



# 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.

**Local Options Sales Tax Funds**

This fund accounts for all revenues received from the 1% local option sales tax that is applied to all goods and services delivered within the Dallas and Warren County portions of the City of West Des Moines.

**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.



**Public Art Fund**

This fund accounts for revenues received from hotel/motel tax allocations, donations, and grants towards the promotion of 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 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC (DEC) FY 2018-19 OVER FY 2017-18	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes	\$6,380,501	\$6,568,934	\$6,740,330	\$7,172,993	\$432,663	6.42%
TIF Revenues	9,323,812	12,183,281	13,498,069	17,822,026	4,323,957	32.03%
Other City Taxes	75,071	84,343	79,275	2,104,239	2,024,964	2,554.35%
Licenses and Permits						
Use of Money and Property	2,078	34,117	500	2,450	1,950	390.00%
Intergovernmental	8,932,580	9,946,664	13,567,354	10,897,063	(2,670,291)	(19.68%)
Charges for Services		113,959	97,700	30,000	(67,700)	(69.29%)
Special Assessments						
Miscellaneous	509,993	306,967	327,200	247,100	(80,100)	(24.48%)
<b>Sub-total Operating Revenues</b>	<b>\$25,224,035</b>	<b>\$29,238,265</b>	<b>\$34,310,428</b>	<b>\$38,275,871</b>	<b>\$3,965,443</b>	<b>11.56%</b>
<b>Other Financing Sources</b>						
Sale of Surplus Assets & Equipment						
Proceeds of Long Term Debt		643,214	625,000		(625,000)	(100.00%)
Transfers In	1,559,519	654,981	772,535	755,733	(16,802)	(2.17%)
<b>Sub-total Other Financing Sources</b>	<b>\$1,559,519</b>	<b>\$1,298,195</b>	<b>\$1,397,535</b>	<b>\$755,733</b>	<b>(\$641,802)</b>	<b>(45.92%)</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$26,783,554</b>	<b>\$30,536,460</b>	<b>\$35,707,963</b>	<b>\$39,031,604</b>	<b>\$3,323,641</b>	<b>9.31%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$2,493,068	\$2,417,388	\$2,601,745	\$2,909,109	\$307,364	11.81%
Supplies and Services	1,911,736	2,170,384	6,934,466	3,318,007	(3,616,459)	(52.15%)
Universal Commodities	778,240	771,982	820,000	810,000	(10,000)	(1.22%)
Capital	255,718	1,200,783	1,270,334	805,600	(464,734)	(36.58%)
<b>Sub-total Operating Expenditures</b>	<b>\$5,438,762</b>	<b>\$6,560,536</b>	<b>\$11,626,545</b>	<b>\$7,842,716</b>	<b>(\$3,783,829)</b>	<b>(32.54%)</b>
<b>Debt Service Expenditures</b>	<b>\$194,529</b>	<b>\$255,973</b>	<b>\$301,640</b>	<b>\$301,645</b>	<b>\$5</b>	<b>0.00%</b>
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$5,633,291</b>	<b>\$6,816,509</b>	<b>\$11,928,185</b>	<b>\$8,144,361</b>	<b>(\$3,783,824)</b>	<b>(31.72%)</b>
<b>Transfers Out</b>	<b>\$17,747,149</b>	<b>\$24,127,483</b>	<b>\$29,433,000</b>	<b>\$31,155,587</b>	<b>\$1,722,587</b>	<b>5.80%</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$23,380,440</b>	<b>\$30,943,993</b>	<b>\$41,361,185</b>	<b>\$39,299,948</b>	<b>\$2,061,237</b>	<b>(4.98%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$3,403,114</b>	<b>(\$407,533)</b>	<b>(\$5,653,222)</b>	<b>(\$268,344)</b>	<b>(\$5,384,878)</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$20,737,011</b>	<b>\$24,140,125</b>	<b>\$23,732,592</b>	<b>\$18,079,370</b>	<b>(\$5,653,222)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$24,140,125</b>	<b>\$23,732,592</b>	<b>\$18,079,370</b>	<b>\$17,811,026</b>	<b>(\$268,344)</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>428.53%</b>	<b>348.16%</b>	<b>151.57%</b>	<b>218.69%</b>		



**SPECIAL REVENUE FUNDS**

**FY 2018-19 BUDGET BY FUND**

	Road Use Tax Fund	Local Option Sales Tax Funds	Rehab/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				\$4,739,500		\$2,433,493	
TIF Revenues					17,822,026		
Other City Taxes		2,025,364		52,112		26,763	
Licenses and Permits							
Use of Money and Property							1,450
Intergovernmental	7,624,920		685,944	223,529	527,192	114,771	
Charges for Services							30,000
Special Assessments							
Miscellaneous							75,100
<b>Sub-total Operating Revenues</b>	<b>\$7,624,920</b>	<b>\$2,025,364</b>	<b>\$685,944</b>	<b>\$5,015,141</b>	<b>\$18,349,218</b>	<b>\$2,575,027</b>	<b>\$106,550</b>
<b>Other Financing Sources</b>							
Proceeds of Long Term Debt							
Transfers In			50,000		585,733		
<b>Sub-total Other Financing Sources</b>			<b>\$50,000</b>		<b>\$585,733</b>		
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$7,624,920</b>	<b>\$2,025,364</b>	<b>\$735,944</b>	<b>\$5,015,141</b>	<b>\$18,934,951</b>	<b>\$2,575,027</b>	<b>\$106,550</b>
<b>EXPENDITURES</b>							
<b>Operating Expenditures</b>							
Personal Services			\$126,324			\$2,782,785	
Supplies and Services			717,036		1,605,039		15,000
Universal Commodities	810,000						
Non-Recurring/Non-Capital Capital							5,100
<b>Sub-total Operating Expenditures</b>	<b>\$810,000</b>		<b>\$843,360</b>		<b>\$1,605,039</b>	<b>\$2,782,785</b>	<b>\$20,100</b>
<b>Debt Service Expenditures</b>	<b>\$164,640</b>						
<b>Capital Improvement Expenditures</b>							
<b>Total Expenditures</b>	<b>\$974,640</b>		<b>\$843,360</b>		<b>\$1,605,039</b>	<b>\$2,782,785</b>	<b>\$20,100</b>
<b>Transfers Out</b>	<b>\$8,260,000</b>	<b>\$2,037,682</b>		<b>\$5,015,141</b>	<b>\$15,625,364</b>		
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$9,234,640</b>	<b>\$2,037,682</b>	<b>\$843,360</b>		<b>\$17,230,403</b>	<b>\$2,782,785</b>	<b>\$20,100</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$1,609,720)</b>	<b>(\$12,318)</b>	<b>(\$107,416)</b>		<b>\$1,704,548</b>	<b>(\$207,758)</b>	<b>\$86,450</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$8,605,002</b>		<b>\$464,851</b>	<b>\$8,803</b>	<b>\$4,332,219</b>	<b>\$2,491,901</b>	<b>\$794,601</b>
<b>ENDING FUND BALANCE</b>	<b>\$6,995,282</b>	<b>(\$12,318)</b>	<b>\$357,435</b>	<b>\$8,803</b>	<b>\$6,036,767</b>	<b>\$2,284,143</b>	<b>\$881,451</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>717.73%</b>		<b>42.38%</b>		<b>376.11%</b>	<b>82.08%</b>	<b>4,383.34%</b>



**SPECIAL REVENUE FUNDS**

**FY 2018-19 BUDGET BY FUND**

	Public Art Fund	Library Funds	Police Funds	E911 Funds	Human Services Funds	EMS Funds	BUDGET FY 2018-19
<b>REVENUES</b>							
<b>Operating Revenues</b>							
Property Taxes							\$7,172,993
TIF Revenues							17,822,026
Other City Taxes							2,104,239
Licenses and Permits							
Use of Money and Property					1,000		2,450
Intergovernmental		45,000		1,656,257	19,450		10,897,063
Charges for Services							30,000
Special Assessments							
Miscellaneous		27,000	20,000		125,000		247,100
<b>Sub-total Operating Revenues</b>		<b>\$72,000</b>	<b>\$20,000</b>	<b>\$1,656,257</b>	<b>\$145,450</b>		<b>\$38,275,871</b>
<b>Other Financing Sources</b>							
Proceeds of Long Term Debt							
Transfers In	120,000						755,733
<b>Sub-total Other Financing Sources</b>	<b>\$120,000</b>						<b>\$755,733</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$120,000</b>	<b>\$72,000</b>	<b>\$20,000</b>	<b>\$1,656,257</b>	<b>\$145,450</b>		<b>\$39,031,604</b>
<b>EXPENDITURES</b>							
<b>Operating Expenditures</b>							
Personal Services							\$2,909,109
Supplies and Services	40,000	12,000	15,000	722,352	191,580		3,318,007
Universal Commodities							810,000
Non-Recurring/Non-Capital							
Capital	110,000	65,000	45,000	579,500	1,000		805,600
<b>Sub-total Operating Expenditures</b>	<b>\$150,000</b>	<b>\$77,000</b>	<b>\$60,000</b>	<b>\$1,301,852</b>	<b>\$192,580</b>		<b>\$7,842,716</b>
<b>Debt Service Expenditures</b>				<b>\$137,005</b>			<b>\$301,645</b>
<b>Capital Improvement Expenditures</b>							
<b>Total Expenditures</b>	<b>\$150,000</b>	<b>\$77,000</b>	<b>\$60,000</b>	<b>\$1,438,857</b>	<b>\$192,580</b>		<b>\$8,144,361</b>
<b>Transfers Out</b>				<b>\$217,400</b>			<b>\$31,155,587</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$150,000</b>	<b>\$77,000</b>	<b>\$60,000</b>	<b>\$1,656,257</b>	<b>\$192,580</b>		<b>\$39,299,948</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$30,000)</b>	<b>(\$5,000)</b>	<b>(\$40,000)</b>		<b>(\$47,130)</b>		<b>(\$268,344)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$233,442</b>	<b>\$232,092</b>	<b>\$202,818</b>	<b>\$54,350</b>	<b>\$652,469</b>	<b>\$6,822</b>	<b>\$18,079,370</b>
<b>ENDING FUND BALANCE</b>	<b>\$203,442</b>	<b>\$227,092</b>	<b>\$162,818</b>	<b>\$54,350</b>	<b>\$605,339</b>	<b>\$6,822</b>	<b>\$17,811,026</b>
<b>FUND BALANCE % OF EXPENDITURES</b>	<b>135.63%</b>	<b>294.92%</b>	<b>271.36%</b>	<b>3.78%</b>	<b>314.33%</b>		<b>218.69%</b>





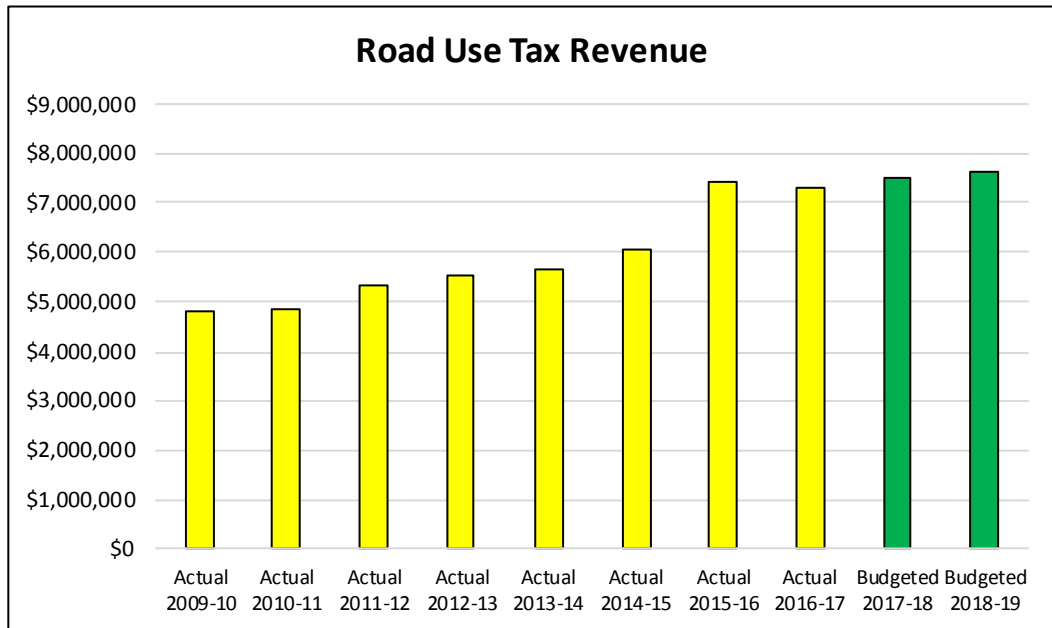
**Description of the Road Use Tax Fund**

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.

**Financial Summary**

The City estimates it will receive \$7,624,920 in Road Use Taxes in FY 2018-2019. This estimate is based on the City's 2015 special census population of 63,541 and a per capita estimate of \$120.00, 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 \$122.00 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
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	\$120.50
2018-19	\$121.50

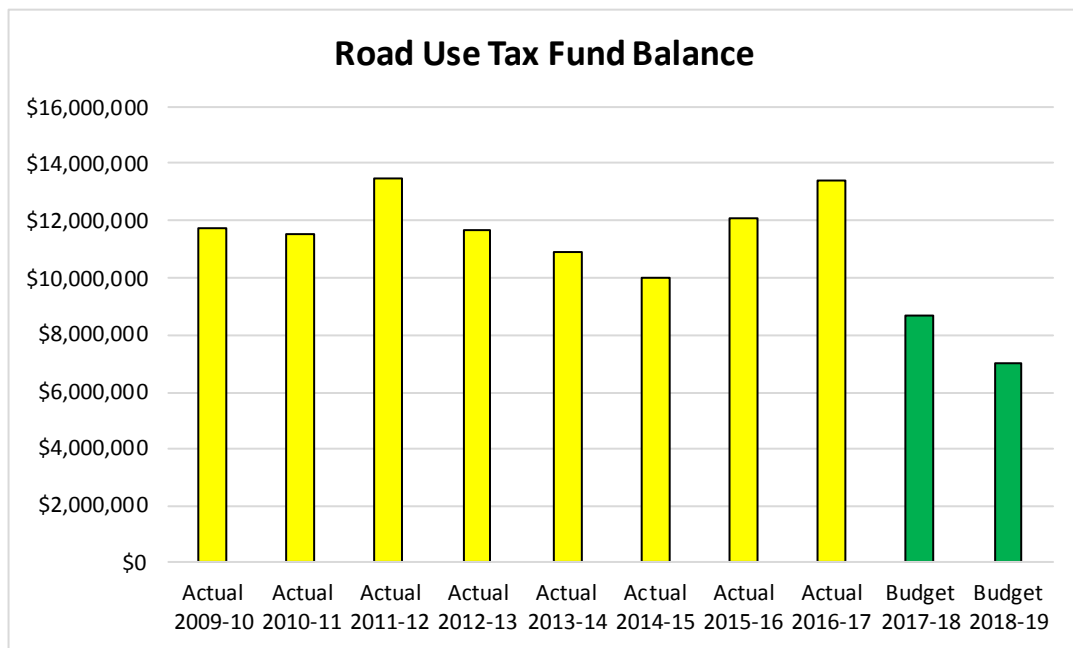


**Expenditures**

Approximately \$11.47 million in Road Use Tax funds are being utilized for street related expenditures (CIP and operating). The remaining \$810,000 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 \$6,995,000 million. Most of this balance is obligated to complete capital projects which initiated in fiscal years prior to FY 2018-2019. A small portion of this balance, approximately 10%, is set aside as a contingency for other road repair projects.





## SPECIAL REVENUE FUNDS

## DESCRIPTION OF FUNDS

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC (DEC) FY 2018-19 OVER FY 2017-18	% 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	7,401,561	8,120,086	7,497,838	7,624,920	127,082	1.67%
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$7,401,561</b>	<b>\$8,120,086</b>	<b>\$7,497,838</b>	<b>\$7,624,920</b>	<b>\$127,082</b>	<b>1.67%</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In	528,877	24,057				
<b>Sub-total Other Financing Sources</b>						
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$7,930,438</b>	<b>\$8,144,143</b>	<b>\$7,497,838</b>	<b>\$7,624,920</b>	<b>\$127,082</b>	<b>1.67%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services						
Universal Commodities	778,240	771,982	820,000	810,000	(10,000)	(1.22%)
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$778,240</b>	<b>\$771,982</b>	<b>\$820,000</b>	<b>\$810,000</b>	<b>(\$10,000)</b>	<b>(1.22%)</b>
<b>Debt Service Expenditures</b>	<b>\$164,639</b>	<b>\$164,639</b>	<b>\$164,640</b>	<b>\$164,640</b>		
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$942,879</b>	<b>\$936,621</b>	<b>\$984,640</b>	<b>\$974,640</b>	<b>(\$10,000)</b>	<b>(1.02%)</b>
<b>Transfers Out</b>	<b>\$4,888,479</b>	<b>\$5,847,345</b>	<b>\$11,307,000</b>	<b>\$8,260,000</b>	<b>(\$3,047,000)</b>	<b>(26.95%)</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$5,831,358</b>	<b>\$6,783,966</b>	<b>\$12,291,640</b>	<b>\$9,234,640</b>	<b>(\$3,057,000)</b>	<b>(24.87%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$2,099,080</b>	<b>\$1,360,177</b>	<b>(\$4,793,802)</b>	<b>(\$1,609,720)</b>	<b>(\$3,184,082)</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$9,939,547</b>	<b>\$12,038,627</b>	<b>\$13,398,804</b>	<b>\$8,605,002</b>	<b>(\$4,793,802)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$12,038,627</b>	<b>\$13,398,804</b>	<b>\$8,605,002</b>	<b>\$6,995,282</b>	<b>(\$1,609,720)</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>1,276.79%</b>	<b>1,430.55%</b>	<b>873.92%</b>	<b>717.73%</b>		



## **Description of the Local Option Sales Tax Funds**

Beginning in July 2018, an additional 1% local option sales tax will be applied to all goods and services delivered within the Dallas County portion of the City of West Des Moines, to which the State of Iowa sales tax already applies. The additional tax was approved by the voters of Dallas County in November of 2017. 50% of the revenues from the 1% sales and services tax will be applied directly to city property tax reduction for all property tax payers in West Des Moines, the remaining 50% will be applied to legal uses authorized by the state of Iowa, including construction of public parks, recreational facilities and trails; public infrastructure construction; and public safety expenditures.

A 1% local option sales tax has been in place for Warren County since July 1, 2016, but since there are no retail establishments and very few residents in this portion of West Des Moines the revenue received has been minimal.

The State of Iowa collects all sales tax and makes monthly remittances of Local Options Sales Tax to the City based on 95% of the State of Iowa estimate of monthly receipts. In November of each year, the State of Iowa performs a reconciliation of Local Option Sales Tax for the prior fiscal year and makes an adjusting payment to the City to reflect the actual sales tax receipts.

## **Financial Summary**

Of the local option sales tax projected to be collected, 50% or \$1,012,682 will be transferred to the General Fund in order to reduce the property tax levy by \$0.21 per thousand of valuation. The projected remaining Local Options Sales Tax funds will be transferred to the Capital Projects Funds for parks projects. In Fiscal Year 2018-19 the following parks projects will be funded:

- \$525,000 - Sugar Creek Trail Phase 1
- \$200,000 - Raccoon River Park Boathouse Design
- \$300,000 - Raccoon River Park Pedestrian Bridge Design

## **Estimated Ending Fund Balance**

The projected ending Local Options Sales Tax funds balance is (\$12,682) at June 30, 2019.



**SPECIAL REVENUE FUNDS**

**LOST FUNDS**

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC (DEC) FY 2018-19 OVER FY 2017-18	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
TIF Revenues						
Other City Taxes				\$2,025,364	\$2,025,364	
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>				<b>\$2,025,364</b>	<b>\$2,025,364</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>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>\$2,037,682</b>	<b>\$2,037,682</b>	
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>				<b>\$2,037,682</b>	<b>\$2,037,682</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				<b>(\$12,318)</b>		<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>						<b>n/a</b>
<b>ENDING FUND BALANCE</b>				<b>(\$12,318)</b>		<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>						



**Description of Rehabilitation/Economic Development Funds**

Rehabilitation/Economic Development Funds consist of six special revenue funds; Dallas County Local Housing Trust Fund, Community Development Block Grant State Program, Housing Solutions, Housing and Urban Development (HUD) Entitlement Program, Economic Development-Discretionary, and Economic Development.

**Dallas County Local Housing Trust Fund**

The Dallas County Local Housing Trust Fund (DCLHTF) was established in 2004 with the mission “To provide and expand safe and affordable housing to low income residents of Dallas County.” The trust fund is governed by a 15 person Board of Directors, who act on behalf of the member communities and residents of Dallas County. The City of West Des Moines has been hired to perform administrative duties for the Trust Fund. The Owner-Occupied Rehabilitation Program assists low income homeowners within Dallas County with housing repairs and correcting code violations. The awards are in the form of a five-years forgivable loan to eligible households with incomes of less than 80% of the are Area Median Income. Eligible property types included single family homes, but do not include mobile homes, home being purchased on contract, duplexes, or rental units. The house assisted must be the primary residence of the applicant.

**Housing Solutions**

The rapid re-housing program, administered by West Des Moines Human Services, 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.

**Housing and Urban Development Entitlement Program**

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.

**Economic Development Funds**

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



## **SPECIAL REVENUE FUNDS    REHAB/ECONOMIC DEVELOPMENT FUNDS**

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.

### **Estimated Ending Fund Balance**

The projected ending Rehabilitation/Economic Development Funds balance is \$357,435 at June 30, 2019.



## SPECIAL REVENUE FUNDS      REHAB/ECONOMIC DEVELOPMENT FUNDS

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC (DEC) FY 2018-19 OVER FY 2017-18	% 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	397,270	322,093	3,699,741	685,944	(3,013,797)	(81.46%)
Charges for Services						
Special Assessments						
Miscellaneous	79,224	46,554	19,100		(19,100)	(100.00%)
<b>Sub-total Operating Revenues</b>	<b>\$476,494</b>	<b>\$368,647</b>	<b>\$3,718,841</b>	<b>\$685,944</b>	<b>(\$3,032,897)</b>	<b>(81.55%)</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt			625,000		(625,000)	(100.00%)
Transfers In	53,239	50,000	50,000	50,000		
<b>Sub-total Other Financing Sources</b>	<b>\$53,239</b>	<b>\$50,000</b>	<b>\$675,000</b>	<b>\$50,000</b>	<b>(\$625,000)</b>	<b>(92.59%)</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$529,733</b>	<b>\$418,647</b>	<b>\$4,393,841</b>	<b>\$735,944</b>	<b>(\$3,657,897)</b>	<b>(83.25%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$78,138	\$86,395	\$97,295	\$126,324	\$29,029	29.84%
Supplies and Services	456,206	323,104	4,394,716	717,036	(3,677,680)	(83.68%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$534,344</b>	<b>\$408,499</b>	<b>\$4,492,011</b>	<b>\$843,360</b>	<b>(\$3,648,651)</b>	<b>(81.23%)</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$534,344</b>	<b>\$408,499</b>	<b>\$4,492,011</b>	<b>\$843,360</b>	<b>(\$3,648,651)</b>	<b>(81.23%)</b>
<b>Transfers Out</b>	<b>\$106,124</b>					
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$640,468</b>	<b>\$408,499</b>	<b>\$4,492,011</b>	<b>\$843,360</b>	<b>(\$3,648,651)</b>	<b>81.23%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$110,735)</b>	<b>\$10,148</b>	<b>(\$98,170)</b>	<b>(\$107,416)</b>	<b>(\$9,246)</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$663,608</b>	<b>\$552,873</b>	<b>\$563,021</b>	<b>\$464,851</b>	<b>(\$98,170)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$552,873</b>	<b>\$563,021</b>	<b>\$464,851</b>	<b>\$357,435</b>	<b>(\$107,416)</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>103.47%</b>	<b>137.83%</b>	<b>10.35%</b>	<b>42.38%</b>		



**Description of the Employee Benefits Fund**

This fund accounts for benefits paid to City employees who are compensated through government fund types. 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.

**Financial Summary**

In FY 2018-2019, the levy for employee benefits will be approximately \$4,791,612 and the commercial property tax replacement funding is projected to be \$223,529. These amounts will then be transferred to the General Fund as the employee benefits are actually paid.

**Estimated Ending Fund Balance**

The projected ending Employee Benefits Fund balance is \$8,803 at June 30, 2019.





**SPECIAL REVENUE FUNDS**

**EMPLOYEE BENEFITS FUND**

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC (DEC) FY 2018-19 OVER FY 2017-18	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes	\$4,206,721	\$4,362,409	\$4,467,256	\$4,739,500	\$272,244	6.09%
TIF Revenues						
Other City Taxes	49,494	56,012	52,531	52,112	(419)	(0.46%)
Licenses and Permits						
Use of Money and Property						
Intergovernmental	252,172	230,535	213,892	223,529	9,637	4.51%
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$4,508,387</b>	<b>\$4,648,956</b>	<b>\$4,733,679</b>	<b>\$5,015,141</b>	<b>\$281,462</b>	<b>5.95%</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>\$4,508,387</b>	<b>\$4,648,956</b>	<b>\$4,733,679</b>	<b>\$5,015,141</b>	<b>\$281,462</b>	<b>5.95%</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>\$4,493,291</b>	<b>\$4,655,249</b>	<b>\$4,733,679</b>	<b>\$5,015,141</b>	<b>\$281,462</b>	<b>5.95%</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$4,493,291</b>	<b>\$4,655,249</b>	<b>\$4,733,679</b>	<b>\$5,015,141</b>	<b>\$281,462</b>	<b>5.95%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$15,096</b>	<b>(\$6,293)</b>				
<b>BEGINNING FUND BALANCE</b>		<b>\$15,096</b>	<b>\$8,803</b>	<b>\$8,803</b>		
<b>ENDING FUND BALANCE</b>	<b>\$15,096</b>	<b>\$8,803</b>	<b>\$8,803</b>	<b>\$8,803</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 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:

**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. No TIF receipts are projected to be collected for FY 2018-2019 in the Fuller Road Urban Renewal District.

**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 \$118,930 for FY 2018-2019 in the 4125 Westown Urban Renewal District.

**Val Gate TIF District**

An urban renewal area was created in 2015 but debt has yet to be certified within the district. The purpose of the district is to finance infrastructure improvements, which will include storm sewer improvements, Grand Avenue road improvements, and the burying of overhead utilities. No TIF receipts are projected to be collected for FY 2018-2019 in the Val Gate Urban Renewal District.

**Historic West Des Moines TIF District**

This district was created in 2017 and the expiration date is to be determined. The district has a 20 year life. 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 buildings in the area. No TIF receipts are projected to be collected for FY 2018-2019 in the Historic West Des Moines Urban Renewal District.

**Midtown TIF District**

This district was created in 2017 and the expiration date is to be determined. The district has a 20 year life. 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 redevelopment of a building in the area. TIF receipts are projected to be \$49,542 for FY 2018-2019 in the Midtown Urban Renewal District.



**Alluvion TIF District**

This district was created in 2014, 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 constructing and equipping a public safety facility within the district. TIF receipts are projected to be \$5,365,331 for FY 2018-2019.

**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 hospitals within the Westown Parkway V Urban Renewal District, amendments to the plan have created a incentive fund that the City Council can choose to make grants, including tax rebates, attributable to the creation of jobs and the construction and redevelopment of buildings in the area. TIF receipts are projected to be \$938,632 for FY 2018-2019.

**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 \$3,801,837 for FY 2018-2019. 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 2018-2019 are projected to be \$4,981,486.

**Woodland Hills TIF District**

This district was created in 2011 and is set to expire fiscal year 2024-2025. 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 \$1,541,402 for FY 2018-2019.



**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 \$1,024,866 for FY 2018-2019.

**Osmium TIF District**

The district was created in 2016 and the expiration date is to be determined. The purpose of the district is to finance the construction of infrastructure (streets, water lines, and sanitary sewer for the Microsoft data center complex. No TIF receipts are projected to be collected in FY 2018-2019.

**Coachlight Drive TIF District**

The district was created in 2017 and the expiration date is to be determined. The purpose of the district is to finance the construction of infrastructure (streets and sidewalks) for Coachlight Drive and Mills Civic Parkway. No TIF receipts are projected to be collected in FY 2018-2019 in the Coachlight Drive Urban Renewal District.

**E.P. True Parkway TIF District**

The district was created in 2017 and the expiration date is to be determined. 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 redevelopment of the former Dahl's grocery building into three retail spaces. No TIF receipts are projected to be collected in FY 2018-2019 in the E.P. True Parkway Urban Renewal District.

## SPECIAL REVENUE FUNDS

## TIF FUNDS

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC (DEC) FY 2018-19 OVER FY 2017-18	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
TIF Revenues	9,323,812	12,183,281	13,498,069	\$17,822,026	\$4,323,957	32.03%
Other City Taxes						
Licenses and Permits						
Use of Money and Property		20,139				
Intergovernmental	115,300	230,635	287,495	527,192	239,697	83.37%
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$9,323,812</b>	<b>\$12,434,055</b>	<b>\$13,785,564</b>	<b>\$18,349,218</b>	<b>\$4,563,654</b>	<b>33.10%</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In	856,693	460,924	602,535	585,733	(16,802)	(2.79%)
<b>Sub-total Other Financing Sources</b>	<b>\$856,693</b>	<b>\$460,924</b>	<b>\$602,535</b>	<b>\$585,733</b>	<b>(\$16,802)</b>	<b>(2.79%)</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$10,180,505</b>	<b>\$12,894,979</b>	<b>\$14,388,099</b>	<b>\$18,934,951</b>	<b>\$4,546,852</b>	<b>31.60%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	1,004,473	1,347,385	1,690,280	1,605,039	(85,241)	(5.04%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital			70,000		(70,000)	100.00
<b>Sub-total Operating Expenditures</b>	<b>\$1,004,473</b>	<b>\$1,347,385</b>	<b>\$1,760,280</b>	<b>\$1,605,039</b>	<b>(\$155,241)</b>	<b>(8.82%)</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$1,004,473</b>	<b>\$1,347,385</b>	<b>\$1,760,280</b>	<b>\$1,605,039</b>	<b>(\$155,241)</b>	<b>(8.82%)</b>
<b>Transfers Out</b>	<b>\$8,089,266</b>	<b>\$13,407,690</b>	<b>\$13,101,321</b>	<b>\$15,625,364</b>	<b>\$2,524,043</b>	<b>19.27%</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$9,093,729</b>	<b>\$14,755,075</b>	<b>\$14,861,601</b>	<b>\$17,230,403</b>	<b>\$2,368,802</b>	<b>15.94%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$1,086,776</b>	<b>(\$1,860,096)</b>	<b>(\$473,502)</b>	<b>\$1,704,548</b>	<b>\$2,178,050</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$5,579,041</b>	<b>\$6,665,817</b>	<b>\$4,805,721</b>	<b>\$4,332,219</b>	<b>(\$473,502)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$6,665,817</b>	<b>\$4,805,721</b>	<b>\$4,332,219</b>	<b>\$6,036,767</b>	<b>\$1,704,548</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>663.61%</b>	<b>356.67%</b>	<b>246.11%</b>	<b>376.11%</b>		



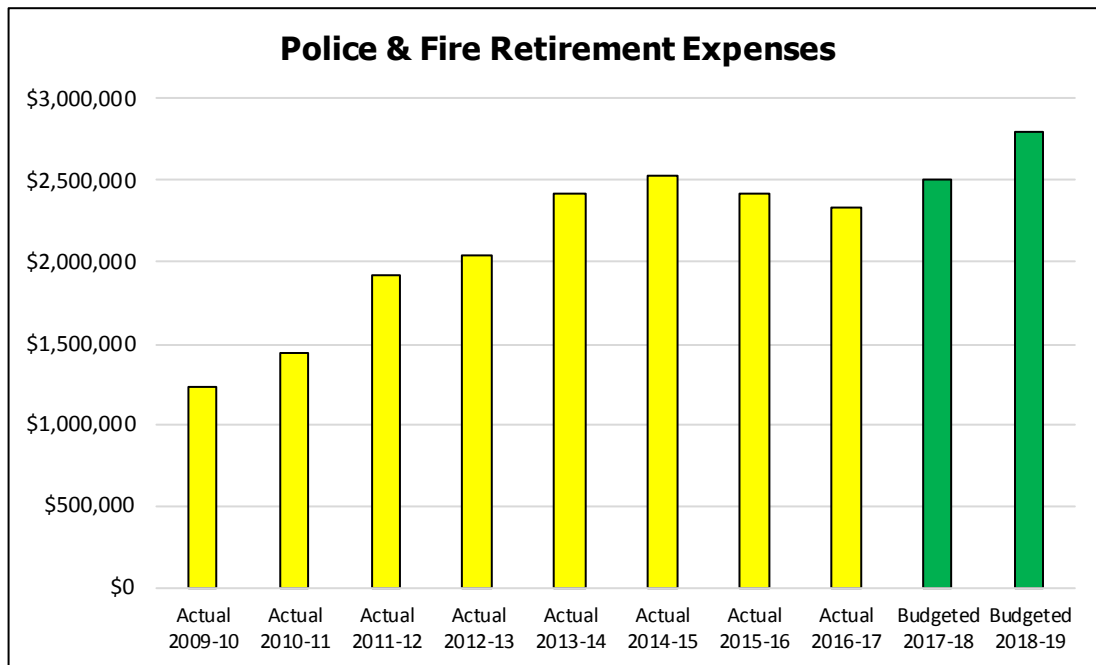
**Description of the Police and Fire Retirement Funds**

These funds account for the pension of disabled and retired Police Officers and Firefighters 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**

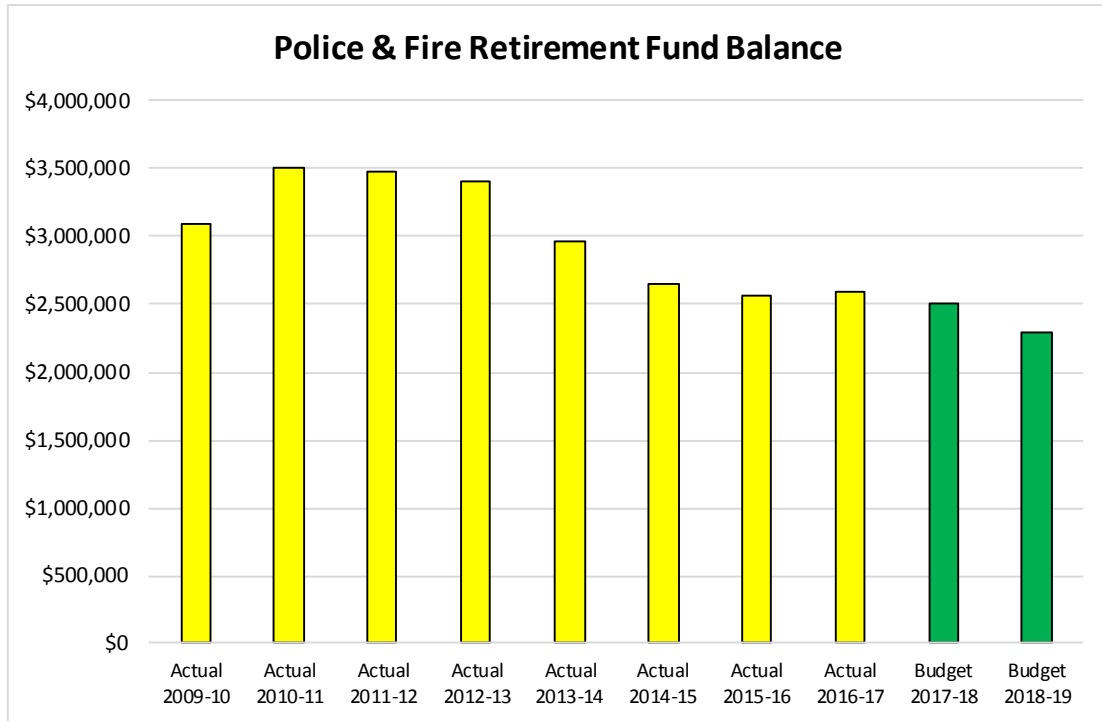
Cities are allowed to levy in a Special Revenue Fund for contributions under the Municipal Fire and Police Retirement System of Iowa (MFPRSI). In FY 2017-2018 the levy for these pension contributions will be approximately \$2,299,818, and the commercial property tax replacement funding is projected to be \$108,834. The MFPRSI City contribution rate increased from 25.92% in FY 2017-2018 to 26.02% in FY 2018-2019. 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.

<b>Fiscal Year</b>	<b>City Required Contribution Rate</b>
2009-10	17.00%
2010-11	19.90%
2011-12	24.76%
2012-13	26.12%
2013-14	30.12%
2014-15	30.41%
2015-16	27.77%
2016-17	25.92%
2017-18	25.68%
2018-19	26.02%



**Estimated Ending Fund Balance**

The projected ending Police & Fire Retirement Fund balance is \$2,284,143 at June 30, 2019, a decrease of \$207,758 or 8.34%





**SPECIAL REVENUE FUNDS**

**POLICE & FIRE RETIREMENT FUNDS**

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC (DEC) FY 2018-19 OVER FY 2017-18	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes	\$2,173,780	\$2,206,524	\$2,273,074	\$2,433,493	\$160,419	7.05%
TIF Revenues						
Other City Taxes	25,577	28,331	26,744	26,763	19	0.07%
Licenses and Permits						
Use of Money and Property		9,426				
Intergovernmental	130,312	116,604	108,834	114,771	5,937	5.46%
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$2,329,699</b>	<b>\$2,360,885</b>	<b>\$2,408,652</b>	<b>\$2,575,027</b>	<b>\$166,375</b>	<b>6.91%</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>\$2,329,699</b>	<b>\$2,360,885</b>	<b>\$2,408,652</b>	<b>\$2,575,027</b>	<b>\$166,375</b>	<b>6.91%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$2,414,930	\$2,331,991	\$2,504,450	\$2,782,785	\$278,335	11.11%
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$2,414,930</b>	<b>\$2,331,991</b>	<b>\$2,504,450</b>	<b>\$2,782,785</b>	<b>\$278,335</b>	<b>11.11%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$2,414,930</b>	<b>\$2,331,991</b>	<b>\$2,504,450</b>	<b>\$2,782,785</b>	<b>\$278,335</b>	<b>11.11%</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$2,414,930</b>	<b>\$2,331,991</b>	<b>\$2,504,450</b>	<b>\$2,782,785</b>	<b>\$278,335</b>	<b>11.11%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$85,261)</b>	<b>\$28,894</b>	<b>(\$95,798)</b>	<b>(\$207,758)</b>	<b>(\$111,960)</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$2,644,066</b>	<b>\$2,558,805</b>	<b>\$2,587,699</b>	<b>\$2,491,901</b>	<b>(\$95,798)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$2,558,805</b>	<b>\$2,587,699</b>	<b>\$2,491,901</b>	<b>\$2,284,143</b>	<b>(\$207,758)</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>105.96%</b>	<b>110.97%</b>	<b>99.50%</b>	<b>80.94%</b>		



**Description of the Park Funds**

Park Funds consist of four special revenue funds; Park Trust, Adult Softball Trust, Jordan Cemetery Reserve, and Raccoon River Quarry Conservation. These funds account for revenue from park donations, softball trust donations, cemetery plot sales, and tonnage fees for mining and are obligated for future parks development and to support operations at the facilities.

**Raccoon River Quarry Conservation** - In May of 2010 two aggregate mining operations located along the Raccoon River were annexed into the City of West Des Moines. The City has begun planning for the future use of the area subsequent to the end of mining operations, that planning includes a reclamation fund. The operators of the quarries shall pay annually into the reclamation fund an amount equal to ten cents per ton of all aggregate sold from the mining site. The monies collected shall be used solely for the implementation and development of the identified post mining land use for this area.

**Financial Summary**

Park Funds are projected to receive \$106,550 in revenue during fiscal year 2018-2019 from donations, sale of cemetery plots, tonnage fees, and interest. Revenue has been budgeted conservatively due to the unpredictability of the revenue streams. Expenditures for fiscal year 2018-2019 are \$20,100. Of this amount \$5,100 is budgeted for the purchase of benches using dollars donated for this purpose and the remaining \$15,000 is for supplies at the Raccoon River Park Softball Complex.

**Estimated Ending Fund Balance**

The projected ending Park Funds balance is \$881,051 at June 30, 2019, an increase of \$86,451 or 10.88%.



## SPECIAL REVENUE FUNDS

## PARK FUNDS

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC (DEC) FY 2018-19 OVER FY 2017-18	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property		1,586		1,450	1,450	100.00%
Intergovernmental						
Charges for Services	87,639	113,959	97,700	30,000	(67,700)	(69.29%)
Special Assessments						
Miscellaneous	95,429	82,918	60,600	75,100	14,500	23.93%
<b>Sub-total Operating Revenues</b>	<b>\$183,068</b>	<b>\$198,463</b>	<b>\$158,300</b>	<b>\$106,550</b>	<b>(\$51,750)</b>	<b>(32.69%)</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>\$183,068</b>	<b>\$198,463</b>	<b>\$158,300</b>	<b>\$106,550</b>	<b>(\$51,750)</b>	<b>(32.69%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	10,249	36,202	20,000	15,000	(5,000)	(25.00%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	4,992	5,087	9,200	5,100	(4,100)	(44.57%)
<b>Sub-total Operating Expenditures</b>	<b>\$15,241</b>	<b>\$41,289</b>	<b>\$29,200</b>	<b>\$20,100</b>	<b>(\$9,100)</b>	<b>(31.16%)</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$15,241</b>	<b>\$41,289</b>	<b>\$29,200</b>	<b>\$20,100</b>	<b>(\$9,100)</b>	<b>(31.16%)</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$15,241</b>	<b>\$41,289</b>	<b>\$29,200</b>	<b>\$20,100</b>	<b>(\$9,100)</b>	<b>(31.16%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$167,827</b>	<b>\$157,174</b>	<b>\$129,100</b>	<b>\$86,450</b>	<b>(\$42,650)</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$340,500</b>	<b>\$508,327</b>	<b>\$665,501</b>	<b>\$794,601</b>	<b>\$129,100</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$508,327</b>	<b>\$665,501</b>	<b>\$794,601</b>	<b>\$881,051</b>	<b>\$86,450</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>3,235.26%</b>	<b>1,511.81%</b>	<b>2,721.235</b>	<b>4383.34%</b>		



## Description of the Public Art Funds

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 an annual appropriation of hotel/motel tax revenues and managed by the Parks & Recreation Department.

The **vision** of the Public Art Program is to create a diverse collection of public works of art of high aesthetic and intellectual quality and excellence, and a program that promotes cultural expression and artistic appreciation. At the heart of the aspiration for public art in West Des Moines is the wish for an authentic, rich and diverse arts culture that is seen and understood as uniquely arising from the community - an arts culture that benefits and enriches all those who are fortunate enough to live, work in, and visit West Des Moines.

The **mission** of the Public Arts Program is to create a city with successful public spaces incorporating public works of art that offer moments of serendipity and opportunities for reflection - a city with public art woven into the fine grain detail of the public infrastructure.



The Commission sponsors an annual Art on the Campus temporary exhibit of sculptures on the City Campus each year. The exhibit will be celebrating its sixth year in 2018 and attracted thirty-one submission from fourteen different artists. Three permanent works of art have been purchased from past Art on the Campus exhibits and are part of the City's collection.

In 2016, the first commissioned work of public art was installed - Art on the Trail "Surrounds". This work consists of five sculptures in different locations along Jordan Creek Trail. In the fall of 2016, the Commission began work on its next major project, the Water Quality Community Art Project. An artist was selected in 2017, and the project will involve a community event, temporary works of art, and a permanent commission work of art all focused on the topic of water quality awareness. A public art project was also commission for the Valley Junction district in 2017. The work of art will include three sculptures installed in the Spring of 2018. In addition, Art Route, a collaboration with the Greater Des Moines Public Art Foundation, was installed on the City Campus in fall of 2017.

## Financial Summary

The Public Art Fund is projected to receive \$120,000 in revenue, a transfer in from the Hotel/Motel Tax Fund. Expenditures for fiscal year 2018-2019 are \$150,000, with \$110,00 for the purchase and installation of new art.

## Estimated Ending Fund Balance

The projected ending Public Art Fund balance is \$203,442 at June 30, 2019 a decrease of \$30,000 or 12.85%.



**SPECIAL REVENUE FUNDS**

**PUBLIC ART FUNDS**

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC (DEC) FY 2018-19 OVER FY 2017-18	% 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	5,819		19,300		(19,300)	(100.00%)
<b>Sub-total Operating Revenues</b>	<b>\$5,819</b>		<b>\$19,300</b>		<b>(\$19,300)</b>	<b>(100.00%)</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In	120,000	120,000	120,000	120,000		
<b>Sub-total Other Financing Sources</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$120,000</b>		
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$125,819</b>	<b>\$120,000</b>	<b>\$139,300</b>	<b>\$120,000</b>	<b>(\$19,300)</b>	<b>(13.85%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	34,997	27,105	41,000	40,000	(1,000)	(2.44%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	32,000	131,474	259,000	110,000	(149,000)	(57.53%)
<b>Sub-total Operating Expenditures</b>	<b>\$66,997</b>	<b>\$158,579</b>	<b>\$300,000</b>	<b>\$150,000</b>	<b>(\$150,000)</b>	<b>(50.00%)</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$66,997</b>	<b>\$158,579</b>	<b>\$300,000</b>	<b>\$150,000</b>	<b>(\$150,000)</b>	<b>(50.00%)</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$66,997</b>	<b>\$158,579</b>	<b>\$300,000</b>	<b>\$150,000</b>	<b>(\$150,000)</b>	<b>(50.00%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$58,822</b>	<b>(\$38,579)</b>	<b>(\$160,700)</b>	<b>(\$30,000)</b>	<b>\$130,700</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$373,899</b>	<b>\$432,721</b>	<b>\$394,142</b>	<b>\$233,442</b>	<b>(\$160,700)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$432,721</b>	<b>\$394,142</b>	<b>\$233,442</b>	<b>\$203,442</b>	<b>(\$30,000)</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>645.88%</b>	<b>248.55%</b>	<b>77.81%</b>	<b>135.63%</b>		



**Description of the Library Funds**

Library Funds consist of two special revenue funds; the Library Trust and the Library Friends Trust. These funds account for revenue from miscellaneous donations, State of Iowa open access contributions, and fund raising efforts by the West Des Moines Library Friends Foundation, a separate legal entity created to raise funds specifically for library purposes.

**Financial Summary**

Library Funds are projected to receive \$72,000 in revenue during fiscal years 2018-2019, of that amount \$27,000 is expected in donations and the remaining \$45,000 will be from the State of Iowa for open access. Expenditures of \$77,000 are budgeted for library materials and equipment.

**Estimated Ending Fund Balance**

The projected ending Library Funds balance is \$227,092 at June 30, 2019, a decrease of \$5,000 or 2.15%.



**SPECIAL REVENUE FUNDS**

**LIBRARY FUNDS**

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC (DEC) FY 2018-19 OVER FY 2017-18	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property		797				
Intergovernmental		53,909	50,000	45,000	(5,000)	(10.00%)
Charges for Services						
Special Assessments						
Miscellaneous	64,353	39,358	35,950	27,000	(8,950)	(24.90%)
<b>Sub-total Operating Revenues</b>	<b>\$64,353</b>	<b>\$94,064</b>	<b>\$85,950</b>	<b>\$72,000</b>	<b>(\$13,950)</b>	<b>(16.23%)</b>
<b>Other Financing Sources</b>						
Sale of Surplus Assets & Equipment						
Proceeds of Long Term Debt						
Transfers In						
<b>Sub-total Other Financing Sources</b>						
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$64,353</b>	<b>\$94,064</b>	<b>\$85,950</b>	<b>\$72,000</b>	<b>(\$13,950)</b>	<b>(16.23%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services		16,080		12,000	12,000	100.00%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	30,324	91,153	70,500	65,000	(5,500)	(7.80%)
<b>Sub-total Operating Expenditures</b>	<b>\$30,324</b>	<b>\$107,233</b>	<b>\$70,500</b>	<b>\$77,000</b>	<b>\$6,500</b>	<b>9.22%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$30,324</b>	<b>\$107,233</b>	<b>\$70,500</b>	<b>\$77,000</b>	<b>\$6,500</b>	<b>9.22%</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$30,324</b>	<b>\$107,233</b>	<b>\$70,500</b>	<b>\$77,000</b>	<b>\$6,500</b>	<b>9.22%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$34,029</b>	<b>(\$13,169)</b>	<b>\$15,450</b>	<b>(\$5,000)</b>	<b>(\$20,450)</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$195,782</b>	<b>\$229,811</b>	<b>\$216,642</b>	<b>\$232,092</b>	<b>\$15,450</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$229,811</b>	<b>\$216,642</b>	<b>\$232,092</b>	<b>\$227,092</b>	<b>(\$5,000)</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>757.85%</b>	<b>202.03%</b>	<b>329.21%</b>	<b>294.92%</b>		





**Description of Police Funds**

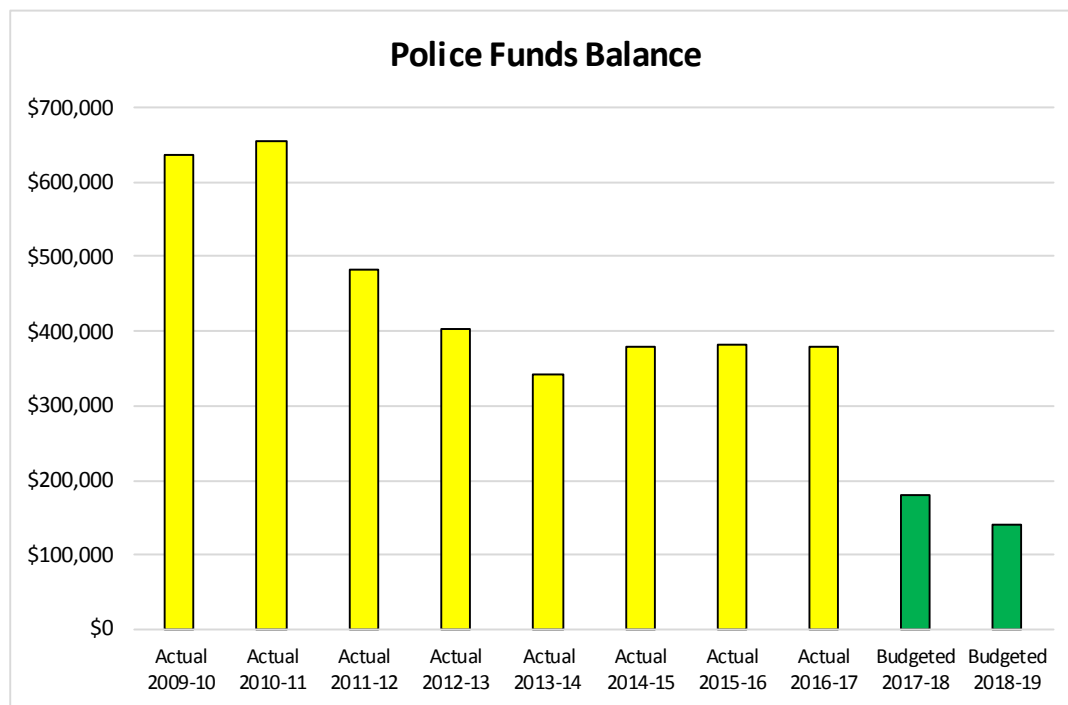
Police Funds consist of three special revenue funds; Police Forfeited Funds-State, Police Forfeited Funds-Federal, and Police Gift Trust. These funds account for revenue from direct donations to the Police Department, the Youth Justice Initiative Program and the West Des Moines Police Department's share of the Federal and State forfeiture programs. 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 and donations, revenues are conservatively estimated. In FY 2018-2019, Police Funds are projected to receive \$20,000 in revenue. The forfeiture programs are budgeted to receive \$10,000, with \$10,000 budgeted for donations. 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 Police Funds balance is \$140,818 at June 30, 2019, a decrease of \$40,000 from the prior year's balance.



**SPECIAL REVENUE FUNDS**

**POLICE FUNDS**

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC (DEC) FY 2018-19 OVER FY 2017-18	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	14	775				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	22,518	36,884	20,000	20,000		
<b>Sub-total Operating Revenues</b>	<b>\$22,532</b>	<b>\$37,659</b>	<b>\$20,000</b>	<b>\$20,000</b>		
<b>Other Financing Sources</b>						
Sale of Surplus Assets & Equipment						
Proceeds of Long Term Debt						
Transfers In						
<b>Sub-total Other Financing Sources</b>						
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$22,532</b>	<b>\$37,659</b>	<b>\$20,000</b>	<b>\$20,000</b>		
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	19,641	38,362	34,000	15,000	(19,000)	(55.88%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital		999	112,000	45,000	(67,000)	(59.82%)
<b>Sub-total Operating Expenditures</b>	<b>\$19,641</b>	<b>\$39,361</b>	<b>\$146,000</b>	<b>\$60,000</b>	<b>(\$86,000)</b>	<b>(58.90%)</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$19,641</b>	<b>\$39,361</b>	<b>\$146,000</b>	<b>\$60,000</b>	<b>(\$86,000)</b>	<b>(58.90%)</b>
<b>Transfers Out</b>			<b>\$71,000</b>		<b>(\$71,000)</b>	<b>(100.00%)</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$19,641</b>	<b>\$39,361</b>	<b>\$217,000</b>	<b>\$60,000</b>	<b>(\$157,000)</b>	<b>(72.35%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$2,891</b>	<b>(\$1,702)</b>	<b>(\$197,000)</b>	<b>(\$40,000)</b>	<b>\$157,000</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$376,629</b>	<b>\$379,520</b>	<b>\$377,818</b>	<b>\$180,818</b>	<b>(\$197,000)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$379,520</b>	<b>\$377,818</b>	<b>\$180,818</b>	<b>\$140,818</b>	<b>(\$40,000)</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>1,932.29%</b>	<b>959.87%</b>	<b>123.85%</b>	<b>234.70%</b>		



**Description of E911 Funds**

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

The revenue generated from the E911 surcharge is collected by the State of Iowa who then distributes the funds to the Polk County 911 service board. The Polk County 911 service board then holds the Westcom Dispatch share of the funds. Westcom receives their funding on a reimbursement basis after submitting an expenses summary.

**Financial Summary**

For fiscal year 2018-2019, revenue from the E911 monthly surcharge is projected to total \$1,656,257. Budgeted expenditures total \$1,656,257, with \$137,005 allocated to the repayment of a note issued in FY 2016-2017, the funds borrowed were used for the purchase of mobile data computers.

**Estimated Ending Fund Balance**

The projected ending E911 Funds balance is \$54,350 at June 30, 2019.



**SPECIAL REVENUE FUNDS**

**E911 FUNDS**

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC(DEC) FY 2018-19 OVER FY 2017-18	% 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	746,266	852,802	1,697,054	1,656,257	(40,797)	(2.40%)
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$746,266</b>	<b>\$852,802</b>	<b>\$1,697,054</b>	<b>\$1,656,257</b>	<b>(\$40,797)</b>	<b>(2.40%)</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt		\$643,214				
Transfers In						
<b>Sub-total Other Financing Sources</b>		<b>\$643,214</b>				
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$746,266</b>	<b>\$1,496,016</b>	<b>\$1,697,054</b>	<b>\$1,656,257</b>	<b>(\$40,797)</b>	<b>(2.40%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	252,843	273,232	545,620	722,352	176,732	32.39%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	188,402	972,069	794,434	579,500	(214,934)	(27.05%)
<b>Sub-total Operating Expenditures</b>	<b>\$441,245</b>	<b>\$1,245,301</b>	<b>\$1,340,054</b>	<b>\$1,301,852</b>	<b>(\$38,202)</b>	<b>(2.85%)</b>
<b>Debt Service Expenditures</b>	<b>\$29,890</b>	<b>91,334</b>	<b>\$137,000</b>	<b>\$137,005</b>	<b>5</b>	
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$471,135</b>	<b>\$1,336,635</b>	<b>\$1,477,054</b>	<b>\$1,438,857</b>	<b>(\$38,197)</b>	<b>(2.59%)</b>
<b>Transfers Out</b>	<b>\$170,000</b>	<b>\$217,200</b>	<b>\$220,000</b>	<b>\$217,400</b>	<b>(\$2,600)</b>	<b>(1.18%)</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$641,135</b>	<b>\$1,553,835</b>	<b>\$1,697,054</b>	<b>\$1,656,257</b>	<b>(\$40,797)</b>	<b>(2.40%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$105,131</b>	<b>(\$57,819)</b>				<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$7,040</b>	<b>\$112,169</b>	<b>\$54,350</b>	<b>\$54,350</b>		<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$112,169</b>	<b>\$54,350</b>	<b>\$54,350</b>	<b>\$54,350</b>		
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>23.81%</b>	<b>4.07%</b>	<b>3.68%</b>	<b>3.78%</b>		



**Description of the Human Services Funds**

Human Services Funds consist of three special revenue funds; Human Services Trust, Goodman Bequest, and the Alice Fuhrmann Bequest. These funds account for donations and grants for various Human Services programs that target the elderly, disabled, and low-income families of West Des Moines. These dollars fund program that include rental assistance, holiday programs, personal pantry programs, utility programs, and other client based programs.

**Financial Summary**

Human Services expects to receive approximately \$145,450 in donations and grants and expend approximately \$192,580 on programs for FY 2018-2019. 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 is \$605,339 at June 30, 2019, a decrease of \$47,130 or 7.22%.



## SPECIAL REVENUE FUNDS

## HUMAN SERVICES FUNDS

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC(DEC) FY 2018-19 OVER FY 2017-18	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	2,064	1,394	500	1,000	500	100.00%
Intergovernmental	5,000	20,000	12,500	19,450	6,950	55.60%
Charges for Services						
Special Assessments						
Miscellaneous	153,091	101,251	160,000	125,000	(35,000)	(21.88%)
<b>Sub-total Operating Revenues</b>	<b>\$160,155</b>	<b>\$122,645</b>	<b>\$173,000</b>	<b>\$145,450</b>	<b>(\$27,550)</b>	<b>(15.92%)</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In	710					
<b>Sub-total Other Financing Sources</b>	<b>\$710</b>					
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$160,865</b>	<b>\$122,645</b>	<b>\$173,000</b>	<b>\$145,450</b>	<b>(\$27,550)</b>	<b>(15.92%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	133,328	108,914	158,100	191,580	33,480	21.18%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital			16,200	1,000	(15,200)	(93.83%)
<b>Sub-total Operating Expenditures</b>	<b>\$133,328</b>	<b>\$108,914</b>	<b>\$174,300</b>	<b>\$192,580</b>	<b>\$18,280</b>	<b>10.49%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$133,328</b>	<b>\$108,914</b>	<b>\$174,300</b>	<b>\$192,580</b>	<b>\$18,280</b>	<b>10.49%</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$133,328</b>	<b>\$108,914</b>	<b>\$174,300</b>	<b>\$192,580</b>	<b>\$18,280</b>	<b>10.49%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$27,537</b>	<b>\$13,732</b>	<b>(\$1,300)</b>	<b>(\$47,130)</b>	<b>(\$45,830)</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$612,500</b>	<b>\$640,037</b>	<b>\$653,769</b>	<b>\$652,469</b>	<b>(\$1,300)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$640,037</b>	<b>\$653,769</b>	<b>\$652,469</b>	<b>\$605,339</b>	<b>(\$47,130)</b>	
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>480.05%</b>	<b>600.26%</b>	<b>374.43%</b>	<b>314.33%</b>		



**Description of the EMS Trust Funds**

This fund accounts for donations to the EMS department and 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.

**Financial Summary**

Due to the unpredictable nature of donations, no revenue or expenditures are budgeted at this time. In the event of donations and related expenses a budget amendment will be prepared.

**Estimated Ending Fund Balance**

The projected ending EMS Trust Funds balance is \$6,822 at June 30, 2019, no change from the prior year.





**SPECIAL REVENUE FUNDS**

**EMS FUNDS**

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC(DEC) FY 2018-19 OVER FY 2017-18	% 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	1,920		1,250		(1,250)	(100.00%)
<b>Sub-total Operating Revenues</b>	<b>\$1,920</b>		<b>\$1,250</b>		<b>(\$1,250)</b>	<b>(100.00%)</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>\$1,920</b>		<b>\$1,250</b>		<b>(\$1,250)</b>	<b>(100.00%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services			750		(750)	(100.00%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>			<b>\$750</b>		<b>(\$750)</b>	<b>(100.00%)</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>			<b>\$750</b>		<b>(\$750)</b>	<b>(100.00%)</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>			<b>\$750</b>		<b>(\$750)</b>	<b>(100.00%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$1,920</b>		<b>\$500</b>		<b>(\$500)</b>	<b>(100.00%)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$4,402</b>	<b>\$6,322</b>	<b>\$6,322</b>	<b>\$6,822</b>	<b>\$500</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$6,322</b>	<b>\$6,322</b>	<b>\$6,822</b>	<b>\$6,822</b>		<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>n/a</b>	<b>n/a</b>	<b>909.60%</b>	<b>n/a</b>		

