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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 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 gasoline taxes, license fees, and vehicle weight taxes. These funds are distributed to the cities in Iowa on a per capita formula basis.

Rehabilitation and Economic Development Funds

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

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 issuing bonds for 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 going 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 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 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 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, as well as 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 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 2010-11	ACTUAL FY 2011-12	REVISED BUDGET FY 2012-13	BUDGET FY 2013-14	INC(DEC) FY 2013-14 OVER FY 2012-13	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$5,998,677	\$5,310,748	\$5,968,751	\$6,082,061	\$113,310	1.90%
TIF Revenues	10,722,622	12,219,161	13,495,197	10,877,193	(2,618,004)	(19.40%)
Other City Taxes	37,007	68,741	76,624	74,845	(1,779)	(2.32%)
Licenses and Permits						
Use of Money and Property	460	97				
Intergovernmental	5,652,245	6,130,406	5,768,800	5,834,246	65,446	1.13%
Charges for Services						
Special Assessments						
Miscellaneous	1,092,620	1,316,598	986,350	917,851	(68,499)	(6.94%)
Sub-total Operating Revenues	\$23,503,631	\$25,045,751	\$26,295,722	\$23,786,196	(\$2,509,526)	(9.54%)
Other Financing Sources						
Sale of Surplus Assets & Equipment		\$2,072				
Proceeds of Long Term Debt	332,633					
Transfers In	1,071,086	1,000,565	60,600	61,200	600	0.99%
Sub-total Other Financing Sources	\$1,403,719	\$1,002,637	\$60,600	\$61,200	\$600	0.99%
TOTAL REVENUES & OTHER SOURCES	\$24,907,350	\$26,048,388	\$26,356,322	\$23,847,396	(\$2,508,926)	(9.52%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$1,583,468	\$2,055,794	\$2,122,298	\$2,441,634	\$319,336	15.05%
Supplies and Services	1,509,325	2,985,807	4,872,013	1,933,279	(2,938,734)	(60.32%)
Universal Commodities	649,134	670,682	791,000	803,000	12,000	1.52%
Non-Recurring/Non-Capital	165,002	37,121	103,500	103,500		
Capital	739,804	380,623	262,900	331,500	68,600	26.09%
Sub-total Operating Expenditures	\$4,646,733	\$6,130,027	\$8,151,711	\$5,612,913	(\$2,538,798)	(31.14%)
Debt Service Expenditures	\$1,119,542	\$1,148,559	\$1,297,016	\$1,271,712	(\$25,304)	(1.95%)
Capital Improvement Expenditures						
Total Expenditures	\$5,766,275	\$7,278,586	\$9,448,727	\$6,884,625	(\$2,609,102)	(27.61%)
Transfers Out	\$18,644,274	\$16,249,826	\$19,015,881	\$18,245,258	(\$770,623)	(4.05%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$24,410,549	\$23,528,412	\$28,464,608	\$25,129,883	(\$3,334,725)	(11.72%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$496,801	\$2,519,976	(\$2,108,286)	(\$1,282,487)	\$825,799	n/a
BEGINNING FUND BALANCE	\$20,493,454	\$20,990,255	\$23,510,231	\$21,401,945	(\$2,108,286)	n/a
ENDING FUND BALANCE	\$20,990,255	\$23,510,231	\$21,401,945	\$20,119,458	(\$1,282,487)	n/a
FUND BALANCE% OF EXPENDITURES	364.02%	323.01%	226.51%	292.24%		



SPECIAL REVENUE FUNDS

FY 2013-14 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			\$4,130,572		\$1,951,489	
TIF Revenues				10,877,193		
Other City Taxes			50,837		24,008	
Licenses and Permits						
Use of Money and Property						
Intergovernmental	5,321,246	503,000				
Charges for Services						
Special Assessments						
Miscellaneous		42,851				30,000
Sub-total Operating Revenues	\$5,321,246	\$545,851	\$4,181,409	\$10,877,193	\$1,975,497	\$30,000
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		54,400				
Sub-total Other Financing Sources		\$54,400				
TOTAL REVENUES & OTHER SOURCES	\$5,321,246	\$600,251	\$4,181,409	\$10,877,193	\$1,975,497	\$30,000
EXPENDITURES						
Operating Expenditures						
Personal Services		\$145,634			\$2,296,000	
Supplies and Services		410,404		1,116,875		
Universal Commodities	800,000	3,000				
Non-Recurring/Non-Capital						2,000
Capital						20,000
Sub-total Operating Expenditures	\$800,000	\$559,038		\$1,116,875	\$2,296,000	\$22,000
Debt Service Expenditures	\$1,200,000					
Capital Improvement Expenditures						
Total Expenditures	\$2,000,000	\$559,038		\$1,116,875	\$2,296,000	\$22,000
Transfers Out	\$4,862,000	\$8,800	\$4,181,409	\$9,193,049		
TOTAL EXPENDITURES/TRANSFERS OUT	\$6,862,000	\$567,838	\$4,181,409	\$10,309,924	\$2,296,000	\$22,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$1,540,754)	\$32,413		\$567,269	(\$320,503)	\$8,000
BEGINNING FUND BALANCE	\$10,831,406	\$901,629		\$4,565,024	\$3,467,712	\$118,990
ENDING FUND BALANCE	\$9,290,652	\$934,042		\$5,132,293	\$3,147,209	\$126,990
FUND BALANCE% OF EXPENDITURES	464.53%	167.08%		459.52%	137.07%	577.23%



SPECIAL REVENUE FUNDS

FY 2013-14 BUDGET BY FUND

	Library Funds	Police Funds	E911 Funds	Human Services Funds	EMS Funds	BUDGET FY 2013-14
REVENUES						
Operating Revenues						
Property Taxes						\$6,082,061
TIF Revenues						10,877,193
Other City Taxes						74,845
Licenses and Permits						
Use of Money and Property						
Intergovernmental				10,000		5,834,246
Charges for Services						
Special Assessments						
Miscellaneous	56,000	15,000	650,000	124,000		917,851
Sub-total Operating Revenues	\$56,000	\$15,000	\$650,000	\$134,000		\$23,786,196
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In				6,800		61,200
Sub-total Other Financing Sources						\$61,200
TOTAL REVENUES & OTHER SOURCES	\$56,000	\$15,000	\$650,000	\$140,800		\$23,847,396
EXPENDITURES						
Operating Expenditures						
Personal Services						\$2,441,634
Supplies and Services		10,000	235,000	161,000		1,933,279
Universal Commodities						803,000
Non-Recurring/Non-Capital	95,000		6,500			103,500
Capital		125,000	186,500			331,500
Sub-total Operating Expenditures	\$95,000	\$135,000	\$428,000	\$161,000		\$5,612,913
Debt Service Expenditures			\$71,712			\$1,271,712
Capital Improvement Expenditures						
Total Expenditures	\$95,000	\$135,000	\$499,712	\$161,000		\$6,884,625
Transfers Out						\$18,245,258
TOTAL EXPENDITURES/TRANSFERS OUT	\$95,000	\$135,000	\$499,712	\$161,000		\$25,129,883
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$39,000)	(\$120,000)	\$150,288	(\$20,200)		(\$1,282,487)
BEGINNING FUND BALANCE	\$167,387	\$482,128	\$182,325	\$684,404	\$940	\$21,401,945
ENDING FUND BALANCE	\$128,387	\$362,128	\$332,613	\$664,204	\$940	\$20,119,458
FUND BALANCE% OF EXPENDITURES	135.14%	268.24%	66.56%	412.55%	n/a	292.24%



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 in Iowa on a per capita formula basis. Road Use Tax funds are available to finance street maintenance and construction, as well as providing funding for street capital improvements.

Major Revenue Sources

The City estimates it will receive \$5,321,246 in Road Use Taxes in FY 2013-2014. This estimate is based on the City's estimated population of 56,609, and a per capita estimate of \$94.00. The Iowa Department of Transportation (IDOT) projects the per capita rate will increase to approximately \$100.50 by FY 2016-2017. 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. IDOT has indicated that the estimates may likely 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	\$89.50
2011-12	\$91.25
2012-13	\$94.00
2013-14	\$96.50

Expenditures

Approximately \$4.86 million in Road Use Tax funds are being utilized for street related expenditures (CIP and operating). The remaining \$800,000 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 that the ending fund balance of the Road Use Tax Fund will be roughly \$9.8 million. Most of this balance is obligated to complete capital projects which initiated in fiscal years prior to FY 2013-2014. A small portion of this balance, approximately 10%, is set aside as a contingency for other road repairs and projects.

SPECIAL REVENUE FUNDS

ROAD USE TAX FUND

	ACTUAL FY 2010-11	ACTUAL FY 2011-12	REVISED BUDGET FY 2012-13	BUDGET FY 2013-14	INC(DEC) FY 2013-14 OVER FY 2012-13	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	4,842,300	5,335,052	5,165,500	5,321,246	155,746	3.02%
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$4,842,300	\$5,335,052	\$5,165,500	\$5,321,246	\$155,746	3.02%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	242,245	100,342				
Sub-total Other Financing Sources	\$242,245	\$100,342				
TOTAL REVENUES & OTHER SOURCES	\$5,084,545	\$5,435,395	\$5,165,500	\$5,321,246	\$155,746	3.02%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities	649,134	668,732	788,000	800,000	12,000	1.52%
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$649,134	\$668,732	\$788,000	\$800,000	\$12,000	1.52%
Debt Service Expenditures	\$1,077,710	\$1,076,848	\$1,225,016	\$1,200,000	(\$25,016)	(2.04%)
Capital Improvement Expenditures						
Total Expenditures	\$1,726,844	\$1,745,580	\$2,013,016	\$2,000,000	(\$13,016)	(0.65%)
Transfers Out	\$3,598,418	\$2,108,899	\$5,825,000	\$4,862,000	(\$963,000)	(16.53%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$5,325,262	\$3,854,479	\$7,838,016	\$6,862,000	(\$976,016)	(12.45%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$240,717)	\$1,580,916	(\$2,672,516)	(\$1,540,754)	\$1,131,762	
BEGINNING FUND BALANCE	\$12,163,723	\$11,923,006	\$13,503,922	\$10,831,406	(\$2,672,516)	n/a
ENDING FUND BALANCE	\$11,923,006	\$13,503,922	\$10,831,406	\$9,290,652	(\$1,540,754)	n/a
FUND BALANCE% OF EXPENDITURES	690.45%	773.61%	538.07%	464.53%		



Description of Rehabilitation/Economic Development Funds

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

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. Over that time, 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 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 or 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 2010-11	ACTUAL FY 2011-12	REVISED BUDGET FY 2012-13	BUDGET FY 2013-14	INC(DEC) FY 2013-14 OVER FY 2012-13	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	809,946	790,724	576,300	503,000	(73,300)	(12.72%)
Charges for Services						
Special Assessments						
Miscellaneous	31,595	83,334	44,950	42,851	(2,099)	(4.67%)
Sub-total Operating Revenues	\$841,541	\$874,058	\$621,250	\$545,851	(\$75,399)	(12.14%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	220,776	250,582	60,600	54,400	(6,200)	(10.23%)
Sub-total Other Financing Sources	\$220,776	\$250,582	\$60,600	\$54,400	(\$6,200)	(10.23%)
TOTAL REVENUES & OTHER SOURCES	\$1,062,317	\$1,124,640	\$681,850	\$600,251	(\$81,599)	
EXPENDITURES						
Operating Expenditures						
Personal Services	\$136,905	\$139,985	\$146,798	\$145,634	(\$1,164)	(0.79%)
Supplies and Services	293,619	531,842	428,154	410,404	(17,750)	(4.15%)
Universal Commodities				3,000	3,000	100.00%
Non-Recurring/Non-Capital	105,758	60				
Capital						
Sub-total Operating Expenditures	\$536,282	\$671,887	\$574,952	\$559,038	(\$15,914)	(2.77%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$536,282	\$671,887	\$574,952	\$559,038	(\$15,914)	(2.77%)
Transfers Out	\$806,401	\$43,650	\$8,200	\$8,800	\$600	7.32%
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,342,683	\$715,537	\$583,152	\$567,838	(\$15,314)	(2.63%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$280,366)	\$409,103	\$98,698	\$32,413		
BEGINNING FUND BALANCE	\$649,119	\$393,828	\$802,931	\$901,629	\$98,698	n/a
ENDING FUND BALANCE	\$393,828	\$802,931	\$901,629	\$934,042	\$32,413	n/a
FUND BALANCE% OF EXPENDITURES	68.76%	119.50%	156.82%	167.08%		



Description of the Employee Benefits Fund

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

Financial Summary

Cities are allowed to levy in a Special Revenue Fund for contributions under the Federal Insurance Contributions Act (FICA), the Iowa Public Employees Retirement System (IPERS), the Municipal Fire and Police Retirement System of Iowa (MFPRSI), and certain other employee benefits. In FY 2013-2014, the levy for employee benefits will be approximately \$4,181,409. This amount will then be transferred to the General Fund as the employee benefits are actually paid.



SPECIAL REVENUE FUNDS

EMPLOYEE BENEFITS FUND

	ACTUAL FY 2010-11	ACTUAL FY 2011-12	REVISED BUDGET FY 2012-13	BUDGET FY 2013-14	INC(DEC) FY 2013-14 OVER FY 2012-13	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$4,344,849	\$3,451,986	\$4,018,290	\$4,130,572	\$112,282	2.79%
TIF Revenues						
Other City Taxes	26,793	44,682	51,585	50,837	(748)	(1.45%)
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$4,371,642	\$3,496,668	\$4,069,875	\$4,181,409	\$111,534	2.74%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$4,371,642	\$3,496,668	\$4,069,875	\$4,181,409	\$111,534	2.74%
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	\$4,371,642	\$3,496,668	\$4,069,875	\$4,181,409	\$111,534	2.74%
TOTAL EXPENDITURES/TRANSFERS OUT	\$4,371,642	\$3,496,668	\$4,069,875	\$4,181,409	\$111,534	2.74%
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 has been amended several times to create multiple subdistricts. The original area will expire 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 to serve the Aviva and Microsoft campuses. TIF receipts are projected to be \$6,518,504 for FY 2013-2014.

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 2013-2014 are projected to be \$4,170,994.

Valley Junction 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 construction of various improvements within the Valley Junction Urban Renewal District. No TIF receipts are projected to be collected for FY 2013-2014.

Westown V TIF District

This district was created in 2009 and is set to expire in fiscal year 2024-2025. The purpose of the district is to finance roadway improvements necessary to handle increased traffic generated by the recent opening of two new hospitals within the Westown Parkway V Urban Renewal District. TIF receipts are projected to be \$164,396 for FY 2013-2014.

Fuller Road TIF District

This district was created in 2010 and the expiration date is to be determined. The district has a 20 year life, but based off the urban renewal plan, this will not exceed 15 years. The purpose of the district is to create an incentive fund that the City Council can choose to make grants, including tax rebates, attributable to new construction within the renewal area. TIF receipts are projected to be \$23,349 for FY 2013-2014.

SPECIAL REVENUE FUNDS

TIF FUNDS

	ACTUAL FY 2010-11	ACTUAL FY 2011-12	REVISED BUDGET FY 2012-13	BUDGET FY 2013-14	INC(DEC) FY 2013-14 OVER FY 2012-13	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	\$10,722,622	\$12,219,161	\$13,495,197	\$10,877,193	(\$2,618,004)	(19.40%)
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$10,722,622	\$12,219,161	\$13,495,197	\$10,877,193	(\$2,618,004)	(19.40%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	392,963	288,937				
Sub-total Other Financing Sources	\$392,963	\$288,937				
TOTAL REVENUES & OTHER SOURCES	\$11,115,585	\$12,508,098	\$13,495,197	\$10,877,193	(\$2,618,004)	(19.40%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	850,000	2,161,039	4,121,859	1,116,875	(3,004,984)	(72.90%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$850,000	\$2,161,039	\$4,121,859	\$1,116,875	(\$3,004,984)	(72.90%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$850,000	\$2,161,039	\$4,121,859	\$1,116,875	(\$3,004,984)	(72.90%)
Transfers Out	\$9,619,585	\$10,059,903	\$9,052,806	\$9,193,049	\$140,243	1.55%
TOTAL EXPENDITURES/TRANSFERS OUT	\$10,469,585	\$12,220,942	\$13,174,665	\$10,309,924	(\$2,864,741)	(21.74%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$646,000	\$287,156	\$320,532	\$567,269	\$246,737	76.98%
BEGINNING FUND BALANCE	\$3,311,336	\$3,957,336	\$4,244,492	\$4,565,024	\$320,532	n/a
ENDING FUND BALANCE	\$3,957,336	\$4,244,492	\$4,565,024	\$5,132,293	\$567,269	n/a
FUND BALANCE% OF EXPENDITURES	465.57%	196.41%	110.75%	459.52%		



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 2013-2014 the levy for these pension contributions will be approximately \$1,975,497. The MFPRSI City contribution rate increased from 26.12% in FY 2012-2013 to 30.12% in FY 2013-2014. As the MFPRSI continues to increase the City’s contribution rate, it is foreseeable the City will continue to increase this levy and incur a deficiency of revenues over expenditures to cover the underlying pension obligation.

Fiscal Year	City Required Contribution Rate
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%
2013-14	30.12%



SPECIAL REVENUE FUNDS

POLICE & FIRE RETIREMENT FUNDS

	ACTUAL FY 2010-11	ACTUAL FY 2011-12	REVISED BUDGET FY 2012-13	BUDGET FY 2013-14	INC(DEC) FY 2013-14 OVER FY 2012-13	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$1,653,827	\$1,858,762	\$1,950,461	\$1,951,489	\$1,028	0.05%
TIF Revenues						
Other City Taxes	10,214	24,059	25,039	24,008	(1,031)	(4.12%)
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$1,664,041	\$1,882,821	\$1,975,500	\$1,975,497	(\$3)	0.00%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	200,000					
Sub-total Other Financing Sources	\$200,000					
TOTAL REVENUES & OTHER SOURCES	\$1,864,041	\$1,882,821	\$1,975,500	\$1,975,497	(\$3)	0.00%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$1,445,740	\$1,915,809	\$1,975,500	\$2,296,000	\$320,500	16.22%
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$1,445,740	\$1,915,809	\$1,975,500	\$2,296,000	\$320,500	16.22%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,445,740	\$1,915,809	\$1,975,500	\$2,296,000	\$320,500	16.22%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,445,740	\$1,915,809	\$1,975,500	\$2,296,000	\$320,500	16.22%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$418,301	(\$32,988)		(\$320,503)		
BEGINNING FUND BALANCE	\$3,082,399	\$3,500,700	\$3,467,712	\$3,467,712		n/a
ENDING FUND BALANCE	\$3,500,700	\$3,467,712	\$3,467,712	\$3,147,209	(\$320,503)	n/a
FUND BALANCE% OF EXPENDITURES	242.14%	181.01%	175.54%	137.07%		



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 \$126,990 is obligated for future park developments, and to support operations at the Community Center, Raccoon River Softball Complex, and other park facilities.



SPECIAL REVENUE FUNDS

PARK FUNDS

	ACTUAL FY 2010-11	ACTUAL FY 2011-12	REVISED BUDGET FY 2012-13	BUDGET FY 2013-14	INC(DEC) FY 2013-14 OVER FY 2012-13	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	17	1				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	44,953	50,880	31,400	30,000	(1,400)	(4.46%)
Sub-total Operating Revenues	\$44,970	\$50,881	\$31,400	\$30,000	(\$1,400)	(4.46%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	579					
Sub-total Other Financing Sources	\$579					
TOTAL REVENUES & OTHER SOURCES	\$45,549	\$50,881	\$31,400	\$30,000	(\$1,400)	(4.46%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	610		2,000	2,000		
Capital	64,484	30,917	21,400	20,000	(1,400)	(6.54%)
Sub-total Operating Expenditures	\$65,094	\$30,917	\$23,400	\$22,000	(\$1,400)	(5.98%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$65,094	\$30,917	\$23,400	\$22,000	(\$1,400)	(5.98%)
Transfers Out			\$60,000		(\$60,000)	(100.00%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$65,094	\$30,917	\$83,400	\$22,000	(\$61,400)	(73.62%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$19,545)	\$19,964	(\$52,000)	\$8,000		
BEGINNING FUND BALANCE	\$170,571	\$151,026	\$170,990	\$118,990	(\$52,000)	n/a
ENDING FUND BALANCE	\$151,026	\$170,990	\$118,990	\$126,990	\$8,000	n/a
FUND BALANCE% OF EXPENDITURES	232.01%	553.06%	508.50%	577.23%		



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 \$56,000 in donations in FY 2013-2014, 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 \$128,387 is reserved exclusively for the future support of Library operations.

SPECIAL REVENUE FUNDS

LIBRARY FUNDS

	ACTUAL FY 2010-11	ACTUAL FY 2011-12	REVISED BUDGET FY 2012-13	BUDGET FY 2013-14	INC(DEC) FY 2013-14 OVER FY 2012-13	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	144	37				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	76,886	50,294	60,000	56,000	(4,000)	(6.67%)
Sub-total Operating Revenues	\$77,030	\$50,331	\$60,000	\$56,000	(\$4,000)	(6.67%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$77,030	\$50,331	\$60,000	\$56,000	(\$4,000)	(6.67%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$823					
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	55,257	36,092	95,000	95,000		
Capital		15,259	50,000		(50,000)	(100.00%)
Sub-total Operating Expenditures	\$56,080	\$51,351	\$145,000	\$95,000	(\$50,000)	(34.48%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$56,080	\$51,351	\$145,000	\$95,000	(\$50,000)	(34.48%)
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$56,080	\$51,351	\$145,000	\$95,000	(\$50,000)	(34.48%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$20,950	(\$1,020)	(\$85,000)	(\$39,000)	\$46,000	45.88%
BEGINNING FUND BALANCE	\$232,457	\$253,407	\$252,387	\$167,387	(\$85,000)	n/a
ENDING FUND BALANCE	\$253,407	\$252,387	\$167,387	\$128,387	(\$39,000)	n/a
FUND BALANCE% OF EXPENDITURES	451.88%	491.49%	115.44%	135.14%		



Description of Police Funds

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

Financial Summary

Due to the unpredictable nature of the forfeiture program, revenues are conservatively estimated. In FY 2013-2014, the City projects revenues from the forfeiture program to be approximately \$15,000. These funds will be used to augment police services, particularly in the areas of computer hardware, ammunition, and tactical team operations.

Estimated Ending Fund Balance

The projected ending fund balance of \$362,128 is reserved exclusively for future police operations.



SPECIAL REVENUE FUNDS

POLICE FUNDS

	ACTUAL FY 2010-11	ACTUAL FY 2011-12	REVISED BUDGET FY 2012-13	BUDGET FY 2013-14	INC(DEC) FY 2013-14 OVER FY 2012-13	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	262	53				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	54,243	42,144	15,000	15,000		
Sub-total Operating Revenues	\$54,505	\$42,197	\$15,000	\$15,000		
Other Financing Sources						
Sale of Surplus Assets & Equipment		\$2,072				
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources		\$2,072				
TOTAL REVENUES & OTHER SOURCES	\$54,505	\$44,269	\$15,000	\$15,000		
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	(9)	(1,547)	10,000	10,000		
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	36,128	217,403	5,000	125,000	120,000	2,400.00%
Sub-total Operating Expenditures	\$36,119	\$215,856	\$15,000	\$135,000	\$120,000	800.00%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$36,119	\$215,856	\$15,000	\$135,000	\$120,000	800.00%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$36,119	\$215,856	\$15,000	\$135,000	\$120,000	800.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$18,386	(\$171,587)		(\$120,000)	(120,000)	n/a
BEGINNING FUND BALANCE	\$635,329	\$653,715	\$482,128	\$482,128		n/a
ENDING FUND BALANCE	\$653,715	\$482,128	\$482,128	\$362,128	(\$120,000)	n/a
FUND BALANCE% OF EXPENDITURES	333.04%	223.36%	3,214.19%	268.24%		



Description of E911 Funds

These funds account for 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, as well as improve the effectiveness and efficiency of public safety.

SPECIAL REVENUE FUNDS

E911 FUNDS

	ACTUAL FY 2010-11	ACTUAL FY 2011-12	REVISED BUDGET FY 2012-13	BUDGET FY 2013-14	INC(DEC) FY 2013-14 OVER FY 2012-13	% 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	770,135	603,158	700,000	650,000	(50,000)	(7.14%)
Sub-total Operating Revenues	\$770,135	\$603,158	\$700,000	\$650,000	(\$50,000)	(7.14%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	332,633					
Sub-total Other Financing Sources	\$332,633					
TOTAL REVENUES & OTHER SOURCES	\$1,102,768	\$603,158	\$700,000	\$650,000	(\$50,000)	(7.14%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	276,908	186,413	235,000	235,000		
Universal Commodities						
Non-Recurring/Non-Capital	5,585		6,500	6,500		
Capital	638,792	117,043	186,500	186,500		
Sub-total Operating Expenditures	\$921,285	\$303,456	\$428,000	\$428,000		
Debt Service Expenditures	\$41,832	\$71,711	\$72,000	\$71,712	(\$288)	(0.40%)
Capital Improvement Expenditures						
Total Expenditures	\$963,117	\$375,167	\$500,000	\$499,712	(\$288)	(0.06%)
Transfers Out	\$196,619	\$170,000				
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,159,736	\$545,167	\$500,000	\$499,712	(\$288)	(0.06%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$56,968)	\$57,991	\$200,000	\$150,288	\$49,712	(24.86%)
BEGINNING FUND BALANCE	(\$18,698)	(\$75,666)	(\$17,675)	\$182,325	\$200,000	n/a
ENDING FUND BALANCE	(\$75,666)	(\$17,675)	\$182,325	\$332,613	\$150,288	n/a
FUND BALANCE% OF EXPENDITURES	(6.76%)	(4.71%)	36.47%	66.56%		



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 \$161,000 in donations for FY 2013-2014. 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 \$664,204 is reserved exclusively for Human Services' outreach programs.



SPECIAL REVENUE FUNDS

HUMAN SERVICES FUNDS

	ACTUAL FY 2010-11	ACTUAL FY 2011-12	REVISED BUDGET FY 2012-13	BUDGET FY 2013-14	INC(DEC) FY 2013-14 OVER FY 2012-13	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	37	6				
Intergovernmental		4,630	27,000	10,000	(17,000)	(62.96%)
Charges for Services						
Special Assessments						
Miscellaneous	114,809	486,787	135,000	124,000	(11,000)	(8.15%)
Sub-total Operating Revenues	\$114,846	\$491,423	\$162,000	\$134,000	(\$28,000)	(17.28%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	14,523	360,703		6,800	6,800	100.00%
Sub-total Other Financing Sources	\$14,523	\$360,703		\$6,800	\$6,800	100.00%
TOTAL REVENUES & OTHER SOURCES	\$129,369	\$852,126	\$162,000	\$140,800	(\$21,200)	(13.09%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	88,807	110,010	80,000	161,000	81,000	101.25%
Universal Commodities						
Non-Recurring/Non-Capital		898				
Capital						
Sub-total Operating Expenditures	\$88,807	\$110,908	\$80,000	\$161,000	\$81,000	101.25%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$88,807	\$110,908	\$80,000	\$161,000	\$81,000	101.25%
Transfers Out	\$51,608	\$370,706				
TOTAL EXPENDITURES/TRANSFERS OUT	\$140,415	\$481,614	\$80,000	\$161,000	\$81,000	101.25%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$11,046)	\$370,512	\$82,000	(\$20,200)	(\$102,200)	(124.63%)
BEGINNING FUND BALANCE	\$242,938	\$231,892	\$602,404	\$684,404	\$82,000	n/a
ENDING FUND BALANCE	\$231,892	\$602,404	\$684,404	\$664,204	(\$20,200)	n/a
FUND BALANCE% OF EXPENDITURES	267.80%	543.16%	855.51%	412.55%		



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 2010-11	ACTUAL FY 2011-12	REVISED BUDGET FY 2012-13	BUDGET FY 2013-14	INC(DEC) FY 2013-14 OVER FY 2012-13	% 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						
Sub-total Operating Revenues						
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES						
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	(1,808)	71				
Capital						
Sub-total Operating Expenditures	(\$1,808)	\$71				
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	(\$1,808)	\$71				
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	(\$1,808)	\$71				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,808	(\$71)				
BEGINNING FUND BALANCE	(\$797)	\$1,011	\$940	\$940		n/a
ENDING FUND BALANCE	\$1,011	\$940	\$940	\$940		n/a
FUND BALANCE% OF EXPENDITURES	n/a	1,323.94.%	n/a	n/a		



