



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 separate from the city's general fund.

The City accounts and budgets for the following Special Revenue Funds:

Road Use Tax Fund

This fund accounts for all revenues received from the State of Iowa from motor vehicle fuel taxes, license fees, and vehicle weight taxes. These funds are distributed to the cities in Iowa on a per capita formula basis.

Rehabilitation and Economic Development Funds

These funds account for revenue received from the Iowa Economic Development Authority and the U.S. Department of Housing and Urban Development. These funds also include funding from other local communities participating in the Metro Home Improvement Program and Dallas County Local Housing Trust Fund, which are housing programs managed by the City of West Des Moines.

Employee Benefits Fund

This fund accounts for benefits paid to those City employees who are compensated through government fund types. Revenue in this fund is from the city's property tax levy.

Tax Increment Financing (TIF) Funds

These funds account for revenues generated by the City's TIF districts, which are used for urban renewal and development. A separate fund is used for each district. TIF 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. How does TIF work? A base year for the purposes of assessing taxable valuation is established in the year prior to incurring any debt associated with the district. Any taxes imposed on this base valuation remain directed to all the local taxing jurisdictions. In other words, if the property prior to development is assessed at \$10,000, the local jurisdictions may continue to collect taxes based on the \$10,000 assessment. In this example, if improvements to the property add another \$10,000 in value, taxes are still collected on the added value but those taxes are retained by the City and directed towards the project, until the underlying debt is paid in full, rather than being spread to all 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 411 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 cemetery plot sales, park donations, community center trust donations, softball trust donations, and contributions towards the public art program.

Library Funds

These funds account for gift trust donations and fund raising efforts by The Friends of the West Des Moines Public Library Foundation, a non-profit organization created for this purpose.



Police Funds

These funds account for the Police Department's share of Federal and State forfeited/seized assets; as well as direct donations to the West Des Moines Police Department.

E911 Funds

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

Human Service Funds

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

Emergency Medical Services Funds

These funds account for donations to be used towards the purchase of defibrillators; which are placed in businesses with large numbers of employees, golf courses, and city owned facilities.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$6,354,019	\$6,380,501	\$6,567,591	\$6,740,330	\$172,739	2.63%
TIF Revenues	9,172,349	9,323,812	11,999,963	13,498,069	1,498,106	12.48%
Other City Taxes	87,676	75,071	86,691	79,275	(7,416)	(8.55%)
Licenses and Permits						
Use of Money and Property	579	2,078	250	500	250	100.00%
Intergovernmental	10,893,958	8,932,580	9,506,834	12,242,880	2,736,046	28.78%
Charges for Services			30,000	30,000		
Special Assessments						
Miscellaneous	1,255,412	509,993	220,450	245,100	24,650	11.18%
Sub-total Operating Revenues	\$27,763,993	\$25,224,035	\$28,411,779	\$32,836,154	\$4,424,375	15.57%
Other Financing Sources						
Sale of Surplus Assets & Equipment						
Proceeds of Long Term Debt			700,000		(700,000)	(100.00%)
Transfers In	318,880	1,559,519	625,369	772,535	147,166	23.53%
Sub-total Other Financing Sources	\$318,880	\$1,559,519	\$1,325,369	\$772,535	(\$552,834)	(41.71%)
TOTAL REVENUES & OTHER SOURCES	\$28,082,873	\$26,783,554	\$29,737,148	\$33,608,689	\$3,871,541	13.02%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$2,699,378	\$2,493,068	\$2,510,949	\$2,606,372	\$95,423	3.80%
Supplies and Services	6,073,808	1,911,736	3,459,701	6,656,571	3,196,670	92.40%
Universal Commodities	781,551	778,240				
Non-Recurring/Non-Capital	11,058					
Capital	343,896	255,718	1,553,652	384,100	(1,169,552)	(147.22%)
Sub-total Operating Expenditures	\$9,909,691	\$5,438,762	\$7,524,302	\$9,647,043	\$2,122,741	28.21%
Debt Service Expenditures	\$71,711	\$194,529	\$482,130	\$301,640	(\$180,490)	(37.44%)
Capital Improvement Expenditures						
Total Expenditures	\$9,981,402	\$5,633,291	\$8,006,432	\$9,948,683	\$1,942,251	24.26%
Transfers Out	\$18,672,145	\$17,747,149	\$25,042,657	\$28,336,131	\$3,293,474	17.14%
TOTAL EXPENDITURES/TRANSFERS OUT	\$28,653,547	\$23,380,440	\$33,049,089	\$38,284,814	\$5,235,725	18.87%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$570,674)	\$3,403,114	(\$3,311,941)	(\$4,676,125)	(\$1,364,184)	n/a
BEGINNING FUND BALANCE	\$21,307,678	\$20,737,004	\$24,140,118	\$20,828,177	(\$3,311,941)	n/a
ENDING FUND BALANCE	\$20,737,004	\$24,140,118	\$20,828,177	\$16,152,052	(\$4,676,125)	n/a
FUND BALANCE% OF EXPENDITURES	207.76%	428.53%	260.14%	162.35%		



SPECIAL REVENUE FUNDS

FY 2017-18 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			\$4,467,256		\$2,273,074	
TIF Revenues				13,498,069		
Other City Taxes			52,531		26,744	
Licenses and Permits						
Use of Money and Property						
Intergovernmental	7,497,838	3,609,816	213,892		108,834	
Charges for Services						30,000
Special Assessments						
Miscellaneous						60,100
Sub-total Operating Revenues	\$7,497,838	\$3,609,816	\$4,733,679	\$13,498,069	\$2,408,652	\$90,100
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		50,000		602,535		120,000
Sub-total Other Financing Sources		\$50,000		\$602,535		\$120,000
TOTAL REVENUES & OTHER SOURCES	\$7,497,838	\$3,659,816	\$4,733,679	\$14,100,604	\$2,408,652	\$210,100
EXPENDITURES						
Operating Expenditures						
Personal Services		\$101,922			\$2,504,450	
Supplies and Services	820,000	3,628,016		1,579,555		61,000
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						212,100
Sub-total Operating Expenditures	\$820,000	\$3,729,938		\$1,579,555	\$2,504,450	\$273,100
Debt Service Expenditures	\$164,640					
Capital Improvement Expenditures						
Total Expenditures	\$984,640	\$3,729,938		\$1,579,555	\$2,504,450	\$273,100
Transfers Out	\$11,307,000		\$4,733,679	\$12,075,452		
TOTAL EXPENDITURES/TRANSFERS OUT	\$12,291,640	\$3,729,938		\$13,655,007	\$2,504,450	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(\$70,122)		\$445,597	(\$95,798)	(\$63,000)
BEGINNING FUND BALANCE	\$9,805,768	\$359,364	\$15,096	\$6,518,155	\$2,472,262	\$873,323
ENDING FUND BALANCE	\$5,011,966	\$289,242	\$15,096	\$6,963,752	\$2,376,465	\$810,323
FUND BALANCE% OF EXPENDITURES	509.02%	7.75%		440.87%	94.89%	296.71%



SPECIAL REVENUE FUNDS

FY 2017-18 BUDGET BY FUND

	Library Funds	Police Funds	E911 Funds	Human Services Funds	EMS Funds	BUDGET FY 2015-16
REVENUES						
Operating Revenues						
Property Taxes						\$6,740,330
TIF Revenues						13,498,069
Other City Taxes						79,275
Licenses and Permits						
Use of Money and Property				500		500
Intergovernmental	50,000		750,000	12,500		12,242,880
Charges for Services						30,000
Special Assessments						
Miscellaneous	10,000	15,000		160,000		245,100
Sub-total Operating Revenues	\$60,000	\$15,000	\$750,000	\$173,000		\$32,836,154
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						\$775,535
Sub-total Other Financing Sources						\$775,535
TOTAL REVENUES & OTHER SOURCES	\$60,000	\$15,000	\$750,000	\$173,000		\$33,608,689
EXPENDITURES						
Operating Expenditures						
Personal Services						\$2,606,372
Supplies and Services		15,000	396,000	157,000		6,656,571
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	50,000	100,000	22,000			384,100
Sub-total Operating Expenditures	\$50,000	\$115,000	\$418,000	\$157,000		\$9,647,043
Debt Service Expenditures			\$137,000			\$301,640
Capital Improvement Expenditures						
Total Expenditures	\$50,000	\$115,000	\$555,000	\$157,000		\$9,948,683
Transfers Out			\$220,000			\$28,336,131
TOTAL EXPENDITURES/TRANSFERS OUT	\$50,000	\$115,000	\$555,000	\$157,000		\$38,284,814
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$10,000	(\$100,000)	(\$25,000)	\$16,000		(\$4,676,125)
BEGINNING FUND BALANCE	\$201,211	\$273,517	(\$335,126)	\$638,284	\$6,323	\$20,828,177
ENDING FUND BALANCE	\$211,212	\$173,517	(\$360,126)	\$654,287	\$6,323	\$16,152,052
FUND BALANCE % OF EXPENDITURES	422.42%	150.88%	(64.89%)	416.74%		162.35%



Description of the Road Use Tax Fund

This fund accounts for all revenues received from the State of Iowa from motor vehicle fuel taxes, license fees, and vehicle weight taxes. These funds are distributed to the cities in Iowa on a per capita formula basis. Road Use Tax funds are available to finance street maintenance and construction, as well as providing funding for street capital improvements.

Major Revenue Sources

The City estimates it will receive \$7,497,838 in Road Use Taxes in FY 2017-2018. This estimate is based on the City's 2015 special census population of 63,541 and a per capita estimate of \$118.00, which is slightly less than the Iowa Department of Transportation (IDOT) estimate, as past history show the IDOT estimates tend to be higher than actual. The Iowa Department of Transportation (IDOT) projects the per capita rate will increase to approximately \$122.50 by FY 2020-2021. The increasing Road Use Tax 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. The Transportation Investment Moves the Economy in the 21st Century (TIME-21) Fund is established in Chapter 312A, Code of Iowa. In 2015 the state legislature approved a 10 cents per gallon increase in the motor vehicle fuel tax, which has significantly increased the per capita distribution the city receives. The Fund consists of moneys appropriated by the General Assembly and any revenues credited by law to the Fund. The fund allocated revenues to the State, cities and counties based on the following formulas; 60% for primary roads, 20% to secondary roads, and 20% to city streets. IDOT has indicated that the estimates may likely be lowered significantly based upon actual collections.

Fiscal Year	Actual/ Current IDOT per capita estimates
2008-09	\$86.00
2009-10	\$89.50
2010-11	\$89.50
2011-12	\$91.25
2012-13	\$94.00
2013-14	\$96.00
2014-15	\$98.50
2015-16	\$120.50
2016-17	\$120.00
2017-18	\$119.50

Expenditures

Approximately \$11.47 million in Road Use Tax funds are being utilized for street related expenditures (CIP and operating). The remaining \$820,000 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 and some of the reserves.

Estimated Ending Fund Balance

The City estimates that the ending fund balance of the Road Use Tax Fund will be roughly \$5 million. Most of this balance is obligated to complete capital projects which initiated in fiscal years prior to FY 2017-2018. A small portion of this balance, approximately 10%, is set aside as a contingency for other road repairs and projects.



SPECIAL REVENUE FUNDS

ROAD USE TAX FUND

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	6,043,701	7,401,561	7,688,461	7,497,838	(190,623)	(2.48%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$6,043,701	\$7,401,561	\$7,688,461	\$7,497,838	(\$190,623)	(2.48%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		528,877				
Sub-total Other Financing Sources		\$528,877				
TOTAL REVENUES & OTHER SOURCES	\$6,043,701	\$7,930,438	\$7,688,461	\$7,497,838	(\$190,623)	(2.48%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities	780,676	778,240	820,000	820,000		
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$780,676	\$778,240	\$820,000	\$820,000		
Debt Service Expenditures		\$164,639	\$329,280	\$164,640	(\$164,640)	(50.00%)
Capital Improvement Expenditures						
Total Expenditures	\$780,676	\$942,879	\$1,149,280	\$984,640	(\$164,640)	(14.33%)
Transfers Out	\$6,185,444	\$4,888,479	\$8,772,040	\$11,307,000	\$2,534,960	28.90%
TOTAL EXPENDITURES/TRANSFERS OUT	\$6,966,120	\$5,831,358	\$9,921,320	\$12,291,640	\$2,370,320	23.89%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$922,419)	\$2,099,080	(\$2,232,859)	(\$4,793,802)	(\$2,179,697)	n/a
BEGINNING FUND BALANCE	\$10,861,967	\$9,939,547	\$12,038,627	\$9,805,768	(\$2,232,859)	n/a
ENDING FUND BALANCE	\$9,939,548	\$12,038,627	\$9,805,768	\$5,011,966	(\$4,793,802)	n/a
FUND BALANCE% OF EXPENDITURES	1,273.20%	1,276.79%	853.21%	509.02%		



Description of Rehabilitation/Economic Development Funds

These funds account for revenues received from the Iowa Economic Development Authority and the U.S. Department of Housing and Urban Development (HUD).

Community Development Block Grant Entitlement

In October 2004, 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.

Housing Solutions

The rapid re-housing program, that recently replaced the transitional housing program, connects families and individuals experiencing homelessness to permanent housing through a tailored package of assistance that may include the use of time-limited financial assistance and targeted supportive services. A fundamental goal of rapid re-housing is to reduce the amount of time a person is homeless. Grant funding will be determined at a later date.

Economic Development Account

Since 1999 the City has participated in multiple economic development financial programs currently managed by the Iowa Economic Development Authority. Over that time, the City has provided match contributions in the form of forgivable or low interest loans totaling \$667,000 and involving 12 area businesses. The current High Quality Jobs Program (HQJP) provides qualifying businesses tax credits and direct financial assistance to off-set some of the costs incurred to locate, expand, or modernize an Iowa facility. To qualify for this very flexible assistance package, eligible businesses must meet certain wage threshold requirements. Actual award amounts will be based on the business's level of need; the quality of the jobs; the percentage of created or retained jobs defined as high-quality; and the economic impact of the project. Funds are provided in the form of loans and forgivable loans.



SPECIAL REVENUE FUNDS REHAB/ECONOMIC DEVELOPMENT FUNDS

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	4,554,810	397,270	406,259	3,609,816	3,203,557	788.55%
Charges for Services						
Special Assessments						
Miscellaneous	80,929	79,224	10,100		(10,000)	(100.00%)
Sub-total Operating Revenues	\$4,635,739	\$476,494	\$416,359	\$3,609,816	\$3,193,557	788.55%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	69,205	53,239	53,300	50,000	(3,300)	(6.19%)
Sub-total Other Financing Sources	\$69,205	\$53,239	\$53,300	\$50,000	(\$3,300)	(6.19%)
TOTAL REVENUES & OTHER SOURCES	\$4,704,944	\$529,733	\$469,659	\$3,659,816	\$3,190,157	679.25%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$176,032	\$78,138	\$72,707	\$101,922	\$29,215	40.18%
Supplies and Services	4,561,590	456,206	590,459	3,628,016	3,037,557	514.44%
Universal Commodities	874					
Non-Recurring/Non-Capital	960					
Capital						
Sub-total Operating Expenditures	\$4,739,457	\$534,344	\$663,166	\$3,729,938	\$3,066,772	462.44%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$4,739,457	\$534,344	\$663,166	\$3,729,938	\$3,066,772	462.44%
Transfers Out	\$26,408	\$106,124				
TOTAL EXPENDITURES/TRANSFERS OUT	\$4,765,865	\$640,468	\$663,166	\$3,729,938	\$3,066,772	462.44%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$60,921)	(\$110,735)	(\$193,507)	(\$70,122)	\$123,385	n/a
BEGINNING FUND BALANCE	\$724,527	\$663,606	\$552,871	\$359,364	(\$193,507)	n/a
ENDING FUND BALANCE	\$663,606	\$552,871	\$359,364	\$289,242	(\$70,122)	n/a
FUND BALANCE% OF EXPENDITURES	14.00%	103.47%	54.19%	7.75%		



Description of the Employee Benefits Fund

This fund accounts for benefits paid to 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 2017-2018, the levy for employee benefits will be approximately \$4,519,787 and the commercial property tax replacement funding is projected to be \$213,892. These amounts will then be transferred to the General Fund as the employee benefits are actually paid.

SPECIAL REVENUE FUNDS

EMPLOYEE BENEFITS FUND

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$4,226,058	\$4,206,721	\$4,361,693	\$4,467,256	\$105,563	2.42%
TIF Revenues						
Other City Taxes	58,313	49,494	57,582	52,531	(5,051)	(8.77%)
Licenses and Permits						
Use of Money and Property						
Intergovernmental	121,544	252,172	230,736	213,892	(16,844)	(7.30%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$4,405,915	\$4,508,387	\$4,650,011	\$4,733,679	\$83,668	1.80%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$4,405,915	\$4,508,387	\$4,650,011	\$4,733,679	\$83,668	1.80%
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	\$4,416,170	\$4,493,291	\$4,650,011	\$4,733,679	\$83,668	1.80%
TOTAL EXPENDITURES/TRANSFERS OUT	\$4,416,170	\$4,493,291	\$4,650,011	\$4,733,679	\$83,668	1.80%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$10,255)	\$15,096				
BEGINNING FUND BALANCE	\$10,255		\$15,096	\$15,096		
ENDING FUND BALANCE		\$15,096	\$15,096	\$15,096		
FUND BALANCE% OF EXPENDITURES	n/a	n/a	n/a	n/a		



Description of the Tax Increment Financing (TIF) 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 active districts is as follows:

Mills Parkway TIF District

This district was created in 1999 and has been amended several times to create multiple subdistricts. The original area expired in FY 2013-2014 and the subdistricts will fully expire in fiscal year 2025-2026. The original purpose of the district was 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 while later amendments allowed financing for construction of infrastructure, connecting roadways, and utility work to serve the Athene USA and Microsoft campuses, TIF receipts are projected to be \$5,470,000 for FY 2017-2018. The most recent amendment allows for improvements to S. 60th St.

Jordan Creek TIF District

This district was created in 2000 and is set to expire in fiscal year 2018-2019. 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 Jordan Creek Towncenter area. TIF receipts for FY 2017-2018 are projected to be \$3,070,464.

Valley Junction TIF District

This district was created in 2009 and will expire in fiscal year 2017-2018 as the underlying debt associated with the district will be paid. The purpose of the district is to finance construction of various improvements within the Valley Junction Urban Renewal District.

Westown V TIF District

This district was created in 2009 and is set to expire in fiscal year 2024-2025. The purpose of the district is to finance roadway improvements necessary to handle increased traffic generated by the recent opening of two new hospitals within the Westown Parkway V Urban Renewal District. TIF receipts are projected to be \$285,066 for FY 2017-2018. Two subsequent amendments were approved to provide increased economic development incentives to businesses.

Fuller Road TIF District

This district was created in 2010 and the expiration date is to be determined. The district has a 20 year life, but based off the urban renewal plan, this will not exceed 15 years. The purpose of the district is to create an incentive fund that the City Council can choose to make grants, including tax rebates, attributable to new construction within the renewal area. TIF receipts are projected to be \$994 for FY 2017-2018.



Woodland Hills TIF District

This district was created in 2011 and is set to expire fiscal year 2023-2024. The district has a 10 year life. The objectives of this district are to facilitate the development that had been previously aborted within the project area by encouraging new residential and commercial development opportunities through the installation and repair of necessary public improvements; and to provide the opportunity for generating funds to benefit low and moderate income households and families in West Des Moines. Specific improvements include paving a portion of South 88th Street from Mills Civic Parkway to Booneville Road as well as constructing South 93rd Street north of Woodland Hills Elementary School. TIF receipts are projected to be \$1,584,984 for FY 2017-2018.

4125 Westown TIF District

This district was created in 2013 and the expiration date is to be determined. The district has a 20 year life, but based off the urban renewal plan, this will not exceed 15 years. The purpose of the district is to create an incentive fund that the City Council can choose to make grants, including tax rebates, attributable to the purchase and remodeling of a vacant building in the area. TIF receipts are projected to be \$147,831 for FY 2017-2018.

Alluvion TIF District

This district was created in 2014 and the expiration date is to be determined. The district has a 20 year life. The purpose of the district is to finance the construction of infrastructure (streets, water line, sanitary sewer improvements, and power line relocation) for the Microsoft data center complex, and building and equipping a public safety facility within the district. TIF receipts are projected to be \$2,925,093 for FY 2017-2018.

Val Gate TIF District

An urban renewal area was created in 2015 but debt has yet to be certified within the district.

Ashworth Road TIF District

This district was created in 2010 and the expiration date is to be determined. The purpose of the district is to finance the construction of infrastructure (street, water line, and sanitary sewer improvements) for Ashworth Road west of Jordan Creek Parkway to the city limits. TIF receipts are projected to be \$13,637 for FY 2017-2018.



SPECIAL REVENUE FUNDS

TIF FUNDS

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	9,172,349	9,323,812	11,999,963	13,498,069	\$1,498,106	12.48%
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	102,701		115,300		(115,300)	(100.00%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$9,275,050	\$9,323,812	\$12,115,263	\$13,498,069	\$1,382,806	11.41%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	64,675	856,693	452,069	602,535	150,466	33.28%
Sub-total Other Financing Sources	\$64,675	\$856,693	\$452,069	\$602,535	\$150,466	33.28%
TOTAL REVENUES & OTHER SOURCES	\$9,339,725	\$10,180,505	\$12,567,332	\$14,100,604	\$1,533,272	12.20%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	1,007,687	1,004,473	1,264,387	1,579,555	315,168	24.93%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$1,007,687	\$1,004,473	\$1,264,387	\$1,579,555	\$315,168	24.93%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,007,687	\$1,004,473	\$1,264,387	\$1,579,555	\$315,168	24.93%
Transfers Out	\$7,860,564	\$8,089,266	\$11,450,606	\$12,075,452	\$624,846	5.46%
TOTAL EXPENDITURES/TRANSFERS OUT	\$8,868,251	\$9,093,729	\$12,714,993	\$13,655,007	\$940,014	7.39%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$471,474	\$1,086,776	(\$147,661)	\$445,597	\$593,258	n/a
BEGINNING FUND BALANCE	\$5,107,566	\$5,579,040	\$6,665,816	\$6,518,155	(\$147,661)	n/a
ENDING FUND BALANCE	\$5,579,040	\$6,665,816	\$6,518,155	\$6,963,752	\$445,597	n/a
FUND BALANCE% OF EXPENDITURES	553.65%	663.61%	515.52%	440.87%		



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.

Financial Summary

Cities are allowed to levy in a Special Revenue Fund for contributions under the Municipal Fire and Police Retirement System of Iowa (MFPRSI). In FY 2017-2018 the levy for these pension contributions will be approximately \$2,299,818, and the commercial property tax replacement funding is projected to be \$108,834. The MFPRSI City contribution rate decreased from 25.92% in FY 2016-2017 to 25.68% in FY 2017-2018. As the MFPRSI continues to remain above the 25.00% City contribution rate, it is foreseeable the City will continue to maintain this levy and incur a deficiency of revenues over expenditures to cover the underlying pension obligation.

Fiscal Year	City Required Contribution Rate
2008-09	18.75%
2009-10	17.00%
2010-11	19.90%
2011-12	24.76%
2012-13	26.12%
2003-04	30.12%
2014-15	30.41%
2015-16	27.77%
2016-17	25.92%
2017-18	25.68%



SPECIAL REVENUE FUNDS

POLICE & FIRE RETIREMENT FUNDS

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$2,127,961	\$2,173,780	\$2,205,898	\$2,273,074	\$67,176	3.05%
TIF Revenues						
Other City Taxes	29,363	25,577	29,109	26,744	(2,365)	(8.12%)
Licenses and Permits						
Use of Money and Property						
Intergovernmental	61,201	130,312	116,693	108,834	(7,859)	(6.73%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$2,218,525	\$2,329,669	\$2,351,700	\$2,408,652	\$56,952	2.42%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$2,218,525	\$2,329,669	\$2,351,700	\$2,408,652	\$56,952	2.42%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$2,523,346	\$2,414,930	\$2,438,242	\$2,504,450	\$66,208	2.72%
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$2,523,346	\$2,414,930	\$2,438,242	\$2,504,450	\$66,208	2.72%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$2,523,346	\$2,414,930	\$2,438,242	\$2,504,450	\$66,208	2.72%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$2,523,346	\$2,414,930	\$2,438,242	\$2,504,450	\$66,208	2.72%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$304,821)	(\$85,261)	(\$86,542)	(\$95,798)	(\$9,256)	n/a
BEGINNING FUND BALANCE	\$2,948,886	\$2,644,065	\$2,558,804	\$2,472,262	(\$86,542)	n/a
ENDING FUND BALANCE	\$2,644,065	\$2,558,804	\$2,472,262	\$2,376,465	(\$95,798)	n/a
FUND BALANCE% OF EXPENDITURES	104.78%	105.96%	101.40%	94.89%		



Description of the Park Funds

These funds account for revenues received from cemetery plot sales, park donations, community center trust donations, softball trust donations, and contributions towards the public art program.

Public Art

In 2011, the City of West Des Moines established a Public Arts Advisory Commission to advise and assist the City Council in the promotion of public art with the city's physical environment and public spaces. The activities of the Public Art Advisory Commission are funded through annual appropriation of hotel/motel tax revenues.

The commission has sponsored an annual Art on the Campus temporary exhibit of sculpture on the City-School Campus. It also sponsors educational and recreational programs for public art and purchases and commissions permanent works of public art. In FY 2014-15 the Commission purchase a work of site-specific public art from the 2014 Art on the Campus exhibit. In the fall of 2016 the Art on The Trail project was installed at five locations along Jordan Creek trail.

In FY 2017-18, the Commission will continue the Art on the Campus exhibit, possibly purchasing one of the works of art exhibited, and begin the process to commission a second work of site-specific public art. In addition, the Commission will implement a community service art project to raise awareness of stormwater management issues and expand their promotional and education efforts.

Estimated Ending Fund Balance

The projected remaining Parks Fund balance of \$810,323 is obligated for future park developments, and to support operations at the Community Center, Raccoon River Softball Complex, and other park facilities, as well as support the Public Art Program.

SPECIAL REVENUE FUNDS

PARK FUNDS

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	2					
Intergovernmental						
Charges for Services			30,000	30,000		
Special Assessments						
Miscellaneous	130,866	188,887	50,100	60,100	10,000	19.96%
Sub-total Operating Revenues	\$130,866	\$188,887	\$80,100	\$90,100	\$10,000	12.48%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	160,000	120,000	120,000	120,000		
Sub-total Other Financing Sources	\$160,000	\$120,000	\$120,000	\$120,000		
TOTAL REVENUES & OTHER SOURCES	\$290,866	\$308,887	\$200,100	\$210,100	\$10,000	5.00%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	31,630	45,246	97,725	61,000	(36,725)	(37.58%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	13,969	36,992	170,100	212,100	42,000	24.69%
Sub-total Operating Expenditures	\$45,599	\$82,238	\$267,825	\$273,100	\$5,275	1.97%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$45,599	\$82,238	\$267,825	\$273,100	\$5,275	1.97%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$45,599	\$82,238	\$267,825	\$273,100	\$5,275	1.97%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$245,267	\$226,649	(\$67,725)	(\$63,000)	\$4,725	n/a
BEGINNING FUND BALANCE	\$469,132	\$714,399	\$941,048	\$873,323	(\$67,725)	n/a
ENDING FUND BALANCE	\$714,399	\$941,048	\$873,323	\$810,323	(\$63,000)	n/a
FUND BALANCE% OF EXPENDITURES	1,566.70%	1,144.29%	326.08%	296.71%		



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 2017-2018, which are intended to augment and enhance the Library's services and collection materials.

A suggested expenditure budget will result in approximately \$50,000 in expenditures for library materials.

Estimated Ending Fund Balance

The projected remaining fund balance of approximately \$211,211 is reserved exclusively for the future support of Library operations.

SPECIAL REVENUE FUNDS

LIBRARY FUNDS

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental			50,000	50,000		
Charges for Services						
Special Assessments						
Miscellaneous	66,306	64,353	11,400	10,000	(1,400)	(12.28%)
Sub-total Operating Revenues	\$66,306	\$64,353	\$61,400	\$60,000	(\$1,400)	(2.28%)
Other Financing Sources						
Sale of Surplus Assets & Equipment						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$66,306	\$64,353	\$61,400	\$60,000	(\$1,400)	(2.28%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services			30,000		(30,000)	(100.00%)
Universal Commodities						
Non-Recurring/Non-Capital	9,685					
Capital	55,496	30,324	60,000	50,000	(10,000)	(16.67%)
Sub-total Operating Expenditures	\$65,181	\$30,324	\$90,000	\$50,000	(\$40,000)	(44.44%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$65,181	\$30,324	\$90,000	\$50,000	(\$40,000)	(44.44%)
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$65,181	\$30,324	\$90,000	\$50,000	(\$40,000)	(44.44%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,125	\$34,029	(\$28,600)	\$10,000	\$38,600	154.06%
BEGINNING FUND BALANCE	\$194,657	\$195,782	\$229,811	\$201,211	(\$28,600)	n/a
ENDING FUND BALANCE	\$195,782	\$229,811	\$201,211	\$211,211	\$10,000	n/a
FUND BALANCE% OF EXPENDITURES	300.37%	757.85%	223.57%	422.42%		



Description of Police Funds

These funds account for the Police Department's Federal and State forfeiture programs, as well as direct 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 2017-2018, the City projects revenues from the forfeiture program to be approximately \$15,000. These funds will be used to augment police services, particularly in the areas of computer hardware, ammunition, body cameras, and tactical team operations.

Estimated Ending Fund Balance

The projected ending fund balance of \$173,520 is reserved exclusively for future police operations.

SPECIAL REVENUE FUNDS

POLICE FUNDS

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	6	14				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	58,049	22,518	28,850	15,000	(13,850)	(48.01%)
Sub-total Operating Revenues	\$58,055	\$22,532	\$28,850	\$15,000	(\$13,850)	(48.01%)
Other Financing Sources						
Sale of Surplus Assets & Equipment						
Proceeds of Long Term Debt						
Transfers In	\$1,000					
Sub-total Other Financing Sources	\$1,000					
TOTAL REVENUES & OTHER SOURCES	\$59,055	\$22,532	\$28,850	\$15,000	(\$13,850)	(485.01%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	(1,437)	19,641	33,850	15,000	(18,850)	(55.69%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	27,388		101,000	100,000	(1,000)	(0.99%)
Sub-total Operating Expenditures	\$25,951	\$19,641	\$134,850	\$115,000	(\$19,850)	(14.72%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$25,951	\$19,641	\$120,000	\$115,000	(\$19,850)	(14.72%)
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$25,951	\$19,641	\$120,000	\$115,000	(\$19,850)	(14.72%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$33,104	\$2,891	(\$106,000)	(\$100,000)	\$6,000	n/a
BEGINNING FUND BALANCE	\$343,522	\$376,626	\$379,517	\$273,517	(\$106,000)	n/a
ENDING FUND BALANCE	\$376,626	\$379,517	\$273,517	\$173,517	(\$100,000)	n/a
FUND BALANCE% OF EXPENDITURES	1,451.30%	1,932.29%	223.57%	150.88%		



Description of E911 Funds

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



SPECIAL REVENUE FUNDS

E911 FUNDS

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental			884,385	750,000	(134,385)	(15.20%)
Charges for Services						
Special Assessments						
Miscellaneous	812,339	746,266				
Sub-total Operating Revenues	\$812,339	\$746,266	\$884,385	\$750,000	(\$134,385)	(15.20%)
Other Financing Sources						
Proceeds of Long Term Debt			\$700,000		(\$700,000)	(100.00%)
Transfers In						
Sub-total Other Financing Sources			\$700,000		(\$700,000)	(100.00%)
TOTAL REVENUES & OTHER SOURCES	\$812,339	\$746,266	\$1,584,385	\$750,000	(\$834,385)	(52.66%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	363,890	252,843	486,280	396,000	(90,280)	(18.57%)
Universal Commodities						
Non-Recurring/Non-Capital	413					
Capital	247,044	188,402	1,222,552	22,000	(1,200,552)	(98.20%)
Sub-total Operating Expenditures	\$611,347	\$441,245	\$1,708,832	\$418,000	(\$1,290,832)	(75.54%)
Debt Service Expenditures	\$71,711	\$29,890	\$152,850	\$137,000	(\$15,850)	(10.37%)
Capital Improvement Expenditures						
Total Expenditures	\$683,058	\$471,135	\$1,861,682	\$555,000	(\$1,306,682)	(70.19%)
Transfers Out	\$170,000	\$170,000	\$170,000	\$220,000	\$50,000	29.41%
TOTAL EXPENDITURES/TRANSFERS OUT	\$853,058	\$641,135	\$2,031,682	\$775,000	(\$1,256,682)	(61.85%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$40,719)	\$105,131	(\$447,297)	(\$25,000)	\$422,297	n/a
BEGINNING FUND BALANCE	\$47,759	\$7,040	\$112,171	(\$335,126)	(\$447,297)	n/a
ENDING FUND BALANCE	\$7,040	\$112,171	(\$335,126)	(\$360,126)	(\$25,000)	
FUND BALANCE% OF EXPENDITURES	1.03%	23.81%	(18.00%)	(64.89%)		



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 approximately \$173,000 in donations and grants and expend approximately \$157,000 on programs for FY 2017-2018. These donations are above and beyond City allocations to the Human Services Department, as those allocations are accounted for through the General Fund.

Estimated Ending Fund Balance

The projected ending fund balance of \$654,287 is reserved exclusively for Human Service outreach programs.



SPECIAL REVENUE FUNDS

HUMAN SERVICES FUNDS

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	573	2,064	250	500	250	100.00%
Intergovernmental	10,000	5,000	15,000	12,500	(2,500)	(16.67%)
Special Assessments						
Miscellaneous	102,873	153,091	120,000	160,000	40,000	33.33%
Sub-total Operating Revenues	\$113,446	\$160,155	\$135,250	\$173,000	\$37,750	27.91%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	24,000	710				
Sub-total Other Financing Sources	\$24,000	\$710				
TOTAL REVENUES & OTHER SOURCES	\$137,446	\$160,865	\$135,250	\$173,000	\$37,750	27.91%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	110,448	133,328	137,000	157,000	20,000	14.60%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$110,448	\$133,328	\$137,000	\$157,000	\$20,000	14.60%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$110,448	\$133,328	\$137,000	\$157,000	\$20,000	14.60%
Transfers Out	\$13,558					
TOTAL EXPENDITURES/TRANSFERS OUT	\$124,006	\$133,328	\$137,000	\$157,000	\$20,000	14.60%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$13,440	\$27,537	(\$1,750)	\$16,000	\$17,750	n/a
BEGINNING FUND BALANCE	\$599,056	\$612,496	\$640,034	\$638,284	(\$1,750)	n/a
ENDING FUND BALANCE	\$612,496	\$640,034	\$638,284	\$654,284	\$16,000	
FUND BALANCE% OF EXPENDITURES	554.56%	480.05%	465.90%	416.74%		



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 EMS 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 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% 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	4,050	1,920				
Sub-total Operating Revenues	\$4,050	\$1,920				
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$4,050	\$1,920				
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						
TOTAL EXPENDITURES/TRANSFERS OUT						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$4,050	\$1,920				
BEGINNING FUND BALANCE	\$353	\$4,403	\$6,323	\$6,323		n/a
ENDING FUND BALANCE	\$4,403	\$6,323	\$6,323	\$6,323		n/a
FUND BALANCE% OF EXPENDITURES	n/a	n/a	n/a	n/a		

