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Dollars



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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.

Financial Summary

	ACTUAL FY 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$2,941,469	\$4,566,542	\$5,602,611	\$5,468,883	(\$133,728)	(2.39%)
TIF Revenues	10,089,944	14,857,246	16,168,384	14,688,293	(1,480,091)	(9.13%)
Other City Taxes	53,995	77,297	86,239	78,617	(7,622)	(8.84%)
Licenses and Permits						
Use of Money and Property	88,137	104,131	60,000	50,000	(10,000)	(16.67%)
Intergovernmental	4,257,288	4,904,298	5,167,000	4,731,001	(435,999)	(8.44%)
Charges for Services	41,361					
Special Assessments						
Miscellaneous	461,149	1,549,802	1,200,000	1,284,212	84,212	7.02%
Sub-total Operating Revenues	\$17,933,342	\$26,059,316	\$28,284,234	\$26,301,006	(\$1,983,228)	(7.01%)
Other Financing Sources						
Proceeds of Long Term Debt		\$424,485				
Transfers In	453,561	83,174	79,525	66,275	(13,250)	(16.66%)
Sub-total Other Financing Sources	\$453,561	\$507,659	\$79,525	\$66,275	(\$13,250)	(16.66%)
TOTAL REVENUES & OTHER SOURCES	\$18,386,903	\$26,566,975	\$28,363,759	\$26,367,281	(\$1,996,478)	(7.04%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$1,638,750	\$1,715,216	\$2,048,211	\$1,496,357	(\$551,854)	(26.94%)
Supplies and Services	562,728	878,935	1,174,864	1,481,330	306,466	26.09%
Universal Commodities	591,538	627,847	650,000	650,000		
Non-Recurring/Non-Capital	83,431	110,387	202,500	205,500	3,000	1.48%
Capital	241,858	897,073	339,580	495,605	156,025	45.95%
Sub-total Operating Expenditures	\$3,118,306	\$4,229,455	\$4,415,155	\$4,328,792	(\$86,363)	(1.96%)
Debt Service Expenditures	\$1,625,674	\$2,314,439	\$3,648,289	\$2,325,550	(\$1,322,739)	(36.26%)
Capital Improvement Expenditures						
Total Expenditures	\$4,743,980	\$6,543,894	\$8,063,444	\$6,654,342	(\$1,409,102)	(17.48%)
Transfers Out	\$12,368,007	\$15,878,377	\$26,002,165	\$18,334,034	(\$7,668,131)	(29.49%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$17,111,987	\$22,422,270	\$34,065,609	\$24,988,376	(\$9,077,233)	(26.65%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,274,916	\$4,144,705	(\$5,701,850)	(\$1,378,905)	\$4,322,945	(75.82%)
BEGINNING FUND BALANCE	\$10,492,476	\$11,767,392	\$15,912,097	\$10,210,247	(\$5,701,850)	n/a
ENDING FUND BALANCE	\$11,767,392	\$15,912,097	\$10,210,247	\$8,831,342	(\$1,378,905)	n/a
FUND BALANCE % OF EXPENDITURES	248.05%	243.16%	126.62%	132.72%		



SPECIAL REVENUE FUNDS

FY 2008-09 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			\$4,104,989		\$1,363,894	
TIF Revenues				14,688,293		
Other City Taxes			59,011		19,606	
Licenses and Permits						
Use of Money and Property				45,000		
Intergovernmental	4,408,589	322,412				
Charges for Services						
Special Assessments						
Miscellaneous						43,000
Sub-total Operating Revenues	\$4,408,589	\$322,412	\$4,164,000	\$14,733,293	\$1,383,500	\$43,000
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		66,275				
Sub-total Other Financing Sources		\$66,275				
TOTAL REVENUES & OTHER SOURCES	\$4,408,589	\$388,687	\$4,164,000	\$14,733,293	\$1,383,500	\$43,000
EXPENDITURES						
Operating Expenditures						
Personal Services		\$112,857			\$1,383,500	
Supplies and Services		1,095,830		100,000		
Universal Commodities	650,000					
Non-Recurring/Non-Capital		5,000				
Capital						25,000
Sub-total Operating Expenditures	\$650,000	\$1,213,687		\$100,000	\$1,383,500	\$25,000
Debt Service Expenditures	\$71,330			\$2,141,348		
Capital Improvement Expenditures						
Total Expenditures	\$721,330	\$1,213,687		\$2,241,348	\$1,383,500	\$25,000
Transfers Out	\$3,400,000		\$4,164,000	\$10,582,024		
TOTAL EXPENDITURES/TRANSFERS OUT	\$4,121,330	\$1,213,687	\$4,164,000	\$12,823,372	\$1,385,500	\$25,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$287,259	(\$825,000)		\$1,909,921		\$18,000
BEGINNING FUND BALANCE	\$4,120,975	\$115,807		\$5,065,064	\$156,750	\$152,169
ENDING FUND BALANCE	\$4,408,234	(\$709,193)		\$6,974,985	\$156,750	\$170,169
FUND BALANCE % OF EXPENDITURES	611.13%	(58.43%)	n/a	311.20%	11.33%	680.68%



SPECIAL REVENUE FUNDS

FY 2008-09 BUDGET BY FUND

	Library Funds	Police Funds	E911 Funds	Human Services Funds	EMS Funds	BUDGET FY 2008-09
REVENUES						
Operating Revenues						
Property Taxes						\$5,468,883
TIF Revenues						14,688,293
Other City Taxes						78,617
Licenses and Permits						
Use of Money and Property		3,000		2,000		50,000
Intergovernmental						4,731,001
Charges for Services						
Special Assessments						
Miscellaneous	130,000	10,500	1,035,712	60,000	5,000	1,284,212
Sub-total Operating Revenues	\$130,000	\$13,500	\$1,035,712	\$62,000	\$5,000	\$26,301,006
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						66,275
Sub-total Other Financing Sources						\$66,275
TOTAL REVENUES & OTHER SOURCES	\$130,000	\$13,500	\$1,035,712	\$62,000	\$5,000	\$26,367,281
EXPENDITURES						
Operating Expenditures						
Personal Services						\$1,496,357
Supplies and Services		10,000	215,500	60,000		1,481,330
Universal Commodities						650,000
Non-Recurring/Non-Capital	130,000	500	65,000		5,000	205,500
Capital			470,605			495,605
Sub-total Operating Expenditures	\$130,000	\$10,500	\$751,105	\$60,000	\$5,000	\$4,328,792
Debt Service Expenditures			\$112,872			\$2,325,550
Capital Improvement Expenditures						
Total Expenditures	\$130,000	\$10,500	\$863,977	\$60,000	\$5,000	\$6,654,342
Transfers Out			\$171,735	\$16,275		\$18,334,034
TOTAL EXPENDITURES/TRANSFERS OUT	\$130,000	\$10,500	\$1,035,712	\$76,275	\$5,000	\$24,988,376
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$3,000		(\$14,275)		(\$1,378,905)
BEGINNING FUND BALANCE	\$177,591	\$320,716	(\$21,952)	\$118,713	\$4,414	\$10,210,247
ENDING FUND BALANCE	\$177,591	\$323,716	(\$21,952)	\$104,438	\$4,414	\$8,831,342
FUND BALANCE % OF EXPENDITURES	136.61%	3083.01%	(2.92%)	174.06%	88.28%	132.72%



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 \$4,408,589 in Road Use Taxes in FY 08-08. This estimate is based on the City's estimated population of 51,744, and a per capita estimate of \$85.20. 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	\$84.30
2008-09	\$85.20
2009-10	\$85.50
2010-11	\$85.60

Expenditures

Approximately \$3.35 million in Road Use Tax funds are being utilized for street related expenditures (CIP and operating). The remaining \$650,000 will be used for street lighting. This will effectively use all of the 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 \$4.4 million dollars. Most of this balance is obligated for ongoing capital projects initiated in fiscal years prior to FY 08-09. 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 2005-05	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	4,131,683	4,313,391	4,243,000	4,408,589	165,589	3.90%
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$4,131,683	\$4,313,391	\$4,243,000	\$4,408,589	\$165,589	3.90%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$4,131,683	\$4,313,391	\$4,243,000	\$4,408,589	\$165,589	3.90%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities	588,238	624,547	650,000	650,000		
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$588,238	\$624,547	\$650,000	\$650,000		
Debt Service Expenditures	\$53,234	\$53,234	\$1,333,446	\$71,330	(\$1,262,116)	(94.65%)
Capital Improvement Expenditures						
Total Expenditures	\$641,472	\$677,781	\$1,983,446	\$721,330	(\$1,262,116)	(63.63%)
Transfers Out	\$1,157,601	\$1,973,235	\$3,555,000	\$3,400,000	(\$155,000)	(4.36%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,799,074	\$2,651,016	\$5,538,446	\$4,121,330	(\$1,417,116)	(25.59%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$2,332,609	\$1,662,375	(\$1,295,446)	\$287,259	\$1,582,705	122.17%
BEGINNING FUND BALANCE	\$1,421,437	\$3,754,046	\$5,416,421	\$4,120,975	(\$1,295,446)	n/a
ENDING FUND BALANCE	\$3,754,046	\$5,416,421	\$4,120,975	\$4,408,234	\$287,259	n/a
FUND BALANCE % OF EXPENDITURES	585.22%	799.14%	207.77%	611.13%		



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 \$958,000 and involving twelve 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 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	96,197	535,315	924,000	322,412	(601,588)	(65.11%)
Charges for Services						
Special Assessments						
Miscellaneous	92,111	86,386	64,000		(64,000)	(100.00%)
Sub-total Operating Revenues	\$188,308	\$621,701	\$988,000	\$322,412	(\$665,588)	(67.37%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	105,000	57,302	79,525	66,275	(13,250)	(16.66%)
Sub-total Other Financing Sources	\$105,000	\$57,302	\$79,525	\$66,275	(\$13,250)	(16.66%)
TOTAL REVENUES & OTHER SOURCES	\$293,308	\$679,003	\$1,067,525	\$388,687	(\$678,838)	(63.59%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$100,391	\$106,378	\$109,361	\$112,857	\$3,496	3.20%
Supplies and Services	74,783	466,952	870,864	1,095,830	224,966	25.83%
Universal Commodities	3,300	3,300				
Non-Recurring/Non-Capital	11,470	7,689	5,000	5,000		
Capital	47,225	1,039				
Sub-total Operating Expenditures	\$237,169	\$585,358	\$985,225	\$1,213,687	\$228,462	23.19%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$237,169	\$585,358	\$985,225	\$1,213,687	\$228,462	23.19%
Transfers Out	\$5,000	\$500				
TOTAL EXPENDITURES/TRANSFERS OUT	\$242,169	\$585,858	\$985,225	\$1,213,687	\$228,462	23.19%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$51,139	\$93,145	\$82,300	(\$825,000)	(\$907,300)	(1102.43%)
BEGINNING FUND BALANCE	(\$110,777)	(\$59,638)	\$33,507	\$115,807	\$82,300	n/a
ENDING FUND BALANCE	(\$59,638)	\$33,507	\$115,807	(\$709,193)	(\$825,000)	n/a
FUND BALANCE % OF EXPENDITURES	(25.15%)	5.72%	11.75%	(58.43%)		



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 08-09 the levy for employee benefits will be approximately \$4,164,000. 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 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$1,773,118	\$2,830,343	\$3,693,165	\$4,104,989	\$411,824	11.15%
TIF Revenues						
Other City Taxes	32,548	47,908	56,835	59,011	2,176	3.83%
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$1,805,666	\$2,878,252	\$3,750,000	\$4,164,000	\$414,000	11.04%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$1,805,666	\$2,878,252	\$3,750,000	\$4,164,000	\$414,000	11.04%
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	\$1,805,666	\$2,878,252	\$3,750,000	\$4,164,000	\$414,000	11.04%
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,805,666	\$2,878,252	\$3,750,000	\$4,164,000	\$414,000	11.04%
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:

Valley Junction/R.R. TIF District

This district was created in 1995 and expires in fiscal year 2009-10. The purpose of the district is to defray costs of various capital improvements within the Valley Junction Urban Renewal District. TIF receipts for FY 08-09 are projected to be \$3,235,107 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 fiscal year 2008-09. 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 \$650,000 in FY 08-09.

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 proposed Aviva campus. TIF receipts are projected to be \$6,472,142 for FY 08-09.

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 08-08 are projected to be \$4,331,044.



SPECIAL REVENUE FUNDS

TIF FUNDS

	ACTUAL FY 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	10,089,944	14,857,246	16,168,384	14,688,293	(1,480,091)	(9.15%)
Other City Taxes						
Licenses and Permits						
Use of Money and Property	63,821	82,393	54,500	45,000	(9,500)	(17.43%)
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$10,153,765	\$14,939,639	\$16,222,884	\$14,733,293	(\$1,489,591)	(9.18%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		4,872				
Sub-total Other Financing Sources		\$4,872				
TOTAL REVENUES & OTHER SOURCES	\$10,153,765	\$14,944,511	\$16,222,884	\$14,733,293	(\$1,489,591)	(9.18%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	25,000	75,000	100,000	100,000		
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$25,000	\$75,000	\$100,000	\$100,000		
Debt Service Expenditures	\$1,572,440	\$2,126,405	\$2,132,130	\$2,141,348	\$9,218	0.43%
Capital Improvement Expenditures						
Total Expenditures	\$1,597,440	\$2,201,405	\$2,232,130	\$2,241,348	\$9,218	0.41%
Transfers Out	\$8,786,300	\$10,734,270	\$18,507,140	\$10,582,024	(\$7,925,116)	(42.82%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$10,383,740	\$12,935,675	\$20,739,270	\$12,823,372	(\$7,915,898)	(38.17%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$229,975)	\$2,008,836	(\$4,516,386)	\$1,909,921	\$6,426,307	(142.29%)
BEGINNING FUND BALANCE	\$7,802,589	\$7,572,614	\$9,581,450	\$5,065,064	(\$4,516,386)	n/a
ENDING FUND BALANCE	\$7,572,614	\$9,581,450	\$5,065,064	\$6,974,985	\$1,909,921	n/a
FUND BALANCE % OF EXPENDITURES	474.05%	435.24%	226.92%	311.20%		



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 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$1,168,352	\$1,736,199	\$1,909,446	\$1,363,894	(\$545,552)	(28.57%)
TIF Revenues						
Other City Taxes	21,447	29,388	29,404	19,606	(9,798)	(33.32%)
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$1,189,798	\$1,765,588	\$1,938,850	\$1,383,500	(\$555,350)	(28.64%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	348,561					
Sub-total Other Financing Sources	\$348,561					
TOTAL REVENUES & OTHER SOURCES	\$1,538,359	\$1,765,588	\$1,938,850	\$1,383,500	(\$555,350)	(28.64%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$1,538,359	\$1,608,838	\$1,938,850	\$1,383,500	(\$555,350)	(28.64%)
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$1,538,359	\$1,608,838	\$1,938,850	\$1,383,500	(\$555,350)	(28.64%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,538,359	\$1,608,838	\$1,938,850	\$1,383,500	(\$555,350)	(28.64%)
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,538,359	\$1,608,838	\$1,938,850	\$1,383,500	(\$555,350)	(28.64%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$156,750				
BEGINNING FUND BALANCE			\$156,750	\$156,750		
ENDING FUND BALANCE		\$156,750	\$156,750	\$156,750		
FUND BALANCE % OF EXPENDITURES	n/a	9.74%	8.08%	11.33%		



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 \$170,169 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 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	12,650	7,606				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	54,561	43,756	45,000	43,000	(2,000)	(4.44%)
Sub-total Operating Revenues	\$67,211	\$51,362	\$45,000	\$43,000	(\$2,000)	(4.44%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$67,211	\$51,362	\$45,000	\$43,000	(\$2,000)	(4.44%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	19,779	6,000	25,000	25,000		
Capital	29,776	(1,053)				
Sub-total Operating Expenditures	\$49,555	\$4,947	\$25,000	\$25,000		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$49,555	\$4,947	\$25,000	\$25,000		
Transfers Out	\$613,440	\$161,333				
TOTAL EXPENDITURES/TRANSFERS OUT	\$662,995	\$166,280	\$25,000	\$25,000		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$595,784)	(\$114,918)	\$20,000	\$18,000	(\$2,000)	(10.00%)
BEGINNING FUND BALANCE	\$842,871	\$247,087	\$132,169	\$152,169	\$20,000	n/a
ENDING FUND BALANCE	\$247,087	\$132,169	\$152,169	\$170,169	\$18,000	n/a
FUND BALANCE % OF EXPENDITURES	498.61%	2671.70%	608.68%	680.68%		



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 \$130,000 in donations in FY 08-09, 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	\$90,000
Contingency & Miscellaneous	<u>\$30,000</u>
Total	\$140,000

Estimated Ending Fund Balance

The projected remaining fund balance of approximately \$177,591 is reserved exclusively for the future support of Library operations.



SPECIAL REVENUE FUNDS

LIBRARY FUNDS

	ACTUAL FY 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	6,480	8,154				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	124,103	131,485	120,000	130,000	10,000	8.33%
Sub-total Operating Revenues	\$130,583	\$139,639	\$120,000	\$130,000	\$10,000	8.33%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$130,583	\$139,639	\$120,000	\$130,000	\$10,000	8.33%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	46,627	65,630	120,000	130,000	10,000	8.33%
Capital	89,199	40,597				
Sub-total Operating Expenditures	\$135,825	\$106,227	\$120,000	\$130,000	\$10,000	8.33%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$135,825	\$106,227	\$120,000	\$130,000	\$10,000	8.33%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$135,825	\$106,227	\$120,000	\$130,000	\$10,000	8.33%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$5,242)	\$33,412				
BEGINNING FUND BALANCE	\$149,421	\$144,179	\$177,591	\$177,591		n/a
ENDING FUND BALANCE	\$144,179	\$177,591	\$177,591	\$177,591		n/a
FUND BALANCE % OF EXPENDITURES	106.15%	167.18%	147.99%	136.61%		



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 08-09, the City projects revenues from the forfeiture program to be in the range of \$10,500. 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 \$323,716 is reserved exclusively for future police operations.

SPECIAL REVENUE FUNDS

POLICE FUNDS

	ACTUAL FY 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	3,270	3,359	3,000	3,000		
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	137,599	140,648	63,500	10,500	(53,000)	(83.46%)
Sub-total Operating Revenues	\$140,870	\$144,008	\$66,500	\$13,500	(\$53,000)	(79.70%)
Other Financing Sources						
Proceeds of Long Term Debt		\$4,485				
Transfers In		21,000				
Sub-total Other Financing Sources		\$25,485				
TOTAL REVENUES & OTHER SOURCES	\$140,870	\$169,493	\$66,500	\$13,500	(\$53,000)	(79.70%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	60,520	37,588	10,000	10,000		
Universal Commodities						
Non-Recurring/Non-Capital			500	500		
Capital	75,658	113,018				
Sub-total Operating Expenditures	\$136,178	\$150,606	\$10,500	\$10,500		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$136,178	\$150,606	\$10,500	\$10,500		
Transfers Out		\$5,161				
TOTAL EXPENDITURES/TRANSFERS OUT	\$136,178	\$155,767	\$10,500	\$10,500		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$4,692	\$13,726	\$56,000	\$3,000	(\$53,000)	(94.64%)
BEGINNING FUND BALANCE	\$246,298	\$250,990	\$264,716	\$320,716	\$56,000	n/a
ENDING FUND BALANCE	\$250,990	\$264,716	\$320,716	\$323,716	\$3,000	n/a
FUND BALANCE % OF EXPENDITURES	184.31%	175.77%	3054.44%	3083.01%		



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 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services	41,361					
Special Assessments						
Miscellaneous		1,084,909	842,500	1,035,712	193,212	22.93%
Sub-total Operating Revenues	\$41,361	\$1,084,909	\$842,500	\$1,035,712	\$193,212	22.93%
Other Financing Sources						
Proceeds of Long Term Debt		\$420,000				
Transfers In						
Sub-total Other Financing Sources		\$420,000				
TOTAL REVENUES & OTHER SOURCES	\$41,361	\$1,504,909	\$842,500	\$1,035,712	\$193,212	22.93%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	324,644	228,716	134,000	215,500	81,500	60.82%
Universal Commodities						
Non-Recurring/Non-Capital		22,797	72,000	65,000	(7,000)	(9.72%)
Capital		723,472	314,580	470,605	156,025	49.60%
Sub-total Operating Expenditures	\$324,644	\$974,985	\$520,580	\$751,105	\$230,525	44.28%
Debt Service Expenditures		\$134,800	\$182,713	\$112,872	(\$69,841)	(38.22%)
Capital Improvement Expenditures						
Total Expenditures	\$324,644	\$1,109,785	\$703,293	\$863,977	\$160,684	22.85%
Transfers Out		\$112,500	\$160,500	\$171,735	\$11,235	7.00%
TOTAL EXPENDITURES/TRANSFERS OUT	\$324,644	\$1,222,285	\$863,793	\$1,035,712	\$171,919	19.90%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$283,283)	\$282,624	(\$21,293)		\$21,293	(100.00%)
BEGINNING FUND BALANCE		(\$283,283)	(\$659)	(\$21,952)	(\$21,293)	n/a
ENDING FUND BALANCE	(\$283,283)	(\$659)	(\$21,952)	(\$21,952)		n/a
FUND BALANCE % OF EXPENDITURES	(87.26%)		(3.12%)	(2.92%)		



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 08-09. 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 \$104,438 is reserved exclusively for Human Services' outreach programs.



SPECIAL REVENUE FUNDS

HUMAN SERVICES FUNDS

	ACTUAL FY 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1,915	2,618	2,500	2,000	(500)	(20.00%)
Intergovernmental	29,408	55,592				
Charges for Services						
Special Assessments						
Miscellaneous	52,774	55,548	60,000	60,000		
Sub-total Operating Revenues	\$84,097	\$113,758	\$62,500	\$62,000	(\$500)	(0.80%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$84,097	\$113,758	\$62,500	\$62,000	(\$500)	(0.80%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	77,781	70,680	60,000	60,000		
Universal Commodities						
Non-Recurring/Non-Capital						
Capital		20,000				
Sub-total Operating Expenditures	\$77,781	\$90,680	\$60,000	\$60,000		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$77,781	\$90,680	\$60,000	\$60,000		
Transfers Out		\$13,126	\$29,525	\$16,275	(\$13,250)	(44.88%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$77,781	\$103,806	\$89,525	\$76,275	(\$13,250)	(14.80%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$6,316	\$9,952	(\$27,025)	(\$14,275)	\$12,750	(47.18%)
BEGINNING FUND BALANCE	\$129,470	\$135,786	\$145,738	\$118,713	(\$27,025)	n/a
ENDING FUND BALANCE	\$135,786	\$145,738	\$118,713	\$104,438	(\$14,275)	n/a
FUND BALANCE % OF EXPENDITURES	174.57%	160.72%	197.86%	174.06%		



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 08-09.



SPECIAL REVENUE FUNDS

EMS FUNDS

	ACTUAL FY 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% 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		7,070	5,000	5,000		
Sub-total Operating Revenues		\$7,070	\$5,000	\$5,000		
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES		\$7,070	\$5,000	\$5,000		
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	5,555	8,268	5,000	5,000		
Capital						
Sub-total Operating Expenditures	\$5,555	\$8,268	\$5,000	\$5,000		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$5,555	\$8,268	\$5,000	\$5,000		
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$5,555	\$8,268	\$5,000	\$5,000		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$5,555)	(\$1,198)				
BEGINNING FUND BALANCE	\$11,167	\$5,612	\$4,414	\$4,414		n/a
ENDING FUND BALANCE	\$5,612	\$4,414	\$4,414	\$4,414		n/a
FUND BALANCE % OF EXPENDITURES	101.03%	53.39%	88.28%	88.28%		

