



## 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.

## Financial Summary

	ACTUAL FY 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes	\$2,586,824	\$2,941,469	\$4,601,149	\$5,602,611	\$1,001,462	22.77%
TIF Revenues	9,942,370	10,089,944	14,165,000	16,168,384	2,003,384	14.14%
Other City Taxes	50,963	53,995	78,101	86,239	8,138	10.42%
Licenses and Permits						
Use of Money and Property	81,173	88,137		60,000	60,000	
Intergovernmental	4,015,340	4,257,288	4,743,919	4,568,000	(175,919)	(3.71%)
Charges for Services		41,361				
Special Assessments						
Miscellaneous	257,685	461,149	1,624,450	1,250,000	(374,450)	(23.05%)
<b>Sub-total Operating Revenues</b>	<b>\$16,934,355</b>	<b>\$17,933,342</b>	<b>\$25,212,619</b>	<b>\$27,735,234</b>	<b>\$2,522,615</b>	<b>10.01%</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt	\$3,790		\$420,000		(\$420,000)	(100.00)
Transfers In	1,950,905	453,561	74,272	79,525	5,253	7.07%
<b>Sub-total Other Financing Sources</b>	<b>\$1,954,695</b>	<b>\$453,561</b>	<b>\$494,272</b>	<b>\$79,525</b>	<b>(\$414,747)</b>	<b>(83.91%)</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$18,889,049</b>	<b>\$18,386,903</b>	<b>\$25,706,891</b>	<b>\$27,814,759</b>	<b>\$2,107,868</b>	<b>8.20%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$1,395,649	\$1,638,750	\$1,882,990	\$2,048,211	\$165,221	8.77%
Supplies and Services	936,286	562,728	756,760	545,864	(210,896)	(27.87%)
Universal Commodities	583,966	591,538	653,300	653,300		
Non-Recurring/Non-Capital	40,197	83,431	376,450	249,500	(126,950)	(33.72%)
Capital	57,776	241,858	814,200	464,500	(349,700)	(42.95%)
<b>Sub-total Operating Expenditures</b>	<b>\$3,013,873</b>	<b>\$3,118,306</b>	<b>\$4,483,700</b>	<b>\$3,961,375</b>	<b>(\$522,325)</b>	<b>(11.65%)</b>
<b>Debt Service Expenditures</b>	<b>\$6,416,031</b>	<b>\$1,625,674</b>	<b>\$3,647,886</b>	<b>\$3,465,576</b>	<b>(\$182,310)</b>	<b>(5.00%)</b>
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$9,429,904</b>	<b>\$4,743,980</b>	<b>\$8,131,586</b>	<b>\$7,426,951</b>	<b>(\$704,635)</b>	<b>(8.67%)</b>
<b>Transfers Out</b>	<b>\$15,058,745</b>	<b>\$12,368,007</b>	<b>\$17,484,411</b>	<b>\$26,002,165</b>	<b>\$8,517,754</b>	<b>48.72%</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$24,488,649</b>	<b>\$17,111,987</b>	<b>\$25,615,997</b>	<b>\$33,429,116</b>	<b>\$7,813,119</b>	<b>30.50%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$5,599,600)</b>	<b>\$1,274,916</b>	<b>\$90,894</b>	<b>(\$5,614,357)</b>	<b>(\$5,705,251)</b>	<b>(6276.82%)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$16,092,076</b>	<b>\$10,492,476</b>	<b>\$11,767,392</b>	<b>\$11,858,286</b>	<b>\$90,894</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$10,492,476</b>	<b>\$11,767,392</b>	<b>\$11,858,286</b>	<b>\$6,243,929</b>	<b>(\$5,614,357)</b>	<b>n/a</b>
<b>FUND BALANCE % OF EXPENDITURES</b>	<b>111.27%</b>	<b>248.05%</b>	<b>145.83%</b>	<b>84.07%</b>		



**SPECIAL REVENUE FUNDS**

**FY 2007-08 BUDGET BY FUND**

	Road Use Tax Fund	Rehabilitation /Economic Development Funds	Employee Benefits Fund	Tax Increment Financing Funds	Police & Fire Retirement Funds	Park Funds
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes			\$3,693,165		\$1,909,446	
TIF Revenues				16,168,384		
Other City Taxes			56,835		29,404	
Licenses and Permits						
Use of Money and Property				54,500		
Intergovernmental	4,243,000	325,000				
Charges for Services						
Special Assessments						
Miscellaneous		114,000				45,000
<b>Sub-total Operating Revenues</b>	<b>\$4,243,000</b>	<b>\$439,000</b>	<b>\$3,750,000</b>	<b>\$16,222,884</b>	<b>\$1,938,850</b>	<b>\$45,000</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In		79,525				
<b>Sub-total Other Financing Sources</b>		<b>\$79,525</b>				
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$4,243,000</b>	<b>\$518,525</b>	<b>\$3,750,000</b>	<b>\$16,222,884</b>	<b>\$1,938,850</b>	<b>\$45,000</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services		\$109,361			\$1,938,850	
Supplies and Services		241,864		100,000		
Universal Commodities	650,000	3,300				
Non-Recurring/Non-Capital		5,000				
Capital						25,000
<b>Sub-total Operating Expenditures</b>	<b>\$650,000</b>	<b>\$359,525</b>		<b>\$100,000</b>	<b>\$1,938,850</b>	<b>\$25,000</b>
<b>Debt Service Expenditures</b>	<b>\$1,333,446</b>			<b>\$2,132,130</b>		
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$1,983,446</b>	<b>\$359,525</b>		<b>\$2,232,130</b>	<b>\$1,938,850</b>	<b>\$25,000</b>
<b>Transfers Out</b>	<b>\$3,555,000</b>		<b>\$3,750,000</b>	<b>\$18,507,140</b>		
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$5,538,446</b>	<b>\$359,525</b>	<b>\$3,750,000</b>	<b>\$20,739,270</b>	<b>\$1,938,850</b>	<b>\$25,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$1,295,446)</b>	<b>\$159,000</b>		<b>(\$4,516,386)</b>		<b>\$20,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$3,765,366</b>	<b>(\$4,447)</b>		<b>\$7,453,068</b>		<b>\$134,087</b>
<b>ENDING FUND BALANCE</b>	<b>\$2,469,920</b>	<b>\$154,553</b>		<b>\$2,936,682</b>		<b>\$154,087</b>
<b>FUND BALANCE % OF EXPENDITURES</b>	<b>124.53%</b>	<b>42.99%</b>	<b>n/a</b>	<b>131.56%</b>	<b>n/a</b>	<b>616.35%</b>



**SPECIAL REVENUE FUNDS**

**FY 2007-08 BUDGET BY FUND**

	Library Funds	Police Funds	E911 Funds	Human Services Funds	EMS Funds	BUDGET FY 2007-08
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						\$5,602,611
TIF Revenues						16,168,384
Other City Taxes						86,239
Licenses and Permits						
Use of Money and Property		3,000		2,500		60,000
Intergovernmental						4,568,000
Charges for Services						
Special Assessments						
Miscellaneous	120,000	63,500	842,500	60,000	5,000	1,250,000
<b>Sub-total Operating Revenues</b>	<b>\$120,000</b>	<b>\$66,500</b>	<b>\$842,500</b>	<b>\$62,500</b>	<b>\$5,000</b>	<b>\$27,735,234</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In						79,525
<b>Sub-total Other Financing Sources</b>						<b>\$79,525</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$120,000</b>	<b>\$66,500</b>	<b>\$842,500</b>	<b>\$62,500</b>	<b>\$5,000</b>	<b>\$27,814,759</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						\$2,048,211
Supplies and Services		10,000	134,000	60,000		545,864
Universal Commodities						653,300
Non-Recurring/Non-Capital	120,000	500	119,000		5,000	249,500
Capital			439,500			464,500
<b>Sub-total Operating Expenditures</b>	<b>\$120,000</b>	<b>\$10,500</b>	<b>\$692,500</b>	<b>\$60,000</b>	<b>\$5,000</b>	<b>\$3,961,375</b>
<b>Debt Service Expenditures</b>						<b>\$3,465,576</b>
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$120,000</b>	<b>\$10,500</b>	<b>\$692,500</b>	<b>\$60,000</b>	<b>\$5,000</b>	<b>\$7,426,951</b>
<b>Transfers Out</b>			<b>\$160,500</b>	<b>\$29,525</b>		<b>\$26,002,165</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$120,000</b>	<b>\$10,500</b>	<b>\$853,000</b>	<b>\$89,525</b>	<b>\$5,000</b>	<b>\$33,429,116</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>\$56,000</b>	<b>(\$10,500)</b>	<b>(\$27,025)</b>		<b>(\$5,614,357)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$144,178</b>	<b>\$250,990</b>	<b>\$1,916</b>	<b>\$107,514</b>	<b>\$5,613</b>	<b>\$11,858,286</b>
<b>ENDING FUND BALANCE</b>	<b>\$144,178</b>	<b>\$306,990</b>	<b>(\$8,584)</b>	<b>\$80,489</b>	<b>\$5,613</b>	<b>\$6,243,929</b>
<b>FUND BALANCE % OF EXPENDITURES</b>	<b>120.15%</b>	<b>292.37%</b>	<b>(1.24%)</b>	<b>134.15%</b>	<b>112.26%</b>	<b>84.07%</b>



## 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 \$4,243,000 in Road Use Taxes in FY 07-08. This estimate is based on the City's estimated population of approximately 52,000, and a per capita estimate of \$82.00. Current estimates from the Iowa Department of Transportation (IDOT) project the per capita rate increasing to approximately \$85.60 in FY 2010-11. The increasing RUT receipts is part of a trend that was established by the state in 1989, when key legislation made numerous changes in the distribution and allocation of Road Use Taxes to cities, counties, and the state. The most significant change was the percentage allocated to cities, which increased from 18 percent to 20 percent. This increase was gradually phased in, with full implementation occurring in fiscal year FY 91-92.

Fiscal Year	Actual/ Current IDOT per capita estimates
2003-04	\$82.50
2004-05	\$84.00
2005-06	\$83.30
2006-07	\$82.20
2007-08	\$84.40
2008-09	\$84.40
2009-10	\$85.50
2010-11	\$85.60

## Expenditures

In order to maximize the amount of general fund dollars available, approximately \$2.025 million in Road Use Tax funds are being utilized for street related expenditures. With \$650,000 of the same funds being used for street lighting and approximately \$1,350,000 being used for debt incurred for IDOT work on Iowa 5 overpasses the City will effectively be using all of the Road Use Tax funds received from the state for operational purposes.

## Estimated Ending Fund Balance

The City estimates the ending fund balance of the Road Use Tax Fund to be roughly \$2.5 million dollars. Most of this balance is obligated for ongoing capital projects initiated in fiscal years prior to FY 07-08. 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 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	3,906,015	4,131,683	4,243,000	4,243,000		
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$3,906,015</b>	<b>\$4,131,683</b>	<b>\$4,243,000</b>	<b>\$4,243,000</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>\$3,906,015</b>	<b>\$4,131,683</b>	<b>\$4,243,000</b>	<b>\$4,243,000</b>		
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services						
Universal Commodities	580,666	588,238	650,000	650,000		
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$580,666</b>	<b>\$588,238</b>	<b>\$650,000</b>	<b>\$650,000</b>		
<b>Debt Service Expenditures</b>	<b>\$53,234</b>	<b>\$53,234</b>	<b>\$1,386,680</b>	<b>\$1,333,446</b>	<b>(\$53,234)</b>	<b>(3.84%)</b>
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$633,900</b>	<b>\$641,472</b>	<b>\$2,036,680</b>	<b>\$1,983,446</b>	<b>(\$53,234)</b>	<b>(2.61%)</b>
<b>Transfers Out</b>	<b>\$5,818,094</b>	<b>\$1,157,601</b>	<b>\$2,195,000</b>	<b>\$3,555,000</b>	<b>\$1,360,000</b>	<b>61.96%</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$6,451,993</b>	<b>\$1,799,074</b>	<b>\$4,231,680</b>	<b>\$5,538,446</b>	<b>\$1,306,766</b>	<b>30.88%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$2,545,978)</b>	<b>\$2,332,609</b>	<b>\$11,320</b>	<b>(\$1,295,446)</b>	<b>(\$1,284,126)</b>	<b>(11343.87%)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$3,967,415</b>	<b>\$1,421,437</b>	<b>\$3,754,046</b>	<b>\$3,765,366</b>	<b>\$11,320</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,421,437</b>	<b>\$3,754,046</b>	<b>\$3,765,366</b>	<b>\$2,469,920</b>	<b>(\$1,295,446)</b>	<b>n/a</b>
<b>FUND BALANCE % OF EXPENDITURES</b>	<b>224.24%</b>	<b>585.22%</b>	<b>184.88%</b>	<b>124.53%</b>		





## **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 \$768,000 and involving ten 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 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	92,325	96,197	500,919	325,000	(175,919)	(175,919)
Charges for Services						
Special Assessments						
Miscellaneous	75,179	92,111	55,000	114,000	59,000	107.27%
<b>Sub-total Operating Revenues</b>	<b>\$167,504</b>	<b>\$188,308</b>	<b>\$555,919</b>	<b>\$439,000</b>	<b>(\$116,919)</b>	<b>(21.03%)</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In	887,582	105,000	74,272	79,525	5,253	7.07%
<b>Sub-total Other Financing Sources</b>	<b>\$887,582</b>	<b>\$105,000</b>	<b>\$74,272</b>	<b>\$79,525</b>	<b>\$5,253</b>	<b>7.07%</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$1,055,086</b>	<b>\$293,308</b>	<b>\$630,191</b>	<b>\$518,525</b>	<b>(\$111,666)</b>	<b>(17.72%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$74,018	\$100,391	\$103,740	\$109,361	\$5,621	5.42%
Supplies and Services	845,359	74,783	454,010	241,864	(212,146)	(46.73%)
Universal Commodities	3,300	3,300	3,300	3,300		
Non-Recurring/Non-Capital	10,127	11,470	13,950	5,000	(8,950)	(64.16%)
Capital		47,223				
<b>Sub-total Operating Expenditures</b>	<b>\$932,804</b>	<b>\$237,169</b>	<b>\$575,000</b>	<b>\$359,525</b>	<b>(215,475)</b>	<b>(37.47%)</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$932,804</b>	<b>\$237,169</b>	<b>\$575,000</b>	<b>\$359,525</b>	<b>(215,475)</b>	<b>(37.47%)</b>
<b>Transfers Out</b>		<b>\$5,000</b>				
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$932,804</b>	<b>\$242,169</b>	<b>\$575,000</b>	<b>\$359,525</b>	<b>(215,475)</b>	<b>(37.47%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$122,282</b>	<b>\$51,139</b>	<b>\$55,191</b>	<b>\$159,000</b>	<b>\$103,809</b>	<b>188.09%</b>
<b>BEGINNING FUND BALANCE</b>	<b>(\$233,059)</b>	<b>(\$110,777)</b>	<b>(\$59,638)</b>	<b>(\$4,447)</b>	<b>\$55,191</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>(\$110,777)</b>	<b>(\$59,638)</b>	<b>(\$4,447)</b>	<b>\$154,553</b>	<b>\$159,000</b>	<b>n/a</b>
<b>FUND BALANCE % OF EXPENDITURES</b>	<b>(11.88%)</b>	<b>(25.15%)</b>	<b>(0.77%)</b>	<b>42.99%</b>		



**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 07-08 the levy for employee benefits will be approximately \$3,750,000. 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 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes	\$1,647,030	\$1,773,118	\$2,851,602	\$3,693,165	\$841,563	29.51%
TIF Revenues						
Other City Taxes	32,448	32,548	48,398	56,835	8,437	17.43%
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$1,679,478</b>	<b>\$1,805,666</b>	<b>\$2,900,000</b>	<b>\$3,750,000</b>	<b>\$850,000</b>	<b>29.31%</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>\$1,679,478</b>	<b>\$1,805,666</b>	<b>\$2,900,000</b>	<b>\$3,750,000</b>	<b>\$850,000</b>	<b>29.31%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>						
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>						
<b>Transfers Out</b>	<b>\$1,679,478</b>	<b>\$1,805,666</b>	<b>\$2,900,000</b>	<b>\$3,750,000</b>	<b>\$850,000</b>	<b>29.31%</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$1,679,478</b>	<b>\$1,805,666</b>	<b>\$2,900,000</b>	<b>\$3,750,000</b>	<b>\$850,000</b>	<b>29.31%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>						
<b>BEGINNING FUND BALANCE</b>						
<b>ENDING FUND BALANCE</b>						
<b>FUND BALANCE % OF EXPENDITURES</b>	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 four TIF districts.

A brief description of each of the districts is as follows:

### Valley Junction/R.R. TIF District

This district was created in 1995 and expires in the year 2010. The purpose of the district is to defray costs of various capital improvements within the Valley Junction Urban Renewal District. TIF receipts for FY 07-08 are projected to be \$3,103,044 which will be used to defray costs associated with the widening of Railroad Avenue.

### Westown TIF District III

This district was created in 1998 and is set to expire in the year 2008. The purpose of the district is to help defray costs associated with the construction of the 60th Street Interchange, expansion of the Jordan Creek Parkway Interchange and related projects. Projected TIF receipts of \$1,810,259 in FY 07-08 will be transferred to the Debt Service Fund where the expenditures for the above noted projects will be paid.

### Mills Parkway TIF District

This district was created in 1999 and is in effect for a period of 15 years after adoption, or upon the expiration of the last remaining debt issue levied within such Urban Renewal Area, whichever occurs first. 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. TIF receipts are projected to be \$6,504,245 for FY 07-08.

### Jordan Creek TIF District

This district was created in 2000 and is in effect for a period of 15 years after adoption, or upon the expiration of the last remaining debt issue levied within such Urban Renewal Area, whichever occurs first. 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 07-08 are projected to be \$4,750,836.

**SPECIAL REVENUE FUNDS**

**TIF FUNDS**

	ACTUAL FY 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
TIF Revenues	\$9,942,370	\$10,089,944	\$14,165,000	\$16,168,384	\$2,003,384	14.14%
Other City Taxes						
Licenses and Permits						
Use of Money and Property	57,628	63,821		54,500	54,500	
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$9,999,998</b>	<b>\$10,153,765</b>	<b>\$14,165,000</b>	<b>\$16,222,884</b>	<b>\$2,057,884</b>	<b>14.53%</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In	\$700,000					
<b>Sub-total Other Financing Sources</b>	<b>\$700,000</b>					
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$10,699,998</b>	<b>\$10,153,765</b>	<b>\$14,165,000</b>	<b>\$16,222,884</b>	<b>\$2,057,884</b>	<b>14.53%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services		25,000	75,000	100,000	25,000	33.33%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>		<b>\$25,000</b>	<b>\$75,000</b>	<b>\$100,000</b>	<b>\$25,000</b>	<b>33.33%</b>
<b>Debt Service Expenditures</b>	<b>\$6,362,797</b>	<b>\$1,572,440</b>	<b>\$2,126,406</b>	<b>\$2,132,130</b>	<b>\$5,724</b>	<b>0.27%</b>
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$6,362,797</b>	<b>\$1,597,440</b>	<b>\$2,201,406</b>	<b>\$2,232,130</b>	<b>\$30,724</b>	<b>1.40%</b>
<b>Transfers Out</b>	<b>\$7,422,813</b>	<b>\$8,786,300</b>	<b>\$12,083,139</b>	<b>\$18,507,140</b>	<b>\$6,424,001</b>	<b>53.17%</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$13,785,610</b>	<b>\$10,383,740</b>	<b>\$14,284,545</b>	<b>\$20,739,270</b>	<b>\$6,454,725</b>	<b>45.19%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$3,085,612)</b>	<b>(\$229,975)</b>	<b>(\$119,545)</b>	<b>(\$4,516,386)</b>	<b>(\$4,396,841)</b>	<b>3677.06%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$10,888,200</b>	<b>\$7,802,588</b>	<b>\$7,572,613</b>	<b>\$7,453,068</b>	<b>(\$119,545)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$7,802,588</b>	<b>\$7,572,613</b>	<b>\$7,453,068</b>	<b>\$2,936,682</b>	<b>(\$4,516,386)</b>	<b>n/a</b>
<b>FUND BALANCE % OF EXPENDITURES</b>	<b>122.63%</b>	<b>474.05%</b>	<b>338.56%</b>	<b>131.56%</b>		



**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 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes	\$939,794	\$1,168,352	\$1,749,547	\$1,909,446	\$159,899	9.14%
TIF Revenues						
Other City Taxes	18,515	21,447	29,703	29,404	(299)	(1.01%)
Licenses and Permits						
Use of Money and Property	497					
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$958,806</b>	<b>\$1,189,798</b>	<b>\$1,779,250</b>	<b>\$1,938,850</b>	<b>\$159,600</b>	<b>8.97%</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In	363,322	348,561				
<b>Sub-total Other Financing Sources</b>	<b>\$363,322</b>	<b>\$348,561</b>				
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$1,322,128</b>	<b>\$1,538,359</b>	<b>\$1,779,250</b>	<b>\$1,938,850</b>	<b>\$159,600</b>	<b>8.97%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$1,321,631	\$1,538,359	\$1,779,250	\$1,938,850	\$159,600	8.97%
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$1,321,631</b>	<b>\$1,538,359</b>	<b>\$1,779,250</b>	<b>\$1,938,850</b>	<b>\$159,600</b>	<b>8.97%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$1,321,631</b>	<b>\$1,538,359</b>	<b>\$1,779,250</b>	<b>\$1,938,850</b>	<b>\$159,600</b>	<b>8.97%</b>
Transfers Out	\$22,303					
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$1,343,934</b>	<b>\$1,538,359</b>	<b>\$1,779,250</b>	<b>\$1,938,850</b>	<b>\$159,600</b>	<b>8.97%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$21,806)</b>					
<b>BEGINNING FUND BALANCE</b>	<b>\$21,806</b>					
<b>ENDING FUND BALANCE</b>						
<b>FUND BALANCE % OF EXPENDITURES</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>		





**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 \$154,087 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 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	16,695	12,650				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	49,349	54,561	40,000	45,000	5,000	12.50%
<b>Sub-total Operating Revenues</b>	<b>\$66,044</b>	<b>\$67,211</b>	<b>\$40,000</b>	<b>\$45,000</b>	<b>\$5,000</b>	<b>12.50%</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>\$66,044</b>	<b>\$67,211</b>	<b>\$40,000</b>	<b>\$45,000</b>	<b>\$5,000</b>	<b>12.50%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	4,179	19,779				
Capital	19,042	29,776	25,000	25,000		
<b>Sub-total Operating Expenditures</b>	<b>\$23,191</b>	<b>\$49,555</b>	<b>\$25,000</b>	<b>\$25,000</b>		
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$23,191</b>	<b>\$49,555</b>	<b>\$25,000</b>	<b>\$25,000</b>		
<b>Transfers Out</b>	<b>\$82,558</b>	<b>\$613,440</b>	<b>\$128,000</b>		<b>(\$128,000)</b>	<b>(100.00%)</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$105,749</b>	<b>\$662,995</b>	<b>\$153,000</b>	<b>\$25,000</b>	<b>(\$128,000)</b>	<b>(83.66%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$39,705)</b>	<b>(\$595,784)</b>	<b>(\$113,000)</b>	<b>\$20,000</b>	<b>(\$123,000)</b>	<b>(108.85%)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$882,576</b>	<b>\$842,871</b>	<b>\$247,087</b>	<b>\$134,087</b>	<b>(\$113,000)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$842,871</b>	<b>\$247,087</b>	<b>\$134,087</b>	<b>\$154,087</b>	<b>\$20,000</b>	<b>n/a</b>
<b>FUND BALANCE % OF EXPENDITURES</b>	<b>3634.47%</b>	<b>498.61%</b>	<b>536.35%</b>	<b>616.35%</b>		



**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 \$120,000 in donations in FY 07-08, 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	\$100,000
Contingency & Miscellaneous	<u>\$20,000</u>
<b>Total</b>	<b>\$120,000</b>

**Estimated Ending Fund Balance**

The projected remaining fund balance of approximately \$144,178 is reserved exclusively for the future support of Library operations.



**SPECIAL REVENUE FUNDS**

**LIBRARY FUNDS**

	ACTUAL FY 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	3,030	6,480				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	1,814	124,103	100,000	120,000	20,000	20.00%
<b>Sub-total Operating Revenues</b>	<b>\$4,844</b>	<b>\$130,583</b>	<b>\$100,000</b>	<b>\$120,000</b>	<b>\$20,000</b>	<b>20.00%</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>\$4,844</b>	<b>\$130,583</b>	<b>\$100,000</b>	<b>\$120,000</b>	<b>\$20,000</b>	<b>20.00%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	19,082	46,627	100,000	120,000	20,000	20.00%
Capital	(22,581)	89,199				
<b>Sub-total Operating Expenditures</b>	<b>(\$3,499)</b>	<b>\$135,825</b>	<b>\$100,000</b>	<b>\$120,000</b>	<b>\$20,000</b>	<b>20.00%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>(\$3,499)</b>	<b>\$135,825</b>	<b>\$100,000</b>	<b>\$120,000</b>	<b>\$20,000</b>	<b>20.00%</b>
Transfers Out	\$1,000					
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>(\$2,499)</b>	<b>\$135,825</b>	<b>\$100,000</b>	<b>\$120,000</b>	<b>\$20,000</b>	<b>20.00%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$7,343</b>	<b>(\$5,242)</b>				
<b>BEGINNING FUND BALANCE</b>	<b>\$142,077</b>	<b>\$149,420</b>	<b>\$144,178</b>	<b>\$144,178</b>		<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$149,420</b>	<b>\$144,178</b>	<b>\$144,178</b>	<b>\$144,178</b>		<b>n/a</b>
<b>FUND BALANCE % OF EXPENDITURES</b>	<b>(4270.36%)</b>	<b>106.15%</b>	<b>144.18%</b>	<b>120.15%</b>		



**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 07-08, the City projects revenues from the forfeiture program to be in the range of \$63,500. 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 \$306,990 is reserved exclusively for future police operations.

**SPECIAL REVENUE FUNDS**

**POLICE FUNDS**

	ACTUAL FY 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	2,470	3,270		3,000	3,000	
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	77,879	137,599	10,500	63,500	53,000	504.76%
<b>Sub-total Operating Revenues</b>	<b>\$80,349</b>	<b>\$140,869</b>	<b>\$10,500</b>	<b>\$66,500</b>	<b>\$56,000</b>	<b>533.33%</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt	\$3,790					
Transfers In						
<b>Sub-total Other Financing Sources</b>	<b>\$3,790</b>					
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$84,139</b>	<b>\$140,869</b>	<b>\$10,500</b>	<b>\$66,500</b>	<b>\$56,000</b>	<b>533.33%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	33,094	60,520	10,000	10,000		
Universal Commodities						
Non-Recurring/Non-Capital			500	500		
Capital	61,345	75,658				
<b>Sub-total Operating Expenditures</b>	<b>\$94,438</b>	<b>\$136,178</b>	<b>\$10,500</b>	<b>\$10,500</b>		
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$94,438</b>	<b>\$136,178</b>	<b>\$10,500</b>	<b>\$10,500</b>		
<b>Transfers Out</b>	<b>\$29,000</b>					
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$123,438</b>	<b>\$136,178</b>	<b>\$10,500</b>	<b>\$10,500</b>		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$39,299)</b>	<b>\$4,691</b>		<b>\$56,000</b>	<b>\$56,000</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$285,598</b>	<b>\$246,299</b>	<b>\$250,990</b>	<b>\$250,990</b>		<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$246,299</b>	<b>\$250,990</b>	<b>\$250,990</b>	<b>\$306,990</b>	<b>\$56,000</b>	<b>n/a</b>
<b>FUND BALANCE % OF EXPENDITURES</b>	<b>260.80%</b>	<b>184.31%</b>	<b>239.04%</b>	<b>292.37%</b>		



**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 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services		41,361				
Special Assessments						
Miscellaneous			1,353,950	842,500	(511,450)	(37.78%)
<b>Sub-total Operating Revenues</b>		<b>\$41,361</b>	<b>\$1,353,950</b>	<b>\$842,500</b>	<b>(\$511,450)</b>	<b>(37.78%)</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt			\$420,000		(\$420,000)	(100.00%)
Transfers In						
<b>Sub-total Other Financing Sources</b>			<b>\$420,000</b>		<b>(\$420,000)</b>	<b>(100.00%)</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		<b>\$41,361</b>	<b>\$1,773,950</b>	<b>\$842,500</b>	<b>(\$931,450)</b>	<b>(53.72%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services		324,644	157,750	134,000	(23,750)	(15.06%)
Universal Commodities						
Non-Recurring/Non-Capital			257,000	119,000	(138,000)	(53.70%)
Capital			789,200	439,500	(349,700)	(44.31%)
<b>Sub-total Operating Expenditures</b>		<b>\$324,644</b>	<b>\$1,203,950</b>	<b>\$692,500</b>	<b>(\$511,450)</b>	<b>(42.48%)</b>
<b>Debt Service Expenditures</b>			<b>\$134,800</b>		<b>(\$134,800)</b>	<b>(100.00%)</b>
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>		<b>\$324,644</b>	<b>\$1,338,750</b>	<b>\$692,500</b>	<b>(\$646,250)</b>	<b>(48.27%)</b>
<b>Transfers Out</b>			<b>\$150,000</b>	<b>\$160,500</b>	<b>\$10,500</b>	<b>7.00%</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>		<b>\$324,644</b>	<b>\$1,488,750</b>	<b>\$853,000</b>	<b>(\$635,750)</b>	<b>(42.70%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(\$283,284)</b>	<b>\$285,200</b>	<b>(\$10,500)</b>	<b>(\$295,700)</b>	<b>(103.68%)</b>
<b>BEGINNING FUND BALANCE</b>			<b>(\$283,284)</b>	<b>\$1,916</b>	<b>\$285,200</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>		<b>(\$283,284)</b>	<b>\$1,916</b>	<b>(\$8,584)</b>	<b>(\$10,500)</b>	<b>n/a</b>
<b>FUND BALANCE % OF EXPENDITURES</b>		<b>(87.26%)</b>	<b>0.14%</b>	<b>(1.24%)</b>		





**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 07-08. 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 \$80,489 is reserved exclusively for Human Services' outreach programs.



**SPECIAL REVENUE FUNDS**

**HUMAN SERVICES FUNDS**

	ACTUAL FY 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	853	1,915		2,500	2,500	
Intergovernmental	17,000	29,408				
Charges for Services						
Special Assessments						
Miscellaneous	43,705	52,774	60,000	60,000		
<b>Sub-total Operating Revenues</b>	<b>\$61,558</b>	<b>\$84,097</b>	<b>\$60,000</b>	<b>\$62,500</b>	<b>\$2,500</b>	<b>4.17%</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>\$61,558</b>	<b>\$84,097</b>	<b>\$60,000</b>	<b>\$62,500</b>	<b>\$2,500</b>	<b>4.17%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	57,833	77,781	60,000	60,000		
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$57,833</b>	<b>\$77,781</b>	<b>\$60,000</b>	<b>\$60,000</b>		
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$57,833</b>	<b>\$77,781</b>	<b>\$60,000</b>	<b>\$60,000</b>		
<b>Transfers Out</b>	<b>\$3,500</b>		<b>\$28,272</b>	<b>\$29,525</b>	<b>\$1,253</b>	<b>4.43%</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$61,333</b>	<b>\$77,781</b>	<b>\$88,272</b>	<b>\$89,525</b>	<b>\$1,253</b>	<b>1.42%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$225</b>	<b>\$6,316</b>	<b>(\$28,272)</b>	<b>(\$27,025)</b>	<b>\$1,247</b>	<b>(4.41%)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$129,245</b>	<b>\$129,470</b>	<b>\$135,786</b>	<b>\$107,514</b>	<b>(\$28,272)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$129,470</b>	<b>\$135,786</b>	<b>\$107,514</b>	<b>\$80,489</b>	<b>(\$27,025)</b>	<b>n/a</b>
<b>FUND BALANCE % OF EXPENDITURES</b>	<b>223.87%</b>	<b>174.57%</b>	<b>179.19%</b>	<b>134.15%</b>		



**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.

**Financial Summary**

The EMS Department expects to receive approximately \$5,000 for the purchase of defibrillators in FY 07-08.



**SPECIAL REVENUE FUNDS**

**EMS FUNDS**

	ACTUAL FY 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	9,759		5,000	5,000		
<b>Sub-total Operating Revenues</b>	<b>\$9,759</b>		<b>\$5,000</b>	<b>\$5,000</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>\$9,759</b>		<b>\$5,000</b>	<b>\$5,000</b>		
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	6,809	5,555	5,000	5,000		
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$6,809</b>	<b>\$5,555</b>	<b>\$5,000</b>	<b>\$5,000</b>		
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$6,809</b>	<b>\$5,555</b>	<b>\$5,000</b>	<b>\$5,000</b>		
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$6,809</b>	<b>\$5,555</b>	<b>\$5,000</b>	<b>\$5,000</b>		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$2,950</b>	<b>(\$5,555)</b>				
<b>BEGINNING FUND BALANCE</b>	<b>\$8,218</b>	<b>\$11,168</b>	<b>\$5,613</b>	<b>\$5,613</b>		n/a
<b>ENDING FUND BALANCE</b>	<b>\$11,168</b>	<b>\$5,613</b>	<b>\$5,613</b>	<b>\$5,613</b>		n/a
<b>FUND BALANCE % OF EXPENDITURES</b>	<b>164.02%</b>	<b>101.04%</b>	<b>112.26%</b>	<b>112.26%</b>		

