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SPECIAL REVENUE FUNDS



Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific sources that are usually required by law or regulation to be accounted for in separate funds.

The City budgets for the following Special Revenue Funds:

Road Use Tax Fund

This fund accounts for all revenues received from the State of Iowa from gasoline taxes, license fees and weight taxes. These funds are returned to the City as Road Use Taxes (RUT) as they are distributed to the cities on a per capita formula basis.

Rehabilitation/Economic Development Funds

These funds account for revenue from the Iowa Department of Economic Development and U.S. Department of Housing and Urban Development.

Employee Benefits Fund

This fund accounts for the employee benefits related to City employees who are compensated through government fund types, which are funded by a property tax levy.

Tax Increment Financing Funds

These funds account for revenues generated by the City's TIF districts, which are used for urban renewal and development. Tax increment financing is a means of financing public improvement projects or economic development incentives for cities, counties and community colleges. Cities may utilize TIF for commercial, industrial, and residential development. Local government investment in TIF areas enhances development, and ultimately reaps additional property tax revenue for all local taxing jurisdictions. How does TIF work? A base year for the purposes of assessing taxable valuation is established in the year prior to issuing bonds for debt associated with the district. Any taxes imposed on this base valuation are still directed to the local taxing jurisdictions. In other words if the property in pre development is assessed at \$10,000, the local jurisdictions may continue to collect taxes based on the \$10,000 assessment. If improvements to the development add an additional \$10,000 in value, taxes are still collected on the added value but the taxes are directed towards the project rather than going to jurisdictions.

Police and Fire Retirement Funds

These funds account for the pension of disabled and retired Firefighter and Police officers, as provided by Code of Iowa, Chapter 410 and for the City's contribution into the statewide retirement system for sworn police officers and fire personnel.

Park Funds

These funds account for revenues received from mandatory park dedication fees, cemetery plot sales, park donations, community center trust donations, and softball trust donations.

Library Funds

These funds account for gift trust donations and fund raising efforts by The Friends of the West Des Moines Public Library Foundation.



Police Funds

These funds account for the Police Department's share of federal and state forfeited/seized assets; and donations to the Police Department.

E911 Funds

These funds account for 911 surcharge revenues generated from a monthly surcharge on each telephone access line terminating within Polk and Dallas counties. These funds are used to advance the ability of public safety agencies to achieve inter operability among Police, Fire and EMS providers and improve the effectiveness and efficiency of public safety.

Human Service Funds

These funds account for donations and grants for the West Des Moines Human Services Department.

EMS Funds

These funds account for donations for the purchase of public access defibrillators.

Emergency Tax Levy Funds

State statutes allow cities in Iowa to levy an "emergency tax" of up to \$.27 per \$1,000 of valuation if the General Fund tax levy of a city is at its limit. If levied by a City Council, taxes received are to be deposited into a Special Revenue Fund and, thereafter, transferred to the General Fund to cover specific allowable expenses.

Financial Summary

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$5,456,786	\$5,700,681	\$5,980,990	\$6,357,146	\$376,166	6.29%
TIF Revenues	14,193,555	12,870,419	10,766,297	12,264,794	1,498,497	13.92%
Other City Taxes	76,966	77,243	74,020	82,145	8,125	10.98%
Licenses and Permits						
Use of Money and Property	35,445	1,002				
Intergovernmental	5,704,695	5,497,488	4,804,704	5,093,000	288,296	6.00%
Charges for Services						
Special Assessments						
Miscellaneous	1,591,016	919,756	777,000	962,000	185,000	23.81%
Sub-total Operating Revenues	\$27,058,463	\$25,066,589	\$22,403,001	\$24,759,085	\$2,356,084	10.52%
Other Financing Sources						
Proceeds of Long Term Debt	\$12,821		\$5,000		(\$5,000)	(100.00%)
Transfers In	2,600,533	5,290,536	212,208	150,000	(62,208)	(29.31%)
Sub-total Other Financing Sources	\$2,613,354	\$5,290,536	\$217,208	\$150,000	(\$67,208)	(30.94%)
TOTAL REVENUES & OTHER SOURCES	\$29,671,817	\$30,357,125	\$22,620,209	\$24,909,085	\$2,288,876	10.12%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$1,393,635	\$1,364,309	\$1,481,181	\$2,037,953	\$556,772	37.59%
Supplies and Services	2,760,528	1,690,431	1,364,911	2,693,261	1,328,350	97.32%
Universal Commodities	607,291	624,608	715,000	788,000	73,000	10.21%
Non-Recurring/Non-Capital	93,245	70,985	97,000	103,500	6,500	6.70%
Capital	382,042	389,636	341,381	259,500	(81,881)	(23.99%)
Sub-total Operating Expenditures	\$5,236,741	\$4,139,969	\$3,999,473	\$5,882,214	\$1,882,741	47.07%
Debt Service Expenditures	\$6,249,279	\$12,746		\$1,272,000	\$1,272,000	
Capital Improvement Expenditures						
Total Expenditures	\$11,486,020	\$4,152,715	\$3,999,473	\$7,154,214	\$3,154,741	78.88%
Transfers Out	\$22,746,386	\$19,065,264	\$19,586,725	\$17,785,712	(\$1,801,013)	(9.20%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$34,232,406	\$23,179,979	\$23,586,198	\$24,939,926	\$1,353,728	5.74%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$4,560,589)	\$7,139,146	(\$965,989)	(\$30,841)	935,148	96.81%
BEGINNING FUND BALANCE	\$17,449,917	\$12,889,328	\$20,028,474	\$19,062,485	(\$965,989)	n/a
ENDING FUND BALANCE	\$12,889,328	\$20,028,474	\$19,062,485	\$19,031,644	(\$30,841)	n/a
FUND BALANCE% OF EXPENDITURES	112.22%	482.30%	476.62%	266.02%		



SPECIAL REVENUE FUNDS

FY 2011-12 BUDGET BY FUND

	Road Use Tax Fund	Rehabilitation /Economic Development Funds	Employee Benefits Fund	Tax Increment Financing Funds	Police & Fire Retirement Funds	Park Funds
REVENUES						
Operating Revenues						
Property Taxes			\$3,477,733		\$1,869,749	
TIF Revenues				12,264,794		
Other City Taxes			44,938		24,160	
Licenses and Permits						
Use of Money and Property						
Intergovernmental	4,677,000	416,000				
Charges for Services						
Special Assessments						
Miscellaneous		30,000				32,000
Sub-total Operating Revenues	\$4,677,000	\$446,000	\$3,522,671	\$12,264,794	\$1,893,909	\$32,000
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		150,000				
Sub-total Other Financing Sources		\$150,000				
TOTAL REVENUES & OTHER SOURCES	\$4,677,000	\$596,000	\$3,522,671	\$12,264,794	\$1,893,909	\$32,000
EXPENDITURES						
Operating Expenditures						
Personal Services		\$127,853			\$1,910,100	
Supplies and Services		325,031		2,043,230		
Universal Commodities	788,000					
Non-Recurring/Non-Capital						2,000
Capital						20,000
Sub-total Operating Expenditures	\$788,000	\$452,884		\$2,043,230	\$1,910,100	\$22,000
Debt Service Expenditures	\$1,200,000					
Capital Improvement Expenditures						
Total Expenditures	\$1,988,000	\$452,884		\$2,043,230	\$1,910,100	\$22,000
Transfers Out	\$2,400,000		\$3,522,671	\$10,840,330		
TOTAL EXPENDITURES/TRANSFERS OUT	\$4,388,000	\$452,884	\$3,522,671	\$12,883,560	\$1,910,100	\$22,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$289,000	\$143,116		(\$618,766)	(\$16,191)	\$10,000
BEGINNING FUND BALANCE	\$10,558,825	(\$1,601)		\$2,889,735	\$3,384,648	\$172,573
ENDING FUND BALANCE	\$10,877,825	\$141,515		\$2,270,969	\$3,368,457	\$182,753
FUND BALANCE% OF EXPENDITURES	597.48%	31.25%	n/a	111.15%	176.35%	829.88%



SPECIAL REVENUE FUNDS

FY 2011-12 BUDGET BY FUND

	Library Funds	Police Funds	E911 Funds	Human Services Funds	EMS Funds	Emergency Tax Levy	BUDGET FY 2010-11
REVENUES							
Operating Revenues							
Property Taxes						\$1,009,664	\$6,357,146
TIF Revenues							12,264,794
Other City Taxes						13,047	82,145
Licenses and Permits							
Use of Money and Property							
Intergovernmental							5,093,000
Charges for Services							
Special Assessments							
Miscellaneous	60,000	35,000	745,000	60,000			962,000
Sub-total Operating Revenues	\$60,000	\$35,000	\$745,000	\$60,000		\$1,022,711	\$24,759,085
Other Financing Sources							
Proceeds of Long Term Debt							
Transfers In							150,000
Sub-total Other Financing Sources							\$150,000
TOTAL REVENUES & OTHER SOURCES	\$60,000	\$35,000	\$745,000	\$60,000		\$1,022,711	\$24,909,085
EXPENDITURES							
Operating Expenditures							
Personal Services							\$2,037,953
Supplies and Services		30,000	235,000	60,000			2,693,261
Universal Commodities							788,000
Non-Recurring/Non-Capital	95,000		6,500				103,500
Capital		5,000	234,500				259,500
Sub-total Operating Expenditures	\$95,000	\$35,000	\$476,000	\$60,000			\$5,882,214
Debt Service Expenditures			\$72,000				\$1,272,000
Capital Improvement Expenditures							
Total Expenditures	\$95,000	\$35,000	\$548,000	\$60,000			\$7,154,214
Transfers Out						\$1,022,711	\$17,785,712
TOTAL EXPENDITURES/TRANSFERS OUT	\$95,000	\$35,000	\$548,000	\$60,000		\$1,022,711	\$24,939,926
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$35,000)		\$197,000				(\$30,841)
BEGINNING FUND BALANCE	\$232,457	\$635,329	(\$18,698)	\$180,014	(\$797)		\$19,062,485
ENDING FUND BALANCE	\$197,457	\$635,329	\$178,302	\$180,014	(\$797)		\$19,031,644
FUND BALANCE% OF EXPENDITURES	207.85%	1,815.23%	32.54%	300.02%	n/a		266.02%



Description of the Road Use Tax Fund

This fund accounts for all revenues received from the State of Iowa from gasoline taxes, license fees and weight taxes. These funds are returned to the City as Road Use Taxes (RUT) as they are distributed to the cities on a per capita formula basis. Road use funds are available to finance City operations dealing with street maintenance, construction, as well as providing funding for capital improvements dealing with streets.

Major Revenue Sources

The City estimates it will receive \$4,677,000 in Road Use Taxes in FY 11-12. This estimate is based on the City's estimated population of 51,744, and a per capita estimate of \$90.50. Current estimates from the Iowa Department of Transportation (IDOT) project the per capita rate increasing to approximately \$101.00 in FY 2014-15. The increasing RUT receipts are generally a result of higher vehicle registration fees the state legislature passed into law during 2008 and the addition of TIME-21 funding. IDOT has indicated that the estimates will be lowered significantly based upon actual collections.

Fiscal Year	Actual/ Current IDOT per capita estimates
2005-06	\$83.30
2006-07	\$82.20
2007-08	\$84.30
2008-09	\$86.00
2009-10	\$89.50
2010-11	\$92.50
2011-12	\$94.00
2012-13	\$97.00
2013-14	\$99.00
2014-15	\$101.00

Expenditures

Approximately \$3.6 million in Road Use Tax funds are being utilized for street related expenditures (CIP and operating). The remaining \$788,000 will be used for street lighting. This will effectively use all of the current year Road Use Tax funds received from the State of Iowa

Estimated Ending Fund Balance

The City estimates the ending fund balance of the Road Use Tax Fund to be roughly \$10.8 million dollars. Most of this balance is obligated for ongoing capital projects initiated in fiscal years prior to FY 11-12. A small portion of this balance, approximately 10% is set aside for contingency road repairs and projects.



SPECIAL REVENUE FUNDS

ROAD USE TAX FUND

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	4,298,084	4,805,337	4,429,287	4,677,000	247,713	5.59%
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$4,298,084	\$4,805,337	\$4,429,287	\$4,677,000	\$247,713	5.59%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	10,989					
Sub-total Other Financing Sources	\$10,989					
TOTAL REVENUES & OTHER SOURCES	\$4,309,073	\$4,805,337	\$4,429,287	\$4,677,000	\$247,713	5.59%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities	607,291	624,608	715,000	788,000	73,000	10.21%
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$607,291	\$624,608	\$715,000	\$788,000	\$73,000	10.21%
Debt Service Expenditures				\$1,200,000	\$1,200,000	
Capital Improvement Expenditures						
Total Expenditures	\$607,291	\$624,608	\$715,000	\$1,988,000	\$1,273,000	178.04%
Transfers Out	\$546,217	\$1,616,356	\$3,849,283	\$2,400,000	(\$1,449,283)	(37.65%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,153,508	\$2,240,964	\$4,564,283	\$4,388,000	(\$176,283)	(3.86%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$3,155,564	\$2,564,373	(\$134,996)	\$289,000	\$423,996	314.08%
BEGINNING FUND BALANCE	\$6,003,883	\$9,159,448	\$11,723,821	\$10,588,825	(\$1,134,996)	n/a
ENDING FUND BALANCE	\$9,159,448	\$11,723,821	\$10,588,825	\$10,877,825	\$289,000	n/a
FUND BALANCE% OF EXPENDITURES	1,508.25%	1,876.99%	1,620.81%	597.48%		



Description of Rehabilitation/Economic Development Funds

These funds account for revenues received from the Iowa Department of Economic Development and, the U.S. Department of Housing and Urban Development.

CDBG Entitlement Grant

In October 2004, the United States Department of Housing and Urban Development (HUD) identified the City of West Des Moines as a grantee for the Entitlement Community Development Block Grant (CDBG) Program. As an entitlement community, West Des Moines is eligible for HUD funds to address defined needs within the community. The program provides annual grants on a formula basis to entitled cities and counties (those over 50,000 in population) to develop viable urban communities by providing decent housing and a suitable living environment, and by expanding economic opportunities, principally for low- and moderate-income persons.

Transitional Housing

The transitional housing program is designed to help low income families with housing and additional support. The program's ultimate goal is to help families become financially self-sufficient and able to procure permanent housing. The grant will provide \$198,000 over the next three years.

CEBA

The City has participated in the State of Iowa's CEBA (Community Economic Betterment Account) Program since 1999. Providing match contributions in the form of forgivable or low interest loans totaling \$1,019,000 and involving 13 area businesses. The CEBA program provides financial assistance to companies that create new employment opportunities and/or retain existing jobs, and make new capital investment in Iowa. The amount of funding is based, in part, on the number of jobs to be created/retained. Funds are provided in the form of loans and forgivable loans. Projects eligible for CEBA funding include, but are not limited to, the following:

- Building construction or reconstruction
- Land or building acquisition
- Equipment purchases
- Operating and maintenance expenses
- Site development - clearance, demolition and building removal
- Working capital

CEBA investments should not be considered a sole funding source. The program leverages other financial support such as bank financing and private investment

SPECIAL REVENUE FUNDS REHAB/ECONOMIC DEVELOPMENT FUNDS

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 201-12 OVER FY 2010-11	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	1,351,877	667,151	375,417	416,000	40,583	10.81%
Charges for Services						
Special Assessments						
Miscellaneous	50,590	31,063	50,000	30,000	(20,000)	(40.00%)
Sub-total Operating Revenues	\$1,402,467	\$698,214	\$425,147	\$446,000	\$20,853	4.84%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	1,020,530	\$1,469,547	212,208	150,000	(62,208)	(29.31%)
Sub-total Other Financing Sources	\$1,020,530	\$1,469,547	\$212,208	\$150,000	(\$62,208)	(29.31%)
TOTAL REVENUES & OTHER SOURCES	\$2,422,997	\$2,167,761	\$637,625	\$596,000	(\$41,625)	(6.53%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$102,321	\$130,397	\$113,431	\$127,853	\$14,422	12.71%
Supplies and Services	2,422,336	412,349	1,174,911	325,031	(849,880)	(72.34%)
Universal Commodities						
Non-Recurring/Non-Capital	11,324	6,505				
Capital	60,653	409				
Sub-total Operating Expenditures	\$2,596,634	\$549,660	\$1,288,342	\$452,884	(\$835,458)	(64.85%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$2,596,634	\$549,660	\$1,288,342	\$452,884	(\$835,458)	(64.85%)
Transfers Out		\$850,000				
TOTAL EXPENDITURES/TRANSFERS OUT	\$2,596,634	\$1,399,660	\$1,288,342	\$452,884	(\$835,458)	(64.85%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$173,637)	\$768,101	(\$650,717)	\$143,116	\$793,833	121.99%
BEGINNING FUND BALANCE	\$54,652	(\$118,985)	\$649,116	(\$1,601)	(\$650,717)	n/a
ENDING FUND BALANCE	(\$118,985)	\$649,116	(\$1,601)	\$141,515	\$143,116	n/a
FUND BALANCE% OF EXPENDITURES	(4.58%)	118.09%	(0.12%)	31.25%		



Description of the Employee Benefits Fund

This fund accounts for the employee benefits of those City employees who are compensated through government fund types.

Financial Summary

Cities are allowed to levy in a Special Revenue Fund, for contributions under the Federal Insurance Contributions Act (FICA), the Iowa Public Employees Retirement System (IPERS), the Municipal Fire and Police Retirement System of Iowa (MFPRSI) and certain other employee benefits. In FY 11-12 the levy for employee benefits will be approximately \$3,522,671. This amount will then be transferred to the General Fund where the employee benefits are actually paid.



SPECIAL REVENUE FUNDS

EMPLOYEE BENEFITS FUND

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$4,092,589	\$4,156,151	\$4,331,395	\$3,477,733	(\$853,662)	(19.71%)
TIF Revenues						
Other City Taxes	57,725	56,542	53,605	44,938	(8,667)	(16.17%)
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$4,150,314	\$4,212,693	\$4,385,000	\$3,522,671	(\$862,329)	(19.67%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$4,150,314	\$4,212,693	\$4,385,000	\$3,522,671	(\$862,329)	(19.67%)
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						
Total Expenditures						
Transfers Out	\$4,150,314	\$4,212,693	\$4,385,000	\$3,522,671	(\$862,329)	(19.67%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$4,150,314	\$4,212,693	\$4,385,000	\$3,522,6871	(\$862,329)	(19.67%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						
FUND BALANCE% OF EXPENDITURES	n/a	n/a	n/a	n/a		



Description of the Tax Increment Financing Funds

These funds have been established for the receipt of tax revenues from the City's TIF districts. A brief description of each of the districts is as follows:

Mills Parkway TIF District

This district was created in 1999 and is set to expire in fiscal year 2025-26. The purpose of the district is to help defray costs associated with the construction of a new municipal fire station, and an interstate interchange at the intersection of Mills Civic Parkway and Interstate Highway 35. The first amendment facilitated construction of the infrastructure (street, sanitary sewer and water lines) necessary for the Wells Fargo Mortgage Company complex with the second amendment allowing financing for construction of infrastructure to serve the Aviva campus. TIF receipts are projected to be \$7,891,780 for FY 11-12.

Jordan Creek TIF District

This district was created in 2000 and is set to expire in fiscal year 2018-19. The purpose of this district is to help defray the costs associated with the construction of a new municipal fire station, and numerous infrastructure improvements in the area. TIF receipts for FY 11-12 are projected to be \$4,169,421.

Valley Junction TIF District

This district was created in 2009 and is set to expire in fiscal year 2024-25. The purpose of the district is to finance construction of various improvements within the Valley Junction Urban Renewal District. TIF receipts are projected to be \$100,125 for FY 11-12.

Westown TIF District V

This district was created in 2009 and is set to expire in fiscal year 2024-25. The purpose of the district is to finance roadway improvements necessary to handle increased traffic that will be generated by the recent opening of two new hospitals within the Westown Parkway V Urban Renewal District. TIF receipts are projected to be \$103,468 for FY 11-12.

SPECIAL REVENUE FUNDS

TIF FUNDS

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	\$14,193,555	\$12,870,419	\$10,766,297	\$12,264,794	\$1,498,497	13.92%
Other City Taxes						
Licenses and Permits						
Use of Money and Property	23,904					
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$14,217,459	\$12,870,419	\$10,766,297	\$12,264,794	\$1,498,497	13.92%
Other Financing Sources						
Proceeds of Long Term Debt			5,000		(5,000)	(100.00%)
Transfers In	1,520,000	1,620,989				
Sub-total Other Financing Sources	\$1,520,000	\$1,620,989	\$5,000		(\$5,000)	(100.00%)
TOTAL REVENUES & OTHER SOURCES	\$15,737,459	\$14,491,408	\$10,771,297	\$12,264,794	\$1,493,497	13.87%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services		1,049,595	100,000	2,043,230	1,943,230	1,943.23%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures		\$1,049,595	\$100,000	\$2,043,230	\$1,943,230	1,943.23%
Debt Service Expenditures	\$6,136,348					
Capital Improvement Expenditures						
Total Expenditures	\$6,136,348	\$1,049,595	\$100,000	\$2,043,230	\$1,943,230	1,943.23%
Transfers Out	\$17,858,518	\$12,200,459	\$11,092,898	\$10,840,330	(\$252,568)	(2.28%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$23,994,866	\$13,250,054	\$11,192,898	\$12,883,560	\$1,690,662	15.10%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$8,257,407)	\$1,241,354	(\$421,601)	(\$618,766)	(\$197,165)	46.77%
BEGINNING FUND BALANCE	\$10,327,389	\$2,069,982	\$3,311,336	\$2,889,735	(\$421,601)	n/a
ENDING FUND BALANCE	\$2,069,982	\$3,311,336	\$2,889,735	\$2,270,969	(\$618,766)	n/a
FUND BALANCE% OF EXPENDITURES	33.73%	315.49%	2,889.74%	111.15%		



Description of the Police and Fire Retirement Funds

These funds account for the pension of disabled and retired Firefighters and Police officers, as provided by Code of Iowa Chapter 410, and for the City's contribution into the statewide retirement system for sworn police officers and fire personnel.

SPECIAL REVENUE FUNDS

POLICE & FIRE RETIREMENT FUNDS

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$1,364,196	\$1,544,529	\$1,649,585	\$1,869,749	\$220,164	13.35%
TIF Revenues						
Other City Taxes	19,241	20,701	20,415	24,160	3,745	18.34%
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$1,383,437	\$1,565,230	\$1,670,000	\$1,893,909	\$223,909	13.41%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		2,200,000				
Sub-total Other Financing Sources		\$2,200,000				
TOTAL REVENUES & OTHER SOURCES	\$1,383,437	\$3,765,230	\$1,670,000	\$1,893,909	\$223,909	13.41%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$1,291,314	\$1,233,912	\$1,367,750	\$1,910,100	\$542,350	39.65%
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$1,291,314	\$1,233,912	\$1,367,750	\$1,910,100	\$542,350	39.65%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,291,314	\$1,233,912	\$1,367,750	\$1,910,100	\$542,350	39.65%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,291,314	\$1,233,912	\$1,367,750	\$1,910,100	\$542,350	39.65%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$92,123	\$2,531,318	\$302,250	(\$16,191)	(\$318,441)	(105.36%)
BEGINNING FUND BALANCE	\$458,957	\$551,080	\$3,082,398	\$3,384,648	\$302,250	n/a
ENDING FUND BALANCE	\$551,081	\$3,082,399	\$3,384,648	\$3,368,457	(\$16,191)	n/a
FUND BALANCE% OF EXPENDITURES	42.68%	249.81%	247.46%	176.35%		



Description of the Park Funds

These funds account for revenues received from mandatory park dedication fees, cemetery plot sales, park donations, community center trust donations, and softball trust donations.

Estimated Ending Fund Balance

The projected remaining fund balance of \$182,753 is obligated for future park developments, and to support operations at the Community Center, Raccoon River Softball Complex, and park operations.

SPECIAL REVENUE FUNDS

PARK FUNDS

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	279	41				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	34,137	74,098	37,000	32,000	(5,000)	(13.51%)
Sub-total Operating Revenues	\$34,415	\$74,138	\$37,000	\$32,000	(\$5,000)	(13.51%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	49,014					
Sub-total Other Financing Sources	\$49,014					
TOTAL REVENUES & OTHER SOURCES	\$83,430	\$74,139	\$37,000	\$32,000	(\$5,000)	(13.51%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	3,144	289	2,000	2,000		
Capital	7,624	66,599	33,000	20,000	(13,000)	(39.39%)
Sub-total Operating Expenditures	\$10,768	\$66,888	\$35,000	\$22,000	(\$13,000)	(37.14%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$10,768	\$66,888	\$35,000	\$22,000	(\$13,000)	(37.14%)
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$10,768	\$66,888	\$35,000	\$22,000	(\$13,000)	(37.14%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$72,662	\$7,251	\$2,000	\$10,000	\$8,000	400.00%
BEGINNING FUND BALANCE	\$90,660	\$163,322	\$170,573	\$172,573	\$2,000	n/a
ENDING FUND BALANCE	\$163,322	\$170,573	\$172,573	\$182,753	\$10,000	n/a
FUND BALANCE% OF EXPENDITURES	1,516.73%	255.01%	493.07%	829.88%		



Description of the Library Trust Funds

These funds account for miscellaneous donations and fund raising efforts by The Friends of the West Des Moines Public Library Foundation.

Financial Summary

The Library expects to receive approximately \$60,000 in donations in FY 11-12, which are intended to augment and enhance the Library's services and collection materials.

A suggested expenditure budget for the Library Trust Fund is listed below:

Library Materials	\$50,000
Contingency & Miscellaneous	<u>\$45,000</u>
Total	\$95,000

Estimated Ending Fund Balance

The projected remaining fund balance of approximately \$197,457 is reserved exclusively for the future support of Library operations.

SPECIAL REVENUE FUNDS

LIBRARY FUNDS

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	8,392	303				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	73,919	67,876	95,000	60,000	(35,000)	(36.84%)
Sub-total Operating Revenues	\$82,311	\$68,179	\$95,000	\$60,000		
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$82,311	\$68,179	\$95,000	\$60,000	(\$35,000)	(36.84%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	55,327	39,634	95,000	95,000		
Capital		20,084				
Sub-total Operating Expenditures	\$55,327	\$60,084	\$95,000	\$95,000		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$55,327	\$60,084	\$95,000	\$95,000		
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$55,327	\$60,084	\$95,000	\$95,000		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$26,984	\$8,095		(\$35,000)	(\$35,000)	
BEGINNING FUND BALANCE	\$197,378	\$224,362	\$232,457	\$232,457		n/a
ENDING FUND BALANCE	\$224,362	\$232,457	\$232,457	\$197,457	(\$35,000)	n/a
FUND BALANCE% OF EXPENDITURES	405.52%	386.89%	244.69%	207.85%		



Description of Police Funds

These funds account for the Police Department's federal and state forfeiture program, and miscellaneous donations to the Police Department. The primary purpose of the federal and state forfeiture program is to deter crime by depriving criminals of the profits and proceeds of their illegal activities and to weaken criminal enterprises by removing the mechanisms of crime. An ancillary purpose is to enhance cooperation among federal, state, and local law enforcement agencies through the equitable sharing of forfeiture proceeds.

Financial Summary

Due to the unpredictable nature of the forfeiture program, revenues are conservatively estimated. In FY 11-12, the City projects revenues from the forfeiture program to be in the range of \$35,000. These funds will be used to augment police services, particularly in the areas of computer hardware, ammunition, and tactical team operations.

Estimated Ending Fund Balance

The projected ending fund balance of \$635,329 is reserved exclusively for future police operations.

SPECIAL REVENUE FUNDS

POLICE FUNDS

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	2,237	585				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	406,898	135,749	35,000	35,000		
Sub-total Operating Revenues	\$409,135	\$136,334	\$35,000	\$35,000		
Other Financing Sources						
Proceeds of Long Term Debt	12,821					
Transfers In						
Sub-total Other Financing Sources	\$12,821					
TOTAL REVENUES & OTHER SOURCES	\$421,956	\$136,334	\$35,000	\$35,000		
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	3,947	(2,586)	30,000	30,000		
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	58,061	193,350	5,000	5,000		
Sub-total Operating Expenditures	\$62,008	\$190,764	\$35,000	\$35,000		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$62,008	\$190,764	\$35,000	\$35,000		
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$62,008	\$190,764	\$35,000	\$35,000		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$359,948	(\$54,430)				
BEGINNING FUND BALANCE	\$329,811	\$689,759	\$635,329	\$635,329		n/a
ENDING FUND BALANCE	\$689,759	\$635,329	\$635,329	\$635,329		n/a
FUND BALANCE% OF EXPENDITURES	1,112.37%	333.04%	1,815.23%	1,815.23%		



Description of E911 Funds

These funds account for 911 surcharge revenues generated from a monthly surcharge on each telephone access line terminating within Polk and Dallas counties. These funds are used to advance the ability of public safety agencies to achieve inter operability among Police, Fire and EMS providers and improve the effectiveness and efficiency of public safety.

SPECIAL REVENUE FUNDS

E911 FUNDS

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	946,618	470,037	500,000	\$745,000	\$245,000	49.00%
Sub-total Operating Revenues	\$946,618	\$470,037	\$500,000	\$745,000	\$245,000	49.00%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$946,618	\$470,037	\$500,000	\$745,000	\$245,000	49.00%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	251,955	140,357		235,000	235,000	
Universal Commodities						
Non-Recurring/Non-Capital	19,269	14,601		6,500	6,500	
Capital	255,704	108,828	303,381	234,500	(68,881)	(22.70%)
Sub-total Operating Expenditures	\$526,928	\$263,786	\$303,381	\$476,000	\$172,619	56.90%
Debt Service Expenditures	\$112,931	\$12,746		\$72,000	\$72,000	
Capital Improvement Expenditures						
Total Expenditures	\$639,859	\$276,532	\$303,381	\$548,000	\$244,619	80.63%
Transfers Out	\$171,735	\$183,756	\$196,619		(\$196,619)	(100.00%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$811,594	\$460,288	\$500,000	\$548,000	\$48,000	9.60%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$135,024	\$9,749		\$197,000	\$197,000	
BEGINNING FUND BALANCE	(\$163,471)	(\$28,447)	(\$18,698)	(\$18,698)		n/a
ENDING FUND BALANCE	(\$28,447)	(\$18,698)	(\$18,698)	\$178,302	\$197,000	n/a
FUND BALANCE% OF EXPENDITURES	(4.45%)	(6.76%)	(6.16%)	32.54%		



Description of the Human Services Funds

This fund accounts for donations for various Human Services programs that target the elderly, disabled, and low-income families of West Des Moines. These programs include rental assistance, holiday programs, personal pantry programs, utility programs, and other client based programs.

Major Revenues Sources and Planned Expenditure Uses

Human Services expects to receive and expend approximately \$60,000 in donations for FY 11-12. These donations are above and beyond City allocations to the Human Services Department, which are accounted for in the General Fund.

Estimated Ending Fund Balance

The projected ending fund balance of \$180,014 is reserved exclusively for Human Services' outreach programs.

SPECIAL REVENUE FUNDS

HUMAN SERVICES FUNDS

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	633	73				
Intergovernmental	54,734	25,000				
Charges for Services						
Special Assessments						
Miscellaneous	78,854	138,933	60,000	60,000		
Sub-total Operating Revenues	\$134,221	\$164,006	\$60,000	\$60,000		
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$134,221	\$164,006	\$60,000	\$60,000		
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	82,290	90,716	60,000	60,000		
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$82,290	\$90,716	\$60,000	\$60,000		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$82,290	\$90,716	\$60,000	\$60,000		
Transfers Out	\$19,602	\$2,000	\$62,925		(\$62,925)	(100.00%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$101,892	\$92,716	\$122,925	\$60,000	(\$62,925)	(51.19%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$32,329	\$71,890	(\$62,925)		\$62,925	100.00%
BEGINNING FUND BALANCE	\$139,320	\$171,649	\$243,539	\$180,014	(\$62,925)	n/a
ENDING FUND BALANCE	\$171,649	\$242,939	\$180,014	\$180,014		n/a
FUND BALANCE% OF EXPENDITURES	208.59%	267.80%	300.02	300.02%		



Description of the EMS Trust Funds

This fund accounts for donations to the Public Access Defibrillation Program, sponsored by the EMS Department. The Public Access Defibrillation Program is a joint venture between the City of West Des Moines Emergency Medical Services and various businesses within our community. The goal of the program is to have defibrillators available to cardiac arrest patients as quickly as possible following their collapse. Due to the size of our City, West Des Moines offers some unique challenges for EMS crews responding to cardiac arrest patients. Key locations were chosen for the placement of the defibrillators such as businesses with large numbers of employees, golf courses, and city owned facilities.

This fund was established to account for public and business donations for the purchase of the defibrillators and associated supplies. Each unit costs approximately \$3,000.



SPECIAL REVENUE FUNDS

EMS FUNDS

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous		2,000				
Sub-total Operating Revenues		\$2,000				
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES		\$2,000				
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	4,181	9,956				
Capital						
Sub-total Operating Expenditures	\$4,181	\$9,956				
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$4,181	\$9,956				
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$4,181	\$9,956				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$4,181)	(\$7,556)				
BEGINNING FUND BALANCE	\$11,340	\$7,159	(\$797)	(\$797)		n/a
ENDING FUND BALANCE	\$7,159	(\$797)	(\$797)	(\$797)		n/a
FUND BALANCE% OF EXPENDITURES	171.23%	(8.01%)	n/a	n/a		



Description of the Emergency Tax Levy Funds

State statutes allow cities in Iowa to levy an "emergency tax of up to \$.27 per \$1,000 of valuation if the General Fund tax levy of a city is at its limit. If levied by a City Council, taxes received are to be deposited into a Special Revenue Fund and, thereafter, transferred to the General Fund to cover specific allowable expenses.

SPECIAL REVENUE FUNDS

EMERGENCY TAX LEVY

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes				\$1,009,664	\$1,009,664	
TIF Revenues						
Other City Taxes				13,047	13,047	
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues				\$1,022,711	\$1,022,711	
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES				\$1,022,711	\$1,022,711	
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						
Total Expenditures						
Transfers Out				\$1,022,711	\$1,022,711	
TOTAL EXPENDITURES/TRANSFERS OUT				\$1,022,711	\$1,022,711	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
BEGINNING FUND BALANCE						n/a
ENDING FUND BALANCE						n/a
FUND BALANCE% OF EXPENDITURES						

