

General



general
fund



GENERAL FUND

FY 2014-2015 BUDGET

	ACTUAL FY 2011-12	ACTUAL FY 2012-13	REVISED BUDGET FY 2013-14	BUDGET FY 2014-15	INC(DEC) FY 2014-15 OVER FY 2013-14	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$32,053,643	\$31,096,460	\$32,888,016	\$33,508,324	\$620,308	1.89%
Other City Taxes	3,786,423	3,984,637	3,594,406	3,839,383	244,977	6.82%
Licenses and Permits	1,404,430	1,638,474	1,580,800	1,389,550	(191,250)	(12.10%)
Use of Money and Property	108,667	168,491	104,200	122,200	18,000	17.27%
Intergovernmental	4,054,533	4,111,086	3,660,200	5,170,721	1,510,521	41.27%
Charges for Services	4,901,751	4,817,190	4,592,099	4,674,400	82,301	1.79%
Miscellaneous	716,253	677,149	626,450	582,690	(43,760)	(6.99%)
Sub-total Operating Revenues	\$47,025,700	\$46,493,487	\$47,046,171	\$49,287,268	\$2,241,097	4.76%
Other Financing Sources						
Sale of Surplus Assets & Equipment	\$21,300	\$85,299	\$6,000	\$7,000	\$1,000	16.67%
Proceeds of Long Term Debt						
Transfers In	10,983,181	11,067,681	\$12,146,112	\$11,064,806	(1,081,306)	(8.90%)
Sub-total Other Financing Sources	\$11,004,481	\$11,152,980	\$12,152,112	\$11,071,806	(\$1,080,306)	(8.89%)
TOTAL REVENUES & OTHER SOURCES	\$58,030,181	\$57,646,467	\$59,198,283	\$60,359,074	\$1,160,791	1.96%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$31,939,293	\$32,550,551	\$35,503,999	\$37,184,568	\$1,680,569	4.73%
Supplies and Services	9,348,296	10,197,641	11,182,951	11,733,669	550,718	4.92%
Universal Commodities	2,362,650	2,683,978	3,014,242	3,107,365	93,123	3.09%
Non-Recurring/Non-Capital	449,561	491,241	680,421	1,477,751	797,330	117.18%
Capital	1,238,633	689,954	1,153,968	1,508,018	354,050	30.68%
Sub-total Operating Expenditures	\$45,338,433	\$46,613,365	\$51,535,581	\$55,011,371	\$3,475,790	6.74%
Lease/Purchase or Installment Contract Expenditures	107,749	107,749	107,751	107,750	(1)	(0.00%)
Total Expenditures	\$45,446,182	\$46,721,114	\$51,643,332	\$55,119,121	\$3,475,789	6.73%
Transfers Out	\$7,555,846	\$8,563,328	\$7,372,103	\$6,422,055	(\$950,048)	(12.89%)
Transfers Out (Major Capital)			3,320,000	3,870,100	550,100	16.57%
Transfers Out (Technology Fund)			1,000,000		(1,000,000)	(100.00%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$53,002,028	\$55,284,442	\$63,335,435	\$65,411,276	\$2,075,841	3.28%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$5,028,153	\$2,362,025	(\$4,137,152)	(\$5,052,202)	(\$915,050)	22.12%
BEGINNING FUND BALANCE	\$17,453,674	\$22,481,827	\$24,843,852	\$20,706,700	(\$4,137,152)	n/a
ENDING FUND BALANCE	\$22,481,827	\$24,843,852	\$20,706,700	\$15,654,498	(\$5,052,202)	n/a
IPERS COMMITTED	\$600,000	\$600,000	\$400,000	\$400,000		
TAX STABILIZATION	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000		
UNCOMMITTED FUND BALANCE	\$20,381,827	\$22,743,852	\$18,806,700	\$13,754,498	(\$5,052,202)	n/a
Uncommitted Fund Balance as % of Exp	44.85%	48.68%	36.42%	24.95%		



The general fund functions as the chief operating fund for the City. All financial transactions of the City which pertain to general operations and the provision of services to the citizens are recorded in this fund, except those specifically required to be accounted for elsewhere (i.e., legal restrictions). Services within the general fund include police, fire, ambulance, building/grounds and street maintenance, parks and recreation, human services programs, library, and general administration of the City.

Major Revenue Sources

The FY 14-15 operating budget projects property tax revenue to increase by 1.89% from the amount budgeted in the previous year. Valuations of both residential and commercial property held steady from the previous year, but the City's general fund tax revenues increased nonetheless, for two reasons.

The first contributing factor was an increase in the residential "rollback" percentage from 52.82% to 54.40%. Since 1978, residential and agricultural property in Iowa has been subject to an assessment limitation order, or "rollback", that limits annual growth in property values (all other classes of property were eventually added). Prior to an overhaul of the property tax system stemming from action taken during the 2013 legislative session, property value growth was limited to 4% per year. If property values grew by more than 4%, the taxable value was rolled back to comply with the assessment limitation system. In addition, the rollback includes a formula that ties the growth of residential property to that of agricultural property. This connection is commonly referred to as "coupling" and limits the growth of residential property to 4% or the amount of growth in agricultural value, whichever is less. Since the law's inception, residential property has always been subject to significant rollbacks.

While the property tax rollback system remains in place, several major changes were made during the last legislative session. For each assessment year beginning in 2013, residential and agricultural property value growth will now be capped at 3%, or whichever is lowest between the two classes. Commercial, industrial and railroad property will now have their own rollback, which will be 95% for valuations established during the 2013 assessment year. For valuations established during or after the assessment year beginning January 1, 2014, commercial, industrial and railway property is rolled back to 90%. Thereafter, these classes will be taxed at 90%.

The legislature created a standing appropriation, beginning in FY 2015, to reimburse local governments for the property tax reductions resulting from the new rollback for commercial and industrial property (not for railroad reductions). Prior to FY 2018, the appropriation is capped at the actual FY 2017 appropriation amount. As a result of the FY 2017 appropriation cap, cities will likely see an increasing rollback for commercial and industrial properties as their values grow over time.

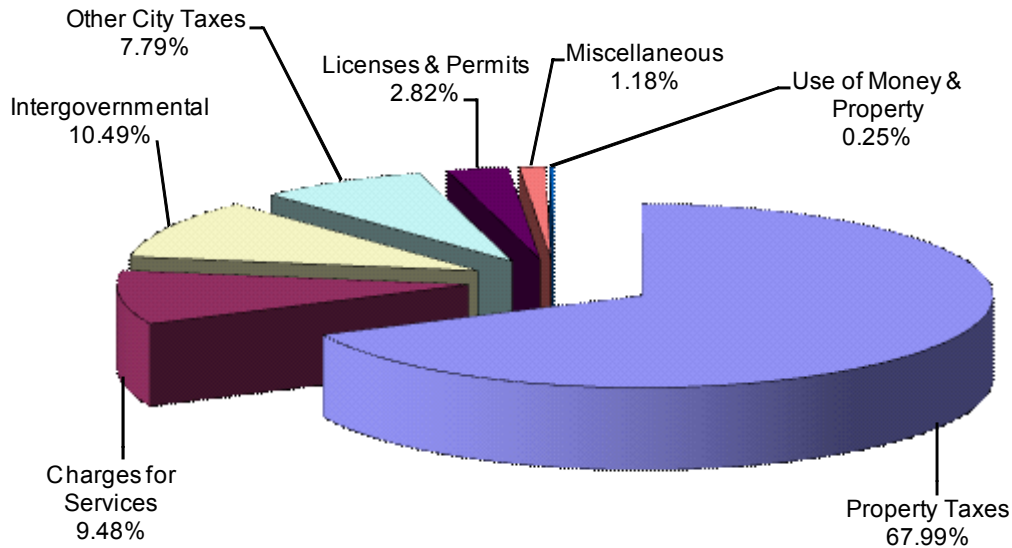
A new property class was established for multi-residential property, which includes mobile home parks, manufactured home communities, land leased communities, assisted living facilities and property primarily used or intended for human habitation containing three or more separate living quarters. Additionally, for buildings that are not otherwise classified as residential property, that portion of a building that is used or intend for human habitation can be classified as multi-residential property, and regardless of the number of dwelling units located in the building. This new class will be subjected to an 8 year graduated rollback from commercial to residential rates beginning in the assessment year 2015 (there is no backfill provision for this class).

The second contributing factor to the City's tax revenue increase was the release of a significant portion of taxable commercial valuation which have previously been held in a TIF district, due to extinguishment of underlying debt. TIF districts are a valuable economic development tool, but the tax revenues generated in those areas do not contribute to general fund property taxes until after the district expires (generally three to twenty years after its creation). Because approximately \$70 million of TIF valuation was released to the general fund the various TIF areas of the City saw



an overall valuation decrease of \$33.71 million from the previous year, while the remainder of the City saw a \$89 million increase over the same period resulting in the overall increase noted above.

General Fund Revenues



Property Taxes

Of the City's 385.50 full time equivalent positions, 96% of the City's personnel costs are funded by the general fund. Therefore, the general fund directly finances nearly all of the City's day to day operations. Property tax revenue constitutes 68.10% of all general fund revenue. Therefore, property taxes have a major influence on City operations. The components of the general fund property tax levy are described below.

General Fund Levies

The City of West Des Moines currently has three operational levies that are levied within the general fund. These are the General Levy, Tort Liability Levy, and Emergency Levy. The General Levy is the City's primary levy and is limited by state law to \$8.10 per \$1,000 of assessed valuation. The City is also allowed to levy for tort liability costs, independent of the \$8.10 limitation. There is no limitation on the Tort Liability Levy. State statutes allow cities in Iowa to levy an "emergency tax" of up to \$0.27 per \$1,000 of valuation if the General Fund tax levy of a city is at its limit. The City's combined rate for the General, Tort Liability, and Emergency levies is projected to be \$8.44522 per \$1,000 of taxable property valuation for FY 14-15. Below is a brief description of the services these levies finance:

General Fund levies finance the following City services:

- Public Safety - which includes police and fire protection, as well as ambulance services
- Community Enrichment - which includes park operations, library services, and human services



- Public Services - which includes public works and community development services
- Support Services - which includes the administrative and support services functions of the City

Other City Levies

- Debt Service - \$2.00 per \$1,000 of taxable property valuation
- Other Employee Benefits - \$1.06732 per \$1,000 of taxable property valuation
- Police & Fire Pension - \$0.53746 per \$1,000 of taxable property valuation



Analysis of Property Tax Levy

Property tax revenue is projected to increase by 1.83% in FY 14-15 as a result of the following factors:

- In FY 14-15 the taxable valuations subject to operating levies increases by 2.28%
- In FY 14-15 the Tort Liability Levy was decreased \$0.0356 per \$1,000 of taxable property valuation.
- In FY 14-15 the commercial rollback percentage decreased the amount of commercial property valuations that are taxable in comparison to the FY 13-14 state rollback percentage.
- In FY 14-15 the residential rollback percentage increased the amount of residential property valuations that are taxable in comparison to the FY 13-14 state rollback percentage. Below is a historical chart of state rollback percentages (i.e. the percentage of a property's value that is taxable).

Fiscal Year	Residential	Commercial
2004-05	48.46%	99.26%
2005-06	47.96%	100.00%
2006-07	45.99%	99.15%
2007-08	45.56%	100.00%
2008-09	44.08%	99.73%
2009-10	45.59%	100.00%
2010-11	46.91%	100.00%
2011-12	48.53%	100.00%
2012-13	50.75%	100.00%
2013-14	52.82%	100.00%
2014-15	54.40%	95.00%

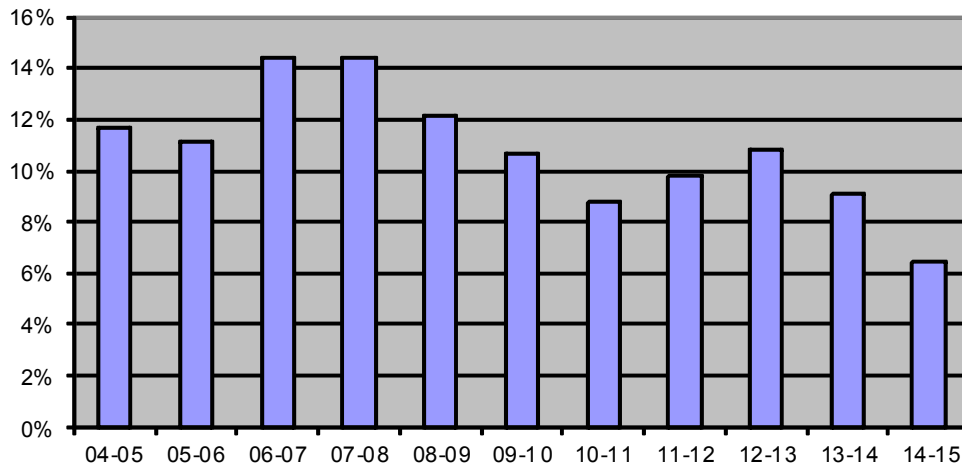


• In FY 14-15 the percentage of the property tax levy that is allocated to the general fund levy remains steady. The chart below is a ten-year comparison of the distribution of the property tax levy for City operations and debt service.

	Property Tax Rate	General Funds	% of Levy	Special Revenue Funds	% of Levy	Debt Service Fund	% of Levy	Total Levy
FY 04-05	\$11.73	\$21,463,280	71.08%	\$2,644,100	8.76%	\$6,086,514	20.16%	\$30,193,894
FY 05-06	\$11.73	\$22,079,583	70.22%	\$3,021,100	9.61%	\$6,340,796	20.17%	\$31,441,478
FY 06-07	\$11.95	\$23,582,677	67.06%	\$4,679,250	13.31%	\$6,905,976	19.64%	\$35,167,903
FY 07-08	\$12.05	\$25,224,154	66.22%	\$5,688,850	14.93%	\$7,179,591	18.85%	\$38,092,595
FY 08-09	\$12.05	\$28,171,950	68.12%	\$5,547,500	13.41%	\$7,636,863	18.47%	\$41,356,313
FY 09-10	\$12.05	\$29,917,286	68.52%	\$5,787,770	13.26%	\$7,955,388	18.22%	\$43,660,445
FY 10-11	\$12.05	\$31,347,416	68.80%	\$6,054,200	13.29%	\$8,162,218	17.91%	\$45,563,834
FY 11-12	\$12.05	\$32,663,578	70.27%	\$5,416,580	11.65%	\$8,403,530	18.08%	\$46,483,688
FY 12-13	\$12.05	\$31,763,509	68.69%	\$6,045,375	13.07%	\$8,433,881	18.24%	\$46,242,765
FY 13-14	\$12.05	\$33,292,422	69.24%	\$6,156,906	12.80%	\$8,635,980	17.96%	\$48,085,308
FY 14-15	\$12.05	\$33,907,707	69.06%	\$6,440,150	13.12%	\$8,747,169	17.82%	\$49,095,026

• The percentage of the overall City property base included in Tax Increment Financing (TIF) districts decreased from the previous year, to 6.45% of the total. This percentage decreased primarily due to City’s release of a significant portion of taxable commercial valuation which had previously held in a TIF district, due to the extinguishment of underlying debt. The percentage of TIF valuations for West Des Moines remains fairly low compared to comparable cities. Below is a ten-year history of TIF valuations as a percentage of taxable property.

TIF Valuations as a Percentage of Taxable Property



Other City Taxes

In 1984 West Des Moines voters approved the imposition of a hotel/motel tax of 7% on the rental of hotel rooms in our community. For a number of years, until the University Park Holiday Inn (now Sheraton) opened in 1987, annual revenue from this source was minimal. Thereafter, annual hotel/motel tax revenue held at the \$500,000 to \$600,000 range until the development of hotels in the vicinity of Jordan Creek Town Center. FY 14-15 hotel/motel revenue is expected to be approximately \$3,150,000. City Council action designated discretionary revenues in excess of \$2,550,000, up to \$120,000, are to be channeled towards a public arts program. However, West Des Moines has a contractual agreement that 2/7ths of revenue generated will be forwarded to the Greater Des Moines Convention and Visitors Bureau (CVB). Similarly, the City Council has agreed that an additional 2/7ths of hotel/motel tax revenue will be dedicated to BRAVO (metropolitan cultural and entertainment facilities/organizations), and the Iowa Events Center. In the proposed budget, 2/7ths is allocated to City programs. The end result is that ultimately 1/7th of the hotel/motel taxes received annually by the City will be available for distribution and/or expenditure to other entities.

All gas and electric utilities providing service in the state pay an excise tax based on profits, instead of paying property taxes. This tax went into effect in FY 00-01 and is reflected in the revenue line item Utility Tax Replacement in the Other City Taxes revenue category.

	ACTUAL FY 2011-12	ACTUAL FY 2012-13	REVISED BUDGET FY 2013-14	BUDGET FY 2014-15	INC(DEC) FY 2014-15 OVER FY 2013-14	% INC (DEC)
Other City Taxes						
Utility Tax Replacement	\$414,366	\$403,247	\$404,406	\$399,383	(\$5,023)	(1.24%)
Cable Television Commission	300,737	294,182	290,000	290,000		
Hotel/Motel Taxes	3,071,320	3,287,208	2,900,000	3,150,000	250,000	10.86%
Total Other City Taxes	\$3,786,423	\$3,984,637	\$3,594,406	\$3,839,383	\$244,977	6.82%



Licenses and Permits

As a rule, revenue received for the issuance of licenses and permits does not fluctuate significantly, with the exception of building and construction related permits. With the current state of the economy, building and construction related permits are projected to decrease significantly. Additionally, as of July 1, 2008, legislation went into effect which requires plumbers and mechanical professionals to have a state-issued license.

	ACTUAL FY 2011-12	ACTUAL FY 2012-13	REVISED BUDGET FY 2013-14	BUDGET FY 2014-15	INC(DEC) FY 2014-15 OVER FY 2013-14	% INC (DEC)
<u>Licenses and Permits</u>						
Beer/Liquor/Cigarette Licenses	\$105,673	\$96,109	\$95,000	\$95,000		
Animal Licenses-WDM	87,531	108,947	60,000	80,000	20,000	33.33%
Animal Licenses-Clive	23,673	31,118	18,000	20,000	2,000	11.11%
Animal Licenses-Urbandale	56,758	72,444	40,000	50,000	10,000	25.00%
Fire Permits	9,070	23,211	20,000	24,000	4,000	20.00%
Building Permits	768,047	881,996	1,000,000	800,000	(200,000)	(20.00%)
Electrical Permits	85,940	104,914	70,000	75,000	5,000	7.14%
Heating Permits	54,727	64,412	50,000	45,000	(5,000)	(10.00%)
Plumbing Permits	51,324	75,493	70,000	50,000	(20,000)	(28.57%)
Occupancy Permit	22,404	27,129	20,000	25,000	5,000	25.00%
Miscellaneous License & Permits	26,746	29,892	22,800	25,550	2,750	11.18%
Dog Park Permit	31,530	27,008	30,000	20,000	(10,000)	(33.33%)
Storm Water Erosion Permit	28,036	44,556	35,000	30,000	(5,000)	(14.29%)
Alarm License/Permit/Monitoring	52,971	51,245	50,000	50,000		
Total Licenses and Permits	\$1,404,430	\$1,638,474	\$1,580,800	\$1,389,550	(\$191,250)	(12.10%)

Use of Money and Property

Interest income is generated by interest earned on public funds. Two factors that affect interest income are interest rates and cash balances available for investment. With the constant fluctuations in interest rates, staff regularly makes investments with the primary goal being safety of the investments followed by maximizing the return on our asset base.

	ACTUAL FY 2011-12	ACTUAL FY 2012-13	REVISED BUDGET FY 2013-14	BUDGET FY 2014-15	INC(DEC) FY 2014-15 OVER FY 2013-14	% INC (DEC)
<u>Use of Money and Property</u>						
Interest Income	\$43,136	\$63,720	\$40,000	\$44,500	\$4,500	11.25%
ATM Fees Collected	1,691	1,533	1,000	1,200	200	20.00%
Payment Processing Rebate	25,147	40,305	30,000	35,000	5,000	16.67%
Other Land Rental	35,443	58,403	26,000	35,500	9,500	36.54%
Building/Land Lease Charge	3,250	4,530	7,200	6,000	(1,200)	(16.67%)
Total Use of Money and Property	\$108,667	\$168,491	\$104,200	\$122,200	\$18,000	17.27%



Intergovernmental

State/Federal Grants and Reimbursements - Each City department is encouraged to apply for state and/or federal grants to supplement City revenue. Historically, West Des Moines has been successful in receiving a number of grants.

Local Grants and Reimbursements - West Des Moines has a number of grants and reimbursement agreements with surrounding cities and counties.

	ACTUAL FY 2011-12	ACTUAL FY 12-13	REVISED BUDGET FY 2013-14	BUDGET FY 2014-15	INC(DEC) FY 2014-15 OVER FY 2013-14	% INC (DEC)
Intergovernmental						
Animal Control-Clive	\$18,700	\$19,500	\$19,900	\$20,200	300	1.51%
Animal Control-Urbandale	18,700	35,000	40,800	41,400	600	1.47%
Commercial & Industrial Replacement				845,846	845,846	100.00%
Dallas County - Jordan Creek	401,068	505,655	603,783	533,400	(70,383)	(11.66%)
Dallas County - MCP	440,000	440,000		440,000	440,000	100.00%
EMS - Clive			11,250	25,000	13,750	122.22%
EMS - Dallas County	115,084					
EMS - Iowa Health	119,017	281,169	275,000	275,000		
EMS - WestEMS transfer to WDM		120,000				
FEMA Reimbursement	193,399					
FEMA - State Portion	42,551					
Fire - Westside Ambulance Bay -Clive	5,000	2,500				
Fire - Westside Fire/EMS - Clive	683,736	569,671	628,779	670,920	42,141	6.70%
Fire - Regional Fire Training	3,500	2,800	4,950	2,500	(2,450)	(49.49%)
Housing - DCLHTF Transfer to WDM	1,950	7,135				
Housing - MHIP	200,656	202,280	290,688	231,444	(59,244)	(20.38%)
Housing - MHIP Transfer to WDM	6,861	1,501				
Housing - Polk City	119,344	29,825				
Human Services - Polk County Trans	40,249	41,192	42,900	42,900		
Human Services - Red Rock	11,000	12,000	12,000	12,000		
ITS - ITS Service - WDM Water Works	12,000	12,000	12,000	12,000		
Library - Metro Library Contract	19,918	12,499	10,000	12,000	2,000	20.00%
Library - Polk County			10,000		(10,000)	(100.00%)
Parks & Rec - Teen Center - WDM Schools	9,500	9,500	9,500	9,500		
Police - Crossing Guards - WDM Schools	35,055	38,647	52,961	53,231	270	0.51%
Police - Liaison Officer - Dowling	49,807	106,454	53,000	53,000		
Police - Liaison Officer - WDM Schools	99,904	209,989	103,000	103,000		
Police - YJI - WDM Schools	77,750	77,750	77,750	77,750		
Public Safety - Misc Grants	189,345	135,388	13,200		(13,200)	(100.00%)
Public Safety - Misc. Federal Cost Share	19,873	10,491				
Public Works - Salt Brine Solution	7,183	3,882	11,000	11,000		
Public Works - Seminar Registrations	2,600	3,600	10,000	10,000		
Public Works - Salt Storage Facility	3,651	1,886				



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<u>Intergovernmental Continued</u>						
Public Works - Misc. Grants			4,160		(4,160)	(100.00%)
Seminar Registrations		600				
Traffic Signals-Clive	1,803	2,652	2,500	2,500		
Traffic Signals-Des Moines	375	163	400	400		
Traffic Signals-Waukee	141	73	100	100		
WestCom - Joint Dispatch - Clive	333,959	321,257	378,283	349,856	(28,427)	(7.51%)
WestCom - Joint Dispatch - Urbandale	502,977	539,752	637,296	884,694	247,398	38.82%
Westcom - Misc Grants	2,260	4,211	2,500	2,500		
Westcom - Norwalk - Calls For Service		67,840	114,000	140,683	26,683	23.41%
Westcom - Norwalk - User Fees		10,854	18,000	25,322	7,322	40.68%
WestCom - Trf to WDM	255,119	260,870	200,000	252,568	52,568	26.29%
Westcom - 800 mHZ WDM Schools	10,500	10,500	10,500	30,000	19,500	185.71%
Total Intergovernmental	\$4,054,535	\$4,111,086	\$3,660,200	\$5,170,721	\$1,510,521	41.27%



Charges for Services

Several city departments charge fees for some services/programs that are offered such as ambulance fees, recreation program fees, library fines and fees, and fees for housing inspection. It is important that the City continue to monitor the fees charged as a way to recoup, from the actual user(s) of a service, revenues to offset the expenses incurred by the City. Development related revenues drive the fluctuations from year to year.

	ACTUAL FY 2011-12	ACTUAL FY 2012-13	REVISED BUDGET FY 2013-14	BUDGET FY 2014-15	INC(DEC) FY 2014-15 OVER FY 2013-14	% INC (DEC)
Charges for Services						
Ambulance Charges	\$2,834,796	\$2,763,800	\$2,400,000	\$2,600,500	\$200,500	8.35%
Animal Impoundment	6,865	7,295	7,500	7,500		
Cemetery Charges	12,350	7,500	10,800	8,400	(2,400)	(22.22%)
Community Center Rental	24,668	25,207	27,000	24,300	(2,700)	(0.10%)
Construction Inspection- Dev Services	317,924	354,823	495,000	300,000	(195,000)	(39.39%)
Construction Inspection - Public Works	38,299	75,113	35,000	40,000	5,000	14.29%
CPR Class Charges	37,020	29,030	28,000	50,000	22,000	78.57%
False Alarm Charges	15,800	12,850	14,000	14,000		
Fire Charges	22,593	9,061	15,000	10,000	(5,000)	(33.33%)
Fire Plan Review Fees	15,547	46,951	30,000	40,000	10,000	33.33%
Holiday Park Baseball				148,000	148,000	100.00%
Housing Inspections	127,350	128,215	110,000	110,000		
Miscellaneous Development Charges	44,050	52,100	37,500	37,000	(500)	(1.33%)
Nuisance Abatement Charges	24,618	15,667	30,000	25,000	(5,000)	(16.67%)
Parks Future Rentals (Unearned)	4,373					
Police Charges	10,486	7,925	9,000	9,000		
Pool Admission	587,829	543,873	622,000	555,000	(67,000)	(10.77%)
Recreation Fees	366,982	347,909	375,744	350,500	(25,244)	(6.72%)
RRP Nature Lodge	102,238	103,053	98,100	102,000	3,900	3.98%
RRP Softball	168,976	174,538	171,455	170,000	(1,455)	(0.85%)
Shelter Rentals	34,297	38,250	27,000	29,400	2,400	8.88%
Special Events	76,691	27,739				
Teen Center Fee		3,591	9,000	3,800	(5,200)	(57.78%)
Traffic Studies	27,998	42,700	40,000	40,000		
Total Charges for Services	\$4,901,750	\$4,817,190	\$4,592,099	\$4,674,400	\$82,301	1.79%



Miscellaneous

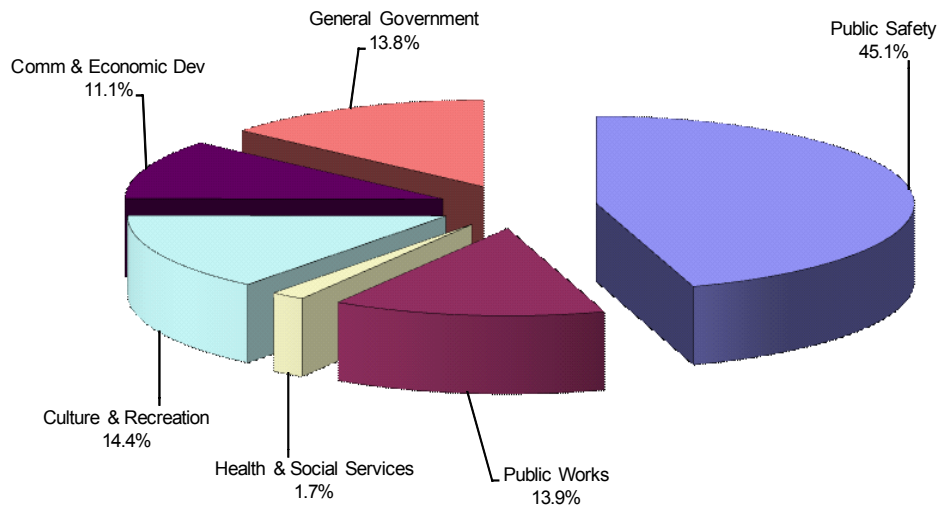
State regulations require that revenue be placed in one of the revenue categories specified above; if there is not a perfect fit to one of the categories listed, the revenue is then placed in a miscellaneous category.

	ACTUAL FY 2011-12	ACTUAL FY 2012-13	REVISED BUDGET FY 2013-14	BUDGET FY 2014-15	INC(DEC) FY 2014-15 OVER FY 2013-14	% INC (DEC)
Miscellaneous						
Fire - Reports/Signs/Inspection Tags	\$5,160	\$5,402	\$4,150	\$5,150	\$1,000	24.10%
Housing - Contributions	115,105	124,872	200,000	180,000	(20,000)	(10.00%)
Human Services - Handyman & Transportation Donations	6,148	5,764	7,000	6,300	(700)	(10.00%)
MWA - Curb It	5,025					
Library -Miscellaneous	77,115	65,179	86,800	68,240	(18,560)	(21.38%)
Parks & Rec - Event Sponsorship	3,500	13,920	10,000	8,500	(1,500)	(15.00%)
Police- Accident Reports	18,919	21,608	16,000	16,000		
Police - Cigarette Fines	825	375	500	500		
Police- Liquor Fines	21,000	8,000	10,000	10,000		
Police - OWI Restitution	3,120	3,595	1,500	1,500		
Public Safety - Contributions	22,345	22,921	25,000	20,000	(5,000)	(20.00%)
Public Safety - Parking Violations/Fines	39,623	31,230	30,000	30,000		
Sale of Magazine Ads	36,000	31,200	30,000	30,000		
Sale of Scrap	10,607	3,810	2,500	3,500	1,000	40.00%
Sales Tax Refunds	69,097	130,582	48,000	48,000		
Traffic/Court Fines	243,976	163,463	150,000	150,000		
Unanticipated/Miscellaneous	34,130	39,531	5,000	5,000		
WestPet Donations	4,558	5,697				
Total Miscellaneous	\$716,253	\$677,149	\$626,450	\$582,690	(\$43,760)	(6.99%)

Expenditure Highlights

General Fund operating expenditures for FY 14-15 are projected to increase by approximately 6.73% over FY 13-14. The primary reason for this increase is the projected increase in personnel services. This increase includes the pay increases for existing staff as well as minor modifications to staffing levels approved by the Mayor and City Council.

**General Fund Operating Expenditures
\$55,119,121**



Public Safety

One of the principal functions of the City of West Des Moines is to safeguard and protect the lives, health, and property of its citizens. The FY 14-15 budget continues the City's longstanding tradition of providing public safety services that are second to none. Public Safety represents the largest appropriations category, accounting for over 45% of the General Fund budget. Included in this category are appropriations for Police, Fire, Emergency Medical Services and WestCom.

The Emergency Medical and Communication Services department has been allocated a total of \$50,000 for supplemental requests. Proposed uses are as follows:

- Ambulance Lift
- Automated CPR Device

The Fire department has been allocated \$97,00 for supplemental requests. Proposed uses are as follows:

- SCBA & Bottle Replacement
- Station #21 Kitchen Remodel
- Station #21 Carpeting
- Class "A" Uniforms



The Police department has been allocated a total of \$302,750 for supplemental requests, primarily to replace seven patrol vehicles.

Public Works

The Department of Public Works provides services through two internal divisions: Operations and Engineering. The Operations Division addresses street and sewer maintenance, street cleaning, drainage facilities, City building and equipment maintenance, snow removal, street and sewer repair, dust control and mosquito spraying. The Engineering Division is responsible for designing CIP projects and construction plans, reviewing and commenting on private development plans as well as developing maintenance system schedules for pavement management and sewer management. Their mission is to provide first class operations, maintenance, repair, engineering, and construction services for all City public infrastructure and improvements. Public Works constitutes over 14% of the General Fund budget.

The Public Works department has been allocated \$100,000 for supplemental requests. Proposed uses are as follows:

- Fiber Fusion Splicer
- Fiber Optical Time-Domain Reflectometer (OTDR) Unit
- Plans Size Scanner
- Robotic Total Station Survey Equipment
- Parts Washer

Health & Social Services

The Department of Human Services provides programs to improve the quality of life for low-income, elderly, and disabled residents of West Des Moines. Among the various services offered to eligible residents are: transportation assistance; food and personal care pantry; several free community meal programs; a free clothing closet; heating assistance program; homeless prevention/emergency rent and utility assistance; transitional housing for homeless families with children; handyman services, and other programs.

Culture & Recreation

The Parks and Recreation Department operates and maintains just over 1,275 acres of parkland consisting of parks, special use facilities, a natural resource area, greenways, and 51 miles of multi-purpose trails. The department provides a wide variety of recreational services including operating a full service community center, softball complex, two outdoor aquatic centers, and nature lodge. Program areas include adult sports, aquatics, fitness, youth, seniors, and cultural arts.

The Parks and Recreation department has been allocated a total of \$12,000 for supplemental requests. Proposed uses are as follows:

- Tables for the Community Center

The West Des Moines Public Library provides access to information of all sorts to the population of the city and also to library users from outside of West Des Moines. The library selects, maintains, and makes available a high-quality collection of books, periodicals, video media, and portable computing devices for use by the public. The library designs and offers such cultural programming as story times, craft projects, book discussion, computer and technology-use classes and special



events for all ages. The library also makes gathering space and study room available to the public free of charge.

Community & Economic Development

The Development Services Department includes two divisions. The Planning/Building Inspection Division strives to ensure a desirable, well-planned, and safe community that exceeds citizens' expectations. This group provides the regulation of any new development, a change in the use of a property, and the subdivision of property. It also strives to provide this integrity through plan review of construction projects for compliance with the City's codes and ordinances. This division also provides on site inspections to help ensure that the actual construction is safe and secure. The Engineering Division is responsible for the review of development proposals to ensure that adequate public infrastructure is provided and that the public improvements to be constructed are in conformance with the City's design standards.

The mission statement of the Community & Economic Development department is to plan and promote an economically strong and vibrant community through long-range planning, business retention and development, housing initiatives, redevelopment, and community promotion.

The department has become and will need to continue being more involved with activities that the City had not played a significant role in previously. Such as exhibiting at trade shows, preparation of targeted economic development promotional materials, taking a more proactive role in retail business recruitment and an expanded role in dealing with economic development prospects.

General Government

It is the responsibility of the City Manager's Office to provide the overall direction for the City organization in accordance with policies established by the City Council. Other responsibilities are to assure that the City operations are conducted economically, efficiently, and effectively and that the Council and citizens' concerns are addressed. This office also develops recommendations to the City Council for changes in programs, operations, and policies. In addition, the City Manager prepares a recommended annual budget for the Council's consideration. Other departments in the general government area are Finance, Legal, Human Resources and Information Technology Services.

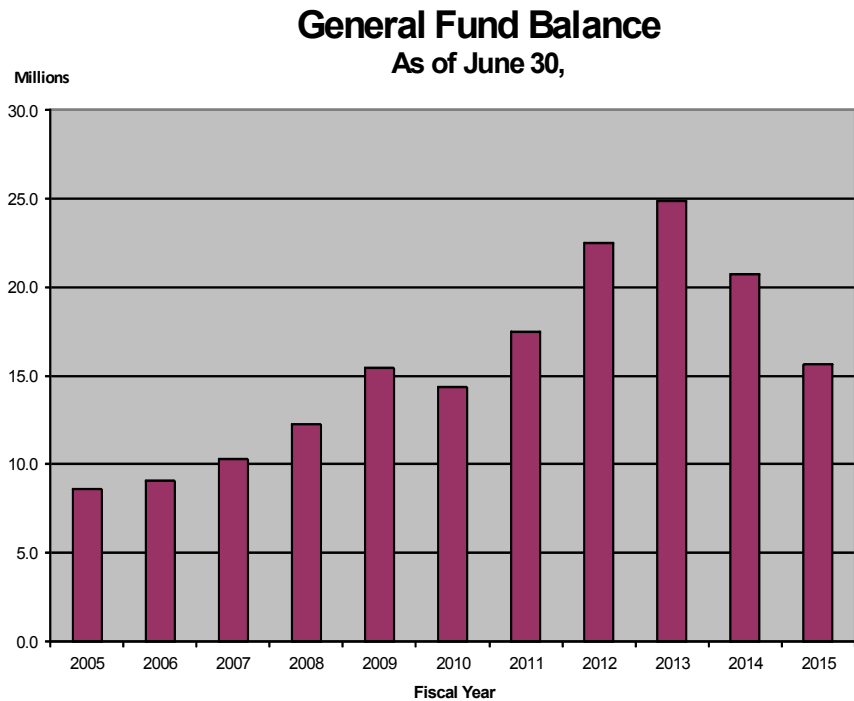
Supplemental Requests include:

- Phone System / Network Replacement. This will be the fourth year of a five year lease/purchase. Many components within the old system were no longer supported by the manufacturer.
- Replacement of financial software system, the current system has been in place since 1992



Ending Fund Balance

One measure of a City's financial strength is the level of fund balance, i.e. accumulated revenues in excess of expenditures. For the City to operate from July 1 through October 10th, when we receive our first substantial payment, a significant fund balance is necessary. The FY 14-15 budget maintains prudent general fund balances, which protect the City of West Des Moines' financial integrity. Staff estimates, when all anticipated expenditures and transfers are accounted for, the City's unrestricted cash balance or fund balance, will be \$15,654,498 at June 30, 2015, which is 28.40% of FY 14-15 operating expenditures. ¹



1. The General Fund Balance consists of several subfunds, including the General Operating Fund, Tort and Liability, Hotel/Motel Tax Fund and the Tax Stabilization Fund.

