



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.

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 proposed 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 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits		40				
Use of Money and Property	259,895	1,026,880	323,000	845,069	522,069	161.63%
Intergovernmental	583,548	74,647	5,392,393	5,450,095	57,702	0.11%
Charges for Services	15,126,617	15,854,073	16,175,020	16,789,300	614,280	3.80%
Special Assessments						
Miscellaneous	11,795,350	10,829,998	10,033,100	10,146,246	113,146	1.13%
Sub-total Operating Revenues	\$27,765,410	\$27,785,638	\$31,923,513	\$33,230,710	\$1,307,197	4.09%
Other Financing Sources						
Proceeds of Capital Assets Sales	(\$170,720)	(\$83,386)	\$2,000		(\$2,000)	(100.00%)
Contributed Capital Assets	10,625,061	7,007,142				
Transfers In	6,141,465	13,531,345	\$10,890,877	23,230,000	12,339,123	113.30%
Sub-total Other Financing Sources	\$16,595,806	\$20,455,101	\$10,892,877	\$23,230,000	\$12,337,123	113.26%
TOTAL REVENUES & OTHER SOURCES	\$44,361,216	\$48,240,739	\$42,816,390	\$56,460,710	\$13,644,320	31.87%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$1,364,331	\$1,526,035	\$4,489,713	\$4,883,343	\$393,630	8.77%
Supplies and Services	15,511,359	17,038,499	20,264,687	20,007,673	(257,014)	(1.27%)
Universal Commodities	242,693	237,528	289,850	152,286	(137,564)	(47.46%)
Capital	4,000,915	4,477,996	7,057,700	4,581,300	(2,476,400)	(35.09%)
Sub-total Operating Expenditures	\$21,119,298	\$23,280,058	\$32,101,950	\$29,624,602	(\$2,477,348)	(7.72%)
Debt Service Expenditures			\$137,005	\$137,000	(\$5)	
Capital Improvement Expenditures	\$2,203,553	\$1,544,162	\$26,713,719	\$23,230,000	(\$3,483,719)	(13.04%)
Total Expenditures	\$23,322,851	\$24,824,220	\$58,952,674	\$52,991,602	(\$5,961,072)	(10.11%)
Transfers Out	\$6,408,753	\$11,374,799	\$12,140,000	\$8,830,000	(\$3,310,000)	(27.27%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$29,731,604	\$36,199,019	\$71,092,674	\$61,821,602	(\$9,271,072)	(13.04%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$14,629,612	\$12,041,720	(\$28,276,284)	(\$5,360,892)	\$22,915,392	n/a
BEGINNING FUND BALANCE	\$165,034,852	\$179,664,464	\$191,706,184	\$163,429,900	(\$28,276,284)	n/a
ENDING FUND BALANCE	\$179,664,464	\$191,706,184	\$163,429,900	\$158,069,008	(\$5,360,892)	n/a
CASH AND CASH EQUIVALENTS	\$67,481,161					
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	289.33%					



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 2020	% of Total	Change In % of Total From FY 18-19
Altoona	\$2,560,366	5.21%	(0.05%)
Ankeny	7,970,206	16.22%	0.27%
Bondurant	780,488	1.59%	0.08%
Clive	1,887,101	3.84%	(0.15%)
Cumming	38,676	0.08%	0.01%
Des Moines	18,680,500	38.03%	0.52%
Greenfield Plaza	192,823.00	0.39%	0.02%
Johnston	1,041,126	2.12%	0.20%
Norwalk	1,040,615	2.12%	(0.61%)
Pleasant Hill	718,838	1.46%	0.14%
Polk City	308,128	0.63%	(0.04%)
Polk County	451,977	0.92%	0.17%
Urbandale Sanitary Sewer District	4,395,479	8.95%	0.04%
Urbandale-Windsor Heights Sanitary Sewer District	605,483	1.23%	0.04%
Waukee	2,001,594	4.07%	0.07%
West Des Moines	6,453,393	13.14%	(0.72%)
Total	\$49,129,793	100.00%	0.00%

The Sanitary Sewer Fund is funded by charging sewer use fees and a sewer availability fee to premises serviced by a connection with 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	\$5.90 / 1,000 gallons
Effective July 1, 2019	\$6.05 / 1,000 gallons
Effective July 1, 2020	\$6.20 / 1,000 gallons
Effective July 1, 2021	\$6.35 / 1,000 gallons
* Rates approved January 8, 2018	

Capital Projects

The FY 2019-20 Sanitary Sewer Fund budget includes \$5,555,000 of capital improvements projects which are financed by user charges. Of this amount \$4,470,000 is for capital improvement projects and \$1,085,000 is for ongoing maintenance projects. Projects include:

- South Service Area Segment 3 - \$4,170,000
- Sanitary Rehabilitation - \$500,000
- 62nd & Railroad Avenue Gate Structure Replacement - \$400,000
- Cedar Ridge Sewer Extension - \$300,000
- Sewer Televising Program - \$175,000
- Sewer Facility Design -\$10,000

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits		40				
Use of Money and Property	151,080	485,056	220,000	400,000	180,000	81.82%
Intergovernmental	420,603	60,000				
Charges for Services	10,889,405	11,482,730	11,466,720	11,579,300	112,580	0.98%
Special Assessments						
Miscellaneous	1,442,342	701,057				
Sub-total Operating Revenues	\$12,903,430	\$12,728,883	\$11,686,720	\$11,979,300	\$292,580	2.50%
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets		1,546,705				
Transfers In	3,684,495	5,384,305	2,290,000	5,555,000	3,265,000	142.58%
Sub-total Other Finance Sources	\$3,684,495	\$6,931,010	\$2,290,000	\$5,555,500	\$3,265,000	142.58%
TOTAL REVENUES & OTHER SOURCES	\$16,587,925	\$19,659,893	\$13,976,720	\$17,534,300	\$3,557,580	25.45%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$693,532	824,297	\$862,356	\$900,788	\$38,432	4.46%
Supplies and Services	6,695,223	6,822,902	7,383,160	7,227,030	(156,130)	(2.11%)
Universal Commodities	124,525	113,232	159,150	84,574	(74,576)	(46.86%)
Capital	1,752,696	1,804,301	1,774,000	1,750,000	(24,000)	(1.35%)
Sub-total Operating Expenditures	\$9,265,976	\$9,564,732	\$10,178,666	\$9,962,392	(\$216,274)	(2.12%)
Debt Service Expenditures						
Capital Improvement Expenditures	\$622,972	\$458,129	\$6,995,351	\$5,555,000	(\$1,440,351)	(20.59%)
Total Expenditures	\$9,888,948	\$10,022,861	\$17,174,017	\$15,517,392	(\$1,656,625)	(9.65%)
Transfers Out	\$3,668,729	\$5,376,652	\$3,890,000	\$5,555,000	\$1,665,000	42.80%
TOTAL EXPENDITURES/TRANSFERS OUT	\$13,557,677	\$15,399,513	\$21,064,017	\$21,072,392	\$8,375	0.04%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$3,030,248	\$4,260,380	(\$7,087,297)	(\$3,538,092)	\$3,549,205	n/a
BEGINNING FUND BALANCE	\$95,925,838	\$98,956,086	\$103,216,466	\$96,129,169	(\$7,087,297)	n/a
ENDING FUND BALANCE	\$98,956,086	\$103,216,466	\$96,129,169	\$92,591,077	(\$3,549,205)	n/a
CASH AND CASH EQUIVALENTS	\$39,247,929	\$38,720,694	\$31,633,397	\$28,095,305		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	396.89%	386.32%	184.19%	181.06%		



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. Residents must purchase the wheeled container and an annual sticker in order participated in this collection service.

Residential Solid Waste Collection Rates		
	48 Gallon Cart	96 Gallon Cart
Per Month	\$11.50	\$12.00
Each Additional Cart	\$7.50	\$8.00
* Rates Effective September 1,2018		

Budget objectives for FY 2019-2020 are to maintain a high level, cost effective solid waste service to the citizens of West Des Moines.

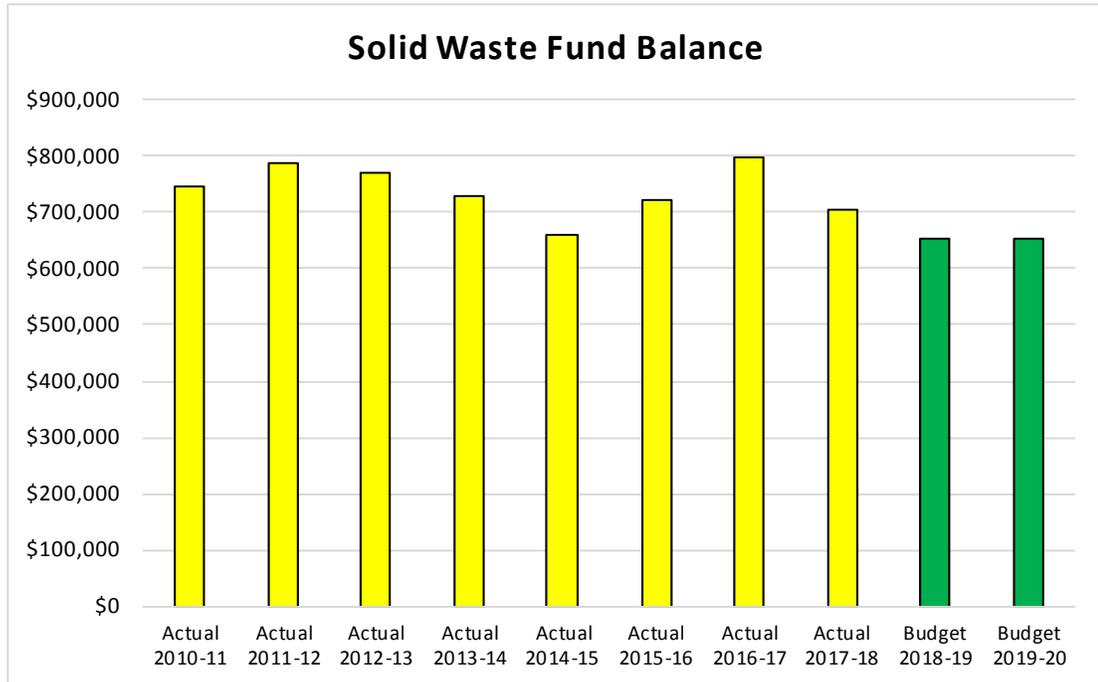
Financial Summary

Revenue in FY 2019-2020 from solid waste charges is expected to be approximately \$2,079,000.



Estimated Fund Balance

The City estimates the ending fund balance for the Solid Waste Fund will be approximately \$651,482 at June 30, 2020.



Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1,428	9,669	1,000	9,000	8,000	800.00%
Intergovernmental		25				
Charges for Services	1,877,166	1,906,192	2,000,300	2,070,000	69,700	3.48%
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$1,878,594	\$1,915,886	\$2,001,300	\$2,079,000	\$77,700	3.88%
Other Financing Sources						
Proceeds of Capital Assets Sales						
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$1,878,594	\$1,915,886	\$2,001,300	\$2,079,000	\$77,700	3.88%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	1,804,263	2,007,770	2,053,500	2,079,000	25,500	1.25%
Universal Commodities						
Capital						
Sub-total Operating Expenditures	\$1,804,263	\$2,007,770	\$2,053,500	\$2,079,000	\$25,500	1.25%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,804,263	\$2,007,770	\$2,053,500	\$2,079,000	\$25,500	1.25%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,804,263	\$2,007,770	\$2,053,500	\$2,079,000	\$25,500	1.25%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$74,331	(\$91,884)	(\$52,200)		\$52,200	n/a
BEGINNING FUND BALANCE	\$721,235	\$795,566	\$703,682	\$651,482	(\$52,200)	n/a
ENDING FUND BALANCE	\$795,566	\$703,682	\$651,482	\$651,482		n/a
CASH AND CASH EQUIVALENTS	\$375,717	\$411,778	\$359,578	\$359,578		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	20.82%	20.51%	17.51%	17.30%		



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	\$4.85 / ERU
Effective July 1, 2019	\$5.45 / ERU
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 2019-20 Storm Water Fund budget includes \$3,275,000 of capital improvements projects which are financed by user charges. Of this amount \$2,695,000 is for capital improvement projects and \$580,000 is for ongoing maintenance projects. Projects include:

- Northeast Basin Walnut Creek Outfall Phase 2 - \$1,700,000
- Fairmeadows Creek 27th Street & Vine Street Culvert - \$600,000
- Storm Sewer Intake Replacement - \$250,000
- Water Channel Management - \$250,000
- Walnut Creek 1st Street Flood Gate Repairs - \$100,000
- Jordan Creek Pedestrian Underpass Improvements - \$85,000
- Drainage Structure & Pipe Repair Operations - \$80,000
- Southeast Basin Holiday Park Little League Pump Station Relocation - \$75,000
- Blue Creek Basin 2 (Valley West Drive & Westown Parkway) - \$50,000
- Blue Creek Basin 3 - \$30,000
- Grand Avenue Storm Water Pumps - \$30,000
- Walnut Creek Watershed Management Authority Miscellaneous Projects - \$25,000

Financial Summary

Revenues are expected to be approximately \$2,317,000.



Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	23,356	143,987	35,000	150,000	115,000	328.57%
Intergovernmental	37,444	14,622	13,000	14,000	1,000	7.69%
Charges for Services	2,360,047	2,465,152	2,708,000	3,140,000	432,000	15.95%
Miscellaneous		422,397				
Sub-total Operating Revenues	\$2,420,846	\$3,046,158	\$2,756,000	\$3,304,000	\$548,000	19.88%
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets	12,135,277	5,460,437				
Transfers In	2,446,870	7,847,040	8,150,000	3,275,000	(4,875,000)	(59.82%)
Sub-total Other Financing Sources	\$14,582,097	\$13,307,477	\$8,150,000	\$3,275,000	(\$4,875,000)	(59.82%)
TOTAL REVENUES & OTHER SOURCES	\$17,002,943	\$16,353,635	\$10,906,000	\$6,579,000	(\$4,327,000)	(39.68%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$670,800	\$701,738	\$719,841	\$734,664	\$14,823	2.06%
Supplies and Services	332,484	661,629	834,555	318,425	(516,130)	(61.84%)
Universal Commodities	118,168	124,296	124,300	61,316	(62,984)	(50.67%)
Capital	1,015,110	1,155,253	834,000	1,001,500	167,500	20.08%
Sub-total Operating Expenditures	\$2,136,562	\$2,642,916	\$2,512,696	\$2,115,905	(\$396,791)	(15.79%)
Debt Service Expenditures						
Capital Improvement Expenditures	\$1,580,581	\$1,086,033	\$19,718,368	\$3,275,000	(\$16,443,368)	(83.39%)
Total Expenditures	\$3,717,143	\$3,728,949	\$22,231,064	\$5,390,905	(\$16,840,159)	(75.75%)
Transfers Out	\$2,403,137	\$5,998,147	\$8,250,000	\$3,275,000	(\$4,975,000)	(60.30%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$6,120,280	\$9,727,096	\$30,481,064	\$8,665,905	(\$21,815,159)	(71.57%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$10,882,663	\$6,626,539	(\$19,575,064)	(\$2,086,905)	(\$17,488,159)	n/a
BEGINNING FUND BALANCE	\$40,431,666	\$51,314,329	\$57,940,868	\$38,365,804	(\$19,575,064)	n/a
ENDING FUND BALANCE	\$51,314,329	\$57,940,868	\$38,365,804	\$36,278,899	(\$2,086,905)	n/a
CASH AND CASH EQUIVALENTS	\$4,439,532	\$8,170,362	(\$11,404,702)	(\$13,491,607)		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	119.43%	219.11%	(51.30%)	(250.26%)		



Description of the MidAmerican Energy RecPlex Fund

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

- Two ice hockey rinks with room for up to four sheets of ice
- Three indoor soccer fields with synthetic turf
- Three indoor basketball courts
- Availability for 6 volleyball courts
- Five Outdoor soccer fields
- Locker rooms and amenities
- 3,000 sq. ft. of meeting space
- 20,000 sq. ft. of exhibit space
- 3,000 seat main arena with stage
- 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.



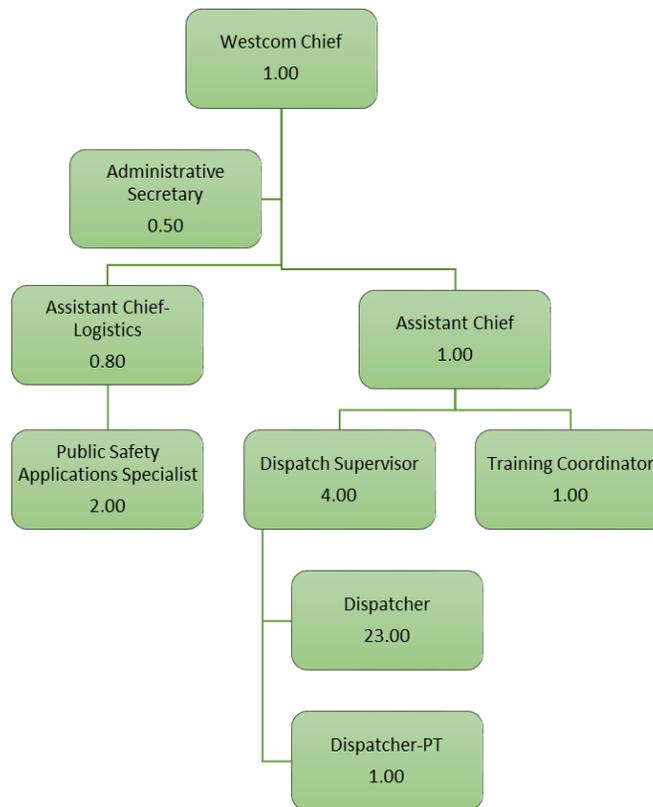
Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC(DEC) FY 2019-20 OVER FY 2018-19	% 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						
Sub-total Operating Revenues						
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In				14,400,000	14,400,000	100.00%
Sub-total Other Financing Sources				\$14,400,000	\$14,400,000	100.00%
TOTAL REVENUES & OTHER SOURCES				\$14,400,000	\$14,400,000	100.00%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures						
Capital Improvement Expenditures				\$14,400,000	\$14,400,000	100.00%
Total Expenditures				\$14,400,000	\$14,400,000	100.00%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT				\$14,400,000	\$14,400,000	100.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						n/a
BEGINNING FUND BALANCE						n/a
ENDING FUND BALANCE						n/a
CASH AND CASH EQUIVALENTS						
CASH AND CASH EQUIVALENTS % OF EXPENDITURES						



Westcom

The Westcom Communication Center is a consolidated public safety dispatch facility located within the Des Moines Metropolitan Area serving nearly 160,000 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.



BUDGET INFORMATION

FY 2019-20 Budget	\$4,424,505
FY 2018-19 Budget	\$3,753,136
Percentage Change	17.89%
FY 2019-20 FTE	34.30
Change From FY 2018-19	2.00

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."

City	Population Estimate 2017	Percentage of Population
Clive	17,172	10.87%
Norwalk	10,896	6.90%
Urbandale	43,592	27.60%
Waukee	20,649	13.08%
West Des Moines	65,608	41.55%
Total	157,917	100.00%

Source: United States Census Bureau

Historical Share of Westcom Expenses By City

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Change
Clive	11.50%	11.55%	11.32%	10.87%	(0.45%)
Norwalk	6.47%	6.69%	6.83%	6.90%	0.07%
Urbandale	27.82%	28.00%	27.76%	27.60%	(0.16%)
Waukee	12.48%	11.84%	12.44%	13.08%	0.64%
West Des Moines	41.73%	41.92%	41.65%	41.55%	(0.10%)



Westcom FY 2019-20 Share of Operating Expenses		
Total Operating Expenses:	\$4,424,505	
Less: Operating Revenue:		
WDM Schools	(7,500)	
Net Operating Expenses	\$4,417,005	
Westcom Agencies		
Clive	\$480,129	10.87%
Norwalk	304,773	6.90%
Urbandale	1,219,093	27.60%
Waukee	577,744	13.08%
West Des Moines	1,835,266	41.55%
Total	\$4,417,005	100.00%

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.
- Continue to strive for accreditation standards

Significant Information

The Westcom FY 2019-20 budget includes funding for 2 additional full-time dispatchers. FY 2019-20 also includes additional funding for the full-time Chief of Communications, the position will start in February of 2019; in prior years the Chief of Emergency Medical Services and Communication Services commanded both Emergency Medical Services and Westcom with Westcom funding 25% of the chief’s salary and benefits. The Westcom FY 2019-20 budget also includes funding for the following:

- \$64,600 - Strategic Planning and IAED/CALEA Accreditation
- \$25,000 - National Data Exchange (N-Dex) system interface for law enforcement
- \$50,000 - Backup facilities for Westcom



Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental			3,723,136	4,424,505	701,369	18.84%
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues			\$3,723,136	\$4,424,505	\$701,369	18.84%
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In			281,052		(281,052)	(100.00%)
Sub-total Other Finance Sources			\$281,052		(\$281,052)	(100.00%)
TOTAL REVENUES & OTHER SOURCES			\$4,004,188	\$4,424,505	(\$420,317)	10.50%
EXPENDITURES						
Operating Expenditures						
Personal Services			\$2,907,516	\$3,247,891	\$340,375	11.71%
Supplies and Services			833,720	1,088,218	254,498	30.53%
Universal Commodities			6,400	6,396	(4)	(0.06%)
Capital			5,500	82,000	76,500	1,490.91%
Sub-total Operating Expenditures			\$3,753,136	\$4,424,505	\$671,369	17.89%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures			\$3,753,136	\$4,424,505	\$671,369	17.89%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT			\$3,753,136	\$4,424,505	\$671,369	17.89%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			\$251,052			n/a
BEGINNING FUND BALANCE				\$251,052		n/a
ENDING FUND BALANCE			\$251,052	\$251,052		n/a
CASH AND CASH EQUIVALENTS						
CASH AND CASH EQUIVALENTS % OF EXPENDITURES						



Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees			\$1,947,900	\$2,223,310	\$275,410	14.14%
Part-time Employees			40,000	40,000		
Contract Help						
Overtime			108,500	156,500	48,000	44.24%
Health, Dental, Life Insurance			410,819	370,665	(40,154)	(9.77%)
Retirement Contributions			367,795	423,205	55,410	15.07%
Other Pay			32,502	34,211	1,709	5.26%
Total Personal Services			\$2,907,516	\$3,247,891	\$340,375	11.71%
Supplies & Services						
Operating & Maintenance			\$342,650	\$342,150	(\$500)	(0.15%)
Staff Development			50,900	102,200	51,300	100.79%
Utilities			43,750	42,950	(800)	(1.83%)
Contractual Obligations			396,420	600,918	204,498	51.86%
Total Supplies & Services			\$833,720	\$1,088,218	\$254,498	30.53%
Capital Outlay						
Replacement Charges			\$6,400	\$6,396	(\$4)	(0.06%)
Computer Hardware & Software			1,200	19,000	17,800	1,483.33%
Vehicles						
Miscellaneous Equipment			4,300	63,000	58,700	1,365.12%
Total Capital Outlay			\$11,900	\$88,396	\$76,496	642.82%
Lease/Purchase Payments						
Total Expenditures			\$3,753,136	\$4,424,505	\$671,369	17.89%



Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
Westcom					
Chief of Emergency Medical & Communication Services	0.25	0.25	0.25	1.00	0.00
Westcom Deputy Chief	1.00	1.00	1.00	1.00	0.00
EMS Assistant Chief - Logistics	0.50	0.05	0.80	0.80	0.00
Dispatch Shift Supervisor	4.00	4.00	4.00	4.00	0.00
Dispatcher	20.00	20.00	21.00	23.00	2.00
Applications Specialist	1.00	1.00	2.00	2.00	0.00
Training Coordinator	0.00	0.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	.50	.50	0.00
Total Full-time Employees	27.75	27.75	30.55	31.30	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	28.75	28.75	31.55	34.30	2.00



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 2018-2019, revenue from the E911 monthly surcharge is projected to total \$1,656,257. Budgeted expenditures total \$1,656,257, with \$137,005 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 \$54,350 at June 30, 2019.

ENTERPRISE FUNDS

E911 FUNDS

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC(DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property				9,069	9,069	100.00%
Intergovernmental			1,656,257	965,990	(690,267)	(41.68%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues			\$1,656,257	\$975,059	(\$681,198)	(41.13%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In			169,825		(169,825)	(100.00%)
Sub-total Other Financing Sources			\$169,825			
TOTAL REVENUES & OTHER SOURCES			\$1,826,082	\$975,059	(\$851,023)	(46.60%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services			989,752	808,000	(181,752)	(18.36%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital			529,500	30,000	(499,500)	(94.33%)
Sub-total Operating Expenditures			\$1,519,252	\$838,000	(\$681,252)	(44.84%)
Debt Service Expenditures			\$137,005	\$137,000	(\$5)	
Capital Improvement Expenditures						
Total Expenditures			\$1,656,257	\$975,000	(\$681,257)	(41.13%)
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT			\$1,656,257	\$975,000	(\$681,257)	(41.13%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			\$169,825	\$59	(\$169,766)	n/a
BEGINNING FUND BALANCE				\$169,825	\$169,825	n/a
ENDING FUND BALANCE			\$169,825	\$169,884	\$59	
FUND BALANCE% OF EXPENDITURES			1.18%	2.44%		



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 \$100,000 will be allocated to the fund annually to build up the replacement fund balance as necessary.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	3,568	6,344				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous			300,000	300,000		
Sub-total Operating Revenues	\$3,568	\$6,344	\$300,000	\$300,000		
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In		300,000				
Sub-total Other Financing Sources		\$300,000				
TOTAL REVENUES & OTHER SOURCES		\$306,344	\$300,000	\$300,000		
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services		60,232				
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	30,116		375,000	300,000		
Sub-total Operating Expenditures	\$30,116	\$60,232	\$375,000	\$300,000		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$30,116	\$60,232	\$375,000	\$300,000		
Transfers Out	\$326,786					
TOTAL EXPENDITURES/TRANSFERS OUT	\$356,902	\$60,232	\$375,000	\$300,000		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$353,334)	\$246,112	(\$75,000)			n/a
BEGINNING FUND BALANCE	\$1,000,000	\$646,666	\$892,778	\$817,778		n/a
ENDING FUND BALANCE	\$646,666	\$892,778	\$817,778	\$817,778		n/a
CASH AND CASH EQUIVALENTS	\$255,160	\$561,503	\$486,503	\$486,503		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	847.26%	932.23%	129.73%	162.17%		



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

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% 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	886,102	1,088,449	1,300,000	1,305,000	5,000	0.38%
Sub-total Operating Revenues	\$886,102	\$1,088,449	\$1,300,000	\$1,305,000	\$5,000	0.38%
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$886,102	\$1,088,449	\$1,300,000	\$1,305,000	\$5,000	0.38%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	920,139	1,046,875	1,300,000	1,305,000	5,000	0.38%
Universal Commodities						
Capital						
Sub-total Operating Expenditures	\$920,139	\$1,046,875	\$1,300,000	\$1,305,000	\$5,000	0.38%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$920,139	\$1,046,875	\$1,300,000	\$1,305,000	\$5,000	0.38%
TOTAL EXPENDITURES/TRANSFERS OUT	\$920,139	\$1,046,875	\$1,300,000	\$1,305,000	\$5,000	0.38%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$34,037)	\$41,574				n/a
BEGINNING FUND BALANCE	\$40,012	\$5,975	\$47,549	\$47,549		n/a
ENDING FUND BALANCE	\$5,975	\$47,549	\$47,549	\$47,549		
CASH AND CASH EQUIVALENTS	\$33,268	\$82,704	\$82,704	\$82,704		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	3.62%	7.90%	6.36%	6.34%		



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 2019-2020 are expected to be \$1,417,800, which is a 59.95% decrease from FY 2018-19. 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 \$15,403,179 at June 30, 2020. This fund balance is reserved for future vehicle and equipment replacements.



Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	38,767	177,879	41,000	92,000	51,000	124.39%
Intergovernmental	125,500					
Charges for Services						
Special Assessments						
Miscellaneous	1,699,557	1,742,978	2,018,000	1,960,396	(57,604)	(2.85%)
Sub-total Operating Revenues	\$1,863,824	\$1,920,857	\$2,059,000	\$2,052,396	(\$6,604)	(0.32%)
Other Financing Sources						
Proceeds of Capital Assets Sales	(\$170,720)	(\$83,386)	\$2,000		(\$2,000)	(100.00%)
Contributed Capital Assets						
Transfers In	10,100					
Sub-total Other Financing Sources	(\$160,620)	(\$83,386)	\$2,000		(\$2,000)	(100.00%)
TOTAL REVENUES & OTHER SOURCES	\$1,703,204	\$1,837,471	\$2,061,000	\$2,052,396	(\$8,604)	(0.42%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	5,250	9,666	10,000	10,000		
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	1,202,992	1,458,210	3,539,700	1,417,800	(2,121,900)	(59.95%)
Sub-total Operating Expenditures	\$1,208,242	\$1,467,876	\$3,549,700	\$1,427,800	(\$2,121,900)	(59.78%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,208,242	\$1,467,876	\$3,549,700	\$1,427,800	(\$2,121,900)	(59.78%)
Transfers Out	\$10,100					
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,218,342	\$1,467,876	\$3,549,700	\$1,427,800	(\$2,121,900)	(59.78%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$484,861	\$369,595	(\$1,488,700)	\$624,596	\$2,113,296	n/a
BEGINNING FUND BALANCE	\$15,412,826	\$15,897,688	\$16,267,283	\$14,778,583	(\$1,488,700)	n/a
ENDING FUND BALANCE	\$15,897,688	\$16,267,283	\$14,778,583	\$15,403,179	\$624,596	n/a
CASH AND CASH EQUIVALENTS	\$10,094,867	\$10,087,563	\$8,598,863	\$9,223,459		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	835.50%	687.22%	142.24%	645.99%		

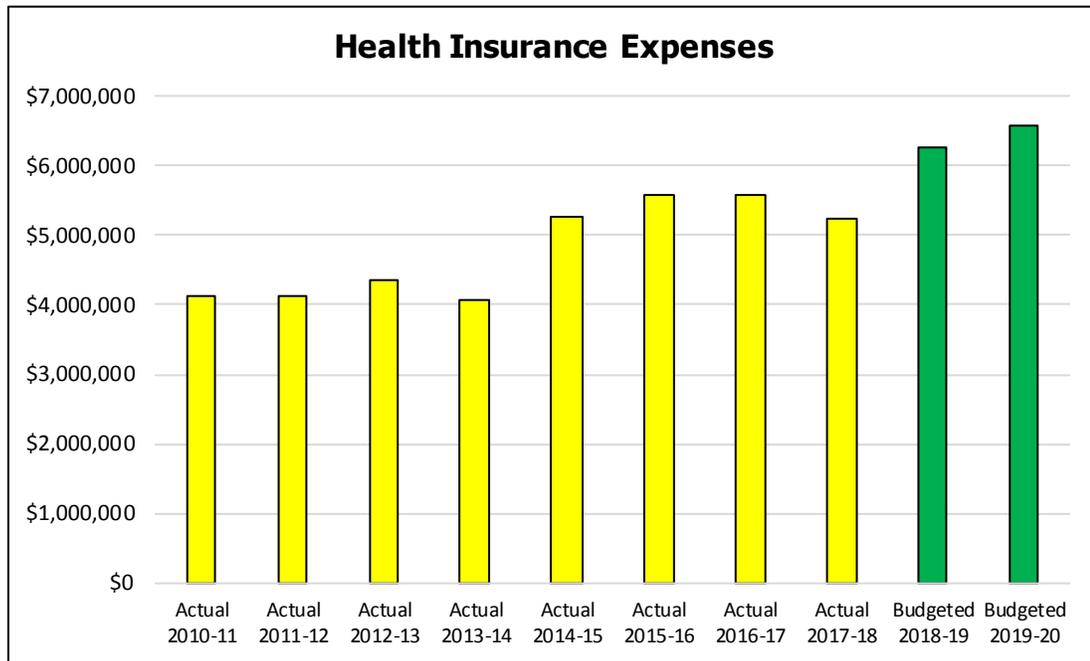


Description of the Health Insurance Fund

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.

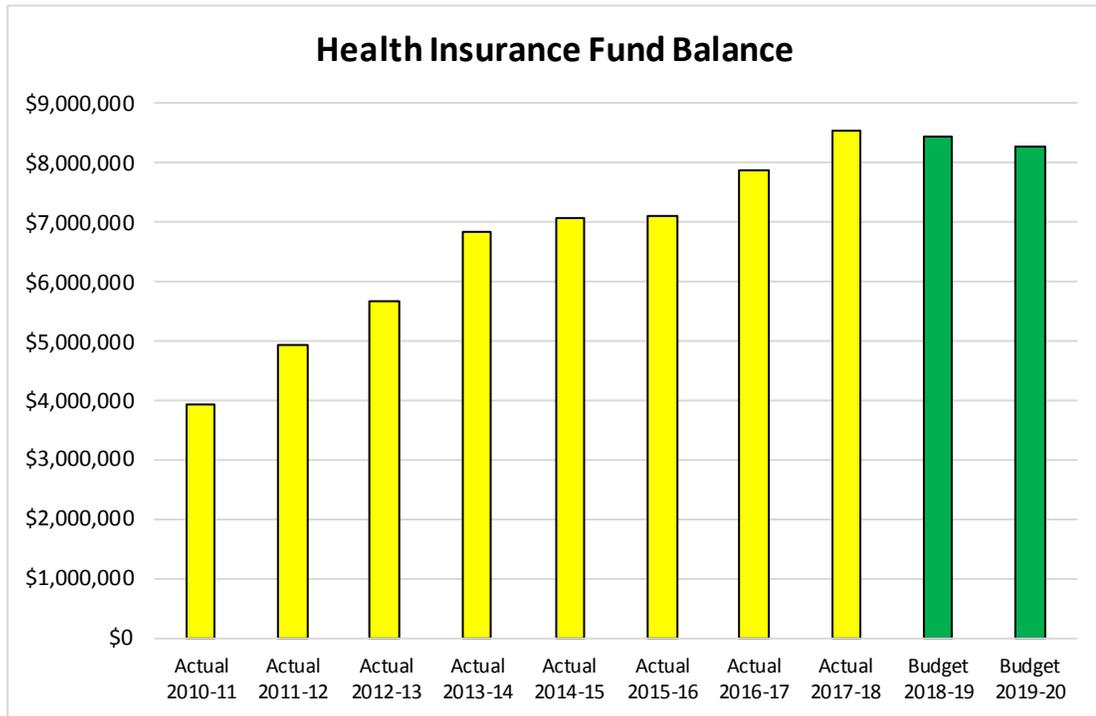
Financial Summary

The City’s contribution to the Health Insurance Fund in FY 2019-2020 is projected to be \$5,398,000. Employee and retiree contributions to the fund is projected to be \$890,350 in FY 2019-2020. 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 \$6,572,000 for FY 2019-2020.



Estimated Fund Balance

The City estimates the ending fund balance for the Health Insurance Fund will be approximately \$8,268,771 at June 30, 2020. This balance is reserved for future claims that will not be funded by co-insurance.



Financial Summary

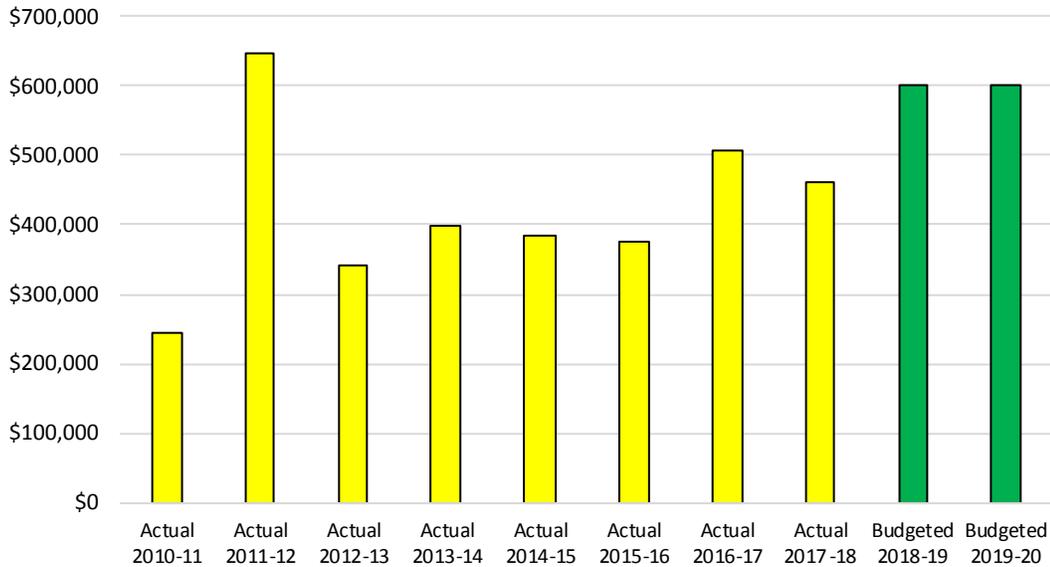
	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC(DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	25,939	98,471	26,000	110,000	84,000	323.08%
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	6,016,124	6,590,917	6,140,100	6,288,350	148,250	2.41%
Sub-total Operating Revenues	\$6,042,063	\$6,689,388	\$6,166,100	\$6,398,350	\$232,250	3.76%
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$6,042,063	\$6,689,388	\$6,166,100	\$6,398,350	\$232,250	3.76%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	5,246,642	6,029,198	6,260,000	6,572,000	312,000	4.98%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$5,246,642	\$6,029,198	\$6,260,000	\$6,572,000	\$312,000	4.98%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$5,246,642	\$6,029,198	\$6,260,000	\$6,572,000	\$312,000	4.98%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$5,246,642	\$6,029,198	\$6,260,000	\$6,572,000	\$312,000	4.98%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$795,421	\$660,190	(\$93,900)	(\$173,650)	(\$79,750)	n/a
BEGINNING FUND BALANCE	\$7,080,710	\$7,876,131	\$8,536,321	\$8,442,421	(\$93,900)	n/a
ENDING FUND BALANCE	\$7,876,131	\$8,536,321	\$8,442,421	\$8,268,771	(\$173,650)	n/a
CASH AND CASH EQUIVALENTS	\$8,146,250	\$8,971,490	\$8,877,590	\$8,703,940		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	155.27%	148.80%	141.81%	132.44%		



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.

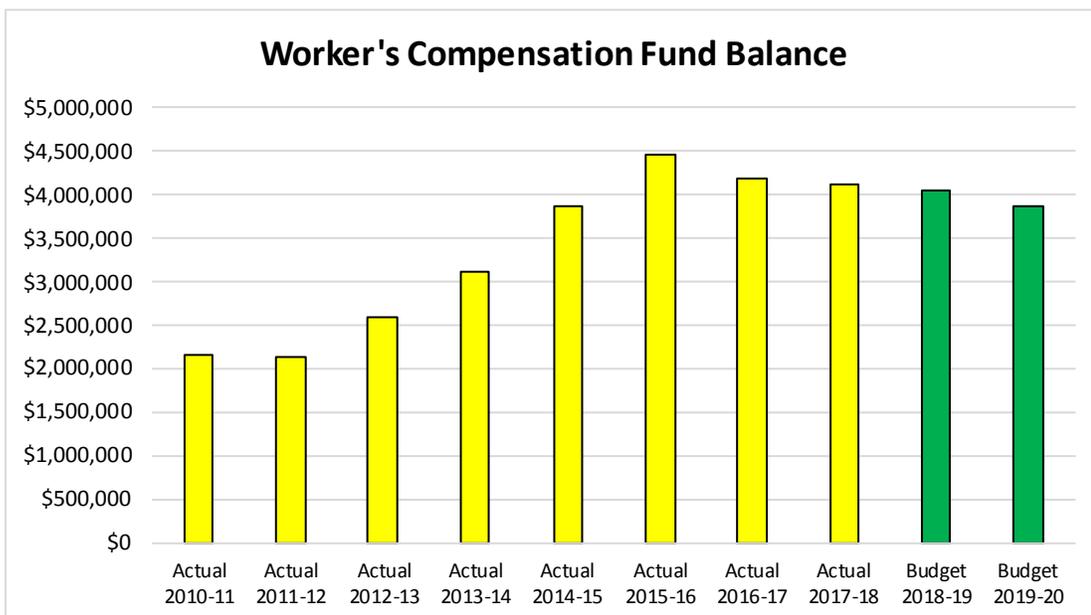
Worker's Compensation Expenses



Estimated Fund Balance

The City estimates the ending fund balance for the Worker’s Compensation Fund will be approximately \$3,864,338 at June 30, 2020. This balance is reserved for future claims.

Worker's Compensation Fund Balance



Financial Summary

	ACTUAL FY 2016-76	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	15,757	105,475		75,000	75,000	100.00%
Intergovernmental				45,600	45,600	100.00%
Charges for Services						
Special Assessments						
Miscellaneous	241,059	284,199	275,000	292,500	17,500	6.36%
Sub-total Operating Revenues	\$256,816	\$389,674	\$275,000	\$413,100	\$138,100	15.02%
Other Financing Sources						
Proceeds of Capital Assets Sales						
Contributed Capital Assets						
Transfers In			275,000		(275,000)	(100.00%)
Sub-total Other Financing Sources			\$275,000		(\$275,000)	(100.00%)
TOTAL REVENUES & OTHER SOURCES	\$256,816	\$389,674	\$550,000	\$413,100	(\$136,900)	(24.89%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	507,356	460,459	600,000	600,000		
Universal Commodities						
Capital						
Sub-total Operating Expenditures	\$507,356	\$460,459	\$600,000	\$600,000		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$507,356	\$460,459	\$600,000	\$600,000		
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$507,356	\$460,459	\$600,000	\$600,000		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$250,540)	(\$70,785)	(\$50,000)	(\$186,900)	(\$136,900)	n/a
BEGINNING FUND BALANCE	\$4,442,563	\$4,172,023	\$4,101,238	\$4,051,238	(\$50,000)	n/a
ENDING FUND BALANCE	\$4,172,023	\$4,101,238	\$4,051,238	\$3,864,338	(\$136,900)	n/a
CASH AND CASH EQUIVALENTS	\$4,496,932	\$4,377,738	\$4,327,738	\$4,140,838		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	886.35%	950.73%	721.29%	690.14%		



