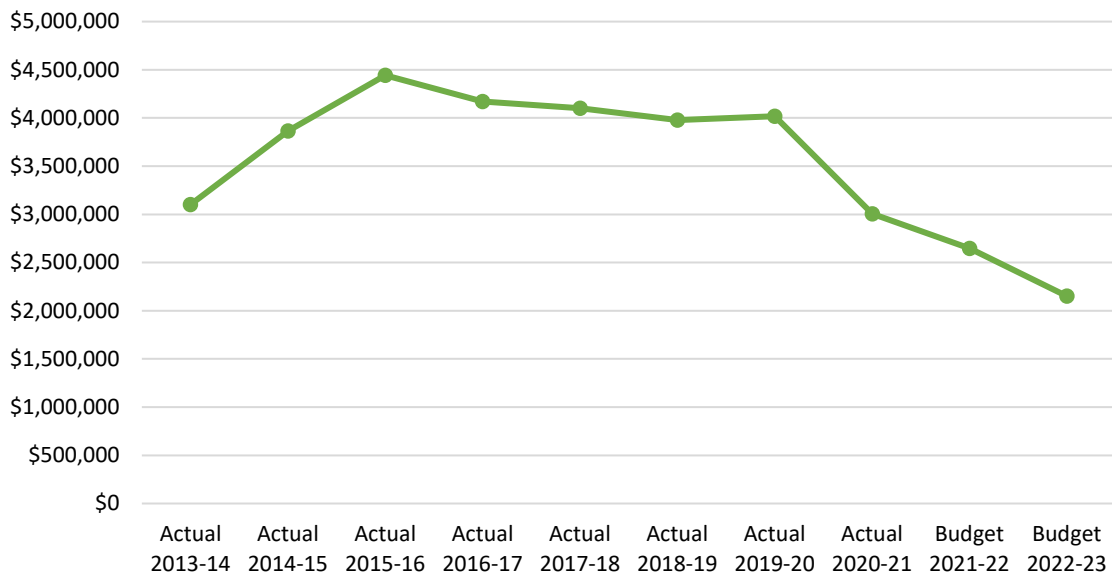
Workers Compensation Fund Expenses



Estimated Ending Fund Balance

The City estimated the ending fund balance for the Workers Compensation Fund will be approximately \$2,151,199 on June 30, 2023. This balance is reserved for future claims.

Workers Compensation Fund Balance



WORKERS COMPENSATION FUND

INTERNAL SERVICE FUNDS

	Actual 2019-20	Actual 2020-21	Revised 2021-22	Budget FY 2022-23	Increase (Decrease)	% Increase (Decrease)
Operating Revenues						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	-
TIF Revenue	-	-	-	-	-	-
Other City Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Use of Money & Property	72,694	11,466	75,000	12,000	(63,000)	-84.00%
Intergovernmental	43,116	30,951	31,000	31,500	500	1.61%
Charges for Services	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Miscellaneous	264,964	213,219	305,450	280,000	(25,450)	-8.33%
Sub-total Operating Revenue	\$ 380,774	\$ 255,636	\$ 411,450	\$ 323,500	\$ (87,950)	78.62%
Other Financing Sources						
Sale of Surplus Assets & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-
Proceeds of Long Term Debt	-	-	-	-	-	-
Total Revenue	\$ 380,774	\$ 255,636	\$ 411,450	\$ 323,500	\$ (87,950)	-21.38%
Transfers In (Local Option Sales Tax)	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers In	-	-	-	-	-	-
Total Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenue & Other Sources	\$ 380,774	\$ 255,636	\$ 411,450	\$ 323,500	\$ (87,950)	-21.38%
Operating Expenses						
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
Supplies & Services	342,949	1,266,643	770,000	820,000	50,000	6.49%
Replacement Charges	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Sub-total Operating Expenses	\$ 342,949	\$ 1,266,643	\$ 770,000	\$ 820,000	\$ 50,000	6.49%
Debt Service/Leases	\$ -	\$ -	\$ -	\$ -	\$ -	-
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 342,949	\$ 1,266,643	\$ 770,000	\$ 820,000	\$ 50,000	6.49%
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfer Out (Major Capital)	-	-	-	-	-	-
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures & Transfers Out	\$ 342,949	\$ 1,266,643	\$ 770,000	\$ 820,000	\$ 50,000	6.49%
Net Increase (Decrease)	\$ 37,825	\$ (1,011,007)	\$ (358,550)	\$ (496,500)	\$ (137,950)	38.47%
Beginning Fund Balance	\$ 3,979,431	\$ 4,017,256	\$ 3,006,249	\$ 2,647,699	\$ 2,151,199	
Ending Fund Balance	\$ 4,017,256	\$ 3,006,249	\$ 2,647,699	\$ 2,151,199	\$ 2,013,249	
Cash and Cash Equivalents	\$ 4,443,756	\$ 4,082,222	\$ 3,723,672	\$ 3,227,172		
Cash and Cash Equivalents % of Expenditures	1295.75%	322.29%	483.59%	393.56%		

