



# 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 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 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC (DEC) FY 2020-21 OVER FY 2019-20	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
Other City Taxes						
Licenses and Permits	40	432				
Use of Money and Property	1,026,880	2,616,474	845,069	2,289,526	1,444,457	170.93%
Intergovernmental	74,647	4,563,701	5,450,095	6,595,469	1,145,374	21.02%
Charges for Services	15,854,073	16,176,484	17,771,752	17,942,065	170,313	0.96%
Special Assessments						
Miscellaneous	17,837,140	18,679,442	9,846,246	14,182,846	4,336,600	44.04%
<b>Sub-total Operating Revenues</b>	<b>\$34,792,780</b>	<b>\$42,036,533</b>	<b>\$33,913,162</b>	<b>\$41,009,906</b>	<b>\$7,096,744</b>	<b>20.93%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Assets Sales	(\$83,386)	\$224,793	\$13,452		(\$13,452)	(100.00%)
Proceeds of Long Term Debt			16,689,955		(16,689,955)	(100.00%)
Transfers In	13,531,345	18,635,195	17,747,602	18,455,000	707,398	3.99%
<b>Sub-total Other Financing Sources</b>	<b>\$13,447,959</b>	<b>\$18,859,988</b>	<b>\$34,451,009</b>	<b>\$18,455,000</b>	<b>(\$15,996,009)</b>	<b>(46.43%)</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$48,240,739</b>	<b>\$60,896,521</b>	<b>\$68,364,171</b>	<b>\$59,464,906</b>	<b>(\$8,899,265)</b>	<b>(13.02%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$1,526,035	\$4,241,107	\$4,970,838	\$5,855,916	\$885,078	17.81%
Supplies and Services	17,038,499	19,692,839	20,229,011	21,021,955	792,944	3.92%
Universal Commodities	237,528	284,356	152,286	290,302	138,016	90.63%
Capital	4,477,996	5,278,775	4,697,465	7,722,300	3,024,835	64.39%
<b>Sub-total Operating Expenditures</b>	<b>\$23,280,058</b>	<b>\$29,497,077</b>	<b>\$30,049,600</b>	<b>\$34,890,473</b>	<b>\$4,840,873</b>	<b>16.11%</b>
<b>Debt Service Expenditures</b>		<b>\$133,095</b>	<b>\$1,534,925</b>	<b>\$1,388,776</b>	<b>(\$146,149)</b>	<b>(9.52%)</b>
<b>Capital Improvement Expenditures</b>	<b>\$1,544,162</b>	<b>\$2,242,909</b>	<b>\$46,534,417</b>	<b>\$17,055,000</b>	<b>(\$29,479,417)</b>	<b>(63.35%)</b>
<b>Total Expenditures</b>	<b>\$24,824,220</b>	<b>\$31,873,081</b>	<b>\$78,118,942</b>	<b>\$53,334,249</b>	<b>(\$24,784,693)</b>	<b>(31.73%)</b>
<b>Transfers Out</b>	<b>\$11,374,799</b>	<b>\$14,068,976</b>	<b>\$17,447,602</b>	<b>\$7,155,000</b>	<b>(\$10,292,602)</b>	<b>(58.99%)</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$36,199,019</b>	<b>\$45,942,057</b>	<b>\$95,566,544</b>	<b>\$60,489,249</b>	<b>(\$35,077,295)</b>	<b>(36.70%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$12,041,720</b>	<b>\$14,954,464</b>	<b>(\$27,202,373)</b>	<b>(\$1,024,343)</b>	<b>\$26,178,030</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$179,664,464</b>	<b>\$194,182,316</b>	<b>\$209,136,780</b>	<b>\$181,934,407</b>	<b>(\$27,202,373)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$191,706,184</b>	<b>\$209,136,780</b>	<b>\$181,934,407</b>	<b>\$180,910,064</b>	<b>(\$1,024,343)</b>	<b>n/a</b>
<b>CASH AND CASH EQUIVALENTS</b>	<b>\$71,383,834</b>	<b>\$73,884,200</b>	<b>\$46,681,827</b>	<b>\$45,657,484</b>		
<b>CASH AND CASH EQUIVALENTS % OF EXPENDITURES</b>	<b>287.56%</b>	<b>231.81%</b>	<b>59.76%</b>	<b>85.61%</b>		



**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%.

<b>WRA Member Communities</b>	<b>Net Budget FY 2021</b>	<b>% of Total</b>	<b>Change In % of Total From FY 19-20</b>
Altoona	\$2,405,571	4.88%	(6.05%)
Ankeny	13,064,069	26.50%	63.91%
Bondurant	796,588	1.62%	2.06%
Clive	1,653,818	3.35%	(12.36%)
Cumming	39,901	0.08%	3.17%
Des Moines	13,713,990	27.82%	(26.59%)
Greenfield Plaza	185,303	0.38%	(3.90%)
Johnston	1,026,155	2.08%	(1.44%)
Norwalk	1,016,312	2.06%	(2.34%)
Pleasant Hill	608,366	1.23%	(15.37%)
Polk City	353,141	0.72%	14.61%
Polk County	99,246	0.20%	(78.04%)
Urbandale Sanitary Sewer District	3,864,098	7.84%	(12.09%)
Urbandale-Windsor Heights Sanitary Sewer District	480,588	0.97%	(20.63%)
Waukee	4,215,218	8.55%	110.59%
<b>West Des Moines</b>	<b>5,777,745</b>	<b>11.72%</b>	<b>(10.47%)</b>
<b>Total</b>	<b>\$49,300,109</b>	<b>100.00%</b>	<b>0.35%</b>

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.



<b>Current &amp; Proposed Sanitary Sewer Rates</b>	
Current Rate	\$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 2020-21 Sanitary Sewer Fund budget includes \$4,415,000 of capital improvements projects which are financed by user charges. Of this amount \$3,705,000 is for capital improvement projects and \$710,000 is for ongoing maintenance projects. Projects include:

- Utility Service to SW Lift Station - \$1,825,000
- Grand Ave - S. Grand Prairie Parkway to S. 88th Street Right of Way - \$750,000
- South Service Area Segment 4-4 (Veterans Business Park) - \$600,000
- Sanitary Rehabilitation - \$525,000
- Sanitary Sewer System Hydraulic Modeling - \$250,000
- Sewer Televising Program - \$175,000
- Sheraton Lift Station Generator Replacement - \$150,000
- Village of Ponderosa Sewer - \$80,000
- Grand Avenue West - Segment 3 Sewer (Des Moines University) - \$50,000
- Sewer Facility Design -\$10,000



Financial Summary

	ACTUAL FY 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC (DEC) FY 2020-21 OVER FY 2019-20	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
Other City Taxes						
Licenses and Permits	40	432				
Use of Money and Property	485,056	1,002,220	400,000	737,576	337,576	84.39%
Intergovernmental	60,000					
Charges for Services	11,482,730	11,226,357	12,428,419	11,777,350	(651,069)	(5.24%)
Special Assessments						
Miscellaneous	701,057	1,273,789				
<b>Sub-total Operating Revenues</b>	<b>\$12,728,883</b>	<b>\$13,502,798</b>	<b>\$12,828,419</b>	<b>\$12,514,926</b>	<b>(\$313,493)</b>	<b>(2.44%)</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Asset Sales		\$10,507				
Contributed Capital Assets	1,546,705					
Transfers In	5,384,305	3,32,180	12,239,977	4,415,000	(7,824,977)	(63.93%)
<b>Sub-total Other Finance Sources</b>	<b>\$6,931,010</b>	<b>\$3,334,687</b>	<b>\$12,239,977</b>	<b>\$4,415,000</b>	<b>(\$7,824,977)</b>	<b>(63.93%)</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$19,659,893</b>	<b>\$16,837,485</b>	<b>\$25,068,396</b>	<b>\$16,929,926</b>	<b>(\$8,138,470)</b>	<b>(32.47%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$824,297	\$831,436	\$838,188	\$879,098	\$40,910	4.88%
Supplies and Services	6,822,902	6,947,063	7,159,075	6,397,330	(761,745)	(10.64%)
Universal Commodities	113,232	156,601	84,574	133,739	49,165	58.13%
Capital	1,804,301	1,722,052	1,750,000	1,790,000	40,000	2.29%
<b>Sub-total Operating Expenditures</b>	<b>\$9,564,732</b>	<b>\$9,657,152</b>	<b>\$9,831,837</b>	<b>\$9,200,167</b>	<b>(\$631,670)</b>	<b>(6.42%)</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>	<b>\$458,129</b>	<b>\$1,042,462</b>	<b>\$12,239,977</b>	<b>\$4,415,000</b>	<b>(\$7,824,977)</b>	<b>(63.93%)</b>
<b>Total Expenditures</b>	<b>\$10,022,861</b>	<b>\$10,699,614</b>	<b>\$22,071,814</b>	<b>\$13,615,167</b>	<b>(\$8,456,647)</b>	<b>(38.31%)</b>
<b>Transfers Out</b>	<b>\$5,376,652</b>	<b>\$4,698,342</b>	<b>\$12,239,977</b>	<b>\$4,415,000</b>	<b>(\$7,824,977)</b>	<b>(63.93%)</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$15,399,513</b>	<b>\$15,397,956</b>	<b>\$34,311,791</b>	<b>\$18,030,167</b>	<b>(\$16,281,624)</b>	<b>(47.45%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$4,260,380</b>	<b>\$1,439,529</b>	<b>(\$9,243,395)</b>	<b>(\$1,100,241)</b>	<b>(\$8,143,154)</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$98,956,086</b>	<b>\$103,216,466</b>	<b>\$104,655,995</b>	<b>\$95,412,600</b>	<b>(\$9,243,395)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$103,216,466</b>	<b>\$104,655,995</b>	<b>\$95,412,600</b>	<b>\$94,312,359</b>	<b>(\$1,100,241)</b>	<b>n/a</b>
<b>CASH AND CASH EQUIVALENTS</b>	<b>\$38,720,694</b>	<b>\$39,667,697</b>	<b>\$30,424,302</b>	<b>\$29,324,061</b>		
<b>CASH AND CASH EQUIVALENTS % OF EXPENDITURES</b>	<b>386.32%</b>	<b>371.78%</b>	<b>137.84%</b>	<b>215.38%</b>		



**Personnel Summary**

	<b>BUDGET FY 2017-18</b>	<b>BUDGET FY 2018-19</b>	<b>BUDGET FY 2019-20</b>	<b>BUDGET FY 2020-21</b>	<b>CHANGE FROM FY 2019-20</b>
<b>Full-time Employees</b>					
<b>Public Services</b>					
Public Services Superintendent	0.20	0.20	0.20	0.20	0.00
Operations Supervisor	0.70	0.70	1.00	1.00	0.00
Operations Specialist	6.00	8.00	7.00	7.00	0.00
Utility Locator	0.00	0.00	0.00	0.50	0.50
<b>Total Full-time Employees</b>	<b>6.90</b>	<b>8.90</b>	<b>8.20</b>	<b>8.70</b>	<b>0.50</b>
<b>Total Authorized Personnel</b>	<b>6.90</b>	<b>8.90</b>	<b>8.20</b>	<b>8.70</b>	<b>0.50</b>



SUMMARY OF TRANSFERS

To Fund	From Fund	Description	Amount
<b><u>Transfers In</u></b>			
Sanitary Sewer CIP	Sanitary Sewer	Sanitary Sewer Rehabilitation	\$525,000
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 Sewer	50,000
Sanitary Sewer CIP	Sanitary Sewer	South Service Area - Segment 4-4 Sewer	600,000
Sanitary Sewer CIP	Sanitary Sewer	Sheraton Lift Station Generator Replacement	150,000
Sanitary Sewer CIP	Sanitary Sewer	Grand Ave - S. Grand Prairie Pkwy to S. 88th St Right of Way	750,000
Sanitary Sewer CIP	Sanitary Sewer	Sanitary Sewer System Hydraulic Modeling	250,000
Sanitary Sewer CIP	Sanitary Sewer	Village of Ponderosa Sewer	80,000
Sanitary Sewer CIP	Sanitary Sewer	Utility Service to SW Lift Station	1,825,000
<b>Total Transfers In</b>			<b>\$4,415,000</b>
<b><u>Transfers Out</u></b>			
Sanitary Sewer CIP	Sanitary Sewer	Sanitary Sewer Rehabilitation	\$525,000
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 Sewer	50,000
Sanitary Sewer CIP	Sanitary Sewer	South Service Area - Segment 4-4 Sewer	600,000
Sanitary Sewer CIP	Sanitary Sewer	Sheraton Lift Station Generator Replacement	150,000
Sanitary Sewer CIP	Sanitary Sewer	Grand Ave - S. Grand Prairie Pkwy to S. 88th St Right of Way	750,000
Sanitary Sewer CIP	Sanitary Sewer	Sanitary Sewer System Hydraulic Modeling	250,000
Sanitary Sewer CIP	Sanitary Sewer	Village of Ponderosa Sewer	80,000
Sanitary Sewer CIP	Sanitary Sewer	Utility Service to SW Lift Station	1,825,000
<b>Total Transfers Out</b>			<b>\$4,415,000</b>
<b>NET TRANSFERS</b>			<b>-</b>



**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.

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

Budget objectives for FY 2020-2021 are to maintain a high level, cost effective solid waste service to the citizens of West Des Moines.

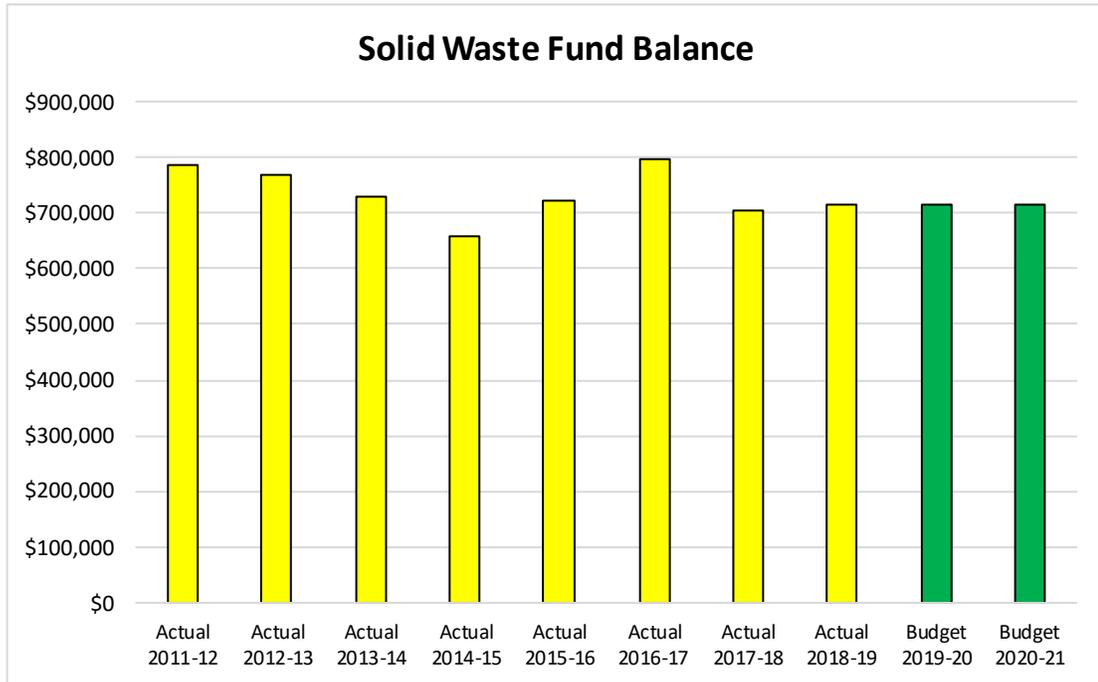
**Financial Summary**

Revenue in FY 2020-2021 from solid waste charges is expected to be approximately \$2,268,400.



**Estimated Fund Balance**

The City estimates the ending fund balance for the Solid Waste Fund will be approximately \$714,118 at June 30, 2021.



**Financial Summary**

	<b>ACTUAL FY 2017-18</b>	<b>ACTUAL FY 2018-19</b>	<b>REVISED BUDGET FY 2019-20</b>	<b>BUDGET FY 2020-21</b>	<b>INC (DEC) FY 2020-21 OVER FY 2019-20</b>	<b>% INC (DEC)</b>
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	9,669	19,761	9,000	16,000	7,000	77.78%
Intergovernmental	25					
Charges for Services	1,906,192	2,043,957	2,203,333	2,268,400	65,067	2.95%
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$1,915,886</b>	<b>\$2,063,718</b>	<b>\$2,212,333</b>	<b>\$2,284,400</b>	<b>\$72,067</b>	<b>3.26%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Assets Sales						
Contributed Capital Assets						
Transfers In						
<b>Sub-total Other Financing Sources</b>						
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$1,915,886</b>	<b>\$2,063,718</b>	<b>\$2,212,333</b>	<b>\$2,284,400</b>	<b>\$72,067</b>	<b>3.26%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	2,007,770	2,053,281	2,212,333	2,284,400	72,067	3.26%
Universal Commodities						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$2,007,770</b>	<b>\$2,053,281</b>	<b>\$2,212,333</b>	<b>\$2,284,400</b>	<b>\$72,067</b>	<b>3.26%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$2,007,770</b>	<b>\$2,053,281</b>	<b>\$2,212,333</b>	<b>\$2,284,400</b>	<b>\$72,067</b>	<b>3.26%</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$2,007,770</b>	<b>\$2,053,281</b>	<b>\$2,212,333</b>	<b>\$2,284,400</b>	<b>\$72,067</b>	<b>3.26%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$91,884)</b>	<b>\$10,436</b>	<b>-</b>	<b>-</b>		<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$795,566</b>	<b>\$703,682</b>	<b>\$714,118</b>	<b>\$714,118</b>		<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$703,682</b>	<b>\$714,118</b>	<b>\$714,118</b>	<b>\$714,118</b>		<b>n/a</b>
<b>CASH AND CASH EQUIVALENTS</b>	<b>\$411,778</b>	<b>\$263,207</b>	<b>\$263,207</b>	<b>\$263,207</b>		
<b>CASH AND CASH EQUIVALENTS % OF EXPENDITURES</b>	<b>20.51%</b>	<b>12.82%</b>	<b>11.90%</b>	<b>11.52%</b>		



**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.

<b>Current &amp; Proposed Stormwater Rates</b>	
Current Rate	\$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 2020-21 Storm Water Fund budget includes \$2,740,000 of capital improvements projects which are financed by user charges. Of this amount \$2,135,000 is for capital improvement projects and \$605,000 is for ongoing maintenance projects. Projects include:

- Southeast Basin - Holiday Park Little League Pump Station Relocation - \$675,000
- Commerce Area Stormwater Improvements - High Street - \$480,000
- Southeast Basin - Demolition of Building for Future Detention Facility - \$350,000
- Water Channel Management - \$275,000
- Storm Sewer Intake Replacement - \$250,000
- Southeast Basin - 14th Street & Mountain Avenue Improvements - \$250,000
- Commerce Area Stormwater Improvements - Property Acquisition - \$235,000
- Jordan Creek Pedestrian Underpass Improvements - \$85,000
- Drainage Structure & Pipe Repair Operations - \$80,000
- City Hall Pond - Dredging Study - \$70,000
- Southeast Basin - 8th Street Reinforced Concrete Box Study - \$25,000
- South 35th Street & Grand Valley Culverts - \$25,000
- Walnut Creek Watershed Management Authority Miscellaneous Projects - \$25,000



**Financial Summary**

	<b>ACTUAL FY 2017-18</b>	<b>ACTUAL FY 2018-19</b>	<b>REVISED BUDGET FY 2019-20</b>	<b>BUDGET FY 2020-21</b>	<b>INC (DEC) FY 2020-21 OVER FY 2019-20</b>	<b>% INC (DEC)</b>
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	143,987	509,835	150,000	200,000	50,000	33.33%
Intergovernmental	14,622	114,728	14,000	14,000		
Charges for Services	2,465,152	2,909,546	3,140,000	3,723,000	583,000	18.57%
Miscellaneous	422,397	4,662,368				
<b>Sub-total Operating Revenues</b>	<b>\$3,046,158</b>	<b>\$8,196,477</b>	<b>\$3,304,000</b>	<b>\$3,937,000</b>	<b>\$633,000</b>	<b>19.16%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Asset Sales		(\$22,739)	\$13,452		(\$13,452)	(100.00%)
Contributed Capital Assets	5,460,437					
Transfers In	7,847,040	10,690,296	5,207,625	2,740,000	(2,467,625)	(47.38%)
<b>Sub-total Other Financing Sources</b>	<b>\$13,307,477</b>	<b>\$10,667,557</b>	<b>\$5,221,077</b>	<b>\$2,740,000</b>	<b>(\$2,481,077)</b>	<b>(47.52%)</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$16,353,635</b>	<b>\$18,864,034</b>	<b>\$8,525,077</b>	<b>\$6,677,000</b>	<b>(\$1,848,077)</b>	<b>(21.68%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$701,738	\$725,790	\$774,339	\$771,359	(\$2,980)	(0.38%)
Supplies and Services	661,629	251,461	348,380	320,245	(28,135)	(8.08%)
Universal Commodities	124,296	121,361	61,316	100,168	38,852	63.36%
Capital	1,155,253	807,295	1,001,500	1,002,000	500	0.05%
<b>Sub-total Operating Expenditures</b>	<b>\$2,642,916</b>	<b>\$1,905,907</b>	<b>\$2,185,535</b>	<b>\$2,193,772</b>	<b>\$8,237</b>	<b>0.38%</b>
<b>Debt Service Expenditures</b>		<b>\$116,250</b>	<b>\$194,950</b>	<b>\$187,576</b>	<b>(\$7,374)</b>	<b>(3.78%)</b>
<b>Capital Improvement Expenditures</b>	<b>\$1,086,033</b>	<b>\$1,201,521</b>	<b>\$7,462,628</b>	<b>\$2,740,000</b>	<b>(\$4,722,628)</b>	<b>(63.28%)</b>
<b>Total Expenditures</b>	<b>\$3,728,949</b>	<b>\$3,223,678</b>	<b>\$9,843,113</b>	<b>\$5,121,348</b>	<b>(\$4,721,765)</b>	<b>(47.97%)</b>
<b>Transfers Out</b>	<b>\$5,998,147</b>	<b>\$9,370,634</b>	<b>\$5,207,625</b>	<b>\$2,740,000</b>	<b>(\$2,467,625)</b>	<b>(47.38%)</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$9,727,096</b>	<b>\$12,594,312</b>	<b>\$15,050,738</b>	<b>\$7,861,348</b>	<b>(\$7,189,390)</b>	<b>(47.77%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$6,626,539</b>	<b>\$6,269,722</b>	<b>(\$6,525,661)</b>	<b>(\$1,184,348)</b>	<b>\$5,341,313</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$51,314,329</b>	<b>\$57,940,868</b>	<b>\$64,210,590</b>	<b>\$57,684,929</b>	<b>(\$6,525,661)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$57,940,868</b>	<b>\$64,210,590</b>	<b>\$57,684,929</b>	<b>\$56,500,581</b>	<b>(\$1,184,348)</b>	<b>n/a</b>
<b>CASH AND CASH EQUIVALENTS</b>	<b>\$8,170,362</b>	<b>\$7,919,464</b>	<b>\$1,393,803</b>	<b>\$209,455</b>		
<b>CASH AND CASH EQUIVALENTS % OF EXPENDITURES</b>	<b>219.11%</b>	<b>245.67%</b>	<b>14.16%</b>	<b>4.09%</b>		



**Personnel Summary**

	<b>BUDGET FY 2017-18</b>	<b>BUDGET FY 2018-19</b>	<b>BUDGET FY 2019-20</b>	<b>BUDGET FY 2020-21</b>	<b>CHANGE FROM FY 2019-20</b>
<b>Full-time Employees</b>					
<b>Engineering Services</b>					
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
<b>Public Services</b>					
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	0.00	0.20	0.20	0.00
Operations Specialist	4.00	4.00	4.00	4.00	0.00
<b>Total Full-time Employees</b>	<b>7.00</b>	<b>7.00</b>	<b>7.20</b>	<b>7.20</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>7.00</b>	<b>7.00</b>	<b>7.20</b>	<b>7.20</b>	<b>0.00</b>



**SUMMARY OF TRANSFERS**

To Fund	From Fund	Description	Amount
<b><u>Transfers In</u></b>			
<b>Stormwater CIP</b>	Stormwater	Storm Sewer Intake Replacement	\$250,000
<b>Stormwater CIP</b>	Stormwater	Water Channel Management	275,000
<b>Stormwater CIP</b>	Stormwater	Drainage Structure & Pipe Repair Operations	80,000
<b>Stormwater CIP</b>	Stormwater	Walnut Creek Watershed Authority Projects	25,000
<b>Stormwater CIP</b>	Stormwater	SE Basin - Holiday Park Little League Pump Station Relocation	675,000
<b>Stormwater CIP</b>	Stormwater	SE Basin - 8th St RCB Study	25,000
<b>Stormwater CIP</b>	Stormwater	S. 35th St & Grand Valley Culverts	25,000
<b>Stormwater CIP</b>	Stormwater	City Hall Pond Dredging Study	70,000
<b>Stormwater CIP</b>	Stormwater	SE Basin - 14th St & Mountain Ave Improvements	250,000
<b>Stormwater CIP</b>	Stormwater	SE Basin - Demolition of Building on Future Detention Facility	350,000
<b>Stormwater CIP</b>	Stormwater	Commerce Area Improvements - High St	235,000
<b>Stormwater CIP</b>	Stormwater	Commerce Area Improvements - Land Acquisition	480,000
<b>Total Transfers In</b>			<b>\$2,740,000</b>
<b><u>Transfers Out</u></b>			
Stormwater CIP	<b>Stormwater</b>	Storm Sewer Intake Replacement	\$250,000
Stormwater CIP	<b>Stormwater</b>	Water Channel Management	275,000
Stormwater CIP	<b>Stormwater</b>	Drainage Structure & Pipe Repair Operations	80,000
Stormwater CIP	<b>Stormwater</b>	Walnut Creek Watershed Authority Projects	25,000
Stormwater CIP	<b>Stormwater</b>	SE Basin - Holiday Park Little League Pump Station Relocation	675,000
Stormwater CIP	<b>Stormwater</b>	SE Basin - 8th St RCB Study	25,000
Stormwater CIP	<b>Stormwater</b>	S. 35th St & Grand Valley Culverts	25,000
Stormwater CIP	<b>Stormwater</b>	City Hall Pond Dredging Study	70,000
Stormwater CIP	<b>Stormwater</b>	SE Basin - 14th St & Mountain Ave Improvements	250,000
Stormwater CIP	<b>Stormwater</b>	SE Basin - Demolition of Building on Future Detention Facility	350,000
Stormwater CIP	<b>Stormwater</b>	Commerce Area Improvements - High St	235,000
Stormwater CIP	<b>Stormwater</b>	Commerce Area Improvements - Land Acquisition	480,000
<b>Total Transfers Out</b>			<b>\$2,740,000</b>
<b>NET TRANSFERS</b>			<b>-</b>



**Description of the MidAmerican Energy RecPlex Fund**

The MidAmerican Energy Company RecPlex Fund was established to account for the construction and operating expenses of the sports facility. The 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 rinks with room for up to four sheets of ice
- Three indoor soccer fields with synthetic turf
- Four indoor basketball courts
- Availability for 8 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 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC(DEC) FY 2020-21 OVER FY 2019-20	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property		32,931		705,950	705,950	100.00%
Intergovernmental		50,000				
Charges for Services				173,315	173,315	100.00%
Special Assessments						
Miscellaneous		2,449,850		3,844,200	3,844,200	100.00%
<b>Sub-total Operating Revenues</b>		<b>\$2,532,781</b>		<b>\$4,723,465</b>	<b>\$4,723,465</b>	<b>100.00%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Asset Sales						
Proceeds of Long Term Debt			16,689,955		(16,689,955)	(100.00%)
Transfers In		4,291,483		11,000,000	11,000,000	100.00%
<b>Sub-total Other Financing Sources</b>		<b>\$4,291,483</b>	<b>\$16,689,955</b>	<b>\$11,000,000</b>	<b>(\$5,689,955)</b>	<b>(34.09%)</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		<b>\$6,824,264</b>	<b>\$16,689,955</b>	<b>\$15,723,465</b>	<b>(\$966,490)</b>	<b>(5.79%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services			\$110,420	\$748,475	\$638,055	577.84%
Supplies and Services		99,833	126,005	637,490	511,485	405.92%
Universal Commodities				50,000	50,000	100.00%
Non-Recurring/Non-Capital						
Capital			80,000	175,000	95,000	118.75%
<b>Sub-total Operating Expenditures</b>		<b>\$99,833</b>	<b>\$316,425</b>	<b>\$1,610,965</b>	<b>\$1,294,540</b>	<b>409.11%</b>
<b>Debt Service Expenditures</b>			<b>\$1,202,975</b>	<b>\$1,064,200</b>	<b>(\$138,775)</b>	<b>(11.54%)</b>
<b>Capital Improvement Expenditures</b>		<b>(\$1,074)</b>	<b>\$26,831,812</b>	<b>\$9,900,000</b>	<b>(\$16,931,812)</b>	<b>(63.10%)</b>
<b>Total Expenditures</b>		<b>\$98,759</b>	<b>\$28,351,212</b>	<b>\$12,575,165</b>	<b>(\$15,776,047)</b>	<b>(55.65%)</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>		<b>\$98,759</b>	<b>\$28,351,212</b>	<b>\$12,575,165</b>	<b>(\$15,776,047)</b>	<b>(55.65%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>\$6,725,505</b>	<b>(\$11,661,257)</b>	<b>\$3,148,300</b>	<b>\$14,809,557</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>			<b>\$6,725,505</b>	<b>(\$4,935,752)</b>	<b>(\$11,661,257)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>		<b>\$6,725,505</b>	<b>(\$4,935,752)</b>	<b>(\$1,787,452)</b>	<b>\$3,148,300</b>	<b>n/a</b>
<b>CASH AND CASH EQUIVALENTS</b>		<b>\$1,124,863</b>	<b>(\$10,536,394)</b>	<b>(\$7,388,094)</b>		
<b>CASH AND CASH EQUIVALENTS % OF EXPENDITURES</b>		<b>1,139.00%</b>	<b>n/a</b>	<b>n/a</b>		



**Personnel Summary**

	<b>BUDGET FY 2017-18</b>	<b>BUDGET FY 2018-19</b>	<b>BUDGET FY 2019-20</b>	<b>BUDGET FY 2020-21</b>	<b>CHANGE FROM FY 2019-20</b>
<b>Full-time Employees</b>					
<b>RecPlex</b>					
General Manager	0.00	0.00	1.00	1.00	0.00
Operations Manager	0.00	0.00	0.00	1.00	1.00
Office Manager	0.00	0.00	0.00	1.00	1.00
Recreation Coordinator	0.00	0.00	0.00	1.00	1.00
Facility Superintendent	0.00	0.00	0.00	2.00	2.00
<b>Total Full-time Employees</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>6.00</b>	<b>5.00</b>
<b>Total Authorized Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>6.00</b>	<b>5.00</b>

**SUMMARY OF TRANSFERS**

<b>To Fund</b>	<b>From Fund</b>	<b>Description</b>	<b>Amount</b>
<b><u>Transfers In</u></b>			
<b>MidAmerican Energy RecPlex</b>	Hotel/Motel Tax	MidAmerican Energy RecPlex Debt	\$1,100,000
<b>MidAmerican Energy RecPlex</b>	LOSST - City Uses	MidAmerican Energy RecPlex Construction	9,900,000
		<b>Total Transfers In</b>	<b>\$11,000,000</b>
<b><u>Transfers Out</u></b>			
		<b>Total Transfers Out</b>	-
		<b>NET TRANSFERS</b>	<b>\$11,000,000</b>



**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 162,000 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.

<b>Westcom FY 2020-21 Share of Operating Expenses</b>		
Total Operating Expenses:	\$4,605,869	
Less: Operating Revenue:		
WDM Schools	(9,500)	
<b>Net Operating Expenses</b>	<b>\$4,596,369</b>	
<b>Westcom Agencies</b>		
Clive	\$484,917	10.55%
Norwalk	326,802	7.11%
Urbandale	1,246,995	27.13%
Waukee	647,168	14.08%
<b>West Des Moines</b>	<b>1,890,487</b>	<b>41.13%</b>
<b>Total</b>	<b>\$4,496,369</b>	<b>100.00%</b>



City	Population Estimate 2018	Percentage of Population
Clive	17,097	10.55%
Norwalk	11,517	7.11%
Urbandale	43,949	27.13%
Waukee	22,810	14.08%
<b>West Des Moines</b>	<b>66,641</b>	<b>41.13%</b>
<b>Total</b>	<b>162,014</b>	<b>100.00%</b>

Source: United States Census Bureau

Historical Share of Westcom Expenses By City

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Change
Clive	11.50%	11.55%	11.32%	10.87%	10.55%	(0.32%)
Norwalk	6.47%	6.69%	6.83%	6.90%	7.11%	0.21%
Urbandale	27.82%	28.00%	27.76%	27.60%	27.13%	(0.47%)
Waukee	12.48%	11.84%	12.44%	13.08%	14.08%	1.00%
<b>West Des Moines</b>	<b>41.73%</b>	<b>41.92%</b>	<b>41.65%</b>	<b>41.55%</b>	<b>41.13%</b>	<b>(0.42%)</b>

**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 ACE accreditation for the EFP portion of call taking systems.

**Significant Information**

The Westcom FY 2020-21 budget includes funding for 2 additional full-time dispatchers.



**Financial Summary**

	<b>ACTUAL FY 2017-18</b>	<b>ACTUAL FY 2018-19</b>	<b>REVISED BUDGET FY 2019-20</b>	<b>BUDGET FY 2020-21</b>	<b>INC (DEC) FY 2020-21 OVER FY 2019-20</b>	<b>% INC (DEC)</b>
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental		3,418,765	4,424,505	4,605,869	181,364	4.10%
Charges for Services		770				
Special Assessments						
Miscellaneous		1,080				
<b>Sub-total Operating Revenues</b>		<b>\$3,420,615</b>	<b>\$4,424,505</b>	<b>\$4,605,869</b>	<b>\$181,364</b>	<b>4.10%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Asset Sales		(\$1,960)				
Contributed Capital Assets						
Transfers In		18,2356				
<b>Sub-total Other Finance Sources</b>		<b>\$16,276</b>				
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		<b>\$3,436,891</b>	<b>\$4,424,505</b>	<b>\$4,605,869</b>	<b>\$181,365</b>	<b>4.10%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services		\$2,683,882	\$3,247,891	\$3,456,984	\$209,093	6.44%
Supplies and Services		762,964	1,088,218	1,089,690	1,472	0.13%
Universal Commodities		6,394	6,396	6,395	(1)	(0.01%)
Capital		916,734	82,000	59,195	(29,201)	(33.03%)
<b>Sub-total Operating Expenditures</b>		<b>\$4,369,974</b>	<b>\$4,424,505</b>	<b>\$4,605,869</b>	<b>\$181,364</b>	<b>4.10%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>		<b>\$4,369,973</b>	<b>\$4,424,505</b>	<b>\$4,605,869</b>	<b>\$181,364</b>	<b>4.10%</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>		<b>\$4,369,973</b>	<b>\$4,424,505</b>	<b>\$4,605,869</b>	<b>\$181,364</b>	<b>4.10%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(\$933,082)</b>				<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$2,749,457</b>	<b>\$1,816,375</b>	<b>\$1,816,375</b>		<b>n/a</b>
<b>ENDING FUND BALANCE</b>		<b>\$1,816,375</b>	<b>\$1,816,375</b>	<b>\$1,816,375</b>		<b>n/a</b>
<b>CASH AND CASH EQUIVALENTS</b>		<b>\$257,086</b>	<b>\$257,086</b>	<b>\$257,086</b>		
<b>CASH AND CASH EQUIVALENTS % OF EXPENDITURES</b>		<b>5.88%</b>	<b>5.81%</b>	<b>5.14%</b>		



Financial Summary

	ACTUAL FY 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC (DEC) FY 2020-21 OVER FY 2019-20	% INC (DEC)
<b>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees		\$1,747,032	\$2,221,170	\$2,332,900	\$111,730	5.03%
Part-time Employees		24,111	40,000	35,000	(5,000)	(12.50%)
Contract Help						
Overtime		238,227	156,500	214,500	58,000	37.06%
Health, Dental, Life Insurance		268,042	370,665	387,015	16,350	4.41%
Retirement Contributions		364,307	424,505	452,145	27,640	6.51%
Other Pay		42,162	35,051	35,424	373	1.06%
<b>Total Personal Services</b>		<b>\$2,683,881</b>	<b>\$3,247,891</b>	<b>\$3,456,984</b>	<b>\$209,093</b>	<b>6.44%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance		\$208,086	\$342,150	\$395,750	\$53,600	15.67%
Staff Development		32,900	102,200	113,600	11,400	11.15%
Utilities		34,223	42,950	38,850	(4,100)	(9.55%)
Contractual Obligations		487,754	600,918	541,490	(59,428)	(9.89%)
<b>Total Supplies &amp; Services</b>		<b>\$762,963</b>	<b>\$1,088,218</b>	<b>\$1,089,690</b>	<b>\$1,472</b>	<b>0.13%</b>
<b>Capital Outlay</b>						
Replacement Charges		\$6,394	\$6,396	\$6,395	(1)	(0.01%)
Computer Hardware & Software		142,652	19,000	47,500	28,500	150.00%
Vehicles						
Miscellaneous Equipment		840	63,000	5,300	(57,700)	(91.59%)
<b>Total Capital Outlay</b>		<b>\$149,886</b>	<b>\$88,396</b>	<b>\$59,195</b>	<b>(\$29,201)</b>	<b>(33.03%)</b>
<b>Depreciation/Conversion</b>		<b>\$773,242</b>				
<b>Total Expenditures</b>		<b>\$4,369,973</b>	<b>\$4,424,505</b>	<b>\$4,605,869</b>	<b>\$181,364</b>	<b>4.10%</b>



**Personnel Summary**

	<b>BUDGET FY 2017-18</b>	<b>BUDGET FY 2018-19</b>	<b>BUDGET FY 2019-20</b>	<b>BUDGET FY 2020-21</b>	<b>CHANGE FROM FY 2019-20</b>
<b>Full-time Employees</b>					
<b>Westcom</b>					
Chief of Emergency Medical & Communication Services	0.25	0.25	1.00	1.00	0.00
Westcom Deputy Chief	1.00	1.00	1.00	1.00	0.00
EMS Assistant Chief - Logistics	0.50	0.80	0.80	0.80	0.00
Dispatch Shift Supervisor	4.00	4.00	4.00	4.00	0.00
Dispatcher	20.00	21.00	23.00	25.00	2.00
Applications Specialist	1.00	2.00	2.00	2.00	0.00
Training Coordinator	0.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	0.50	.50	.50	0.00
<b>Total Full-time Employees</b>	<b>27.75</b>	<b>30.55</b>	<b>33.30</b>	<b>35.30</b>	<b>2.00</b>
<b>Part-Time Employees</b>					
<b>Westcom</b>					
Dispatcher	1.00	1.00	1.00	1.00	0.00
<b>Total Part-Time Employees</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>28.75</b>	<b>31.55</b>	<b>34.30</b>	<b>36.30</b>	<b>2.00</b>



**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 2020-2021, revenue from the E911 monthly surcharge is projected to total \$1,930,600. Budgeted expenditures total \$1,793,600, with \$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 (\$202,193) at June 30, 2021.



**ENTERPRISE FUNDS**

**E911 FUNDS**

	ACTUAL FY 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC(DEC) FY 2020-21 OVER FY 2019-20	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property		1,640	9,069		(9,069)	(100.00%)
Intergovernmental		980,208	965,990	1,930,600	964,610	99.86%
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>		<b>\$981,848</b>	<b>\$975,059</b>	<b>\$1,930,600</b>	<b>\$955,541</b>	<b>98.00%</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In						
<b>Sub-total Other Financing Sources</b>						
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		<b>\$981,848</b>	<b>\$975,059</b>	<b>\$1,930,600</b>	<b>\$955,541</b>	<b>98.00%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services		853,902	808,000	861,600	53,600	6.63%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital		40,029	30,000	932,000	902,000	3,006.67%
<b>Sub-total Operating Expenditures</b>		<b>\$893,931</b>	<b>\$838,000</b>	<b>\$1,793,600</b>	<b>\$955,600</b>	<b>114.03%</b>
<b>Debt Service Expenditures</b>		<b>\$16,845</b>	<b>\$137,000</b>	<b>\$137,000</b>		
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>		<b>\$910,776</b>	<b>\$975,000</b>	<b>\$1,930,600</b>	<b>\$955,600</b>	<b>98.01%</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>		<b>\$910,776</b>	<b>\$975,000</b>	<b>\$1,930,600</b>	<b>\$955,600</b>	<b>98.01%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>\$71,072</b>	<b>\$59</b>			<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>		<b>(\$273,324)</b>	<b>(\$202,252)</b>	<b>(\$202,193)</b>	<b>\$59</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>		<b>(\$202,252)</b>	<b>(\$202,193)</b>	<b>(\$202,193)</b>		
<b>FUND BALANCE% OF EXPENDITURES</b>		<b>n/a</b>	<b>n/a</b>	<b>n/a</b>		



**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 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC (DEC) FY 2020-21 OVER FY 2019-20	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	6,344	28,246				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$6,344</b>	<b>\$28,246</b>				
<b>Other Financing Sources</b>						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In	300,000	300,000	300,000	300,000		
<b>Sub-total Other Financing Sources</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>		
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$306,344</b>	<b>\$328,246</b>	<b>\$300,000</b>	<b>\$300,000</b>		
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	60,232					
Universal Commodities						
Non-Recurring/Non-Capital						
Capital		242,527	300,000	920,000	620,000	206.67%
<b>Sub-total Operating Expenditures</b>	<b>\$60,232</b>	<b>\$242,527</b>	<b>\$300,000</b>	<b>\$920,000</b>	<b>\$620,000</b>	<b>206.67%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$60,232</b>	<b>\$242,527</b>	<b>\$300,000</b>	<b>\$920,000</b>	<b>\$620,000</b>	<b>206.67%</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$60,232</b>	<b>\$242,527</b>	<b>\$300,000</b>	<b>\$920,000</b>	<b>\$620,000</b>	<b>206.67%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$246,112</b>	<b>\$85,719</b>		<b>(\$620,000)</b>	<b>(\$620,000)</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$646,666</b>	<b>\$892,778</b>	<b>\$978,497</b>	<b>\$978,497</b>		<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$892,778</b>	<b>\$978,497</b>	<b>\$978,497</b>	<b>\$358,497</b>	<b>(\$620,000)</b>	<b>n/a</b>
<b>CASH AND CASH EQUIVALENTS</b>	<b>\$561,503</b>	<b>\$403,313</b>	<b>\$403,313</b>	<b>(\$216,687)</b>		
<b>CASH AND CASH EQUIVALENTS % OF EXPENDITURES</b>	<b>932.23%</b>	<b>166.30%</b>	<b>134.44%</b>	<b>n/a</b>		



**SUMMARY OF TRANSFERS**

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



**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 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC (DEC) FY 2020-21 OVER FY 2019-20	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	1,088,449	1,206,439	1,305,000	1,450,000	145,000	11.11%
<b>Sub-total Operating Revenues</b>	<b>\$1,088,449</b>	<b>\$1,206,439</b>	<b>\$1,305,000</b>	<b>\$1,450,000</b>	<b>\$145,000</b>	<b>11.11%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In						
<b>Sub-total Other Financing Sources</b>						
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$1,088,449</b>	<b>\$1,206,439</b>	<b>\$1,305,000</b>	<b>\$1,450,000</b>	<b>\$145,000</b>	<b>11.11%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	1,046,875	1,228,155	1,305,000	1,450,000	\$145,000	11.11%
Universal Commodities						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$1,046,875</b>	<b>\$1,228,155</b>	<b>\$1,305,000</b>	<b>\$1,450,000</b>	<b>\$145,000</b>	<b>11.11%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$1,046,875</b>	<b>\$1,228,155</b>	<b>\$1,305,000</b>	<b>\$1,450,000</b>	<b>\$145,000</b>	<b>11.11%</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$1,046,875</b>	<b>\$1,228,155</b>	<b>\$1,305,000</b>	<b>\$1,450,000</b>	<b>\$145,000</b>	<b>11.11%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$41,574</b>	<b>(\$21,716)</b>				<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$5,975</b>	<b>\$47,549</b>	<b>\$25,833</b>	<b>\$25,833</b>		<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$47,549</b>	<b>\$25,833</b>	<b>\$25,833</b>	<b>\$25,833</b>		
<b>CASH AND CASH EQUIVALENTS</b>	<b>\$82,704</b>	<b>\$88,389</b>	<b>\$25,833</b>	<b>\$25,833</b>		
<b>CASH AND CASH EQUIVALENTS % OF EXPENDITURES</b>	<b>7.90%</b>	<b>7.20%</b>	<b>1.98%</b>	<b>1.78%</b>		



**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 2020-2021 are expected to be \$2,850,500, which is a 96.05% increase from FY 2019-20. 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.

<b>Class</b>	<b>Age</b>
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 \$17,294,044 at June 30, 2021. This fund balance is reserved for future vehicle and equipment replacements.



<b>Vehicles and Equipment Scheduled for Replacement in Fiscal Year 2020-21</b>			
<b>Department</b>	<b>Division</b>	<b>Description</b>	<b>Amount</b>
<b>EMS</b>	Operations - Alliance	Ambulance	\$265,000
<b>EMS</b>	Operations - Non Alliance	Ambulance	265,000
<b>EMS</b>	Administration	Full Size SUV	53,000
<b>EMS</b>	Administration	Full Size SUV	53,000
<b>Finance</b>	Administration	Van	20,000
<b>Human Services</b>	Administration	SUV	30,000
<b>Police</b>	Administration	K-9 SUV	60,000
<b>Police</b>	Administration	Pick-Up	27,000
<b>Police</b>	Administration	Sedan	21,500
<b>Police</b>	Administration	Sedan	22,500
<b>Public Services</b>	Traffic Control	Truck	39,000
<b>Public Services</b>	Street Maintenance	Kage Blade	15,000
<b>Public Services</b>	Street Maintenance	Roller	30,000
<b>Public Services</b>	Street Maintenance	Plow Truck	265,000
<b>Public Services</b>	Street Maintenance	Plow Truck	240,000
<b>Public Services</b>	Street Maintenance	Road Grader	220,000
<b>Public Services</b>	Street Maintenance	Drop Hammer	12,000
<b>Public Services</b>	Fleet	SUV	30,000
<b>Public Services</b>	Right of Way	Flat Bed Trailer	4,500
<b>Public Services</b>	Parks	Mower	62,500
<b>Public Services</b>	Parks	Mower	62,500
<b>Public Services</b>	Parks	Mower	60,000
<b>Public Services</b>	Parks	Trailer	8,000
<b>Public Services</b>	Sanitary Sewer	Camera Van	175,000
<b>Public Services</b>	Sanitary Sewer	Vactor	330,000
<b>Public Services</b>	Stormwater	Street Sweeper	240,000
<b>Public Services</b>	Stormwater	Street Sweeper	240,000
		<b>Total</b>	<b>\$2,850,500</b>



**Financial Summary**

	<b>ACTUAL FY 2017-18</b>	<b>ACTUAL FY 2018-19</b>	<b>REVISED BUDGET FY 2019-20</b>	<b>BUDGET FY 2020-21</b>	<b>INC (DEC) FY 2020-21 OVER FY 2019-20</b>	<b>% INC (DEC)</b>
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	177,879	463,617	92,000	155,000	63,000	68.48%
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	1,742,978	1,919,320	1,960,396	2,062,576	102,180	5.21%
<b>Sub-total Operating Revenues</b>	<b>\$1,920,857</b>	<b>\$2,382,937</b>	<b>\$2,052,396</b>	<b>\$2,217,576</b>	<b>\$165,180</b>	<b>8.05%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Assets Sales	(\$83,386)	\$238,986				
Contributed Capital Assets						
Transfers In		11,000				
<b>Sub-total Other Financing Sources</b>	<b>(\$83,386)</b>	<b>\$249,986</b>				
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$1,837,471</b>	<b>\$2,632,923</b>	<b>\$2,052,396</b>	<b>\$2,217,576</b>	<b>\$165,180</b>	<b>8.05%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	9,666	4,032	10,000	7,500	(2,500)	(25.00%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	1,458,210	1,550,137	1,453,965	2,850,500	1,396,535	96.05%
<b>Sub-total Operating Expenditures</b>	<b>\$1,467,876</b>	<b>\$1,554,169</b>	<b>\$1,463,965</b>	<b>\$2,850,500</b>	<b>\$1,394,035</b>	<b>94.71%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$1,467,876</b>	<b>\$1,554,169</b>	<b>\$1,463,965</b>	<b>\$2,850,500</b>	<b>\$1,394,035</b>	<b>94.71%</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$1,467,876</b>	<b>\$1,554,169</b>	<b>\$1,463,965</b>	<b>\$2,850,500</b>	<b>\$1,394,035</b>	<b>94.71%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$369,595</b>	<b>\$1,078,754</b>	<b>\$588,431</b>	<b>(\$640,424)</b>	<b>(\$1,228,855)</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$15,897,688</b>	<b>\$16,267,283</b>	<b>\$17,346,037</b>	<b>\$17,934,468</b>	<b>\$588,431</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$16,267,283</b>	<b>\$17,346,037</b>	<b>\$17,934,468</b>	<b>\$17,294,044</b>	<b>(\$640,424)</b>	<b>n/a</b>
<b>CASH AND CASH EQUIVALENTS</b>	<b>\$10,087,563</b>	<b>\$10,098,544</b>	<b>\$10,686,975</b>	<b>\$10,046,551</b>		
<b>CASH AND CASH EQUIVALENTS % OF EXPENDITURES</b>	<b>687.22%</b>	<b>649.77%</b>	<b>735.02%</b>	<b>352.45%</b>		

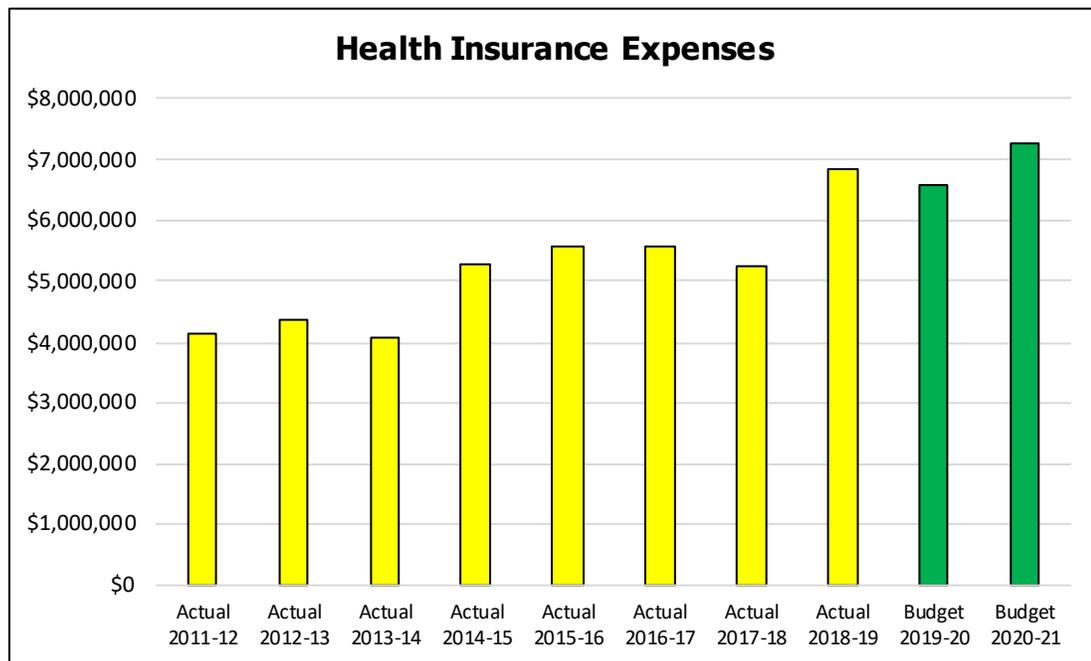


**Description of the Health Insurance Fund**

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.

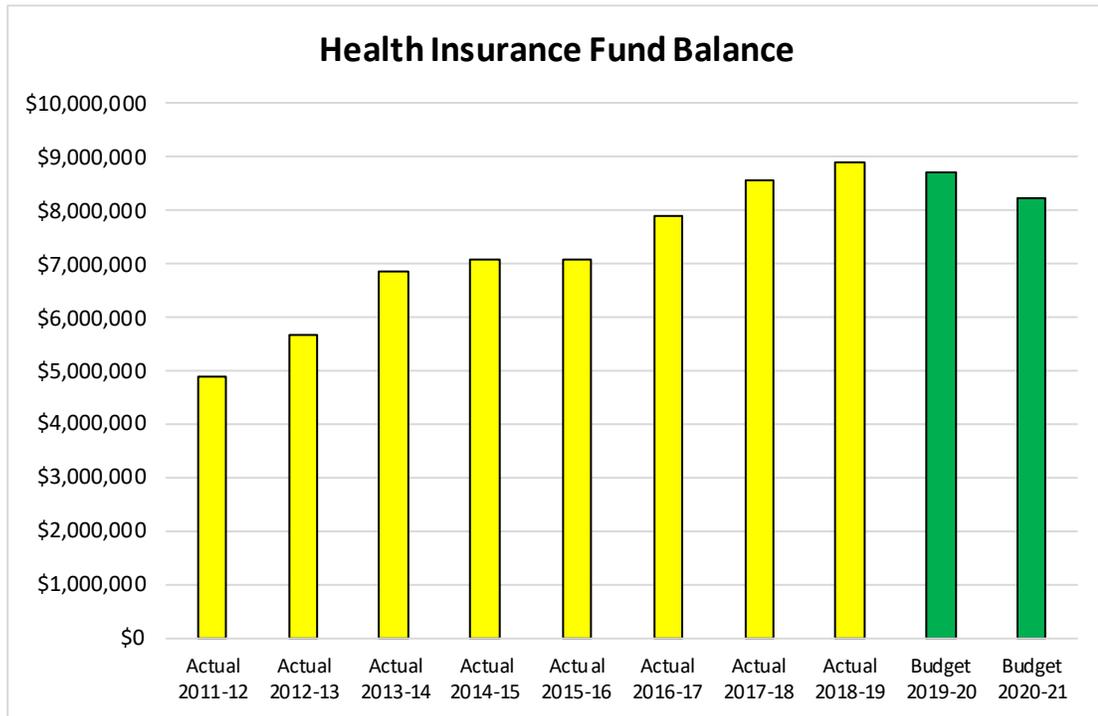
**Financial Summary**

The City's contribution to the Health Insurance Fund in FY 2020-2021 is projected to be \$5,527,260. Employee and retiree contributions to the fund is projected to be \$981,360 in FY 2020-2021. 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 \$7,273,700 for FY 2020-2021.



**Estimated Fund Balance**

The City estimates the ending fund balance for the Health Insurance Fund will be approximately \$8,197,923 at June 30, 2021. This balance is reserved for future claims that will not be funded by co-insurance.



**Financial Summary**

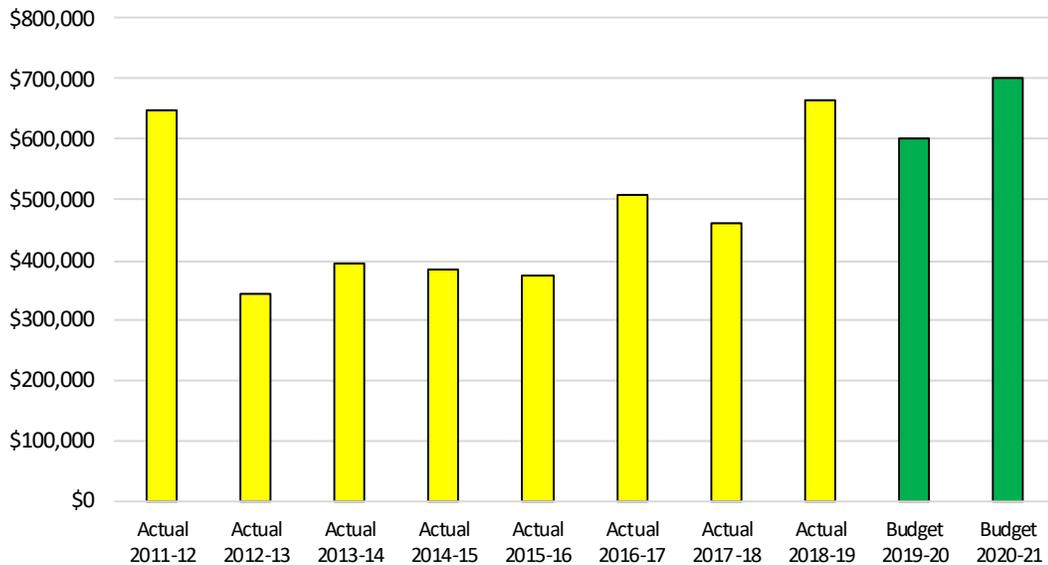
	ACTUAL FY 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC(DEC) FY 2020-21 OVER FY 2019-20	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	98,471	305,386	110,000	250,000	140,000	127.27%
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	6,590,917	6,877,164	6,288,350	6,508,620	220,270	3.50%
<b>Sub-total Operating Revenues</b>	<b>\$6,689,388</b>	<b>\$7,182,550</b>	<b>\$6,398,350</b>	<b>\$6,758,620</b>	<b>\$360,270</b>	<b>5.63%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In						
<b>Sub-total Other Financing Sources</b>						
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$6,689,388</b>	<b>\$7,182,550</b>	<b>\$6,398,350</b>	<b>\$6,758,620</b>	<b>\$360,270</b>	<b>5.63%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	6,029,198	6,832,218	6,572,000	7,273,700	701,700	10.68%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$6,029,198</b>	<b>\$6,832,218</b>	<b>\$6,572,000</b>	<b>\$7,273,700</b>	<b>\$701,700</b>	<b>10.68%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$6,029,198</b>	<b>\$6,832,218</b>	<b>\$6,572,000</b>	<b>\$7,273,700</b>	<b>\$701,700</b>	<b>10.68%</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$6,029,198</b>	<b>\$6,832,218</b>	<b>\$6,572,000</b>	<b>\$7,273,700</b>	<b>\$701,700</b>	<b>10.68%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$660,190</b>	<b>\$350,332</b>	<b>(\$173,650)</b>	<b>(\$515,080)</b>	<b>(\$341,430)</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$7,876,131</b>	<b>\$8,536,321</b>	<b>\$8,886,653</b>	<b>\$8,713,003</b>	<b>(\$173,650)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$8,536,321</b>	<b>\$8,886,653</b>	<b>\$8,713,003</b>	<b>\$8,197,923</b>	<b>(\$515,080)</b>	<b>n/a</b>
<b>CASH AND CASH EQUIVALENTS</b>	<b>\$8,971,490</b>	<b>\$9,417,402</b>	<b>\$8,713,003</b>	<b>\$8,197,923</b>		
<b>CASH AND CASH EQUIVALENTS % OF EXPENDITURES</b>	<b>148.80%</b>	<b>137.84%</b>	<b>132.58%</b>	<b>112.71%</b>		



**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.

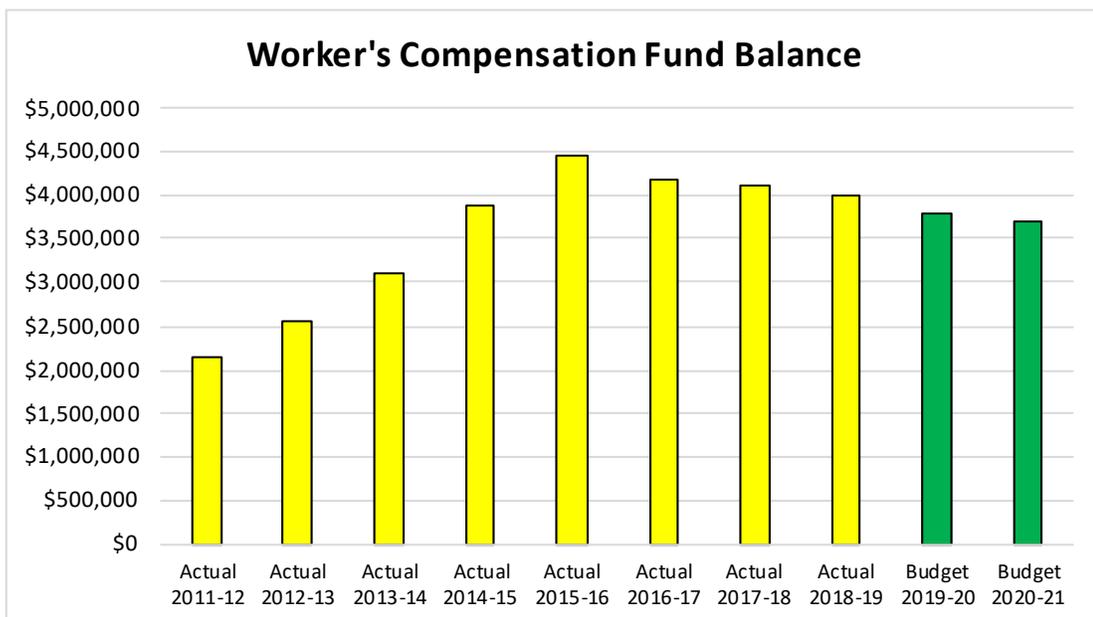
**Worker's Compensation Expenses**



**Estimated Fund Balance**

The City estimates the ending fund balance for the Worker’s Compensation Fund will be approximately \$3,679,981 at June 30, 2021. This balance is reserved for future claims.

**Worker's Compensation Fund Balance**



**Financial Summary**

	ACTUAL FY 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC (DEC) FY 2020-21 OVER FY 2019-20	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	105,475	252,839	75,000	225,000	150,000	200.00%
Intergovernmental			45,600	45,000	(600)	(1.32%)
Charges for Services						
Special Assessments						
Miscellaneous	284,199	289,431	292,500	317,450	24,950	8.53%
<b>Sub-total Operating Revenues</b>	<b>\$389,674</b>	<b>\$542,270</b>	<b>\$413,100</b>	<b>\$587,450</b>	<b>\$174,350</b>	<b>42.21%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Assets Sales						
Contributed Capital Assets						
Transfers In						
<b>Sub-total Other Financing Sources</b>						
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$389,674</b>	<b>\$542,270</b>	<b>\$413,100</b>	<b>\$587,450</b>	<b>\$174,350</b>	<b>42.21%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	460,459	664,077	600,000	700,000	100,000	16.67%
Universal Commodities						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$460,459</b>	<b>\$664,077</b>	<b>\$600,000</b>	<b>\$700,000</b>	<b>\$100,000</b>	<b>16.67%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$460,459</b>	<b>\$664,077</b>	<b>\$600,000</b>	<b>\$700,000</b>	<b>\$100,000</b>	<b>16.67%</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$460,459</b>	<b>\$664,077</b>	<b>\$600,000</b>	<b>\$700,000</b>	<b>\$100,000</b>	<b>16.67%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$70,785)</b>	<b>(\$121,807)</b>	<b>(\$186,900)</b>	<b>(\$112,550)</b>	<b>\$74,350</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$4,172,023</b>	<b>\$4,101,238</b>	<b>\$3,979,431</b>	<b>\$3,792,531</b>	<b>(\$186,900)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$4,101,238</b>	<b>\$3,979,431</b>	<b>\$3,792,531</b>	<b>\$3,679,981</b>	<b>(\$112,550)</b>	<b>n/a</b>
<b>CASH AND CASH EQUIVALENTS</b>	<b>\$4,377,738</b>	<b>\$4,548,210</b>	<b>\$4,361,310</b>	<b>\$4,248,760</b>		
<b>CASH AND CASH EQUIVALENTS % OF EXPENDITURES</b>	<b>950.73%</b>	<b>685.89%</b>	<b>726.89%</b>	<b>606.96%</b>		



