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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 vehicle weight taxes. These funds are distributed to the cities as Road Use Taxes 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 prior to development is assessed at \$10,000, the local jurisdictions may continue to collect taxes based on the \$10,000 assessment. If improvements to the property add an additional \$10,000 in value, taxes are still collected on the added value but the taxes are retained by the City and 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, 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 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 received by the West Des Moines Human Services Department.

Emergency Medical Services Funds

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

Emergency Tax Levy Funds

State statutes allow cities in Iowa to levy an "emergency tax" of up to \$.27 per \$1,000 of valuation if the General Fund tax levy of a city is at its limit. If levied by a City Council, taxes received are to be deposited into a Special Revenue Fund and, thereafter, transferred to the General Fund to cover specific allowable expenses.

Financial Summary

	ACTUAL FY 2009-10	ACTUAL FY 2010-11	REVISED BUDGET FY 2011-12	BUDGET FY 2012-13	INC(DEC) FY 2012-13 OVER FY 2011-12	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$5,700,681	\$5,998,676	\$6,357,146	\$6,971,285	\$614,139	9.66%
TIF Revenues	12,870,419	10,722,622	12,264,794	13,495,197	1,230,403	10.03%
Other City Taxes	77,243	37,007	82,145	89,494	7,349	8.95%
Licenses and Permits						
Use of Money and Property	1,002	460				
Intergovernmental	5,497,488	5,670,914	5,093,000	5,557,500	464,500	9.12%
Charges for Services						
Special Assessments						
Miscellaneous	919,756	1,092,620	962,000	954,950	(7,050)	(0.73%)
Sub-total Operating Revenues	\$25,066,589	\$23,522,299	\$24,759,085	\$27,068,426	\$2,309,341	9.33%
Other Financing Sources						
Proceeds of Long Term Debt		\$332,633				
Transfers In	2,349,691	1,075,523	150,000	58,200	(91,800)	(61.20%)
Sub-total Other Financing Sources	\$2,349,691	1,408,155	\$150,000	\$58,200	(\$91,800)	(61.20%)
TOTAL REVENUES & OTHER SOURCES	\$27,416,280	\$24,930,455	\$24,909,085	\$27,126,626	\$2,217,541	8.90%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$1,364,309	\$1,603,172	\$2,037,953	\$2,096,657	\$58,704	2.88%
Supplies and Services	1,690,885	1,841,225	2,693,261	1,379,671	(1,313,590)	(48.77%)
Universal Commodities	624,608	649,134	788,000	788,000		
Non-Recurring/Non-Capital	70,531	165,752	103,500	103,500		
Capital	389,636	739,804	259,500	261,500	2,000	0.77%
Sub-total Operating Expenditures	\$4,139,969	\$4,999,087	\$5,882,214	\$4,629,328	(\$1,252,886)	(21.30%)
Debt Service Expenditures	\$12,746	\$1,119,542	\$1,272,000	\$1,297,016	\$25,016	1.97%
Capital Improvement Expenditures						
Total Expenditures	\$4,152,715	\$6,118,629	\$7,154,214	\$5,926,344	(\$1,227,870)	(17.16%)
Transfers Out	\$16,124,419	\$18,644,273	\$17,785,712	\$18,031,285	\$245,573	1.38%
TOTAL EXPENDITURES/TRANSFERS OUT	\$20,277,134	\$24,762,902	\$24,939,926	\$23,957,629	(\$982,297)	(3.94%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$7,139,146	\$167,553	(\$30,841)	\$3,168,997	\$3,199,838	10,375.27%
BEGINNING FUND BALANCE	\$12,889,328	\$20,028,474	\$20,196,027	\$20,165,186	(\$30,841)	n/a
ENDING FUND BALANCE	\$20,028,474	\$20,196,027	\$20,165,186	\$23,334,183	\$3,168,186	n/a
FUND BALANCE% OF EXPENDITURES	482.30%	330.07%	281.86%	393.74%		



SPECIAL REVENUE FUNDS

FY 2012-13 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			\$4,018,290		\$1,950,461	
TIF Revenues				13,495,197		
Other City Taxes			51,585		25,039	
Licenses and Permits						
Use of Money and Property						
Intergovernmental	5,165,500	365,000				
Charges for Services						
Special Assessments						
Miscellaneous		14,950				30,000
Sub-total Operating Revenues	\$5,165,500	\$379,950	\$4,069,875	\$13,495,197	\$1,975,500	\$30,000
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		58,200				
Sub-total Other Financing Sources		\$58,200				
TOTAL REVENUES & OTHER SOURCES	\$5,165,500	\$438,150	\$4,069,875	\$13,495,197	\$1,975,500	\$30,000
EXPENDITURES						
Operating Expenditures						
Personal Services		\$121,157			\$1,975,500	
Supplies and Services		274,704		779,967		
Universal Commodities	788,000					
Non-Recurring/Non-Capital						2,000
Capital						20,000
Sub-total Operating Expenditures	\$788,000	\$395,861		\$779,967	\$1,975,500	\$22,000
Debt Service Expenditures	\$1,225,016					
Capital Improvement Expenditures						
Total Expenditures	\$2,013,016	\$395,861		\$779,967	\$1,975,500	\$22,000
Transfers Out	\$3,825,000	\$8,200	\$4,069,875	\$9,052,806		\$60,000
TOTAL EXPENDITURES/TRANSFERS OUT	\$5,838,016	\$404,061	\$4,069,875	\$9,832,773	\$1,975,500	\$82,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$672,516)	\$34,089		\$3,662,424		(\$52,000)
BEGINNING FUND BALANCE	\$11,772,102	\$182,619		\$3,338,570	\$3,484,509	\$161,026
ENDING FUND BALANCE	\$11,099,586	\$216,708		\$7,000,994	\$3,484,509	\$109,026
FUND BALANCE% OF EXPENDITURES	552.88%	54.74%		897.60%	176.39%	495.58%



SPECIAL REVENUE FUNDS

FY 2012-13 BUDGET BY FUND

	Library Funds	Police Funds	E911 Funds	Human Services Funds	EMS Funds	Emergency Tax Levy	BUDGET FY 2012-13
REVENUES							
Operating Revenues							
Property Taxes						\$1,002,534	\$6,971,285
TIF Revenues							13,495,197
Other City Taxes						12,870	89,494
Licenses and Permits							
Use of Money and Property							
Intergovernmental				27,000			5,557,500
Charges for Services							
Special Assessments							
Miscellaneous	60,000	15,000	700,000	135,000			954,950
Sub-total Operating Revenues	\$60,000	\$15,000	\$700,000	\$162,000		\$1,015,404	\$27,068,426
Other Financing Sources							
Proceeds of Long Term Debt							
Transfers In							58,200
Sub-total Other Financing Sources							\$58,200
TOTAL REVENUES & OTHER SOURCES	\$60,000	\$15,000	\$700,000	\$162,000		\$1,015,404	\$27,126,626
EXPENDITURES							
Operating Expenditures							
Personal Services							\$2,096,657
Supplies and Services		10,000	235,000	80,000			1,379,671
Universal Commodities							788,000
Non-Recurring/Non-Capital	95,000		6,500				103,500
Capital	50,000	5,000	186,500				261,500
Sub-total Operating Expenditures	\$145,000	\$15,000	\$428,000	\$80,000			\$4,629,328
Debt Service Expenditures			\$72,000				\$1,297,016
Capital Improvement Expenditures							
Total Expenditures	\$145,000	\$15,000	\$500,000	\$80,000			\$5,926,344
Transfers Out						\$1,015,404	\$18,031,285
TOTAL EXPENDITURES/TRANSFERS OUT	\$145,000	\$15,000	\$500,000	\$80,000		\$1,015,404	\$23,957,629
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$85,000)		\$200,000	\$82,000			\$3,168,997
BEGINNING FUND BALANCE	\$218,408	\$653,715	\$121,334	\$231,892	\$1,011		\$20,165,186
ENDING FUND BALANCE	\$133,408	\$653,715	\$321,334	\$313,892	\$1,011		\$23,334,183
FUND BALANCE% OF EXPENDITURES	92.01%	4,358.09%	64.27%	392.37%	n/a	n/a	393.74%



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 vehicle weight taxes. These funds are distributed to the cities as Road Use Taxes 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 \$5,165,500 in Road Use Taxes in FY 12-13. This estimate is based on the City's estimated population of 56,609, and a per capita estimate of \$91.25. Current estimates from the Iowa Department of Transportation (IDOT) project the per capita rate increasing to approximately \$101.00 in FY 2014-15. 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
2003-04	\$82.50
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	\$89.50
2011-12	\$91.25
2012-13	\$94.00

Expenditures

Approximately \$4.36 million in Road Use Tax funds are being utilized for street related expenditures (CIP and operating). The remaining \$788,000 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 \$11.1 million dollars. Most of this balance is obligated for ongoing capital projects initiated in fiscal years prior to FY 12-13. 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 2009-10	ACTUAL FY 2010-11	REVISED BUDGET FY 2011-12	BUDGET FY 2012-13	INC(DEC) FY 2012-13 OVER FY 2011-12	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	4,579,077	4,842,300	4,677,000	5,165,500	488,500	10.44%
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$4,579,077	\$4,842,300	\$4,677,000	\$5,165,500	\$488,500	10.44%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		242,245				
Sub-total Other Financing Sources		\$242,245				
TOTAL REVENUES & OTHER SOURCES	\$4,579,077	\$5,084,545	\$4,677,000	\$5,165,500	\$488,500	10.44%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities	624,608	649,135	788,000	788,000		
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$624,608	\$649,135	\$788,000	\$788,000		
Debt Service Expenditures		\$1,077,710	\$1,200,000	\$1,225,016	\$25,016	2.08%
Capital Improvement Expenditures						
Total Expenditures	\$624,608	\$1,726,845	\$1,988,000	\$2,013,016	\$25,016	2.08%
Transfers Out	\$1,390,096	\$3,598,418	\$2,400,000	\$3,825,000	\$1,425,000	59.38%
TOTAL EXPENDITURES/TRANSFERS OUT	\$2,014,704	\$5,325,263	\$4,388,000	\$5,838,016	\$1,450,016	33.05%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$2,564,373	(\$240,718)	\$289,000	(\$672,516)	(\$961,516)	
BEGINNING FUND BALANCE	\$9,159,447	\$11,723,820	\$11,483,102	\$11,772,102	\$289,000	n/a
ENDING FUND BALANCE	\$11,723,820	\$11,483,102	\$11,772,102	\$11,099,586	(\$672,516)	n/a
FUND BALANCE% OF EXPENDITURES	1,876.99%	666.71%	593.67%	552.88%		



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.

Community Development Block Grant Entitlement

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. Grant funding will be determined at a later date.

Community Economic Betterment Account

The City has participated in the State of Iowa's CEBA (Community Economic Betterment Account) Program since 1999. The City has provided match contributions in the form of forgivable or low interest loans totaling \$637,000 and involving 11 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. CEBA funds may be used for a wide range of business development purposes, including:

- 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 2009-10	ACTUAL FY 2010-11	REVISED BUDGET FY 2011-12	BUDGET FY 2012-13	INC(DEC) FY 2012-13 OVER FY 2011-12	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	893,411	828,614	416,000	365,000	(51,000)	(12.26%)
Charges for Services						
Special Assessments						
Miscellaneous	31,063	31,595	30,000	14,950	(15,050)	(50.17%)
Sub-total Operating Revenues	\$924,747	\$860,209	\$446,000	\$379,950	(\$66,050)	(14.81%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	1,469,547	225,213	150,000	58,200	(91,800)	(61.20%)
Sub-total Other Financing Sources	\$1,469,547	\$225,213	\$150,000	\$58,200	(91,800)	(61.20%)
TOTAL REVENUES & OTHER SOURCES	\$2,394,021	\$1,085,422	\$596,000	\$438,150	(\$157,850)	(26.48%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$130,397	\$156,609	\$127,853	\$121,157	(\$6,696)	(5.24%)
Supplies and Services	412,349	625,520	325,031	274,704	(50,327)	(15.48%)
Universal Commodities						
Non-Recurring/Non-Capital	6,505	106,108				
Capital	409	400				
Sub-total Operating Expenditures	\$549,660	\$888,637	\$452,884	\$395,861	(\$57,023)	(12.59%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$549,660	\$888,637	\$452,884	\$395,861	(\$57,023)	(12.59%)
Transfers Out	\$1,076,260	\$806,401		\$8,200	\$8,200	100.00%
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,625,920	\$1,695,038	\$452,884	\$404,061	(\$48,823)	(10.78%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$768,101	(\$609,616)	\$143,116	\$34,089	(\$109,027)	(76.18%)
BEGINNING FUND BALANCE	(\$118,984)	\$649,119	\$39,503	\$182,619	\$143,116	n/a
ENDING FUND BALANCE	\$649,119	\$39,503	\$182,619	\$216,708	\$34,089	n/a
FUND BALANCE% OF EXPENDITURES	118.09%	4.46%	40.32%	54.74%		



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 12-13 the levy for employee benefits will be approximately \$4,069,875. 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 2009-10	ACTUAL FY 2010-11	REVISED BUDGET FY 2011-12	BUDGET FY 2012-13	INC(DEC) FY 2012-13 OVER FY 2011-12	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$4,156,151	\$4,344,849	\$3,477,733	\$4,018,290	\$540,557	15.54%
TIF Revenues						
Other City Taxes	56,542	26,793	44,938	51,585	6,647	14.79%
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$4,212,693	\$4,371,642	\$3,522,671	\$4,069,875	\$547,204	15.53%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$4,212,693	\$4,371,642	\$3,522,671	\$4,069,875	\$547,204	15.53%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures						
Transfers Out	\$4,212,693	\$4,371,642	\$3,522,671	\$4,069,875	\$547,204	15.53%
TOTAL EXPENDITURES/TRANSFERS OUT	\$4,212,693	\$4,371,642	\$3,522,671	\$4,069,875	\$547,204	15.53%
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 (TIF) Funds

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

Mills Parkway TIF District

This district was created in 1999 and 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 \$8,357,045 for FY 12-13.

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 12-13 are projected to be \$4,921,000.

Valley Junction TIF District

This district was created in 2009 and is set to expire in fiscal year 2024-25. The purpose of the district is to finance construction of various improvements within the Valley Junction Urban Renewal District. TIF receipts are projected to be \$10,055 for FY 12-13.

Westown TIF District V

This district was created in 2009 and is set to expired in fiscal year 2024-25. The purpose of the district is to finance roadway improvements necessary to handle increased traffic that will be generated by the recent opening of two new hospitals within the Westown Parkway V Urban Renewal District. TIF receipts are projected to be \$176,082 for FY 12-13.

Fuller Road 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 created an incentives fund that the City Council can choose to make grants, including tax rebates, to property owners with new taxable building valuation attributable to new construction within the renewal area. TIF receipts are projected to be \$31,015 for FY 12-13.

SPECIAL REVENUE FUNDS

TIF FUNDS

	ACTUAL FY 2009-10	ACTUAL FY 2010-11	REVISED BUDGET FY 2011-12	BUDGET FY 2012-13	INC(DEC) FY 2012-13 OVER FY 2011-12	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	\$12,870,419	\$10,722,622	\$12,264,794	\$13,495,197	\$1,230,403	10.03%
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$12,870,419	\$10,722,622	\$12,264,794	\$13,495,197	\$1,230,403	10.03%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	1,620,989	392,963				
Sub-total Other Financing Sources	\$1,620,989	\$392,963				
TOTAL REVENUES & OTHER SOURCES	\$14,491,408	\$11,115,585	\$12,264,794	\$13,495,197	\$1,230,403	10.03%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	1,049,595	850,000	2,043,230	779,967	(1,263,263)	(61.83%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$1,049,595	\$850,000	\$2,043,230	\$779,967	(\$1,263,263)	(61.83%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,049,595	\$850,000	\$2,043,230	\$779,967	(\$1,263,263)	(61.83%)
Transfers Out	\$12,200,459	\$9,619,585	\$10,840,330	\$9,052,806	(\$1,787,524)	(16.49%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$13,250,054	\$10,469,585	\$12,883,560	\$9,832,773	(\$3,050,787)	(23.68%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,241,354	\$646,000	(\$618,766)	\$3,662,424	\$4,281,190	1,875.67%
BEGINNING FUND BALANCE	\$2,069,982	\$3,311,336	\$3,957,336	\$3,338,570	(\$618,766)	n/a
ENDING FUND BALANCE	\$3,311,336	\$3,957,336	\$3,338,570	\$7,000,994	\$3,662,424	n/a
FUND BALANCE% OF EXPENDITURES	315.49%	465.57%	163.40%	897.60%		



Description of the Police and Fire Retirement Funds

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

Financial Summary

Cities are allowed to levy in a Special Revenue Fund, for contributions under the Municipal Fire and Police Retirement System of Iowa (MFPRSI). In FY 12-13 the levy these pension contributions will be approximately \$1,975,500. The MFPRSI City contribution rate increased from 24.76% in FY 11-12 to 26.12% in FY 12-13. As the Municipal Fire & Police Retirement System of Iowa (MFPRSI) continues to increase the City’s contribution rate, it is foreseeable the City will have to continue to increase this levy to cover the pension obligation.

Fiscal Year	City Required Contribution Rate
2003-04	20.48%
2004-05	24.92%
2005-06	28.21%
2006-07	27.75%
2007-08	25.48%
2008-09	18.75%
2009-10	17.00%
2010-11	19.90%
2011-12	24.76%
2012-13	26.12%



SPECIAL REVENUE FUNDS

POLICE & FIRE RETIREMENT FUNDS

	ACTUAL FY 2009-10	ACTUAL FY 2010-11	REVISED BUDGET FY 2011-12	BUDGET FY 2012-13	INC(DEC) FY 2012-13 OVER FY 2011-12	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$1,544,529	\$1,653,827	\$1,869,749	\$1,950,461	\$80,712	4.32%
TIF Revenues						
Other City Taxes	20,701	10,214	24,160	25,039	879	3.64%
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$1,565,230	\$1,664,041	\$1,893,909	\$1,975,500	\$81,591	4.31%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	2,200,000	200,000				
Sub-total Other Financing Sources	\$2,200,000	\$200,000				
TOTAL REVENUES & OTHER SOURCES	\$3,765,230	\$1,864,041	\$1,893,909	\$1,975,500	\$81,591	4.31%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$1,233,912	\$1,445,740	\$1,910,100	\$1,975,500	\$65,400	3.42%
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$1,233,912	\$1,445,740	\$1,910,100	\$1,975,500	\$65,400	3.42%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,233,912	\$1,445,740	\$1,910,100	\$1,975,500	\$65,400	3.42%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,233,912	\$1,445,740	\$1,910,100	\$1,975,500	\$65,400	3.42%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$2,531,318	\$418,301	(\$16,191)			
BEGINNING FUND BALANCE	\$551,081	\$3,082,399	\$3,500,700	\$3,484,509	(\$16,191)	n/a
ENDING FUND BALANCE	\$3,082,399	\$3,500,700	\$3,484,509	\$3,484,509		n/a
FUND BALANCE% OF EXPENDITURES	249.81%	242.14%	182.43%	176.39%		



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 \$109,026 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 2009-10	ACTUAL FY 2010-11	REVISED BUDGET FY 2011-12	BUDGET FY 2012-13	INC(DEC) FY 2012-13 OVER FY 2011-12	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	41	17				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	74,098	44,953	32,000	30,000	(2,000)	(6.25%)
Sub-total Operating Revenues	\$74,138	\$44,970	\$32,000	\$30,000	(\$2,000)	(6.25%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		579				
Sub-total Other Financing Sources		\$579				
TOTAL REVENUES & OTHER SOURCES	\$74,139	\$45,549	\$32,000	\$30,000	(\$2,000)	(6.25%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	289	610	2,000	2,000		
Capital	66,599	64,484	20,000	20,000		
Sub-total Operating Expenditures	\$66,888	\$65,094	\$22,000	\$22,000		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$66,888	\$65,094	\$22,000	\$22,000		
Transfers Out				\$60,000	\$60,000	100.00%
TOTAL EXPENDITURES/TRANSFERS OUT	\$66,888	\$65,094	\$22,000	\$82,000		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$7,251	(\$19,545)	\$10,000	(\$52,000)		
BEGINNING FUND BALANCE	\$163,320	\$170,571	\$151,026	\$161,026	\$10,000	n/a
ENDING FUND BALANCE	\$170,571	\$151,026	\$161,026	\$109,026	(\$52,000)	n/a
FUND BALANCE% OF EXPENDITURES	255.01%	232.01%	731.94%	495.58%		



Description of the Library Trust Funds

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

Financial Summary

The Library expects to receive approximately \$60,000 in donations in FY 12-13, 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	\$45,000
Integrated Library System	<u>\$50,000</u>
Total	\$95,000

Estimated Ending Fund Balance

The projected remaining fund balance of approximately \$133,408 is reserved exclusively for the future support of Library operations.

SPECIAL REVENUE FUNDS

LIBRARY FUNDS

	ACTUAL FY 2009-10	ACTUAL FY 2010-11	REVISED BUDGET FY 2011-12	BUDGET FY 2012-13	INC(DEC) FY 2012-13 OVER FY 2011-12	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	303	144				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	67,876	76,886	60,000	60,000		
Sub-total Operating Revenues	\$68,179	\$77,030	\$60,000	\$60,000		
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$68,179	\$77,030	\$60,000	\$60,000		
EXPENDITURES						
Operating Expenditures						
Personal Services		\$823				
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	39,634	55,256	95,000	95,000		
Capital	20,084			50,000	50,000	100.00%
Sub-total Operating Expenditures	\$60,084	\$56,079	\$95,000	\$145,000	\$50,000	52.63%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$60,084	\$56,079	\$95,000	\$145,000	\$50,000	52.63%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$60,084	\$56,079	\$95,000	\$145,000	\$50,000	52.63%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$8,095	\$20,951	(\$35,000)	(\$85,000)	(\$50,000)	(50.00%)
BEGINNING FUND BALANCE	\$224,362	\$232,457	\$253,408	\$218,408	(\$35,000)	n/a
ENDING FUND BALANCE	\$232,457	\$253,408	\$218,408	\$133,408	(\$85,000)	n/a
FUND BALANCE% OF EXPENDITURES	386.89%	451.88%	229.90%	92.01%		



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 12-13, the City projects revenues from the forfeiture program to be in the range of \$15,000. 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 \$653,715 is reserved exclusively for future police operations.

SPECIAL REVENUE FUNDS

POLICE FUNDS

	ACTUAL FY 2009-10	ACTUAL FY 2010-11	REVISED BUDGET FY 2011-12	BUDGET FY 2012-13	INC(DEC) FY 2012-13 OVER FY 2011-12	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	585	262				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	135,749	54,242	35,000	\$15,000	(\$20,000)	(57.14%)
Sub-total Operating Revenues	\$136,334	\$54,504	\$35,000	\$15,000	(\$20,000)	(57.14%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$136,334	\$54,504	\$35,000	\$15,000	(\$20,000)	(57.14%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	(2,586)	(10)	30,000	10,000	(20,000)	(66.67%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	193,350	36,128	5,000	5,000		
Sub-total Operating Expenditures	\$190,764	\$36,118	\$35,000	\$15,000	(\$20,000)	(57.14%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$190,764	\$36,118	\$35,000	\$15,000	(\$20,000)	(57.14%)
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$190,764	\$36,118	\$35,000	\$15,000	(\$20,000)	(57.14%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$54,430)	\$18,386				
BEGINNING FUND BALANCE	\$689,759	\$635,329	\$653,715	\$653,715		n/a
ENDING FUND BALANCE	\$635,329	\$653,715	\$653,715	\$653,715		n/a
FUND BALANCE% OF EXPENDITURES	333.04%	1,809.84	1,867.75%	4,358.09%		



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 2009-10	ACTUAL FY 2010-11	REVISED BUDGET FY 2011-12	BUDGET FY 2012-13	INC(DEC) FY 2012-13 OVER FY 2011-12	% 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	470,037	770,135	745,000	700,000	(45,000)	(6.04%)
Sub-total Operating Revenues	\$470,037	\$770,135	\$745,000	\$700,000	(\$45,000)	(6.04%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		332,633				
Sub-total Other Financing Sources		332,633				
TOTAL REVENUES & OTHER SOURCES	\$470,037	\$1,102,768	\$745,000	\$700,000	(\$45,000)	
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	140,357	276,908	235,000	235,000		
Universal Commodities						
Non-Recurring/Non-Capital	14,601	5,585	6,500	6,500		
Capital	108,828	638,792	234,500	186,500	(\$48,000)	(20.47%)
Sub-total Operating Expenditures	\$263,786	\$921,285	\$476,000	\$428,000	(\$48,000)	(10.08%)
Debt Service Expenditures	\$12,746	\$41,832	\$72,000	\$72,000		
Capital Improvement Expenditures						
Total Expenditures	\$276,532	\$963,117	\$548,000	\$500,000	(\$48,000)	(8.76%)
Transfers Out	\$183,756	\$196,619				
TOTAL EXPENDITURES/TRANSFERS OUT	\$460,288	\$1,159,736	\$548,000	\$500,000	(\$48,000)	(8.76%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$9,749	(\$56,968)	\$197,000	\$200,000	\$3,000	1.52%
BEGINNING FUND BALANCE	(\$28,447)	(\$18,698)	(\$75,666)	\$121,334	\$197,000	n/a
ENDING FUND BALANCE	(\$18,698)	(\$75,666)	\$121,334	\$321,334	\$200,000	n/a
FUND BALANCE% OF EXPENDITURES	(6.76%)	(7.86%)	22.14%	64.27%		



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 \$80,000 in donations for FY 12-13. 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 \$313,892 is reserved exclusively for Human Services' outreach programs.

SPECIAL REVENUE FUNDS

HUMAN SERVICES FUNDS

	ACTUAL FY 2009-10	ACTUAL FY 2010-11	REVISED BUDGET FY 2011-12	BUDGET FY 2012-13	INC(DEC) FY 2012-13 OVER FY 2011-12	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	73	37				
Intergovernmental	25,000			27,000	27,000	100.00%
Charges for Services						
Special Assessments						
Miscellaneous	138,933	114,809	60,000	135,000	75,000	125.00%
Sub-total Operating Revenues	\$164,006	\$114,846	\$60,000	\$162,000	\$102,000	170.00%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		14,523				
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$164,006	\$129,369	\$60,000	\$162,000	\$102,000	170.00%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	90,716	88,807	60,000	80,000	20,000	33.33%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$90,716	\$88,807	\$60,000	\$80,000	\$20,000	33.33%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$90,716	\$88,807	\$60,000	\$80,000	\$20,000	33.33%
Transfers Out	\$2,000	\$51,608				
TOTAL EXPENDITURES/TRANSFERS OUT	\$92,716	\$140,415	\$60,000	\$80,000	\$20,000	33.33%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$71,890	(\$11,046)		\$82,000	\$82,000	100.00%
BEGINNING FUND BALANCE	\$171,648	\$242,938	\$231,892	\$231,892		n/a
ENDING FUND BALANCE	\$242,938	\$231,892	\$231,892	\$313,892	\$82,000	n/a
FUND BALANCE% OF EXPENDITURES	267.80%	261.11%	386.49%	392.36%		



Description of the EMS Trust Funds

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

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



SPECIAL REVENUE FUNDS

EMS FUNDS

	ACTUAL FY 2009-10	ACTUAL FY 2010-11	REVISED BUDGET FY 2011-12	BUDGET FY 2012-13	INC(DEC) FY 2012-13 OVER FY 2011-12	% 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	2,000					
Sub-total Operating Revenues	\$2,000					
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$2,000					
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	9,956	(1,808)				
Capital						
Sub-total Operating Expenditures	\$9,956	(\$1,808)				
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$9,956	(\$1,808)				
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$9,956	(\$1,808)				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$7,956)	\$1,808				
BEGINNING FUND BALANCE	\$7,159	(\$797)	\$1,011	\$1,011		n/a
ENDING FUND BALANCE	(\$797)	\$1,011	\$1,011	\$1,011		n/a
FUND BALANCE% OF EXPENDITURES	(8.01%)	(55.89%)	n/a	n/a		



Description of the Emergency Tax Levy Funds

State statutes allow cities in Iowa to levy an "emergency" tax of up to \$.27 per \$1,000 of valuation if the General Fund tax levy of a city is at its limit. If levied by a City Council, taxes received are to be deposited into a Special Revenue Fund and, thereafter, transferred to the General Fund to cover specific allowable expenses.

SPECIAL REVENUE FUNDS

EMERGENCY TAX LEVY

	ACTUAL FY 2009-10	ACTUAL FY 2010-11	REVISED BUDGET FY 2011-12	BUDGET FY 2012-13	INC(DEC) FY 2012-13 OVER FY 2011-12	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes			\$1,009,664	\$1,002,534	(\$7,130)	(0.71%)
TIF Revenues						
Other City Taxes			13,047	12,870	(177)	(1.36%)
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues			\$1,022,711	\$1,015,404	(\$7,307)	(0.71%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES			\$1,022,711	\$1,015,404	(\$7,307)	(0.71%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures						
Transfers Out			\$1,022,711	\$1,015,404	(\$7,307)	(0.71%)
TOTAL EXPENDITURES/TRANSFERS OUT			\$1,022,711	\$1,015,404	(\$7,307)	(0.71%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
BEGINNING FUND BALANCE						n/a
ENDING FUND BALANCE						n/a
FUND BALANCE% OF EXPENDITURES						

