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Dollars



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SPECIAL REVENUE FUNDS



Special Revenue Funds

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

The City budgets for the following Special Revenue Funds:

Road Use Tax Fund

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

Rehabilitation/Economic Development Funds

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

Employee Benefits Fund

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

Tax Increment Financing Funds

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

Police and Fire Retirement Funds

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

Park Funds

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

Library Funds

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



Police Funds

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

E911 Funds

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

Human Service Funds

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

EMS Funds

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

Financial Summary

	ACTUAL FY 2007-08	ACTUAL FY 2008-09	REVISED BUDGET FY 2009-10	BUDGET FY 2010-11	INC(DEC) FY 2010-11 OVER FY 2009-10	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$5,585,007	\$5,456,786	\$5,709,695	\$5,980,980	\$271,285	4.75%
TIF Revenues	16,258,279	14,193,555	12,929,711	10,766,297	(2,163,414)	(16.73%)
Other City Taxes	84,244	76,966	78,075	74,020	(4,055)	(5.19%)
Licenses and Permits						
Use of Money and Property	80,219	35,444	10,000		(10,000)	(100.00%)
Intergovernmental	5,328,391	5,704,694	5,091,269	4,804,704	(286,565)	(5.62%)
Charges for Services						
Special Assessments						
Miscellaneous	1,320,009	1,591,017	1,108,340	777,000	(331,340)	(29.90%)
Sub-total Operating Revenues	\$28,656,150	\$27,058,462	\$24,927,090	\$22,403,001	(\$2,524,089)	(10.13%)
Other Financing Sources						
Proceeds of Long Term Debt	\$4,344	\$12,821				
Transfers In	1,189,946	2,600,533	1,419,342	212,208	(1,207,134)	(85.05%)
Sub-total Other Financing Sources	\$1,194,290	\$2,613,354	\$1,419,342	\$212,208	(\$1,207,134)	(85.05%)
TOTAL REVENUES & OTHER SOURCES	\$29,850,439	\$29,671,816	\$26,346,432	\$22,615,209	(\$3,731,223)	(14.16%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$1,737,807	\$1,393,635	\$1,378,141	\$1,481,181	\$103,040	7.48%
Supplies and Services	2,021,731	2,760,528	1,958,974	1,364,911	(594,063)	(30.33%)
Universal Commodities	689,444	607,291	715,000	715,000		
Non-Recurring/Non-Capital	266,814	93,245	165,500	97,000	(68,500)	(41.39%)
Capital	474,394	382,041	366,250	341,381	(24,869)	(6.79%)
Sub-total Operating Expenditures	\$5,190,190	\$5,236,741	\$4,583,865	\$3,999,473	(\$584,392)	(12.75%)
Debt Service Expenditures	\$2,314,842	\$6,249,278	\$1,012,734	\$1,000,000	(\$12,734)	(1.26%)
Capital Improvement Expenditures						
Total Expenditures	\$7,505,032	\$11,486,019	\$5,596,599	\$4,999,473	(\$597,126)	(10.67%)
Transfers Out	\$20,807,587	\$22,746,386	\$25,397,440	\$19,586,725	(\$5,810,715)	(22.88%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$28,312,619	\$34,232,405	\$30,994,039	\$24,586,198	(\$6,407,841)	(20.67%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,537,820	(\$4,560,589)	(\$4,647,607)	(\$1,970,989)	(\$10,139,064)	218.17%
BEGINNING FUND BALANCE	\$15,912,097	\$17,449,918	\$12,889,328	\$8,241,721	(\$4,647,607)	n/a
ENDING FUND BALANCE	\$17,449,918	\$12,889,328	\$8,241,721	\$6,270,732	(\$1,970,989)	n/a
FUND BALANCE% OF EXPENDITURES	232.51%	112.22%	147.26%	125.43%		



SPECIAL REVENUE FUNDS

FY 2010-11 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			\$4,331,395		\$1,649,585	
TIF Revenues				10,766,297		
Other City Taxes			53,605		20,415	
Licenses and Permits						
Use of Money and Property						
Intergovernmental	4,429,287	375,417				
Charges for Services						
Special Assessments						
Miscellaneous		50,000				37,000
Sub-total Operating Revenues	\$4,429,287	\$425,417	\$4,385,000	\$10,766,297	\$1,670,000	\$37,000
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		212,208				
Sub-total Other Financing Sources		\$212,208				
TOTAL REVENUES & OTHER SOURCES	\$4,429,287	\$637,625	\$4,385,000	\$10,766,297	\$1,670,000	\$37,000
EXPENDITURES						
Operating Expenditures						
Personal Services		\$113,431			\$1,367,750	
Supplies and Services		1,174,911		100,000		
Universal Commodities	715,000					
Non-Recurring/Non-Capital						2,000
Capital						33,000
Sub-total Operating Expenditures	\$715,000	\$1,288,342		\$100,000	\$1,367,750	\$35,000
Debt Service Expenditures	\$1,000,000					
Capital Improvement Expenditures						
Total Expenditures	\$1,715,000	\$1,288,342		\$100,000	\$1,367,750	\$35,000
Transfers Out	\$3,849,283		\$4,385,000	\$11,092,898		
TOTAL EXPENDITURES/TRANSFERS OUT	\$5,564,283	\$1,288,342	\$4,385,000	\$11,192,898	\$1,367,750	\$35,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$1,134,996)	(\$650,717)		(\$426,601)	\$302,250	\$2,000
BEGINNING FUND BALANCE	\$9,550,897	(\$1,091,755)		(\$3,480,445)	\$2,051,081	\$169,520
ENDING FUND BALANCE	\$8,415,901	(\$1,742,472)		(\$3,907,047)	\$2,353,331	\$171,520
FUND BALANCE% OF EXPENDITURES	490.72%	(135.25%)	n/a	(3,907.05%)	172.06%	490.06%



SPECIAL REVENUE FUNDS

FY 2010-11 BUDGET BY FUND

	Library Funds	Police Funds	E911 Funds	Human Services Funds	EMS Funds	BUDGET FY 2010-11
REVENUES						
Operating Revenues						
Property Taxes						\$5,980,980
TIF Revenues						10,766,297
Other City Taxes						74,020
Licenses and Permits						
Use of Money and Property						
Intergovernmental						4,804,704
Charges for Services						
Special Assessments						
Miscellaneous	95,000	35,000	500,000	60,000		777,000
Sub-total Operating Revenues	\$95,000	\$35,000	\$500,000	\$60,000		\$22,403,001
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						212,208
Sub-total Other Financing Sources						\$212,208
TOTAL REVENUES & OTHER SOURCES	\$95,000	\$35,000	\$500,000	\$60,000		\$22,615,209
EXPENDITURES						
Operating Expenditures						
Personal Services						\$1,481,181
Supplies and Services		30,000		60,000		1,364,911
Universal Commodities						715,000
Non-Recurring/Non-Capital	95,000					97,000
Capital		5,000	303,381			341,381
Sub-total Operating Expenditures	\$95,000	\$35,000	\$303,381	\$60,000		\$3,999,473
Debt Service Expenditures						\$1,000,000
Capital Improvement Expenditures						
Total Expenditures	\$95,000	\$35,000	\$303,381	\$60,000		\$4,999,473
Transfers Out			\$196,619	\$62,925		\$19,586,725
TOTAL EXPENDITURES/TRANSFERS OUT	\$95,000	\$35,000	\$500,000	\$122,925		\$24,586,198
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				(\$62,925)		(\$1,970,989)
BEGINNING FUND BALANCE	\$230,362	\$692,759	(\$40,448)	\$152,590	\$7,159	\$8,241,721
ENDING FUND BALANCE	\$230,362	\$692,759	(\$40,448)	89,665	\$7,159	\$6,270,732
FUND BALANCE% OF EXPENDITURES	242.49%	1,979.31%	(13.33%)	149.44%	n/a	125.43%



Description of the Road Use Tax Fund

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

Major Revenue Sources

The City estimates it will receive \$4,429,287 in Road Use Taxes in FY 10-11. This estimate is based on the City's estimated population of 51,744, and a per capita estimate of \$85.60. Current estimates from the Iowa Department of Transportation (IDOT) project the per capita rate increasing to approximately \$97.50 in FY 2013-14. The increasing RUT receipts are generally a result of higher vehicle registration fees the state legislature passed into law during 2008 and the addition of TIME-21 funding. IDOT has indicated that the estimates will be lowered significantly based upon actual collections.

Fiscal Year	Actual/ Current IDOT per capita estimates
2004-05	\$84.00
2005-06	\$83.30
2006-07	\$82.20
2007-08	\$84.30
2008-09	\$86.00
2009-10	\$89.50
2010-11	\$92.50
2011-12	\$95.50
2012-13	\$97.50
2013-14	\$97.50

Expenditures

Approximately \$3.7 million in Road Use Tax funds are being utilized for street related expenditures (CIP and operating). The remaining \$715,000 will be used for street lighting. This will effectively use all of the current year Road Use Tax funds received from the State of Iowa

Estimated Ending Fund Balance

The City estimates the ending fund balance of the Road Use Tax Fund to be roughly \$8.4 million dollars. Most of this balance is obligated for ongoing capital projects initiated in fiscal years prior to FY 10-11. A small portion of this balance, approximately 10% is set aside for contingency road repairs and projects.



SPECIAL REVENUE FUNDS

ROAD USE TAX FUND

	ACTUAL FY 2007-08	ACTUAL FY 2008-09	REVISED BUDGET FY 2009-10	BUDGET FY 2010-11	INC(DEC) FY 2010-11 OVER FY 2009-10	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	4,438,102	4,298,083	4,631,088	4,429,287	(201,801)	(4.36%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$4,438,102	\$4,298,083	\$4,631,088	\$4,429,287	(\$201,801)	(4.36%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		10,989				
Sub-total Other Financing Sources		\$10,989				
TOTAL REVENUES & OTHER SOURCES	\$4,438,102	\$4,309,072	\$4,631,088	\$4,429,287	(\$201,801)	(4.36%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities	689,444	607,291	715,000	715,000		
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$689,444	\$607,291	\$715,000	\$715,000		
Debt Service Expenditures			\$1,000,000	\$1,000,000		
Capital Improvement Expenditures						
Total Expenditures	\$689,444	\$607,291	\$1,715,000	\$1,715,000		
Transfers Out	\$3,161,197	\$546,217	\$2,524,638	\$3,849,283	\$1,324,645	52.47%
TOTAL EXPENDITURES/TRANSFERS OUT	\$3,850,640	\$1,153,508	\$4,239,638	\$5,564,283	\$1,324,645	31.24%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$587,462	\$3,155,564	\$391,450	(\$1,134,996)	(\$1,526,446)	(389.95%)
BEGINNING FUND BALANCE	\$5,416,421	\$6,003,883	\$9,159,447	\$9,550,897	\$391,450	n/a
ENDING FUND BALANCE	\$6,003,883	\$9,159,447	\$9,550,897	\$8,415,901	(\$1,134,996)	n/a
FUND BALANCE% OF EXPENDITURES	870.83%	1,508.25%	556.90%	490.72%		



Description of Rehabilitation/Economic Development Funds

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

CDBG Entitlement Grant

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

Transitional Housing

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

CEBA

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

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

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



SPECIAL REVENUE FUNDS REHAB/ECONOMIC DEVELOPMENT FUNDS

	ACTUAL FY 2007-08	ACTUAL FY 2008-09	REVISED BUDGET FY 2009-10	BUDGET FY 2010-11	INC(DEC) FY 2010-11 OVER FY 2009-10	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	850,523	1,351,877	460,181	375,417	(84,764)	(18.42%)
Charges for Services						
Special Assessments						
Miscellaneous	96,611	50,590	30,050	50,000	19,950	66.39%
Sub-total Operating Revenues	\$947,135	\$1,402,467	\$490,231	\$425,417	(\$64,814)	(13.22%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	1,189,946	1,020,530	219,342	212,208	(7,134)	(3.25%)
Sub-total Other Financing Sources	\$1,189,946	\$1,020,530	\$219,342	\$212,208	(\$7,134)	(3.25%)
TOTAL REVENUES & OTHER SOURCES	\$2,137,080	\$2,422,997	\$709,573	\$637,625	(\$71,948)	(10.14%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$106,703	\$102,321	\$127,241	\$113,431	(\$13,810)	(10.85%)
Supplies and Services	1,738,612	2,422,336	1,554,652	1,174,911	(\$379,741)	(24.43%)
Universal Commodities						
Non-Recurring/Non-Capital	8,092	11,325				
Capital	710	60,653	450		(450)	(100.00%)
Sub-total Operating Expenditures	\$1,854,117	\$2,596,634	\$1,682,343	\$1,288,342	(\$394,001)	(23.42%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,854,117	\$2,596,634	\$1,682,343	\$1,288,342	(\$394,001)	(23.42%)
Transfers Out	\$261,818					
TOTAL EXPENDITURES/TRANSFERS OUT	\$2,115,935	\$2,596,634	\$1,682,343	\$1,288,342	(\$394,001)	(23.42%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$21,145	(\$173,637)	(\$972,770)	(\$650,717)	\$322,053	33.11%
BEGINNING FUND BALANCE	\$33,507	\$54,652	(\$118,985)	(\$1,091,755)	(\$972,770)	n/a
ENDING FUND BALANCE	\$54,652	(\$118,985)	(\$1,091,755)	(\$1,742,472)	(\$650,717)	n/a
FUND BALANCE% OF EXPENDITURES	2.95%	(4.58%)	(64.89%)	(135.25%)		



Description of the Employee Benefits Fund

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

Financial Summary

Cities are allowed to levy in a Special Revenue Fund, for contributions under the Federal Insurance Contributions Act (FICA), the Iowa Public Employees Retirement System (IPERS), the Municipal Fire and Police Retirement System of Iowa (MFPRSI) and certain other employee benefits. In FY 10-11 the levy for employee benefits will be approximately \$4,385,000. This amount will then be transferred to the General Fund where the employee benefits are actually paid.



SPECIAL REVENUE FUNDS

EMPLOYEE BENEFITS FUND

	ACTUAL FY 2007-08	ACTUAL FY 2008-09	REVISED BUDGET FY 2009-10	BUDGET FY 2010-11	INC(DEC) FY 2010-11 OVER FY 2009-10	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$3,680,423	\$4,092,590	\$4,179,716	\$4,331,395	\$151,679	3.63%
TIF Revenues						
Other City Taxes	55,517	57,725	57,154	53,605	(3,549)	(6.21%)
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$3,735,940	\$4,150,314	\$4,236,870	\$4,385,000	\$148,130	3.50%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$3,735,940	\$4,150,314	\$4,236,870	\$4,385,000	\$148,130	3.50%
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	\$3,735,940	\$4,150,314	\$4,236,870	\$4,385,000	\$148,130	3.50%
TOTAL EXPENDITURES/TRANSFERS OUT	\$3,735,940	\$4,150,314	\$4,236,870	\$4,385,000	\$148,130	3.50%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						
FUND BALANCE% OF EXPENDITURES	n/a	n/a	n/a	n/a		



Description of the Tax Increment Financing Funds

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

Valley Junction/R.R. TIF District

This district was created in 1995 and expired in fiscal year 2009-10. The purpose of the district was to defray costs of various capital improvements within the Valley Junction Urban Renewal District.

Mills Parkway TIF District

This district was created in 1999 and is set to expire in fiscal year 2025-26. The purpose of the district is to help defray costs associated with the construction of a new municipal fire station, and an interstate interchange at the intersection of Mills Civic Parkway and Interstate Highway 35. The first amendment facilitated construction of the infrastructure (street, sanitary sewer and water lines) necessary for the Wells Fargo Mortgage Company complex with the second amendment allowing financing for construction of infrastructure to serve the Aviva campus. TIF receipts are projected to be \$6,479,134 for FY 10-11.

Jordan Creek TIF District

This district was created in 2000 and is set to expire in fiscal year 2018-19. The purpose of this district is to help defray the costs associated with the construction of a new municipal fire station, and numerous infrastructure improvements in the area. TIF receipts for FY 10-11 are projected to be \$4,287,163.

SPECIAL REVENUE FUNDS

TIF FUNDS

	ACTUAL FY 2007-08	ACTUAL FY 2008-09	REVISED BUDGET FY 2009-10	BUDGET FY 2010-11	INC(DEC) FY 2010-11 OVER FY 2009-10	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	\$16,258,279	\$14,193,555	\$12,929,711	\$10,766,297	(\$2,163,414)	(16.73%)
Other City Taxes						
Licenses and Permits						
Use of Money and Property	67,585	23,904				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$16,325,865	\$14,217,459	\$12,929,711	\$10,766,297	(\$2,163,414)	(16.73%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		1,520,000				
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$16,325,865	\$15,737,459	\$12,929,711	\$10,766,297	(\$2,163,414)	(16.73%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services			100,000	100,000		
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures			\$100,000	\$100,000		
Debt Service Expenditures	\$2,132,130	\$6,136,348				
Capital Improvement Expenditures						
Total Expenditures	\$2,132,130	\$6,136,348	\$100,000	\$100,000		
Transfers Out	\$13,447,796	\$17,858,519	\$18,380,138	\$11,092,898	(\$7,287,240)	(39.65%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$15,579,926	\$23,994,866	\$18,480,138	\$11,192,898	(\$7,287,240)	(39.43%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$745,939	(\$8,257,407)	(\$5,550,427)	(\$426,601)	\$5,123,826	(92.31%)
BEGINNING FUND BALANCE	\$9,581,450	\$10,327,389	\$2,069,982	(\$3,480,445)	(\$5,550,427)	n/a
ENDING FUND BALANCE	\$10,327,389	\$2,069,982	(\$3,480,445)	(\$3,907,047)	(\$426,601)	n/a
FUND BALANCE% OF EXPENDITURES	484.37%	33.73%	(3,480.45%)	(3,907.05%)		



Description of the Police and Fire Retirement Funds

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



SPECIAL REVENUE FUNDS

POLICE & FIRE RETIREMENT FUNDS

	ACTUAL FY 2007-08	ACTUAL FY 2008-09	REVISED BUDGET FY 2009-10	BUDGET FY 2010-11	INC(DEC) FY 2010-11 OVER FY 2009-10	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$1,904,584	\$1,364,197	\$1,529,979	\$1,649,585	\$119,606	7.82%
TIF Revenues						
Other City Taxes	28,727	19,242	20,921	20,415	(506)	(2.42%)
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$1,933,311	\$1,383,438	\$1,550,900	\$1,670,000	\$119,100	7.68%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In			1,200,000		(1,200,000)	(100.00%)
Sub-total Other Financing Sources			\$1,200,000		(\$1,200,000)	(100.00%)
TOTAL REVENUES & OTHER SOURCES	\$1,933,311	\$1,383,438	\$2,750,900	\$1,670,000	(\$1,080,900)	(39.29%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$1,631,104	\$1,291,314	\$1,250,900	\$1,367,750	\$116,850	9.34%
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$1,631,104	\$1,291,314	\$1,250,900	\$1,367,750	\$116,850	9.34%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,631,104	\$1,291,314	\$1,250,900	\$1,367,750	\$116,850	9.34%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,631,104	\$1,291,314	\$1,250,900	\$1,367,750	\$116,850	9.34%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$302,207	\$92,124	\$1,500,000	\$302,250	(\$1,197,750)	(79.85%)
BEGINNING FUND BALANCE	\$156,750	\$458,957	\$551,081	\$2,051,081	\$1,500,000	n/a
ENDING FUND BALANCE	\$458,957	\$551,081	\$2,051,081	\$2,353,331	\$302,250	n/a
FUND BALANCE% OF EXPENDITURES	28.14%	42.68%	163.97%	172.06%		



Description of the Park Funds

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

Estimated Ending Fund Balance

The projected remaining fund balance of \$171,521 is obligated for future park developments, and to support operations at the Community Center, Raccoon River Softball Complex, and park operations.



SPECIAL REVENUE FUNDS

PARK FUNDS

	ACTUAL FY 2007-08	ACTUAL FY 2008-09	REVISED BUDGET FY 2009-10	BUDGET FY 2010-11	INC(DEC) FY 2010-11 OVER FY 2009-10	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	826	279				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	73,418	34,137	75,000	37,000	(38,000)	(50.67%)
Sub-total Operating Revenues	\$74,244	\$34,415	\$75,000	\$37,000	(\$38,000)	(50.67%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		49,014				
Sub-total Other Financing Sources		\$49,014				
TOTAL REVENUES & OTHER SOURCES	\$74,244	\$83,429	\$75,000	\$37,000	(\$38,000)	(50.67%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	5,667	3,144	2,000	2,000		
Capital	90,827	7,624	66,800	33,000	(33,800)	(50.60%)
Sub-total Operating Expenditures	\$96,493	\$10,768	\$68,800	\$35,000	(\$33,800)	(49.13%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$96,493	\$10,768	\$68,800	\$35,000	(\$33,800)	(49.13%)
Transfers Out	\$19,260					
TOTAL EXPENDITURES/TRANSFERS OUT	\$115,753	\$10,768	\$68,800	\$35,000	(\$33,800)	(49.13%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$41,509)	\$72,661	\$6,200	\$2,000	(\$4,200)	(67.74%)
BEGINNING FUND BALANCE	\$132,169	\$90,660	\$163,320	\$169,520	\$6,200	n/a
ENDING FUND BALANCE	\$90,660	\$163,320	\$169,520	\$171,520	\$2,000	n/a
FUND BALANCE% OF EXPENDITURES	93.96%	1,516.72%	246.40%	490.06%		



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 \$95,000 in donations in FY 10-11, which are intended to augment and enhance the Library's services and collection materials.

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

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

Estimated Ending Fund Balance

The projected remaining fund balance of approximately \$230,362 is reserved exclusively for the future support of Library operations.



SPECIAL REVENUE FUNDS

LIBRARY FUNDS

	ACTUAL FY 2007-08	ACTUAL FY 2008-09	REVISED BUDGET FY 2009-10	BUDGET FY 2010-11	INC(DEC) FY 2010-11 OVER FY 2009-10	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	6,647	8,392	6,000		(6,000)	(100.00%)
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	98,601	73,919	90,000	95,000	5,000	5.56%
Sub-total Operating Revenues	\$105,248	\$82,311	\$96,000	\$95,000	(\$1,000)	(1.04%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$105,248	\$82,311	\$96,000	\$95,000	(\$1,000)	(1.04%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	85,461	55,327	90,000	95,000	5,000	5.56%
Capital						
Sub-total Operating Expenditures	\$85,461	\$55,327	\$90,000	\$95,000	\$5,000	5.56%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$85,461	\$55,327	\$90,000	\$95,000	\$5,000	5.56%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$85,461	\$55,327	\$90,000	\$95,000	\$5,000	5.56%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$19,787	\$26,984	\$6,000		(\$6,000)	(100.00%)
BEGINNING FUND BALANCE	\$177,591	\$197,378	\$224,362	\$230,362	\$6,000	n/a
ENDING FUND BALANCE	\$197,378	\$224,362	\$230,362	\$230,362		n/a
FUND BALANCE% OF EXPENDITURES	230.96%	405.52%	255.96%	242.49%		



Description of Police Funds

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

Financial Summary

Due to the unpredictable nature of the forfeiture program, revenues are conservatively estimated. In FY 10-11, the City projects revenues from the forfeiture program to be in the range of \$35,000. These funds will be used to augment police services, particularly in the areas of computer hardware, ammunition, and tactical team operations.

Estimated Ending Fund Balance

The projected ending fund balance of \$692,759 is reserved exclusively for future police operations.

SPECIAL REVENUE FUNDS

POLICE FUNDS

	ACTUAL FY 2007-08	ACTUAL FY 2008-09	REVISED BUDGET FY 2009-10	BUDGET FY 2010-11	INC(DEC) FY 2010-11 OVER FY 2009-10	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	3,126	2,236	3,000		(3,000)	(100.00%)
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	121,968	406,899	10,500	35,000	24,500	233.33%
Sub-total Operating Revenues	\$125,094	\$409,135	\$13,500	\$35,000	\$21,500	159.26%
Other Financing Sources						
Proceeds of Long Term Debt	4,344	12,821				
Transfers In						
Sub-total Other Financing Sources	\$4,344	\$12,821				
TOTAL REVENUES & OTHER SOURCES	\$129,438	\$421,956	\$13,500	\$35,000	\$21,500	159.26%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	13,393	3,947	10,000	30,000	20,000	200.00%
Universal Commodities						
Non-Recurring/Non-Capital			500		(500)	(100.00%)
Capital	46,499	58,061		5,000	5,000	
Sub-total Operating Expenditures	\$59,892	\$62,008	\$10,500	\$35,000	\$24,500	233.33%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$59,892	\$62,008	\$10,500	\$35,000	\$24,500	233.33%
Transfers Out	\$4,450					
TOTAL EXPENDITURES/TRANSFERS OUT	\$64,342	\$62,008	\$10,500	\$35,000	\$24,500	233.33%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$65,096	\$359,948	\$3,000		(\$3,000)	(100.00%)
BEGINNING FUND BALANCE	\$264,716	\$329,811	\$689,759	\$692,759	\$3,000	n/a
ENDING FUND BALANCE	\$329,811	\$689,759	\$692,759	\$692,759		n/a
FUND BALANCE% OF EXPENDITURES	550.68%	1,112.37%	6,597.70%	1,979.31%		



Description of E911 Funds

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



SPECIAL REVENUE FUNDS

E911 FUNDS

	ACTUAL FY 2007-08	ACTUAL FY 2008-09	REVISED BUDGET FY 2009-10	BUDGET FY 2010-11	INC(DEC) FY 2010-11 OVER FY 2009-10	% 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	868,130	946,618	782,790	500,000	(282,790)	(36.13%)
Sub-total Operating Revenues	\$868,130	\$946,618	\$782,790	\$500,000	(\$282,790)	(36.13%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$868,130	\$946,618	\$782,790	\$500,000	(\$282,790)	(36.13%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	192,363	251,956	234,322		(234,322)	(100.00%)
Universal Commodities						
Non-Recurring/Non-Capital	159,008	19,269	65,000		(65,000)	(100.00%)
Capital	336,359	255,704	299,000	303,381	4,381	1.47%
Sub-total Operating Expenditures	\$687,730	\$526,928	\$598,322	\$303,381	(\$294,941)	(49.29%)
Debt Service Expenditures	\$182,712	\$112,931	\$12,734		(\$12,734)	(100.00%)
Capital Improvement Expenditures						
Total Expenditures	\$870,442	\$639,859	\$611,056	\$303,381	(\$307,675)	(50.35%)
Transfers Out	\$160,500	\$171,735	\$183,735	\$196,619	\$12,884	7.01%
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,030,942	\$811,594	\$794,791	\$500,000	(\$294,791)	(37.09%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$162,812)	\$135,024	(\$12,001)		\$12,001	(100.00%)
BEGINNING FUND BALANCE	(\$659)	(\$163,471)	(\$28,447)	(\$40,448)	(\$12,001)	n/a
ENDING FUND BALANCE	(\$163,471)	(\$28,447)	(\$40,448)	(\$40,448)		n/a
FUND BALANCE% OF EXPENDITURES	(18.78%)	(4.45%)	(6.62%)	(13.33%)		



Description of the Human Services Funds

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

Major Revenues Sources and Planned Expenditure Uses

Human Services expects to receive and expend approximately \$60,000 in donations for FY 10-11. These donations are above and beyond City allocations to the Human Services Department, which are accounted for in the General Fund.

Estimated Ending Fund Balance

The projected ending fund balance of \$89,665 is reserved exclusively for Human Services' outreach programs.



SPECIAL REVENUE FUNDS

HUMAN SERVICES FUNDS

	ACTUAL FY 2007-08	ACTUAL FY 2008-09	REVISED BUDGET FY 2009-10	BUDGET FY 2010-11	INC(DEC) FY 2010-11 OVER FY 2009-10	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	2,034	633	1,000		(1,000)	(100.00%)
Intergovernmental	39,766	54,734				
Charges for Services						
Special Assessments						
Miscellaneous	45,770	78,854	112,000	60,000	(52,000)	(46.43%)
Sub-total Operating Revenues	\$87,570	\$134,221	\$113,000	\$60,000	(\$53,000)	(46.90%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$87,570	\$134,221	\$113,000	\$60,000	(\$53,000)	(46.90%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	77,363	82,290	60,000	60,000		
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$77,363	\$82,290	\$60,000	\$60,000		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$77,363	\$82,290	\$60,000	\$60,000		
Transfers Out	\$16,626	\$19,602	\$72,059	\$62,925	(\$9,134)	(12.68%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$93,988	\$101,892	\$132,059	\$122,925	(\$9,134)	(6.92%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$6,418)	\$32,329	(\$19,059)	(\$62,925)	(\$43,866)	230.16%
BEGINNING FUND BALANCE	\$145,738	\$139,320	\$171,649	\$152,590	(\$19,059)	n/a
ENDING FUND BALANCE	\$139,320	\$171,649	\$152,590	\$89,665	(\$62,925)	n/a
FUND BALANCE% OF EXPENDITURES	180.09%	208.59%	254.32%	149.44%		



Description of the EMS Trust Funds

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

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

SPECIAL REVENUE FUNDS

EMS FUNDS

	ACTUAL FY 2007-08	ACTUAL FY 2008-09	REVISED BUDGET FY 2009-10	BUDGET FY 2010-11	INC(DEC) FY 2010-11 OVER FY 2009-10	% 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	15,512		8,000		(8,000)	(100.00%)
Sub-total Operating Revenues	\$15,512		\$8,000		(\$8,000)	(100.00%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$15,512		\$8,000		(\$8,000)	(100.00%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	8,586	4,181	8,000		(8,000)	(100.00%)
Capital						
Sub-total Operating Expenditures	\$8,586	\$4,181	\$8,000		(\$8,000)	(100.00%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$8,586	\$4,181	\$8,000		(\$8,000)	(100.00%)
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$8,586	\$4,181	\$8,000		(\$8,000)	(100.00%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$6,926	(\$4,181)				
BEGINNING FUND BALANCE	\$4,414	\$11,340	\$7,159	\$7,159		n/a
ENDING FUND BALANCE	\$11,340	\$7,159	\$7,159	\$7,159		n/a
FUND BALANCE% OF EXPENDITURES	132.08%	171.23%	89.49%	n/a		

