

Budget

fiscal year
2014 - 2015



budget
summary



west des moines, iowa

Our
Purpose...

Mission Statement

Our mission is to serve the people of West Des Moines honestly and effectively. Through a variety of services, we strive to provide the quality of life desired by the community.

City of West Des Moines

OUR VALUE STATEMENT

We, the employees of the City of West Des Moines, through **TEAMWORK** and **COOPERATION**, are **COMMITTED** to provide the highest **QUALITY OF SERVICE** with **HONESTY** and **INTEGRITY** to the community we serve.

We take pride in providing **EFFECTIVE**, **DEPENDABLE** services while striving to achieve **EXCELLENCE** through **VISION** and **INNOVATION**.

THE CITY OF
West Des Moines



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of West Des Moines

Iowa

For the Fiscal Year Beginning

July 1, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of West Des Moines, Iowa** for its annual budget for the fiscal year beginning **July 1, 2013**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Contents



table of contents



Table of Contents

Mission of Document.....	i
How to use this Document.....	ii
Description of Community	iv
Fund Description/Budget Process.....	v
Organizational Chart.....	x
City Officials.....	xi
<i>Executive Overview</i>	
City Manager’s Budget Message	1
<i>Balanced Scorecard</i>	
Visioning.....	11
<i>Budget Summary</i>	
Financial Policies	13
FY 2014-15 Budget by Fund	18
FY 2014-15 Budget all Funds.....	19
Budget to Actual	21
Revenue Summary	23
Expenditure Summary	28
Consolidated Debt Summary	31
<i>General Fund</i>	
FY 2014-15 Budget.....	35
Revenue Summary	36
Expenditure Summary	47
<i>Community Enrichment</i>	
Parks and Recreation.....	51
Library.....	57
Human Services	62
<i>Public Safety</i>	
Emergency Medical and Communication Services	67
Police.....	72
Fire	78
<i>Public Services</i>	
Community and Economic Development.....	83
Development Services	87
Regional Economic Development	91
Historic City Hall.....	93
Public Works.....	95

Table of Contents

Support Services

Mayor and Council	101
City Manager	103
Legal	107
Finance	110
Risk Management	114
Development and Promotion	116
City Contingency	118

Special Revenue Funds

Description of Funds	121
FY 2014-15 Budget	123
Road Use Tax Fund	126
Rehabilitation/Economic Development Funds	128
Employee Benefits Fund	130
Tax Increment Financing Funds	132
Police & Fire Retirement Funds	135
Park Trust Fund	137
Library Trust Fund	139
Police Trust Fund	141
E911 Funds	143
Human Services Trust Fund	145
EMS Trust Fund	147

Debt Service Fund

Description of Fund	149
FY 2014-15 Budget	150
Composition of Debt Service Levy	151
FY 2014-15 General Obligation Bonds Outstanding	152
Future Debt Service Based Upon Existing Debt	153

Capital Project Funds

Description of CIP Program	155
FY 2014-15 Budget	158
CIP Program Detail	159

Enterprise Funds

Description of Funds	167
FY 2014-15 Budget	168
Sanitary Sewer Fund	169
Solid Waste Fund	171
Storm Water Utility Fund	173
Technology Replacement Fund	175
Vehicle Maintenance Fund	177
Vehicle Replacement Fund	179
Health Insurance Fund	181

Table of Contents

Enterprise Funds

Worker's Compensation Fund	183
----------------------------------	-----

Other Information

Miscellaneous Information & Statistics	185
--	-----

Glossary

Definitions & Acronyms	189
------------------------------	-----

Cover

The cover is a compilation of images from the City of West Des Moines first temporary public art display, Art on the Campus. Art on the Campus featured eight different sculptures by five different Iowa artists who offered their representation of the theme... "West Des Moines, Positioned Perfectly for Community Vitality."

Mission of this Document

The City of West Des Moines' budget document is intended to inform and enhance the citizens' understanding of the budget process and the services they receive. It is also vital that the City Council is provided with the information they need to ensure the budget reflects public interest and is structurally correct. Therefore, it is critical the document serves the following four functions:

Acts as a Policy Document

All budgets reflect decisions about a variety of policy issues such as whom to tax and how much, what new programs to fund, and what programs to reduce or terminate. It is in this context that the budget functions as a policy document in that decisions made within the budget reflect the general principles or plans that guide actions taken for the future.

Serves as a Legally Required Financial Planning Tool

Traditionally the budget has always been used as a financial planning tool. To this end, the budget is a requirement of all Iowa cities, as stated in Chapter 384.16 of the Iowa Code. The budget is the legal authority to expend public funds and controls these expenditures by limiting the amount of the appropriation on a program basis. In order to conform to Governmental Accounting Standards Board Statement 34 and changes to Iowa Administrative Code the FY 2002-2003 budget was converted in budget amendment #2 from four programs to nine expenditure types. The nine expenditure types are Public Safety, Public Works, Health and Social Services, Culture and Recreation, Community and Economic Development, General Government, Debt Service, Capital Projects and Business Type Activities. Expenditures required to be budgeted include expenditures for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, and Enterprise Funds. Adopted budgets may either be prepared on a cash basis or on a basis consistent with generally accepted accounting principles.

Functions as an Operational Tool

This budget addresses areas, which may not be included in traditional budget documents. These include debt management, staffing levels, capital spending plans, and the incorporation of performance measures.

Acts as a Communication Device

The budget process provides a unique opportunity to allow and encourage public review of City operations. This budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

In addition to the above functions, the budget process affords both an interesting and challenging opportunity to reassess objectives, goals, and the means for accomplishing them. It is through this effort that the budget is arguably the single most important policy document produced each year.

Organization of Document

Listed below is a brief description of the individual sections of this document which is intended to acquaint the reader with **the structure, format, and terminology used in this budget document.**

Executive Overview

This section includes the City Manager's budget message, which is intended to articulate priorities, issues, and any major changes in City services for the budget year.

Balanced Scorecard Strategic Plan

The Balanced Scorecard is a performance management system used to translate strategy into tangible objectives and measures. It is an integrated system that links long term objectives with short-term actions, senior management with front-line employees, and organizational vision with organizational activities. By using four perspectives, (Customer, Financial, Internal Process and Learning & Growth) a balanced approach is used to evaluate organizational strategy.

Budget Summary

This section includes a summary of the City's major revenues and expenditures, which is intended to provide an overview of the total resources budgeted by the City. Also included are summaries of the City's main revenue source, property taxes, one of its largest expenditure items, personnel services, and a consolidated debt overview.

Fund Summaries

These sections are intended to provide a breakdown of the FY 2014-15 Budget on an individual fund basis.

General Fund

This section presents the City's general fund budget on a departmental basis. The departments are grouped in Cluster order (Community Enrichment, Public Safety, Public Services and Support Services). The concept of organizational clusters was introduced in July of 2002 with the intention of breaking down departmental barriers and improving communications. The clusters have played an integral part in the City's quality initiative and strategic planning processes. Better relationships have resulted from cluster meetings and it is the hope that the clusters will continue to develop synergies and efficiencies.

Other Information

This section is intended to provide statistical and supplemental data for the City of West Des Moines and the population we serve.

Glossary

A glossary has been included in this document to assist the reader with any terminology (including abbreviations and acronyms) that is not readily understood.

Description of the Community

The City of West Des Moines is located in central Iowa, adjacent to the western boundary of the City of Des Moines. Situated at the crossroads of America's two major interstates (I-35 and I-80) **West Des Moines is a magnet for companies who see this transportation access as an advantage.** The City's major employers include Wells Fargo Mortgage & Home Equity, Athene, FBL Financial Group Inc., Wells Fargo Card Services, Hy-Vee Incorporated, MetLife, ADP National Service Center and GuideOne Insurance.

West Des Moines is an exceptional community. It has virtually every "quality of life" amenity a community can provide. The City is well known for its outstanding neighborhoods, reflecting a wide variety of quality housing ranging in age, size, price and type.

The stores and restaurants in the City are a regional attraction. Valley Junction, the City's original downtown features fine locally owned shops and restaurants in a beautiful "old Americana" environment. In contrast, several modern shopping centers, including regional malls, feature nationally known stores of every type. The community and the region offer many superb leisure and recreational venues.

Government

The City of West Des Moines is governed under a Mayor-Council form of government which provides, by ordinance, for a City Manager to be appointed by the Council to serve as the chief administrative officer for the City. The Mayor and the five Council Members are elected to four-year terms with the Mayor's and three Council Members expiring at the same time. The remaining two Council Members' terms expire two years later, thus ensuring continuity of experienced members.

The City staff is organized into twelve departments. These departments in cooperation with the offices of the City Manager, Finance, and City Attorney carry out the policy of the City Council and the business of the City. The Municipal Library and Waterworks are administered by separate boards.

Financial Structure

The City of West Des Moines operates on a July 1 to June 30 fiscal year. The City's accounting and budgeting systems are organized and operated on a fund basis. Where a business typically combines the results of the operations of all its subsidiaries into one consolidated report, the City of West Des Moines creates a separate report for each one of its groups of funds. **A fund is defined as an accounting entity with a self-balancing set of accounts.** Each fund receives revenue from different sources and functions as if it were a self-contained business with its own set of accounts and financial reports. The expenditures from each fund are covered by the revenues from that fund, plus any appropriate transfers of revenue from other funds. As a result of the fund structure, the City of West Des Moines does not have a single bottom line, but many bottom lines, one for each fund.

The fund structure serves the following two main functions: 1) The separation of funds helps ensure that earmarked revenue is being spent appropriately. For example, because individual funds are smaller, less complicated, and have their own reports, it is easier to track or match revenues with expenditures. This task would be far more difficult if the City had one large undifferentiated fund. 2) Fiscal control is a key element of a fund structure. Not only is the budget required to balance, due to current legislation and other mandated constraints. Surpluses in some funds may not be used to cover deficits in other funds. Thus the fund structure forces governments to meet a more exacting standard of balance than private sector organizations.

Types of Funds

The City of West Des Moines groups all of its funds into three broad categories depending on the nature of the fund. **Governmental Funds** are used to account for the City's governmental type activities; **Proprietary Funds** account for the City's business type activities; and, **Fiduciary Funds** are used to account for activities when the City acts in an agent or fiduciary capacity. Listed below are the categories used by the City and the basic types of funds for each category:

Governmental Funds

General Fund, is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund.

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.

Debt Service Fund, is used to account for legally mandated reserves and the payment of interest and principal on the City's general long-term debt.

Capital Project Funds, these funds are used to account for all resources used in the acquisition or construction of capital facilities.

Proprietary Funds

Enterprise Funds, are used to account for operations and activities that are financed and operated in a manner similar to a private business, where costs of providing the service are expected to be financed through user charges.

Internal Service Funds, are used to finance and account for services and commodities furnished by designated departments to other departments of the City.

Fiduciary Funds

Expendable Trust Funds, are used to account for assets held by the City in a trustee capacity for other governments, organizations, or other funds.

Budgeting and Accounting Basis

The City prepares its budget for all funds on a cash basis, while the City's Comprehensive Annual Financial Report (CAFR) shows the status of the city's finances on the basis of "Generally Accepted Accounting Principles" (GAAP). Under GAAP standards, the City is required to use a modified accrual basis of accounting for Government and Fiduciary Funds, while Proprietary Funds are required to use full accrual. Under the modified accrual basis of accounting, revenues are recorded when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred except for principal and interest on general long-term debt which are reported as fund liabilities when due. Disbursements for the purchase of assets providing future benefits are recognized as expenditures at the time of purchase. However, it is important to note, for comparability purposes the City's CAFR includes both GAAP and Cash basis financial statements.

The Budget Process

The budget process for the City of West Des Moines is in some respects, an ongoing, year-round activity. Informal budget planning begins with the City's Balanced Scorecard strategic plan. This process involves discussions between the City Manager, departments, and Mayor/City Council about the status of ongoing programs, and the establishment of new goals and objectives for the future.

Formal budget preparation begins in August when Finance performs a financial capacity projection for the upcoming budget year. This projection involves estimating reserves, revenues, expenditures, debt limits, and the General Fund's contribution to the Capital Improvement Program. It is within this groundwork that the FY 2014-15 budget is formed.

Operating and Capital Budget

There are two main components of the City's budget, its operating budget and the capital improvement program (C.I.P.). The budget process for both of these components usually begins in late September when the budget request forms are sent to the departments, and the C.I.P. Committee conducts its initial meeting. Listed on the following page is a description of each component:

Operating Budget: The departmental request forms are due to the Finance Department in late October. These requests are service level driven and are made within the parameters established in the City's Strategic Plan. Once the budget requests have been initially reviewed by Finance, the departments then meet with the City Manager's budget review team to discuss their request. After all departmental requests have been reviewed; the City Manager then prepares a recommendation for the City's operating budget for the upcoming year.

Capital Improvement Program: After the financial capacity projection is completed and funding sources for the Capital Improvement Program have been identified, the City evaluates if a Citizens Advisory Committee on Capital Planning is needed. This Committee, with the assistance of City staff, is responsible for producing a capital improvement plan that ensures future growth will proceed in an orderly and planned manner. The committee begins this planning process by assessing citywide needs. Once the community's needs have been identified, the committee then employs an objective rating system for the purpose of ranking the projects. With exception of those projects that may violate continuity of service, this ranking is followed when determining which projects to undertake in the upcoming budget year, and which projects should be considered in future years.

Once the projects have been ranked, the committee then makes a capital project recommendation for the budget year. This recommendation is part of an eight-year plan for capital improvements for the City of West Des Moines.

Preliminary Budget

The City Manager and Citizens Advisory Committee, if utilized, recommendations on the operating and capital budgets are ready for Council review in mid-January. The Council then conducts a series of workshops to examine the preliminary operating and capital budget in detail. After the workshops are completed, staff incorporates the Council modifications and prepares the budget for legal adoption. **It should be noted; before any formal action is taken on the budget the City Council conducts a public hearing in February on the City's operating and capital budgets. This allows the citizens of West Des Moines to voice any concerns they may have over the City's budget or its budget process.**

Final Budget

After the public hearing, the final budget is issued as a formal published document in the same format as the preliminary budget, but as modified by the City Council. The actual appropriations implementing the budget are adopted by the City Council. Final action on the budget occurs in March when the City's operating and capital budget are filed with the Polk and Dallas County Auditors.

Reporting and Monitoring

The budget and its policies are implemented through the individual departments and the accounting controls of the Finance department. The budget is monitored by a reporting system consisting of monthly reports to the department heads and division managers. These reports are issued by Finance, and contain the same level of detail as presented during the budget process. Financial reports are submitted to the City Council on a quarterly basis.

Reporting & Monitoring (continued)

In Iowa, state law requires expenditures to be monitored and reported on an expenditure type basis. These types are Public Safety, Public Works, Health and Social Services, Culture and Recreation, Community and Economic Development, General Government, Debt Service and Capital Projects. Expenditures required to be budgeted include expenditures for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, Permanent Funds, and Enterprise Funds. Finance reviews expenditures on this basis during the course of the year, to ensure the City is within the legal level of compliance.

Amending the Budget

Due to certain unforeseen events it may become necessary to modify the adopted budget. The procedure for amending the budget depends upon the type of change that is needed. The City of West Des Moines employs two types of budget amendments. The internal budget transfer does not change the “bottom line” total for a department and is only required to be approved by the department director and the Finance director. The second type of budget amendment, commonly referred to as a formal budget amendment, can bring about change in the total appropriation for a department or fund, and has to be approved by the City Council. The guidelines for budget amendments are listed below:

Budget Amendments

Section 384.18 of the Code of Iowa provides that a city budget for the current fiscal year may be amended for any of the following purposes.

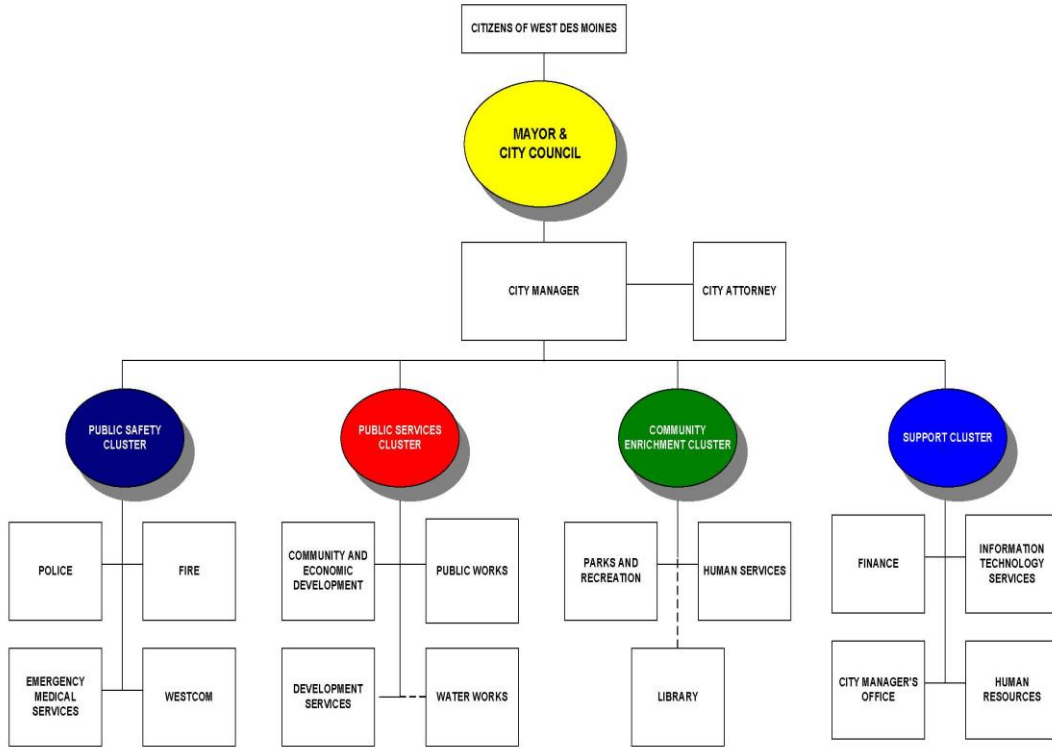
- ◆ To permit the appropriation and expenditure of unexpended unencumbered cash balances on hand at the end of the preceding fiscal year which had not been anticipated in the budget.
- ◆ To permit the appropriation and expenditure of amounts anticipated to be available from sources other than property taxation and which had not been anticipated in the budget.
- ◆ To permit transfers from the debt service fund, the capital improvements reserve fund, the emergency fund, or other funds established by state law, to any other city fund unless specifically prohibited by state law.
- ◆ To permit transfers between programs within the general fund.

A budget amendment must be prepared and adopted in the same manner as the original budget, as provide in Iowa Code Section 384.16, and is subject to protest as provided in Iowa Code Section 384.19. A city budget shall be amended by May 31 of the current fiscal year to allow time for a protest hearing to be held and a decision rendered before June 30, if needed.

FY 2014-15 Budget Calendar

Due Date	Responsibility	Action
Tuesday, September 17, 2013	Finance Dept.	Operating and capital budget request forms distributed and procedures reviewed with department heads/ representatives at Sr. Staff meeting.
Tuesday September 17, 2013 – Friday, October 25, 2013	Departments	Department preparation and cluster meetings.
Monday, October 7, 2013	Departments	CIP planning meeting
Friday, October 25, 2013	Departments	Department operating budget requests due.
Monday, November 4, 2013 - Tuesday, November 26, 2013	Budget Review Team/Departments	Initial review with departments concerning CIP and Operating Budget matters
Friday, December 6, 2013	City Council	Mayor/Council/Management Team Planning Retreat
Monday, December 9, 2013	City Council	Preliminary Budget Review at Council Workshop
December 2013 – January 2014	Budget Review Team	Compilation of FY 14-15 Recommended Budget document.
Tuesday, January 7, 2014	Finance Dept.	Hotel/Motel request letters sent to agencies.
Monday, January 20, 2014	Finance Dept.	Recommended Budget delivered to Mayor/Council.
Saturday, January 25, 2014	City Council	Council work session on Operating recommendations with Budget Review Team and Department Heads present.
Monday, January 27, 2014	City Council	Special Council work session on CIP following City Council meeting. (If necessary)
Monday, February 3, 2014	Finance Dept.	Proposed budget documents completed and available for distribution.
Friday, February 14, 2014	Finance Dept.	Proposed budget public hearing notice published in The West Des Moines Register.
Monday, February 24, 2014	City Council	Public hearing on operating and capital budgets with City Council approval of final budget after hearing.
Monday, March 17, 2014	Finance Dept.	Hotel/Motel requests due.
By Friday, March 17, 2014	Finance Dept.	Filing of official budget documents with County Auditors.

CITY OF WEST DES MOINES ORGANIZATIONAL CHART



Last Revised: 10/22/08

ANNUAL BUDGET
CITY OF WEST DES MOINES, IOWA
Fiscal Year July 1, 2014 to June 30, 2015

CITY OFFICIALS

Steven K. GaerMayor
Kevin L. TrevillyanCouncil Member First Ward
John MickelsonCouncil Member Second Ward
Russ TrimbleCouncil Member Third Ward
Rick MesserschmidtCouncil Member At Large
Jim SandagerCouncil Member At Large

Greg L. SparksCity Manager
Jody E. SmithDeputy City Manager
Tim StilesFinance Director
Richard J. ScieszinskiCity Attorney

Executive

executive
overview





THE CITY OF
West Des Moines®
www.wdm-ia.com

City Manager

4200 Mills Civic Parkway
P.O. Box 65320
West Des Moines, IA 50265-0320

515-222-3610
FAX 515-222-3638

E-mail cityinfo@wdm-ia.com

'AAA'
Credit Rating from
Standard & Poor's

January 25, 2014

Honorable Mayor and Council:

I respectfully present the proposed budget for the City of West Des Moines for the fiscal year beginning July 1, 2014. As the City's financial and spending plan for the year, the adoption of the budget is the single-most important action taken by the City's elected officials each year. The adopted budget authorizes resources and sets the direction for our programs and services for the coming year.

As you review the FY 14-15 budget, it is the Staff's belief that the budget format enhances the citizens of West Des Moines' understanding of the budget process and the services delivered.

It is vital that the City's policy makers are provided with information needed to ensure that the budget document reflects the public interest. It is our intent the budget document serves as an effective policy document, financial planning tool, operational tool, and communication device.

Recent Accomplishments in Financial Management

As we move into the second half of the FY 13-14, we are pleased to note two accomplishments in the management of the City's financial resources.

- ◆ The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of West Des Moines for its comprehensive annual financial report for the fiscal year ended June 30, 2012. This is the twentieth consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements.

- ◆ In July 2013, the City’s bond rating on outstanding general obligation debt was reaffirmed by Standard & Poor’s at AAA. AAA is the highest rating that can be achieved and West Des Moines is the only Standard & Poor’s AAA rated city in the state of Iowa. In their published rating report, Standard & Poor’s notes “The City’s financial position remains very strong, in our view, as demonstrated by very strong reserves and operating surpluses in five of the past six fiscal years.” Standard & Poor’s reaffirmation follows Moody’s Investors Service April 2012 Aaa rating which cited “well-managed finances characterized by solid reserves and strong fiscal management.”

FY 14-15 Budget Highlights

- ◆ The proposed budget maintains the current property tax rate of \$12.05 per thousand dollars of taxable valuation.
- ◆ Thirteen new positions are being recommended in the proposed budget as well as the upgrade of two existing positions. The City Forester would start July 1, 2014 and the City Planner would start no earlier than January 1, 2015 all other new positions would be expected to start no earlier than October 1, 2014, and are described as follows:
 - The Fire Department will add six firefighters to allow for the initial 24/7 staffing at Public Safety Station #19.
 - Westcom will add two dispatchers due to increased volume. The cost of these dispatchers will be shared with the cities of Clive, Norwalk, and Urbandale.
 - The Police Department will add a Non-Sworn Records Supervisor to allow the department to run more efficiently.
 - The Police Department will upgrade a Senior Patrol Officer to Sergeant to handle special emergency management assignments.
 - The Parks & Recreation Department will add a City Forester to handle the impending Emerald Ash Borer infestation.
 - The Development Services Department will add a Building Inspector and a City Planner as the City continues to see increases in development and building activity. Development Services will also be upgrading an Engineer to Principal Engineer.
 - Information Technology Services department will adding an IT Specialist to specialize in user-based Applications as the City moves to that efficiency-driven platform.
- ◆ The management team has continued to focus on long-term financial planning. About four years ago three teams were formed to assist in making projections and recommendations: the Revenue Estimating Team, Personnel Expenditure Estimating Team and the Position Review Team. The Revenue Estimating Team’s function is to project taxable valuation and other major revenue components such as hotel/motel taxes, building permits and interest income. The Personnel Expenditure Estimating Team’s function is to project costs associated with personnel, such as wages, health/medical insurance and pension contributions. The Position Review Team’s function is to examine vacant positions and make a recommendation to the City Manager regarding the future of the position. Recommendations may include filling the position, merging the position and duties with another position, changing the position title/pay grade, leaving the position vacant for a specified amount of time, or eliminating the position. Implementation of recommendations from the Position Review Team has saved the

City nearly \$1,300,000 in reoccurring operational costs. Given the success of these teams and processes, we will continue the initiative.

- ◆ Employee compensation will follow past practice and consider that we have in place or are negotiating bargaining unit contracts for 228 union employees. The proposed compensation will also address 131 full time non-union employees. New full time employees continue to be enrolled in the two City's health plans added in July 2010 and pension benefits are under the purview of the State.

Specific bargaining unit employees will receive 2.00% cost-of-living adjustments agreement with the terms of their respective contracts. The Library, Public Works/Parks, and the new AFSCME bargaining units are currently in contract negotiations. In addition to cost of living increases, bargaining unit employees are eligible to receive step increases with the number of steps being dependent upon performance and employee classification.

Non-union employees who have not yet reached their maximum pay level may be eligible to receive an increase based upon job performance. In addition, it is proposed that the City's deferred compensation match for non-union management staff members will increase from a maximum of \$1,000 per year to \$1,300 (\$50 per pay period). This would represent the first change in this benefit level since the mid 1980s.

- ◆ The City of West Des Moines will receive approximately \$5.43 million dollars in Road Use Tax Funds. Approximately \$4.49 million in Road Use Tax funds are being utilized for street related expenditures (CIP and operating). The remaining funds will be used for street lighting.
- ◆ The proposed budget reflects a small increase in the contribution rate for the Municipal Fire and Police Retirement System of Iowa (MFPRSI). The City's contribution rate of covered wages for FY 14-15 will be 30.41% as compared to 30.12% for the FY 13-14. The increased rate amounts to an additional \$115,000 in annual pension costs. The proposed budget also reflects no change in the contribution rate for Iowa Public Employees Retirement System (IPERS); the City's contribution rate will remain at 8.93% in FY 14-15.
- ◆ During FY 14-15 staff will need to examine the adequacy of current residential solid waste collection fees, last modified in 2007. While the contracted services provided by Metro Waste Authority for residential solid waste and recycling have been beneficial to the City, those vendor-specific contracts have escalator clauses which should ultimately be passed on to the users.
- ◆ In 2013 the City Council approved multi-year adjustments to the City's sanitary sewer fees, this enterprise fund should be able to meet Wastewater Reclamation Authority (WRA) operating expenses and debt payments associated with necessary conveyance system improvements.
- ◆ Continuing with the City's preference to be proactive on enterprise fund revenues rather than reactive, the City Council in 2010 approved actions indexing both sanitary sewer capital charges as well as sanitary sewer connection fee district per acre charges.
- ◆ During FY 14-15, or shortly thereafter, the City should initiate an analysis of stormwater

management fees and if those rates, initially effective in 2005, meet known or expected stormwater expenses.

- ◆ The proposed budget reflects the carryover of cash to ensure the FY 14-2015 budget maintains prudent general fund balances, which protect the City of West Des Moines' financial integrity. The General Fund total revenues are \$60,359,074 and total expenditures are \$65,411,276. The projected General Fund composite balance on June 30, 2015, will be slightly over 28 percent (\$15,654,498) of annual operating expenditures which is sufficient for meeting unexpected shortfalls in revenues or demands on future fund resources.

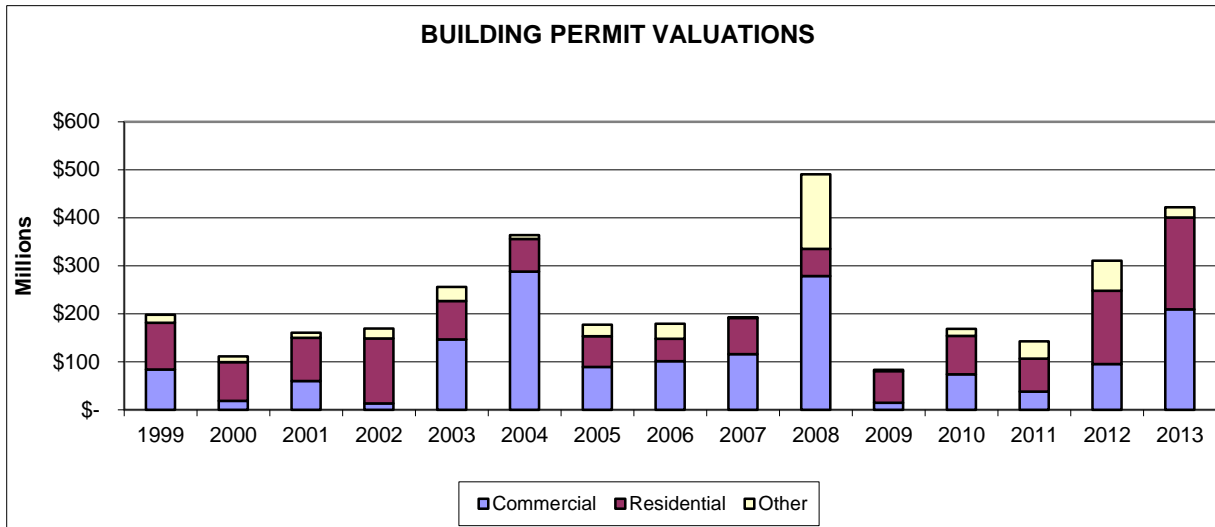
Outlook for FY 14-15 and Beyond

West Des Moines met the budget challenges due to the recession of 2008-09, through a reduction in staffing and discretionary spending, while maintaining core services. Going forward we have continued a philosophy of conservative budgeting. We have analyzed revenues and expenditures to ensure adequate funding of services will be available in the following budget cycles. The starting point for all projections was to deliver comparable high level of service to our residents and to utilize responsible revenue assumptions. In addition the City Council has indicated that maintaining the tax rate and avoiding employee layoffs is the highest priority. Examples of variables that the budget team is most concerned with include: taxable development, earnings rate on investments, costs of mandated pension contributions, health insurance, and the residential rollback. Also, we are reacting to, and monitoring, the effects of state approved modifications to calculating commercial and residential property taxes as well as changes to laws concerning Tax Increment Financing. The City of West Des Moines also advocates at the state level for alternative revenue(s) sources, such as individual jurisdiction referendums on Local Option Sales Tax and Hotel/Motel fees, to decrease the reliance on property taxes.

Additionally, staff is looking at the FY 14-15 budget at a "macro level", by focusing on key assumptions and projected expenditures as part of a draft second year financial plan.

Local Economy/Development Activity Highlights

The City of West Des Moines continues to be one of fastest growing cities in the State of Iowa. As of the 2010 census we had 56,609 residents, which is a 78.9 percent increase in population since 1990 and 22 percent since 2000. As of January 1, 2014, staff estimates the City's population to be 59,296. In calendar year 2013, the total building permit valuation was \$421.7 million. This was an increase of 35.8% from 2012, and the increase in development activity is a strong indicator of the renewed strength of our regional economy. Staff will continue to monitor the economy and make budget recommendations and adjustments as necessary.



BUDGET IN BRIEF

Revenues

The City of West Des Moines continues to experience significant growth. However, much of the recent commercial growth will not translate into additional funding for operating budgets. The two hospitals are tax exempt and the Athene office building tax revenues will be used to pay for the surrounding infrastructure for several years to come. The City has built a strong base in commercial property including two regional malls and extensive office and medical clinics along Westown Parkway. There are a declining number of vacant parcels along Mills Civic Parkway and Jordan Creek Parkway that will enable further commercial growth as well as a significant area along yet to be constructed 105th Street and the new I-80 interchange that are both anticipated to be completed in late 2015.

In FY 14-15, General fund operating revenues of \$49,287,268 are projected to increase by 4.76% compared to FY 13-14. Several factors contributed to the increase in property tax revenue including the increased percentage of the residential roll back from 52.8166% to 54.4002%, and new residential and commercial development. Even with the residential rollback increasing, the city’s taxable valuation subject to operating levies increased by 1.01%, however, that is less than previous years when West Des Moines annual increases were in excess of 4%.

The budget reflects a proposed use of cash reserves in the amount of \$3.87 million for “one-time” capital projects, \$830,000 for a recommended 2015 special census and \$370,000 for a yet to be defined program intended to combat the Emerald Ash Borer infestation. When factoring in those components the strictly “operating” part of the projected FY 14-15 General Fund will reflect a slight surplus of revenues over expenditures of \$17,898.

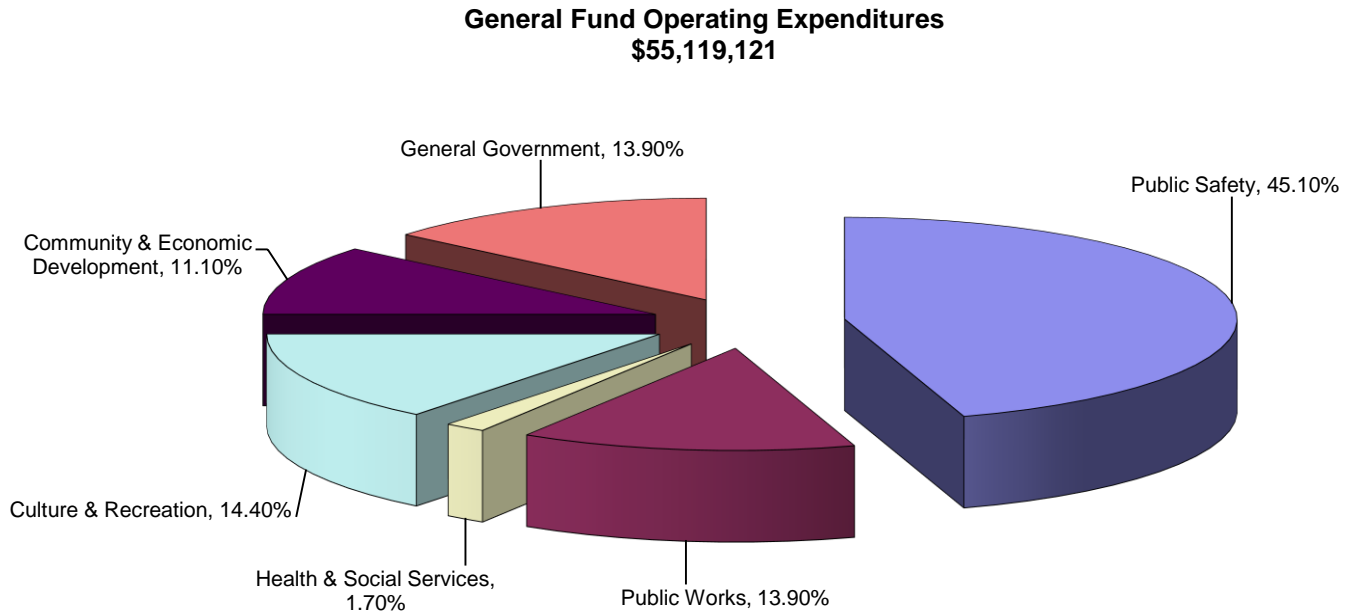
One previously significant general fund revenue source is projected to remain at a low level for FY 14-15 as interest earnings are projected to be \$44,500 which is \$4,500 more than the amount budgeted in FY 13-14. Conversely building permit related revenues are projected to be at \$800,000 as compared to \$1,000,000 for the 2013-14 revised budgets.

It is important to note that in excess of \$363,000,000 in taxable value remains included in the

City's Tax Increment Finance (TIF) Districts. This amount equates to \$3,658,000 (estimated) in tax dollars that is excluded from general fund resources. Much of these TIF funds are dedicated to public infrastructure projects such as, public safety facilities, bridges, roads and utility systems.

West Des Moines' taxable valuation per capita of over \$77,000 remains the highest of Iowa's ten largest cities.

Expenditures



The City's General Fund operating expenditures total \$55,119,121. This represents an increase of \$3,475,789 (+6.73%) over FY 13-14. The largest percent of expenditures continues to be in the Public Safety program area which encompasses 45.1% of the General Fund.

Police and Fire pension costs are accounted for outside the General Fund but do utilize a property tax levy for funding. Due to the increases in taxable valuations and the City's desire to keep funding for these contributions the same as FY 13-14, the tax levy for Police and Fire Pension system reflected a \$0.06 increase. In response, other tax levies were decreased and the tax capacity of the General Fund was decreased.

The City of West Des Moines' total number of full time equivalents (FTE's) will be 385.50 which is a net increase of 12.00 (13 additional positions and 1 position eliminated through attrition from the level approved for the FY 13-14. The impact of accelerating personnel costs must be closely evaluated and monitored as there are a number of new position requests that were not included in this budget due to financial constraints. Self-insured healthcare costs are projected to increase by 10%.

Capital Improvement Plan

As previously agreed to by the Mayor and City Council, the City did not convene a citizen committee, this year, to develop and present a Capital Improvement Plan. Due to the

committee's diligent work in prior years and the extraordinary large number of priority projects competing for limited funding, staff prepared the proposed plan identifying definitive funding for projects over the next two years. The proposed CIP honors previous commitments and continues to adhere to the \$2.00/\$1,000 debt service rate limitation. Proposed projects are identified for the ensuing fiscal year, but the funding is tentative or listed as "to-be-determined".

There are two basic approaches to funding capital projects: Pay-as-you-go and Pay-as-you-use. Pay-as-you-go means paying for the capital project out of current revenues at the time of expenditure. Pay-as-you-use means borrowing to finance the expenditure with debt service payments being made from revenues generated throughout the useful life of the project. West Des Moines uses a mix of finance approaches to finance capital projects. Capital projects are financed through bonds, reserves, grants, developer contributions and other governmental sources.

In addition to our efforts to extend infrastructure improvements to our developing areas we will continue present efforts in our established neighborhoods. The CIP commits substantial resources to resolve stormwater, sanitary sewer and paving issues in the community. Additionally, the following major projects are recommended for funding in FY 14-15:

- Construction of the 105th Street/Alice's Road/I-80 Interchange and related 105th Street interconnection to Mills Civic Parkway
- Construction of 39th Street northerly of E P True Parkway
- Reconstruction of Grand Avenue from South 35th Street to South 50th Street
- In conjunction with Clive and Urbandale, construction of a basic Animal Shelter
- Construction of Ashworth Road Recreational Trail
- Continued Phasing of the Valley Junction Alley Program
- HVAC Improvements at Various City Building Facilities
- Fairmeadows Park Renovation
- Phase 1 Construction of Woodland Hills Park
- Another segment of "intelligent" traffic system enhancements
- Trail renovations
- Various intersection improvements
- Renovation of the Holiday Park Baseball Complex – part of a multiyear plan

Strategic Planning/Quality Improvement Process/Clusters/Goal Setting

The City of West Des Moines Mayor, City Council and staff have pursued a number of initiatives to define the direction for the city organization and community. Annually, the Mayor and City Council with the Management Team conduct a five year strategic planning process. Goals and Objectives have been established with an Implementation Plan. The City also completes a citizen satisfaction survey every two years, and incorporates priorities into a Balanced Scorecard Strategic Planning process.

The City staff has committed to enhancing the level of the services provided to our residents through the quality team process. This has involved extensive training of city personnel in quality tools and techniques. City employees have formed a number of teams that are examining and making recommendations on a wide range of city-wide and departmental issues. The quality team process is guided by a group of city employees representing all city departments.

In order to improve communications and break down departmental barriers the concept of organizational clusters was introduced several years ago. Four clusters within the City organization have been formed with each of the clusters being comprised of similar departments that are closely related in function and common issues.

Community Enrichment Cluster: Parks and Recreation, Human Services, Library

Public Safety Cluster: Fire, EMS, Police, WestCom

Public Services Cluster: Public Works, Development Services, Community and Economic Development, Water Works

Support Services Cluster: City Manager's Office, Finance, City Attorney's Office, Human Resources, and Information Technology Services

Better relationships, synergies, and efficiencies have been established through the increased interactions of the departments. Departments have become more strategic partners as they embrace long-term issues and address strategic planning issues. The organizational clusters are a natural complement to the City's quality process as the City organization continually looks to improve.

Hotel/Motel Revenues

Hotel/Motel Tax, authorized by West Des Moines voters in 1984, is expected to generate \$3,150,000 in the upcoming year. Of those revenues 2/7th will automatically go to the Greater Des Moines Convention and Visitors Bureau, 2/7th will flow (per agreement) to BRAVO, 2/7th (subject to City Council approval), will be used for city park/recreation/tourist activities and the remaining 1/7th will be available for distribution to other City Council designated entities. For FY 14-15, the contribution to metropolitan-based organizations will exceed \$2,000,000. City Council action designated discretionary revenues in excess of total fund revenues of \$2,550,000 are to be channeled towards a public arts program.

Regional Cooperation

The City of West Des Moines continues to support programs that improve the quality of life for all residents of the metro area. Besides direct financial support, the City of West Des Moines contributes to the Metro in many ways, including:

- ◆ Westcom Public Safety dispatch center – West Des Moines, Clive, Urbandale, and Norwalk.
- ◆ Wastewater Reclamation Authority
- ◆ Metropolitan Tomorrow Planning Organization
 - Tomorrow Plan
- ◆ West Des Moines and Clive jointly share a Fire/EMS facility
- ◆ Capitol Crossroads – Regional Collaboration
- ◆ West Des Moines, Clive, and Urbandale have moved toward a common program of animal control licensing and enforcement.
- ◆ The West Des Moines Police Department is involved in many metro-based activities, ranging from traffic task forces to narcotic trafficking.
- ◆ The City has committed \$1,300,000, over a multi-year period, to the Iowa Events Center.
- ◆ The City of West Des Moines, along with the Cities of Ankeny, Altoona, Clive, Grimes, Johnston, Pleasant Hill, Polk City, Urbandale and Windsor Heights have formed Metro

Home Improvement Program, a multi-jurisdictional housing rehabilitation entity. This program is a collaborative effort of nine metro cities with the purpose of preserving affordable housing stock in these communities.

- ◆ During 2008, the City entered into an agreement with UnityPoint Health to provide administration and operation of emergency medical services. The resulting public-private partnership, Iowa EMS Alliance, avoids duplication of services while maintaining high quality care for the citizens of West Des Moines and the patients of Iowa Health.

Conclusion

The City of West Des Moines' budget accomplished the primary objectives of maintaining services, committing capital funds to the 105th Street/Alice's Road/I-80 interchange project, while maintaining tax rates. In addition, City departments have identified supplemental services/projects which are included in the proposed budget document for review by the Mayor and City Council. A number of high priority staffing issues are addressed in the budget including minimum staffing at Public Safety Station 19, through the addition of 6 Fire Fighters. However, staffing issues continue to exist in a number of areas particularly in Development Services and Public Works. The Management Team will continue to assess the staffing in these departments and offer the City Council alternatives prior to FY 15-16.

In order to assure that the City's human and physical infrastructure keeps pace with the City's growth, additional user-fee revenue enhancements, strategic expenditure reductions and potential restructuring will continue in future. Current service demands and limited revenue growth will necessitate a thorough and on-going review of all aspects of our financial plan.

I must express my personal thanks to members of the City staff for their diligent efforts to develop budgets that continue to provide high quality services to our residents.

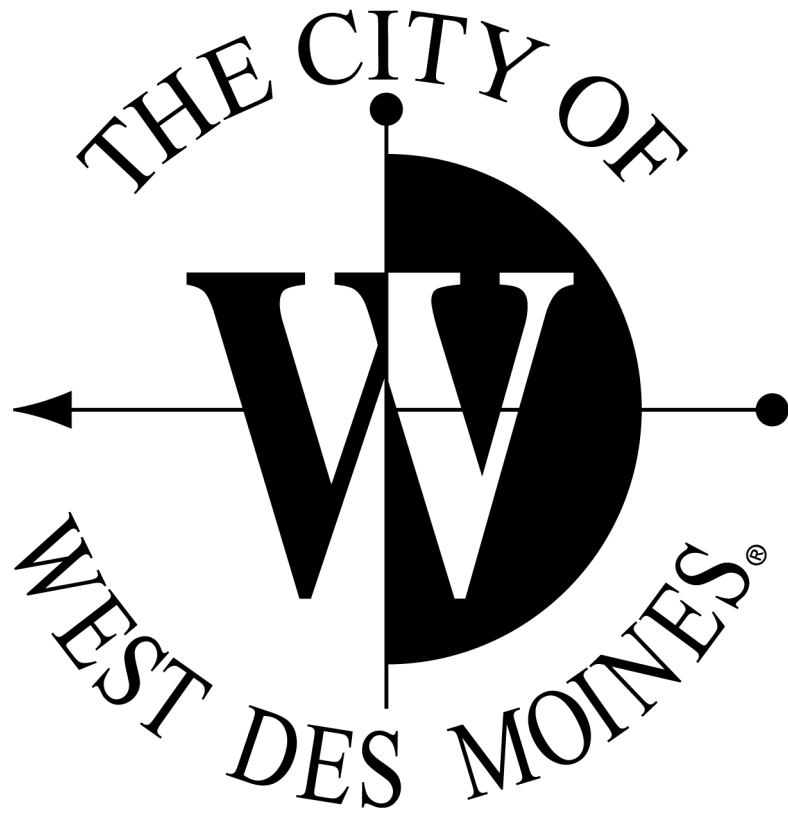
I would also like to give a special note of thanks and appreciation to the members of the Finance Department staff for their excellent performance in gathering, analyzing, and presenting information clearly and accurately. The budget preparation team, composed of Deputy City Manager Jody Smith, Finance Director Tim Stiles, Budget Analyst Chris Hamlett, and me, worked collaboratively and effectively with the Department Directors in developing the proposed FY 14-15 budget. This budget could not have been completed without the combined efforts of all those involved.

I would also like to thank the City's elected officials for your continued support in planning and directing the financial operations of the city in a responsible and progressive manner. The West Des Moines community has benefited greatly from your leadership and commitment.

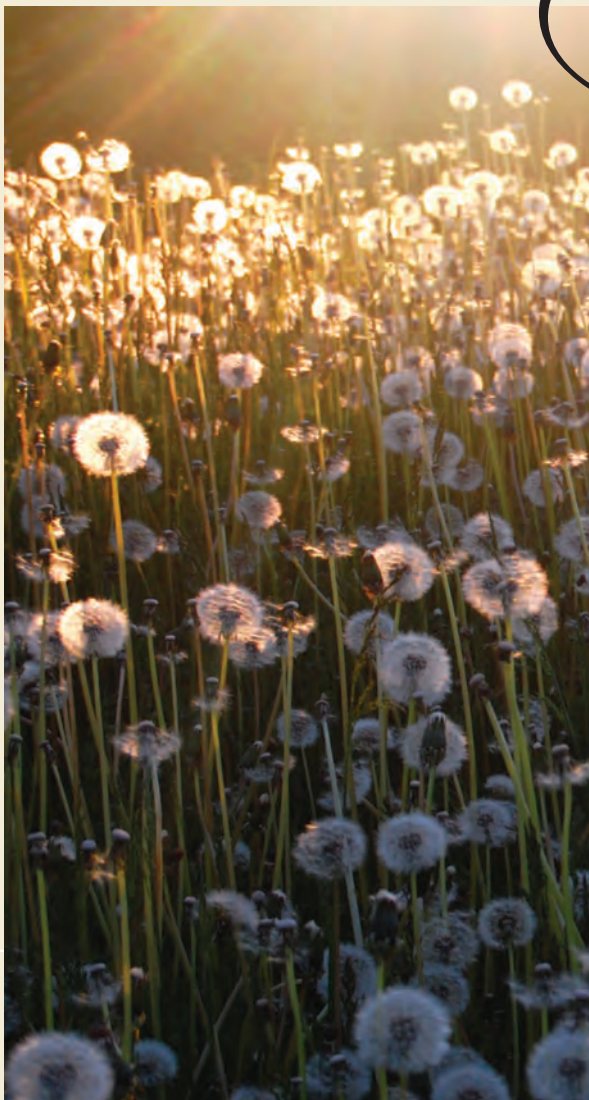
Respectfully submitted,



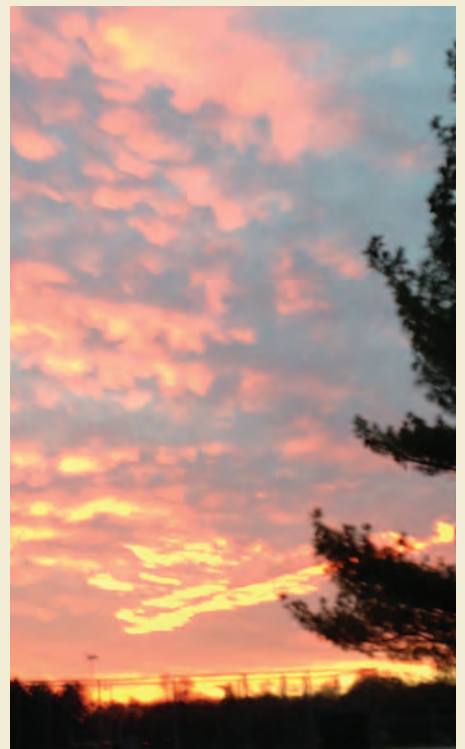
Greg L. Sparks
City Manager



Visioning



balanced
scorecard



VISION WEST DES MOINES

The City of West Des Moines, Iowa has developed the following goals and strategic themes in the Vision West Des Moines plan. City staff has been working on refining the goals initially developed by the City Council in the fall of 2011, these goals were redefined and specific action items were attached to the goals in the fall of 2012. In the fall of 2013 all of the goals and action items were reviewed with the City Council and updated. It was determined that since the last work session that goals had shifted, some corresponding action items were no longer relevant, and that new action items need to be included.

As part of developing Vision West Des Moines, staff has identified accomplishments, positive trends, challenging trends, potential blind spots, keys to success, additional strategic concerns, and adopted operations standards.

Each Action Item was reviewed for current and future status. The Action Items were evaluated using the following criteria.

1. Progress made
2. Incomplete
3. Will be ongoing indefinitely
4. No progress
5. Should be dropped
6. Complete

Preferred Location for Business Development in the Midwest						
1	2	3	4	5	6	ACTION ITEMS
x	x	x				Best Connected City
x					x	Find a Common Identity for the City and Attract More Large Business Employers
x	x	x				Continue to Attract a Young, Diverse, Educated Population
x	x					Attract 5-Star Hotel and Convention Center
x		x				Expansion of Business Incubator and Entrepreneurial Culture
x					x	Celebrate Chow's Gymnastics Achievements
x	x	x				In Conjunction with Valley Junction Historic Foundation, Continue to Promote the City's Historic Business District
x	x	x				Attract More "Marque" Retailers and Tech Businesses Locating in WDM
x		x			x	2,500 New Jobs Created
				x		Build-out of Ponderosa
x					x	Woodland Hills Area Developments

The Leader in Providing Infrastructure for Economic Development and Quality of Life						
1	2	3	4	5	6	ACTION ITEMS
x	x					Master Plan and Initial Improvements (fueling and/or salt storage) at future Public Services Facility.
x	x					Completion of 105th Street/I-80 Interchange and Inter-connecting Roadways
x		x				Maintain Sanitary Sewer Service Charge Rates at a Competitive Level
				x		Investigate feasibility of Municipal Power Distribution System
x	x					Completion of Key Infrastructure to Continue Growth
x	x	x				Plan for Economic Growth Deficiency Map (new)
	x	x				Be a leader in broadband and fiber networks (new)

Exceptional Stewards of Community Resources						
1	2	3	4	5	6	ACTION ITEMS
x	x	x				Initiate/Adapt to New Revenue Sources
x	x	x				Continue Energy Conservation Efforts and Utilization of Renewable Energy
x	x	x				Expand Use of Smart Technology to Improve Efficiency
x	x	x				Creation of a Technology Replacement Fund
x	x	x				Follow Through on Capitol Crossroads Collaboration Emphasis
x					x	Completion of 2015 Special Census
x		x				Utilization of Multi-Year Financial Forecasting
x	x	x				Advocate for Responsible Tax Reform
x	x					Renewed Commitment and Engagement in Quality Initiative
x		x				Maintain a Steady Property Tax Rate

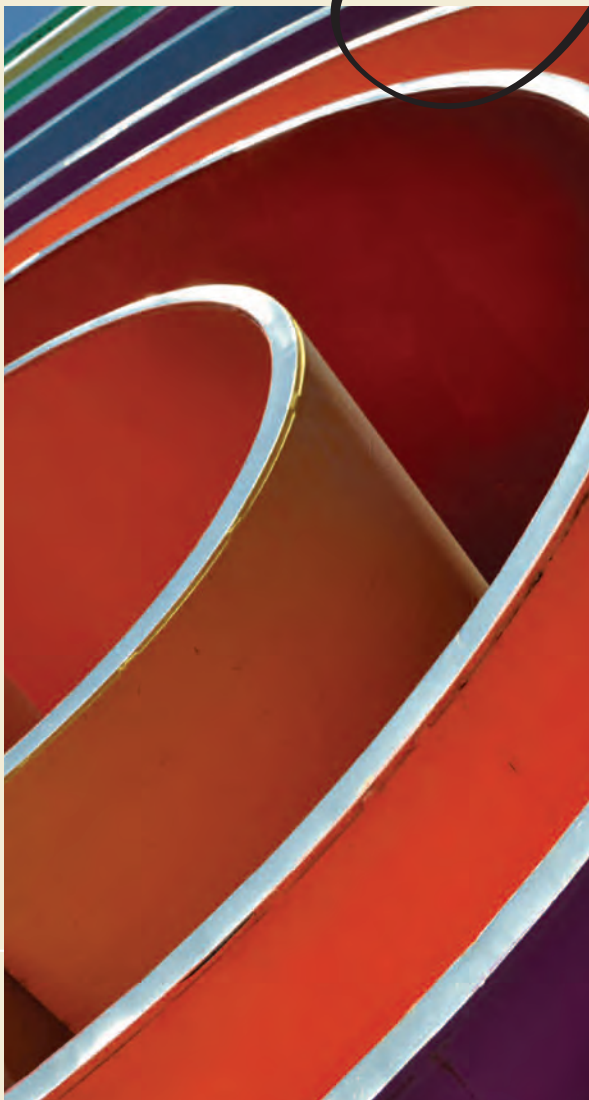
Unmatched Opportunities to Enjoy Life / Changed to "Abundant Opportunities to Enjoy Life"						
1	2	3	4	5	6	ACTION ITEMS
x	x					Strive to Become a Bicycle Friendly Community
				x		Following Polk County's' expected opening of Senior Center by June 30, 2014 pursue similar facilities in other counties
x	x	x				Focus On Creating a Livable Community
x	x	x				Integration of Public Art In Infrastructure and Development Projects
x		x				Identify and Capitalize on a "Cultural Niche"
x						Sustainable Balance of Land Uses
			x			Development of Valley View Park
^			x			Identify and Acquire a Site for a future Community Park

The Safest Community in the Midwest						
1	2	3	4	5	6	ACTION ITEMS
x		x				Maintain and Improve Community Safety
x	x					Siting a Fire/EMS Facility South of the Raccoon River
x	x					24/7 Fire Staffing at Public Safety Station #19
x		x			x	Optimize Police Patrol Operations
x	x					Implementation of a Community-Wide Notification System

Innovative, Creative, Service-Centered Organization						
1	2	3	4	5	6	ACTION ITEMS
x	x	x				Identify Opportunities and Constraints in Re- development of Commercial Corridors
x		x				Continue to Leverage Programs to Meet Low Income Housing Needs

The Highest Educated Workforce in the Midwest						
1	2	3	4	5	6	ACTION ITEMS
x	x					Enhance 4-Year Degree and Technical Training Opportunities
x					x	I.T. Academy at DMACC West
x		x				Opportunities for Youth to Be Mentored By Local Leaders

Budget



budget
summary



The City of West Des Moines utilizes the following guidelines in developing its annual budget. These guidelines represent a number of practices utilized over the last thirteen years that have helped the City maintain its financial stability, while not jeopardizing the high level of service provided to citizens of West Des Moines.

Property Tax Rate & Other Revenues

The City's property tax rate should be comparable to cities of similar size and should provide enough revenue to pay for City services deemed necessary by the City Council. The City will also attempt to maintain a diversified and stable revenue system that will serve as a shelter from fluctuations in any one revenue source. In addition, fees and other service charges are reviewed annually to ensure their rate keeps pace with the cost of providing the service.

General Fund Reserves

The General Fund ending balance goal should be set at a level at or above 25% of annual operating expenditures.

Debt Management

The City has established three benchmarks in regard to the issuance of debt. First, the City would like to limit the amount of general obligation debt issued to one-half of the constitutionally allowed limit. Secondly, the City would like bonded debt per capita not to exceed \$1,000. Finally, the City has stated that a non-voted debt issuance itself should not necessitate an increase in the property tax rate. All of the above benchmarks have met the test of time and have been reviewed, and endorsed, by Moody's Investors Service and Standard & Poor's, each of whom has given the City AAA ratings, the highest rating issued by those agencies.

Capital Improvement Program

Each year the City will assemble a Citizens Advisory Committee on Capital Planning, if needed. The purpose of this committee will be to develop a multi-year plan for capital improvements. To adequately finance the plan, the City will use a number of sources including fee revenue, general fund operating funds, general obligation bonds, grants, road use tax and tax increment financing. If the committee is not convened due to funding constraints, staff and council will consult and plan an appropriated capital program which meets critical needs of the city as efficiently as possible.

Capital Equipment Reserve Fund

The City will maintain a capital equipment reserve fund that will provide for the timely replacement of vehicles and heavy equipment that are no longer cost effective to maintain.

Technology Equipment Reserve Fund

The City will maintain a technology equipment reserve fund that will provide for the timely replacement of computer and network equipment that are no longer cost effective to maintain.

Utility Rates

The City will adopt utility rates that generate adequate revenues to cover operating expenses, meet the legal requirements of bond covenants, and allow for the timely replacement/upgrading of capital equipment and facilities.



The FY 2014-2015 Operating and Capital Budgets were drafted under guidelines listed on the previous page. Below are significant short-term assumptions and policies utilized in developing the FY 2014-2015 Budgets:

Revenue Assumptions

- The proposed budget maintains the current property tax rate of \$12.05 per thousand of taxable valuation.
- The City of West Des Moines will receive approximately \$5.43 million dollars in Road Use Tax Funds. Approximately \$4.49 million in Road Use Tax funds are being utilized for street related expenditures (CIP and operating). The remaining funds will be used for street lighting.
- Continuing with the City's preference to be proactive on enterprise fund revenues rather than reactive, the City Council in 2010 approved actions indexing both sanitary sewer capital charges as well as sanitary connection fee district per acre charges.

Expenditure & Fund Balance Assumptions

- Thirteen new positions as well as the upgrade of two existing positions are being recommended in the proposed budget. The Fire Department will add six firefighters, Westcom will add two dispatchers, the Police Department will add a non-sworn records supervisor and will upgrade a senior patrol officer to sergeant, Parks & Recreation will add a city forester, Development Services will add a building inspector and a City Planner as well as upgrading an engineer to principal engineer, and Information Technology Services will add an IT specialist. One position, a police captain, is scheduled for elimination through attrition.
- Staff and Council continued to focus on long-term financial planning. The recently-completed FY 2014-2015 budget process includes continued assistance from the City's Revenue Estimating Team, Personnel Expenditures Estimating Team, and the Position Review Team to prepare long-term projections of property valuations and other revenues, to determine future personnel costs such as insurance contributions, and to examine vacant positions and make recommendations regarding its future.
- Employee compensation will follow past practice in that the city has in place or are negotiating bargaining unit contracts for approximately 228 union employees. There are also approximately 131 full time non-union employees. New full time employees continue to be enrolled in the City's health plans added in July 2010, if allowed by union contract, and pension benefits are under the purview of the State of Iowa.
- Bargaining unit employees will receive 2.00% cost-of-living adjustments in agreement with the terms of their respective contracts. The Library, Public Works/Parks, and the new AFSCME bargaining units are currently in negotiations for multi-year contracts. In addition to cost-of-living adjustments, bargaining unit employees are eligible to receive step increases with the number of steps being dependent upon performance and employee classification.
- Non-union employees who have not yet reached their maximum pay level may be eligible to receive an increase based upon job performance. In addition, it is proposed that the City's deferred compensation match for non-union management staff members will increase from a maximum of \$1,000 per year to \$1,300 (\$50 per pay period).
- The proposed budget reflects an increase in the contribution rate for the Municipal Fire and Police Retirement System of Iowa (MFPRSI). The City's contribution rate of covered wages for FY 2014-2015 will be 30.41% as compared to 30.12% for FY 2013-2014. The increased rate amounts to an additional \$115,000 in annual pension costs. The proposed budget also reflects no change in the contribution rate for Iowa Public Employees Retirement System (IPERS). The



City's contribution rate will remain at 8.93% in FY 2014-2015. Of the City's 385.5 full time equivalent employees, 120 employees participate in the Municipal Fire and Police Retirement System of Iowa plan, and the remaining 265.5 employees are enrolled in Iowa Public Employees Retirement System plan.

- Recognizing that investment returns for both pension systems are less than what is required to meet future needs, expectations are that increase(s) in contribution rates will be necessary in future budgets.
- The proposed budget reflects the carryover of cash to ensure the FY 2014-2015 budget maintains prudent general fund balances which protect the City of West Des Moines' financial integrity. The total revenues are \$60,359,074 and total expenditures are \$65,411,276. We project that the City's General Fund balance on June 30, 2015, will be slightly over 28 percent (\$15,654,498) of annual operating expenditures which is sufficient for meeting unexpected shortfalls in revenues or demands on future fund resources.



Distribution of Property Tax Dollars for a \$1,000,000
West Des Moines Commercial Property



Polk County - WDM Schools	
School	\$13.26
County	6.94
Regional Transit Authority	0.63
Other	4.02
City	12.05
FY 13-14 Levy	\$36.90

Dallas County - Waukee Schools	
School	\$16.58
County	3.87
Regional Transit Authority	0.63
Other	1.64
City	12.05
FY 13-14 Levy	\$34.77

	Actual FY 2012-13	Actual FY 2013-14	Budget FY 2014-15
Property Tax Calculation			
Assessed Valuation	\$1,000,000	\$1,000,000	\$1,000,000
Rollback Percentage	100.00%	100.00%	95.00%
Taxable Value	\$1,000,000	\$1,000,000	\$950,000
City Tax Rate per \$1,000	\$12.05	\$12.05	\$12.05
Total City Property Tax	\$12,050	\$12,050	\$11,448



Distribution of Property Tax Dollars for a \$200,000 West Des Moines Residence



Polk County - WDM Schools	
School	\$13.26
County	6.94
Regional Transit Authority	0.63
Other	4.02
City	12.05
FY 13-14 Levy	\$36.90

Dallas County - Waukee Schools	
School	\$16.58
County	3.87
Regional Transit Authority	0.63
Other	1.64
City	12.05
FY 13-14 Levy	\$34.77

	Actual FY 2012-13	Actual FY 2013-14	Budget FY 2014-15
Property Tax Calculation			
Assessed Valuation	\$200,000	\$200,000	\$200,000
Rollback Percentage	50.75%	52.82%	54.40%
Taxable Value	\$101,500	\$105,640	\$108,800
City Tax Rate per \$1,000	\$12.05	\$12.05	\$12.05
Gross City Tax	\$1,223	\$1,273	\$1,311
Less City Share of Home- stead Tax Credit	(\$58)	(\$58)	(\$58)
Total City Property Tax	\$1,165	\$1,215	\$1,253



BUDGET SUMMARY

FY 2014-15 BUDGET BY FUND

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Enterprise Funds	FY 2014-15 Budget
REVENUES						
Operating Revenues						
Property Taxes	\$33,508,324	\$6,364,253	\$8,652,596			\$48,525,173
TIF Revenues		9,205,790				9,205,790
Other City Taxes	3,839,383	75,897	94,573			4,009,853
Licenses and Permits	1,389,550					1,389,550
Use of Money and Property	122,200	30			1,901,825	2,024,055
Intergovernmental	5,170,721	6,169,358	237,475		13,000	11,590,554
Charges for Services	4,674,400				13,714,000	18,388,400
Special Assessments				150,000		150,000
Miscellaneous	582,690	959,425		250,000	6,742,200	8,534,315
Sub-total Operating Revenues	\$49,287,268	\$22,774,753	\$8,984,644	\$400,000	\$22,371,025	\$103,817,690
Other Financing Sources						
Proceeds of Long Term Debt				\$14,125,000		\$14,125,000
Proceeds of Capital Assets Sales	7,000					7,000
Transfers In	11,064,806	207,998	\$7,157,950	23,844,600	4,421,700	46,697,054
Sub-total Other Financing Sources	\$11,071,806	\$207,998	\$7,157,950	\$37,969,600	\$4,421,700	\$60,829,054
TOTAL REVENUES & OTHER SOURCES	\$60,359,074	\$22,982,751	\$16,142,594	\$38,369,600	\$26,792,725	\$164,646,744
EXPENDITURES						
Operating Expenditures						
Personal Services	\$37,184,568	\$2,860,333			\$1,374,309	\$41,419,210
Supplies and Services	11,733,669	1,779,145			15,148,900	28,661,714
Universal Commodities	3,107,365	945,000			244,205	4,296,570
Non-Recurring/Non-Capital	1,477,751	88,000				1,565,751
Capital	1,508,018	326,500			1,141,600	2,976,118
Sub-total Operating Expenditures	\$55,011,371	\$5,998,978			\$17,909,014	\$78,919,363
Lease/Purchase or Installment Contract Expenditures	\$107,750					\$107,750
Total Operating Expenditures	\$55,119,121	\$5,998,978			\$17,909,014	\$79,027,113
Debt Service Expenditures		\$1,446,712	\$16,142,596			\$17,589,308
Capital Improvement Expenditures				\$24,892,000	\$4,171,700	\$29,063,700
Total Expenditures	\$55,119,121	\$7,445,690	\$16,142,596	\$24,892,000	\$22,080,714	\$125,680,121
Transfers Out	\$10,292,155	\$18,759,699		\$13,374,500	\$4,271,700	\$46,697,054
TOTAL EXPENDITURES/TRANSFERS OUT	\$65,411,276	\$26,204,389	\$16,142,596	\$37,511,500	\$26,352,414	\$172,377,175
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$5,052,202)	(\$2,322,638)	(\$2)	\$103,100	\$440,311	(\$7,730,431)
BEGINNING FUND BALANCE	\$20,706,700	\$19,919,047	\$2,637,906	\$4,308,046	\$140,518,236	\$188,089,935
ENDING FUND BALANCE	\$15,654,498	\$16,697,409	\$2,637,904	\$4,411,146	\$140,958,547	\$180,359,504
FUND BALANCE% OF EXPENDITURES	28.40%	224.26%	16.34%	18.28%	638.38%	143.51%



Revenues & Expenditures by 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)
REVENUES						
Operating Revenues						
Property Taxes	\$45,623,064	\$45,296,423	\$47,510,700	\$48,525,173	\$1,014,473	2.14%
TIF Revenues	12,219,161	13,272,106	10,877,193	9,205,790	(1,671,403)	(15.37%)
Other City Taxes	3,951,305	4,156,945	3,764,608	4,009,853	245,245	6.51%
Licenses and Permits	1,404,430	1,638,474	1,580,800	1,389,550	(191,250)	(12.10%)
Use of Money and Property	1,576,738	1,797,010	1,917,425	2,024,055	106,630	5.56%
Intergovernmental	15,826,957	11,347,629	10,760,246	11,590,554	830,308	7.72%
Charges for Services	18,010,982	18,547,463	17,974,099	18,388,400	414,301	2.30%
Special Assessments	395,576	359,798	135,000	150,000	15,000	11.11%
Miscellaneous	8,557,998	8,658,352	8,214,251	8,534,315	320,064	3.90%
Sub-total Operating Revenues	\$107,566,211	\$105,074,200	\$102,734,322	\$103,817,690	\$1,083,368	1.05%
Other Financing Sources						
Proceeds of Long Term Debt	\$43,589,245		\$8,315,000	\$14,125,000	\$5,810,000	69.87%
Proceeds of Capital Assets Sales	4,412,288	4,746,564	6,000	7,000	1,000	16.67%
Transfers In	58,286,095	26,277,113	52,985,111	46,697,054	(6,288,057)	(11.87%)
Sub-total Other Financing Sources	\$106,287,628	\$31,023,677	\$61,306,111	\$60,829,054	(\$477,057)	(0.78%)
TOTAL REVENUES & OTHER SOURCES	\$213,853,839	\$136,097,877	\$164,040,433	\$164,646,744	\$606,311	0.37%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$35,263,525	\$35,994,711	\$39,331,015	\$41,419,210	\$2,088,195	5.31%
Supplies and Services	25,030,465	26,083,697	27,591,280	28,661,714	1,070,434	3.88%
Universal Commodities	3,184,182	3,655,642	4,021,197	4,296,570	275,373	6.85%
Non-Recurring/Non-Capital	490,141	719,427	846,373	1,565,751	719,378	85.00%
Capital	4,764,913	4,362,603	2,277,968	2,976,118	698,150	30.65%
Sub-total Operating Expenditures	\$68,733,226	\$70,816,080	\$74,067,833	\$78,919,363	\$4,851,530	6.55%
Lease/Purchase or Installment Contract Expenditures	\$107,749	\$107,749	\$107,751	\$107,750	(\$1)	0.00%
Total Operating Expenditures	\$68,840,975	\$70,923,829	\$74,175,584	\$79,027,113	\$4,851,529	6.54%
Debt Service Expenditures	\$30,397,413	\$22,072,166	\$32,732,620	\$17,589,308	(\$15,143,312)	(46.26%)
Capital Improvement Expenditures	\$15,167,462	\$17,151,494	\$27,050,211	\$29,063,700	\$2,013,489	7.44%
Total Expenditures	\$114,405,850	\$110,147,489	\$133,958,415	\$125,680,121	(\$8,278,294)	(6.18%)
Transfers Out	\$58,286,095	\$26,277,113	\$52,985,111	\$46,697,054	(\$6,288,057)	(11.87%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$172,691,945	\$136,424,602	\$186,943,526	\$172,377,175	(\$14,566,351)	(7.79%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$41,161,894	(\$326,725)	(\$22,903,093)	(\$7,730,431)	\$15,172,622	n/a
BEGINNING FUND BALANCE	\$170,157,859	\$211,319,753	\$210,993,028	\$188,089,935	(\$22,903,093)	
ENDING FUND BALANCE	\$211,319,753	\$210,993,028	\$188,089,935	\$180,359,504	(\$7,730,431)	n/a
FUND BALANCE% OF EXPENDITURES	184.71%	191.56%	140.41%	143.97%		



Revenues & Expenditures by Fund

	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						
Fund Revenues						
General Funds	\$58,030,181	\$50,881,155	\$59,198,283	\$60,359,074	\$1,160,791	1.96%
Special Revenue Funds	26,048,388	126,999,391	24,006,896	22,982,751	(1,024,145)	(4.27%)
Debt Service Funds	28,686,037	20,827,209	30,601,779	16,142,594	(14,459,185)	(47.25%)
Capital Project Funds	65,435,272	10,289,306	21,647,250	38,369,600	16,722,350	77.25%
Enterprise Funds	35,653,961	27,100,816	28,586,225	26,792,725	(1,793,500)	(6.27%)
Total Fund Revenues	\$213,853,839	\$136,097,877	\$164,040,433	\$164,646,744	\$606,311	0.37%
EXPENDITURES						
Fund Expenditures						
General Funds	\$53,002,028	\$48,519,130	\$63,335,435	\$65,411,276	\$2,075,841	3.28%
Special Revenue Funds	23,528,412	28,252,136	26,345,335	26,204,389	(140,946)	(0.53%)
Debt Service Funds	28,674,866	20,921,357	31,460,908	16,142,596	(15,318,312)	(48.69%)
Capital Project Funds	39,746,052	19,332,392	36,735,861	38,266,500	1,530,639	4.17%
Enterprise Funds	27,740,587	19,399,587	29,065,987	26,352,414	(2,713,573)	(9.34%)
Total Fund Expenditures	\$172,691,945	\$136,424,602	\$186,943,526	\$172,377,175	(\$14,566,351)	(7.79%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$41,161,894	(\$326,725)	(\$22,903,093)	(\$7,730,431)	\$15,172,662	n/a
BEGINNING FUND BALANCE	\$170,157,859	\$211,319,753	\$210,993,028	\$188,089,935	(\$22,903,093)	n/a
ENDING FUND BALANCE	\$211,319,753	\$210,993,028	\$188,089,935	\$180,359,504	(\$7,730,431)	n/a
FUND BALANCE% OF EXPENDITURES	122.37%	154.66%	100.61%	104.63%		



Comparison of Amended Budget to Actual

	Amended Budget FY 2011-12	Actual FY 2011-12	Variance Favorable (Unfavorable)	Amended Budget FY 2012-13	Actual FY 2012-13	Variance Favorable (Unfavorable)
REVENUES						
Revenues						
Property Taxes	\$45,901,436	\$45,623,064	(\$278,372)	\$45,668,385	\$45,296,423	(\$371,962)
TIF Revenues	12,264,794	12,219,161	(45,633)	13,495,197	13,272,106	(223,091)
Other City Taxes	3,457,252	3,951,305	494,053	3,754,360	4,156,945	402,585
Licenses and Permits	953,150	1,404,430	451,280	1,217,800	1,638,474	420,674
Use of Money and Property	1,292,253	1,576,738	284,485	1,765,165	1,797,010	31,845
Intergovernmental	13,861,894	15,826,957	1,965,063	11,194,742	11,347,629	152,887
Charges for Services	15,417,346	18,010,982	2,593,636	16,575,536	18,547,463	1,971,927
Special Assessments	145,000	395,576	250,576	266,000	359,798	93,798
Miscellaneous	8,077,425	8,557,998	480,573	8,450,378	8,658,352	207,974
Total Revenues	\$101,370,550	\$107,566,211	\$6,195,661	\$102,387,563	\$105,074,200	\$2,686,637
EXPENDITURES						
Expenditures						
Public Safety	\$25,449,500	\$23,767,004	\$1,682,496	\$25,222,037	\$24,478,043	\$743,994
Public Works	7,769,405	6,489,512	1,279,893	7,812,282	7,234,348	577,934
Health and Social Services	1,169,017	1,127,344	41,673	1,148,942	1,117,964	30,978
Culture and Recreation	7,431,046	6,877,198	553,848	7,418,356	6,927,143	491,213
Community and Economic Development	7,473,955	7,392,191	81,764	9,822,219	7,497,883	2,324,336
General Government	7,002,955	5,815,211	1,187,744	6,548,882	5,848,265	700,617
Debt Service	45,433,274	30,452,570	14,980,704	22,320,376	22,179,915	140,461
Capital Outlay	27,583,931	14,180,916	13,403,015	22,952,666	15,598,015	7,354,651
Business Type	20,305,985	18,303,904	2,002,081	25,594,869	19,265,913	6,328,956
Total Expenditures	\$149,619,068	\$114,405,850	\$35,213,218	\$128,840,629	\$110,147,489	\$18,693,140
Excess (Deficiency) of Revenues Over Expenditures	(\$48,248,518)	(\$6,839,639)	\$41,408,879	(\$26,453,066)	(\$5,073,289)	\$21,379,777
Other Financing Sources, Net	\$31,431,350	\$48,001,533	\$16,570,183	\$8,071,000	\$4,746,564	(\$3,324,436)
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(\$16,817,168)	\$41,161,894	\$57,979,062	(\$18,382,066)	(\$326,725)	\$18,055,341



FY 2014-15 Expenditures Stated on a Program Basis

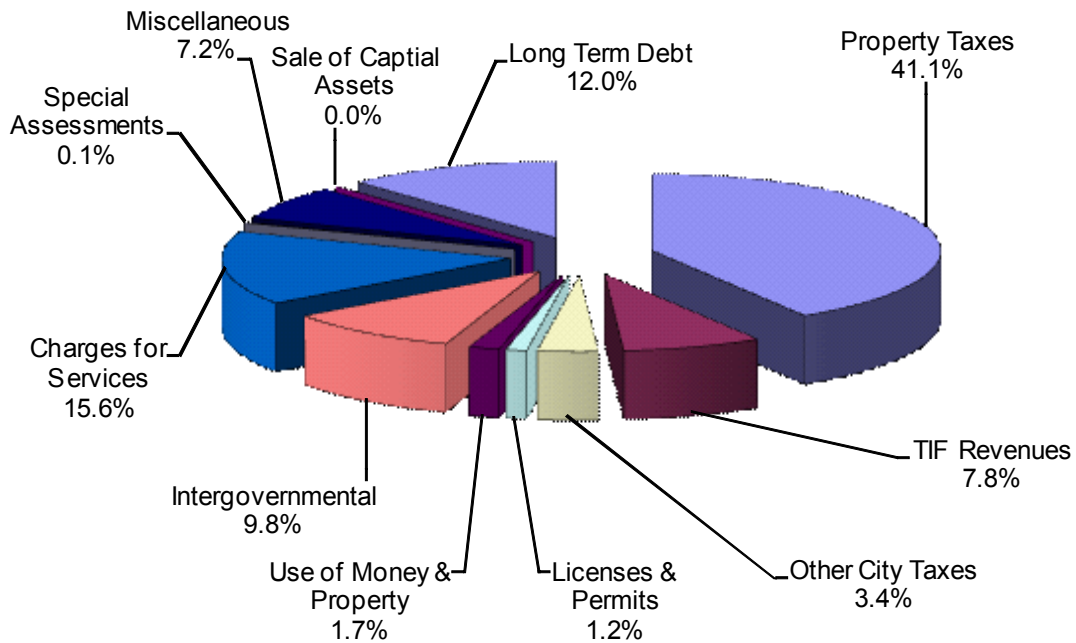
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Enterprise Funds	FY 2014-15 Budget
Expenditures and Other Financing Uses						
Public Safety	\$24,846,253	\$3,137,125				\$27,983,378
Public Works	7,631,325	942,000				8,573,325
Health and Social Services	962,029	296,849				1,258,878
Culture and Recreation	7,955,699	223,500				8,179,199
Community and Economic Development	6,113,964	1,399,504				7,513,468
General Government	7,502,101					7,502,101
Debt Service Funds	107,750	1,446,712	16,142,596			17,697,058
Capital Project Funds				24,892,000		24,892,000
Total Government Activities	\$55,119,121	\$7,445,690	\$16,142,596	\$24,892,000		\$103,599,407
Business-type/Enterprise Funds					\$22,080,714	\$22,080,714
Total Business-type/Enterprise					\$22,080,714	\$22,080,714
Total Expenditures	\$55,119,121	\$7,445,690	\$16,142,596	\$24,892,000	\$22,080,714	\$125,680,121



Revenue Highlights

The City of West Des Moines continues to build on its reputation as a growing city suburban to Des Moines, Iowa. A strong commercial base, coupled with a growing residential market, makes West Des Moines a desirable place to both live and work. In FY 2014-15 total operating revenues are projected to increase by approximately 1.05% as compared to budget FY 2013-14. Property tax revenues, which account for approximately 43.6% of the City’s total operating revenues, are projected to increase by approximately 4.03%.

Where the Money Comes From



Property Taxes

The City proposes to maintain a property tax rate of \$12.05/\$1,000 of taxable valuation. The proposed ad valorem taxes levied against real and personal property in FY 2014-15 should generate approximately \$48,525,173 which accounts for approximately 46.74% of the total operating revenue budgeted for the City. This projection, which is based on actual taxable valuations for January 1, 2013, as supplied by the Polk, Dallas, Warren, and Madison County Auditors. As in past years, property taxes continue to be, not only the main revenue source for the City, but also one of the most stable. However, this stability is continually challenged by the erosion of the City’s tax base due to state mandated rollbacks on commercial and residential property.

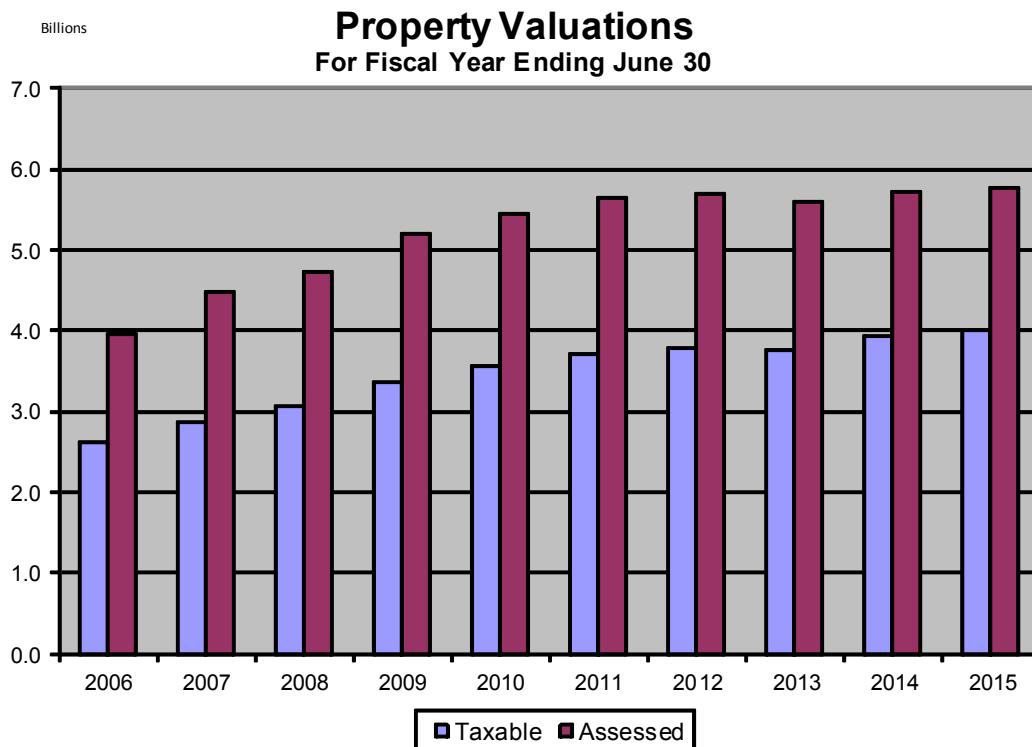


Property Taxes (Continued)

Residential Rollbacks

Taxable property in Iowa is categorized into distinct classes such as residential, commercial, industrial, or agricultural with each category having different procedures for assessing value for taxing purposes. To reduce the opportunity for dramatic tax shifts between classes from year to year, a statutory limit of 3% a year has been imposed, (commonly called the growth limitation). For example if statewide growth in any one class of property in any year exceeds 3%, the taxable value is reduced by a percentage so that growth of taxable valuation is at the 3% ceiling. This percentage is called the "rollback." Furthermore, residential property is subject to an additional restriction in which the state-wide growth in residential property cannot exceed the growth in agricultural property. In other words, the taxable growth of residential property is either 3% or equal to the growth in agricultural property, whichever is lower. Since the growth in agricultural property has been stagnant for several years (less than 1% a year), taxable residential property valuations have been artificially suppressed. This has brought to light one of the major limitations of the rollback formula in that it does not recognize the unique valuation characteristics present in different regions of the state. Because of this fact, economic development in some communities has been stifled and in all communities a shifting of tax burdens from residential properties to other classes of property has occurred.

In spite of the budgetary constraints posed by the state rollbacks, West Des Moines, through a combination of favorable economic conditions and judicious management over the past ten years, has experienced sustained increases of three to fifteen percent per year in the City's tax base. These increases have been invaluable in defraying the effects of the rollback. While it can be clearly seen from the chart below actual property valuation in FY 2014-2015 have increased over forty-five percent since FY 2005-2006, the effects of the state mandated rollbacks can also be seen. Due to decline in the economy, numerous properties have received reductions from the county assessors, or in some cases county or state review board over the past few years.



Property Taxes (Continued)

In FY 2014-2015, the taxable value of residential properties will increase from 52.82% to 54.40% and the taxable value of commercial property will decrease from 100% to 95%. The enclosed table is a ten-year history of the commercial and residential rollbacks in Iowa. It is important to note that in just ten years the taxable percentage of residential properties has increased from 47.96% in FY 2005-2006, to 54.40% in FY 2014-2015. In other words, the City has gained the ability to generate taxes on a portion of its residential property in just ten years. West Des Moines has experienced significant increases in its property tax base over the last ten years. The City's population has increased by 22% and the square miles covered by the City has significantly increased. As a result of the mandated rollback, it becomes a question as to whether the additional revenues from an artificially suppressed tax base are enough to meet the service level expectations of the citizens of West Des Moines.

Fiscal Year	Residential	Commercial
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%

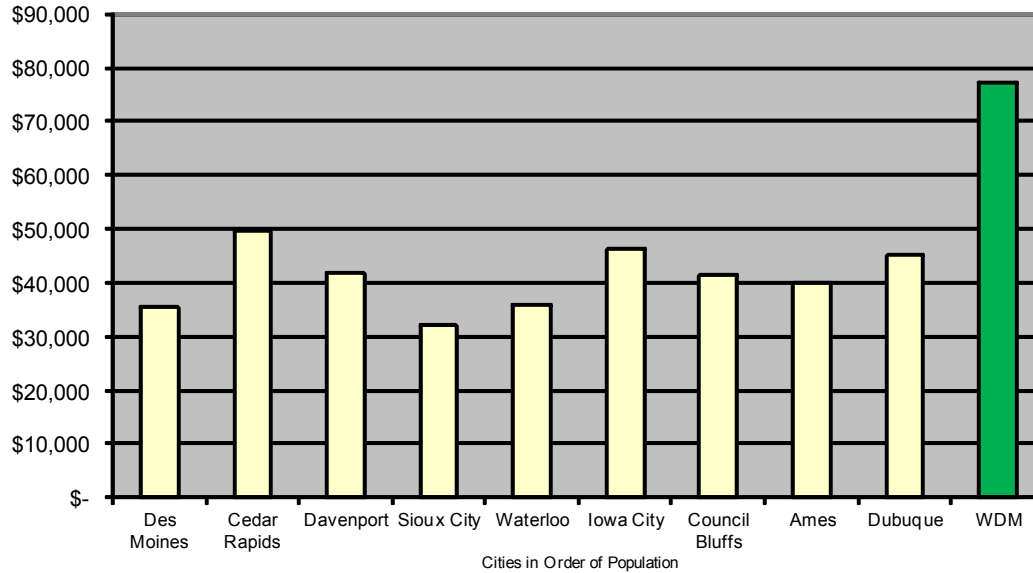
Rollback Effect in Comparable Cities

While the rollbacks have had a significant budgetary impact on the City of West Des Moines, they have not been as devastating as in other cities that rely heavily on the residential tax base to support City services. The precipitous decline of residential tax bases has forced most Iowa cities to increase rates just to support existing services. Nearly two-thirds of Iowa's cities are at the maximum levy rates for the general fund. Even at maximum rates, nearly 300 Iowa cities are facing declining revenues since actual residential growth cannot make up for rollback losses. West Des Moines is fortunate in having a strong commercial tax base, and is not subject to erratic swings in property tax revenues as some communities. In fact, West Des Moines is one of the few communities in the state where Commercial/Industrial property generates more tax revenues than residential property. This is further evidenced when you compare taxable property valuations per capita of Iowa's ten largest cities. West Des Moines' taxable valuation per capita not only is the highest of any of Iowa's ten largest cities, in some cases is more than double the per capita valuation of some cities with a greater population.



**Comparison of Taxable Property Valuations
per capita for Iowa's Ten Largest Cities**

Based on January 1, 2013 Valuations For FY 2014-2015



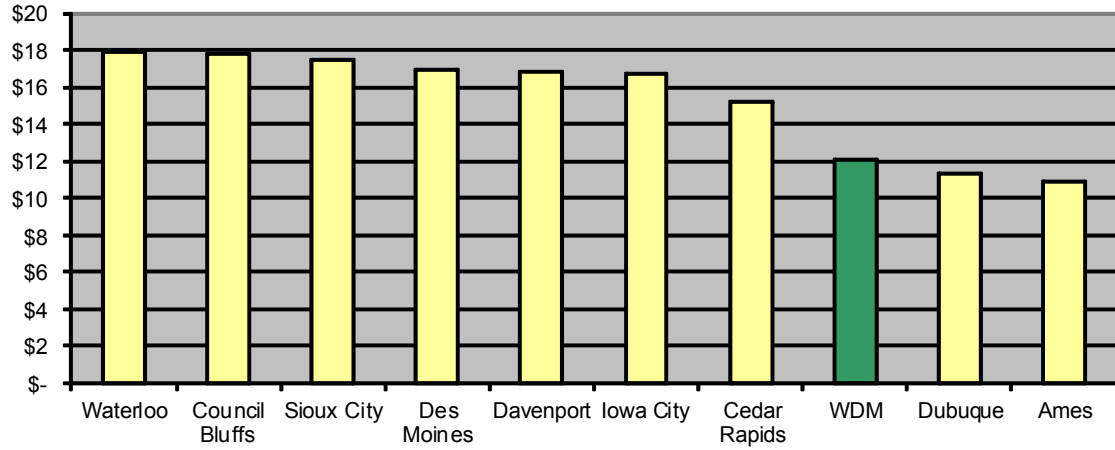
Long Term Forecast

Presently the City’s economic base could be classified as strong and diversified with no major employer or type of business in a dominating role. However, the City must be cautious and realize there are many factors that could directly and indirectly influence its tax base. International issues such as the consumption of oil, consumer demands for products, regional entertainment patterns, increased competition from neighboring communities, changes in federal policies, and foremost, unfunded state mandates, can restrict tax collections in any given year.

Recent changes in the Iowa Legislature will have a dramatic effect on revenues. Particularly impactful will be the rollback program for commercial property and also, due to a high concentration of apartment property in West Des Moines, the change in classification from commercial to multi-residential property will negatively impact revenues. The City has been very successful over the past 10-20 years in building adequate cash reserves and would be in a position to absorb a certain amount of change for the immediate term, but the results of a long-term structural deficit may result in increased fees/taxes or the reduction of certain services and programs.



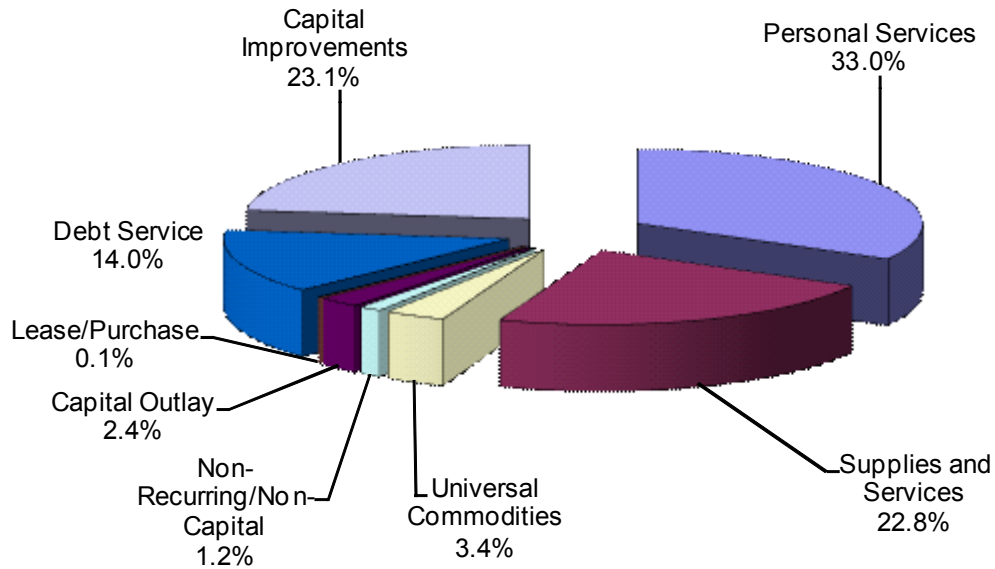
Property Tax Rates of Iowa's Ten Largest Cities
FY 2014-15



Expenditure Highlights

Total expenditures for FY 2014-2015 are projected to decrease by 6.18% when compared to the revised budget FY 2013-2014. The City's operating budget denotes an increase of 6.54% in operating expenses over the revised budget of the previous year FY 2013-2014, which is primarily due to increased personnel costs and the upcoming special census.

Where the Money Goes



Personnel

The City measures both full and regular part-time positions based on full-time equivalents (FTE), which is the total estimated annual person hours required to fill a position for all or a portion of a year, divided by 2,080 hours. It should be noted that, due to the seasonal nature of employment, temporary and volunteer workers are not included in this calculation. In FY 2014-2015, FTE(s) are proposed to increase by 12.00 positions bringing the City's total to 385.50 full-time equivalent positions. This represents an increase in FTE(s) of 3.21% over FY 2013-2014, and roughly a 16% increase since FY 2004-2005.



City of West Des Moines Personnel by Cluster and Department

POSITIONS STATED IN FULL-TIME EQUIVALENTS (FTE)	BUDGET FY 2011-12	BUDGET FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	CHANGE FROM FY 2013-14
Authorized Personnel by Department					
Community Enrichment					
Human Services	13.25	13.25	13.25	13.25	0.00
Library	22.50	22.50	22.50	22.50	0.00
Parks & Recreation	25.00	25.00	25.00	26.00	1.00
Sub-total Community Enrichment	60.75	60.75	60.75	61.75	1.00
Public Safety					
Emergency Medical & Communication Services	53.25	52.25	52.75	54.75	2.00
Fire Department	50.00	50.00	51.00	57.00	6.00
Police Department	84.25	86.25	86.25	86.25	0.00
Sub-total Public Safety	187.50	188.50	190.00	198.00	8.00
Public Services					
Community & Economic Development	4.50	4.50	4.50	4.50	0.00
Development Services	22.20	20.20	21.20	23.20	2.00
Public Works	66.80	63.80	64.80	64.80	0.00
Sub-total Public Services	93.50	88.50	90.50	92.50	2.00
Support Services					
City Manager's Office	4.00	5.00	5.00	5.00	0.00
Finance	9.75	9.00	8.75	8.75	0.00
Human Resources	4.00	4.25	4.50	4.50	0.00
Information Technologies Services	10.00	10.00	10.00	11.00	1.00
Legal	3.00	4.00	4.00	4.00	0.00
Sub-total Support Services	30.75	32.25	32.25	33.25	1.00
Total Authorized Personnel	372.50	370.00	373.50	385.50	12.00
Authorized Personnel by Fund					
Enterprise Funds	14.50	14.50	14.50	14.40	(0.10)
Special Revenue Funds	1.00	1.00	1.00	1.00	0.00
General Funds	357.00	354.50	358.00	370.10	12.10
Total Authorized Personnel	372.50	370.00	373.50	385.50	12.00



Key Assumptions for FY 2014-2015**Salary Increases**

Employee compensation will follow past practice in that we have bargaining unit contracts for approximately 228 employees and 131 full time employees are not represented by unions. New employees continue to be enrolled in the City's newly created health plans, if allowed by bargaining agreements, and pension benefits are under the purview of the State.

Bargaining unit employees will receive 2.00% cost-of-living adjustments in agreement with the terms of their respective contracts on July 1st. The Library, Public Works/Parks, and the new AFSCME bargaining units are currently in negotiations for multi-year contracts. In addition to cost of living increases, bargaining unit employees are eligible to receive step increases with the number of steps being dependent upon performance and employee classification.

Non-represented employees who have not reached their maximum pay level may be eligible to receive an increase based upon job performance. In addition, it is proposed that the City's deferred compensation match for non-union management staff members will increase from a maximum of \$1,000 per year to \$1,300 (\$50 per pay period). This would represent the first changed in this benefit level since the mid 1980's.

Medical Insurance Rates

Medical insurance rates are projected to increase by 10% from FY 2013-2014 actual rates.

Pension and Retirement Benefits

The City contribution rates for FY 2014-2015 are as follows:

- 30.41% for sworn police officers and fire personnel (MFPRSI).
- 8.93% for full and regular part-time personnel (IPERS).
- 10.14% for paid-on-call firefighters and emergency medical services personnel (IPERS).

Other Pay

This category includes the City's deferred compensation plan, longevity pay, life insurance, and other miscellaneous pay categories.



Description of Long Term Debt Obligations

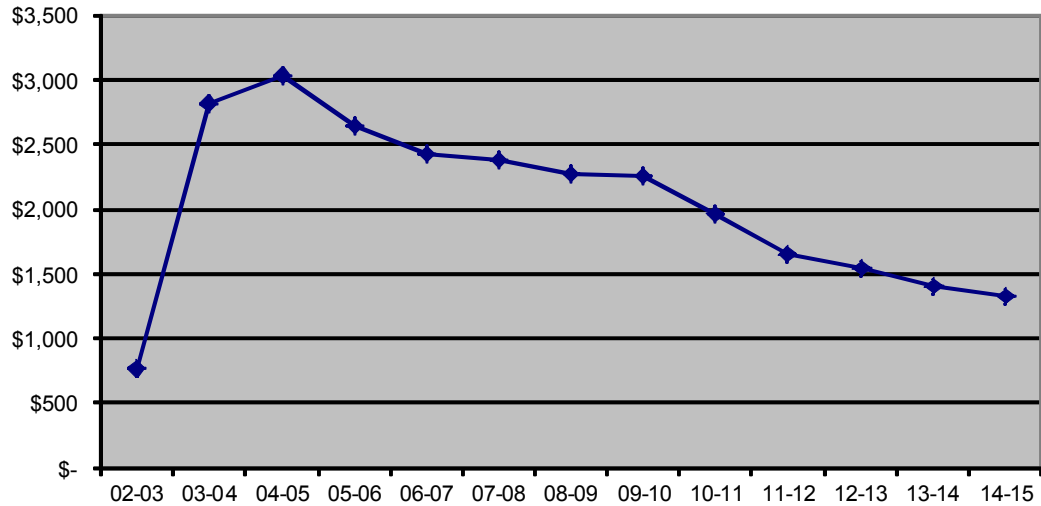
The City of West Des Moines has experienced tremendous amount of growth in recent years. Since 1990, the population of West Des Moines has increased by 78.56%, and the square miles of the City have more than doubled, both of which created an unprecedented demand in West Des Moines for infrastructure and capital projects. For instance, as a city expands its citizens will need more parks, roads, bridges, and public safety facilities, just to name a few. This demand for public sector investment has made the issuance of debt an increasingly important component in City programs. The City of West Des Moines utilizes one basic form of long-term debt; general obligation bonds. General obligation bonds are backed by the full faith and credit (i.e. taxes) of the City.

Debt Management

The planning, development, and implementation of debt management is an important component in a local government's overall capital program. A decision to borrow money can bind a city to a stream of debt service payments that can last twenty years or more. Therefore, it is imperative that cities develop and abide by a debt management policy. The City Council agreed that debt issuance should not require the City's overall property tax rate to exceed \$12.05/\$1,000 of valuation. Before the issuance of debt, the City Council listens to the recommendation of a citizens committee which annually reviews and prioritizes the capital needs of the City. The Council then determines, as a part of the annual budget, the amount of debt to be issued. It is important to note the increase in General Obligation bond debt per capita in FY 2003-2004 is related to the City's aggressive Capital Improvement Program. Moody's Investors Services and Standard & Poor's rating agencies have issued ratings of AAA highest issued by the agencies. These high ratings result in a more attractive bidding environment and, therefore, a more favorable interest rate for the City when bonds are sold. Sales of general obligation bonds are usually prepared on a level debt formula which means that the total amount of principal and interest due each year is roughly the same.



General Obligation Bond Debt per Capita



Long Term Debt Schedule

	Estimated Balance June 30, 2014	FY 2014-15 Additions	FY 2014-15 Reductions	Estimated Balance June 30, 2015
Debt Subject to Constitutional Limitation				
General Obligation Debt	\$73,945,000	\$14,125,000	\$13,214,155	\$74,855,845
Tax Increment Financing Bonds				
Rise Loans/IDOT	1,375,000		1,375,000	
Lease Purchase/Other Debt	792,867		343,339	449,528
Sub-total Debt Subject to Limitation	\$76,112,867	\$14,125,000	\$14,932,494	\$75,305,373
Revenue Bonds & Capital Loan Notes				
WRA Debt	\$58,804,589		\$1,660,857	\$57,143,732
Sub-total Revenue Bonds & Capital Loan Notes	\$58,804,589		\$1,660,857	\$57,143,732
Total Long-Term Debt	\$134,917,456	\$14,125,000	\$16,593,351	\$132,449,105

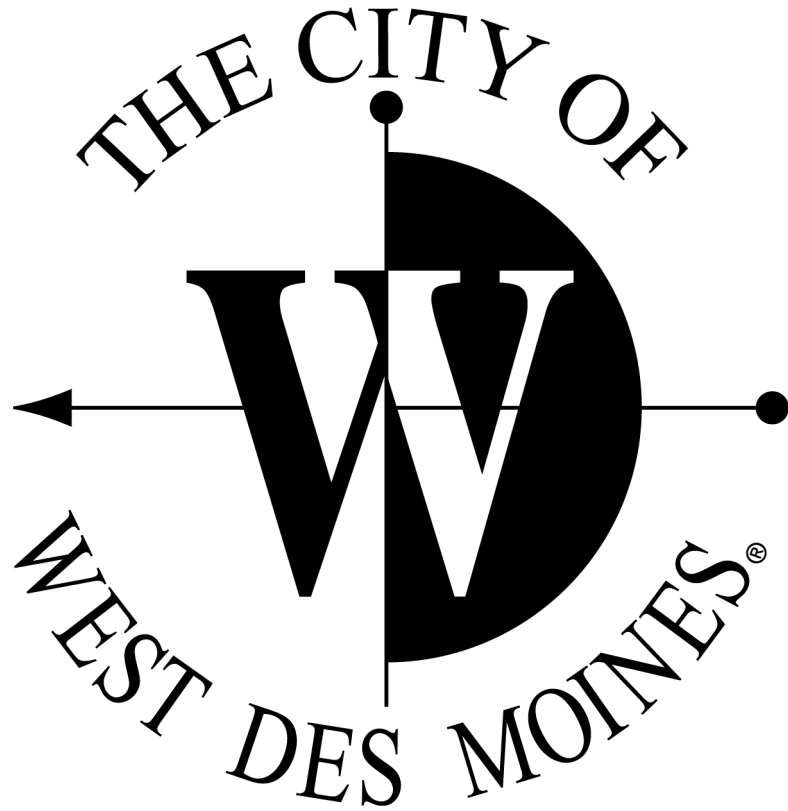


Municipal Debt Capacity

Article IX, Section 3 of the Iowa Constitution limits the indebtedness of any governmental entity to not more than five percent (5%) of the valuation of the property located within the jurisdiction. The restriction applies to general obligation bonds, lease purchases, certain long-term borrowing, and T.I.F. debt. With the valuation of all property in West Des Moines over six billion dollars, the City's constitutional debt limit is \$306,875,543. The City estimates its direct debt or debt that is subject to the limitation will be \$75,305,373 at June 30, 2015. This leaves an available margin of \$231,570,170 with approximately 24.54% of the available statutory debt limit being obligated.

Actual Property Valuation	
January 1, 2013	\$6,137,510,856
Statutory Percentage	5.00%
Statutory Debt Limit	\$306,875,543
Estimated Direct Debt at June 30, 2015	
General Obligation Bonds	\$74,855,745
Tax Increment Financing Bonds	
Rise Loans/IDOT	
Lease Purchase/Other Debt	449,528
Total Outstanding Direct Debt	\$75,305,373
Available Debt Margin	\$231,570,170
Percentage Obligated	24.54%





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.

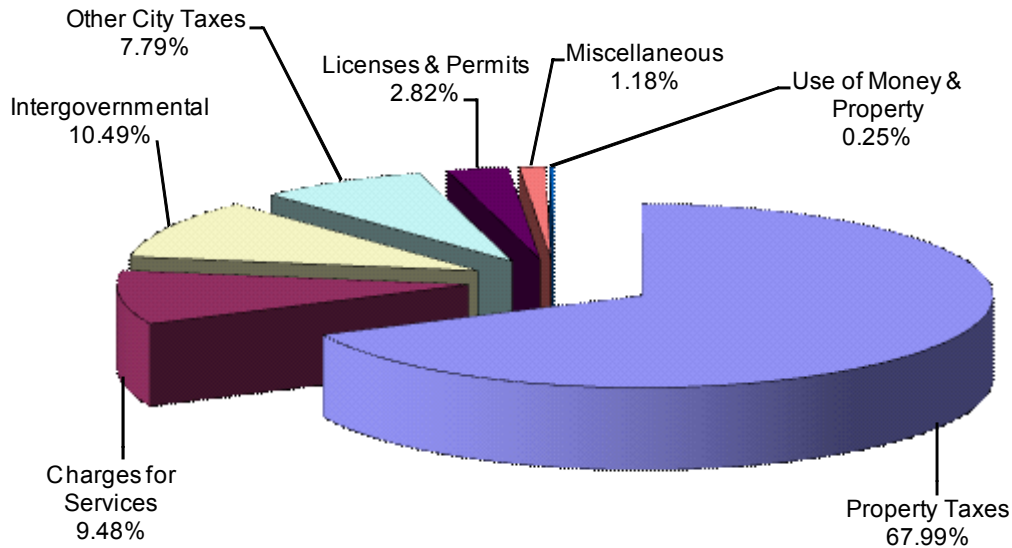
A new property class was established for multi-residential property, which includes mobile home parks, manufactured home communities, land leased communities, assisted living facilities and property primarily used or intended for human habitation containing three or more separate living quarters. Additionally, 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%

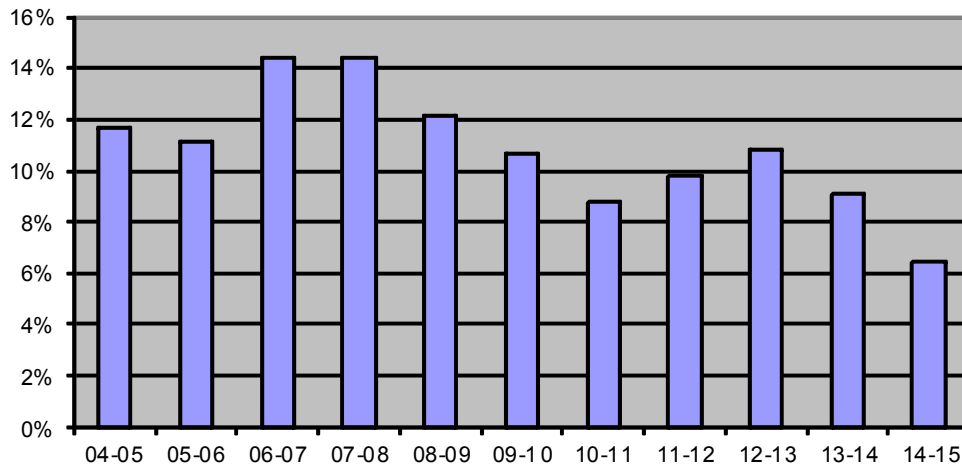


• In FY 14-15 the percentage of the property tax levy that is allocated to the general fund levy remains steady. The chart below is a ten-year comparison of the distribution of the property tax levy for City operations and debt service.

	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				



GENERAL FUND

FY 2014-2015 BUDGET

	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)
<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

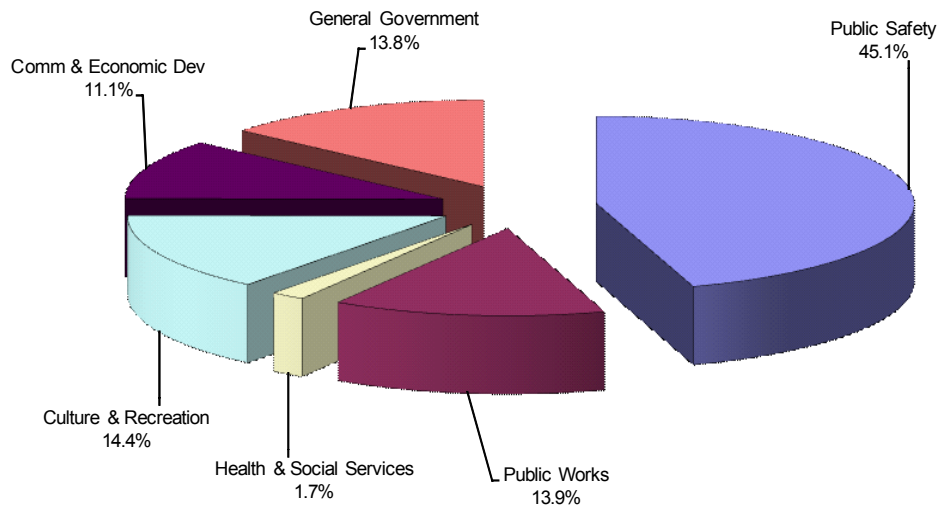
State regulations require that revenue be placed in one of the revenue categories specified above; if there is not a perfect fit to one of the categories listed, the revenue is then placed in a miscellaneous category.

	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.

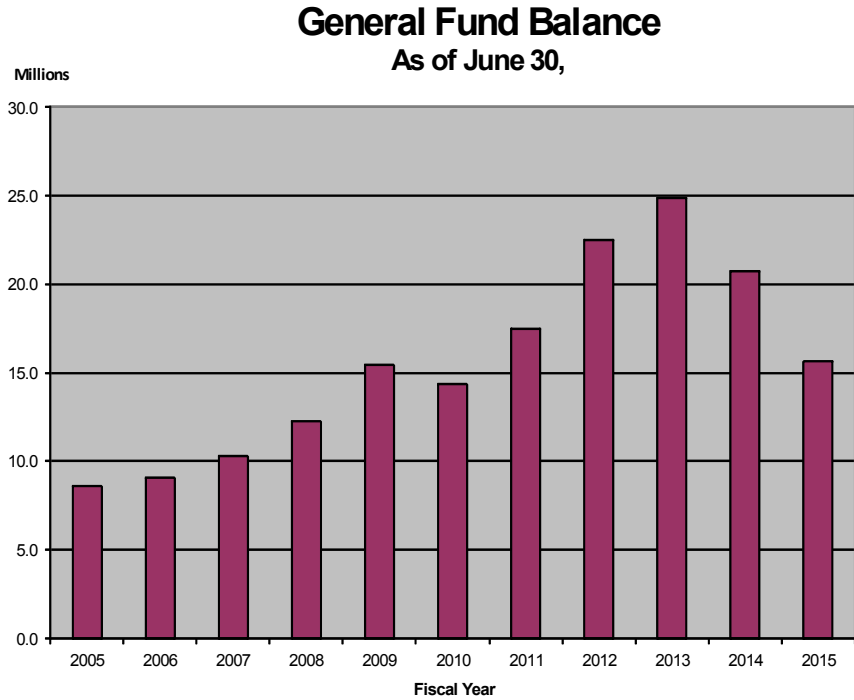
Supplemental Requests include:

- 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.



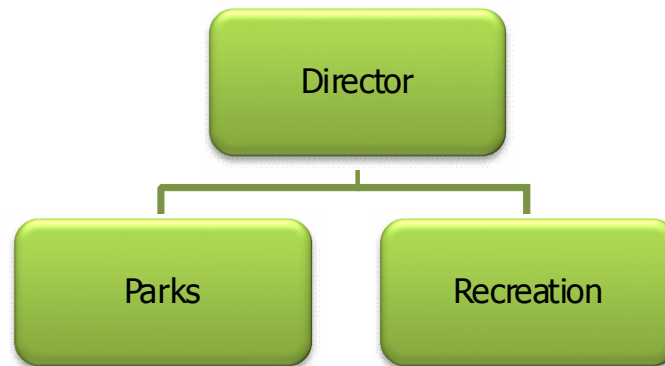
Community



community
enrichment



parks and recreation | library | human services



Mission Statement

"We provide our community everyday enjoyment through people, parks and programs."

Department Description

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 department is comprised of the following divisions, or cost centers:

Parks and Recreation Administration is responsible for the overall direction and support of the department. The administrative staff consists of the Director, Superintendent of Parks, Superintendent of Recreation, Administrative Secretary, and Secretary. The primary responsibilities include processing of program registrations and shelter reservations, administering the budget, conveying information, managing payroll and personnel records, preparing long-range plans, resolving conflict and providing direction and support to the other divisions, the Parks and Recreation Advisory Board, the Public Arts Advisory Commission, and the Bicycle Advisory Commission.

The **Parks** division provides services related to the land and facilities that make up the West Des Moines park system. Activities of this division are directed and coordinated by the Superintendent of Parks. The division currently operates and maintains 3 mini parks, 14 neighborhood parks, 3 neighborhood school-parks, 2 community parks, 1 community school-park, 1 large urban park, 2 special use facilities, 1 natural resource area, and 13 greenways. Of the total acres, 360 acres are regularly mowed and highly maintained for recreation. This work is currently done by a maintenance staff of 7 full-time Grounds Maintenance Specialists, 12 Seasonal Parks Maintenance Workers, and 4 Temporary Parks Maintenance Workers. Parks maintenance is done under the direction of a Parks Maintenance Supervisor. A full-time Horticulturist is responsible for meeting horticultural needs and supervises 3 Seasonal Horticulturists.

Besides the areas that are highly maintained, the park system also includes a 232 acre lake and 683 acres of natural areas. The division is also responsible for the maintenance of 47.5 miles of multi-purpose trails, 2.5 miles of gravel trail, and 1 mile of nature trails. Grounds maintenance, horticultural maintenance and snow removal activities are also performed in the Valley Junction business district, all City buildings and Jordan Cemetery. The Parks division provides support for the Department's recreation programs, as well as for organizations such as Girls Softball, Soccer, Des Moines Rugby, and Cricket League. Maintenance staff also assists with special events such as



Music in the Junction, the Independence Day Celebration, and Illumifest, as well as multiple special events run in parks by non-profit organizations.

The division began the maintenance of landscaped street medians in the spring of 2002. Median maintenance includes turf, landscape, and irrigation maintenance and was contracted for the first time in the spring of 2009. The maintenance contract is administered by the Parks division.

The Parks Division also operates and maintains Jordan Cemetery and Huston Cemetery. The Superintendent of Parks provides information to the public, maintains cemetery records, handles all cemetery lot sales, and arranges grave openings and closings. With assistance from the Administrative Secretary, all records are currently being transferred into an electronic system.

Planning and development of recreational facilities within the park system are the responsibility of the Parks division. A full-time Landscape Architect coordinates these activities with the assistance of one full-time Park Planner. Staff designs certain projects in-house while also working with consultants to prepare master plans, site plans and construction documents. Parks division staff has managed nearly \$33 million in CIP projects over the last 17 years. Planning staff has also managed the design and construction of streetscape projects in Valley Junction and on all street medians.

The division is also responsible for the identification and acquisition of new parkland through the Parkland Dedication Ordinance. This involves significant involvement in the development review process and negotiations with developers.

During 2013, division staff has worked on major efforts, including renovation projects in several parks, construction of new park facilities such as the Raccoon River Parks Archery Facility, and planning for the Holiday Park Baseball Field Improvement project.

The **Recreation** division provides programs and activities for people of all ages throughout the City of West Des Moines. All activities of the division are supervised by the Superintendent of Recreation. There are three Recreation/Facility Supervisors that are responsible for recreational programming as well as the management of several different revenue producing facilities. There are also two full time Recreation Coordinators, one full-time Naturalist.

The recreation programs offerings cater to a diverse market that includes activities and programs for people of all ages. Program areas of emphasis include; adult sports, youth introductory sports, nature programs, senior programs, aquatics, teen after school programming, travel, and special events.

The facilities managed by the division are used as recreational program delivery sites and are also available for public rental. The facilities are rented extensively throughout the year and are used for Department and City Sponsored activities and services.

The **Raccoon River Softball Complex** is home to the Adult Softball League program. The softball league program involves three seasons (Spring, Summer and Fall) and it is projected that over 1,600 games will be scheduled in the coming year. The complex will also serve as a host for State, Regional and National Tournaments conducted by Iowa ASA, Iowa USSSA, WDM Girls Youth Softball Association, and independent tournament renters. The softball complex operates from April 1 through November 15 each year.

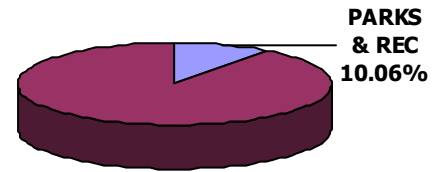
The complex also offers expanded leagues and drop in program for 50+ and 60+ players as well as adult Kick Ball Leagues. It is important to supplement softball activities with other sports to keep the complex operating at maximum capacity.



BUDGET INFORMATION

FY 2014-15 Budget	\$5,545,030
FY 2013-14 Budget	\$5,265,051
Percentage Change	5.32%
FY 2014-15 FTE	26.00
Change From FY 2013-14	1.00

PERCENT OF GENERAL FUND BUDGET



In 2013, the City of West Des Moines began the operational management of **Holiday Park Baseball**, which had formerly been operated by a volunteer group. The facility has eleven baseball fields that host league and tournament play for recreational and youth players. A six phase Capital Improvement plan for the park includes upgrading the the playing surface and outfields of all eleven fields, adding walkways to make the park ADA compliant, and additional improvements.

Holiday Aquatic Center opened in June of 2004. This facility offers many amenities for swimmers including: diving area, zero depth leisure pool, drop slides, swirl bowl slide, tube slide, dumping bucket, and a flume slide. Community youth and adult swimming lessons are held at the facility throughout the summer in the evening.

Valley View Aquatic Center opened in June of 2003. The facility offers many amenities for swimmers. Some of these include: lazy river, diving area, zero depth leisure pool, drop slides, speed slide, tube slide, and two flume slides. There is also a large area for water aerobics and lap swimming. Community youth swimming lessons are held at he facility throughout the summer in the morning.

The **Community Center** is located in Historic Valley Junction and serves as a place for an organized social event, meeting, or recreation program. It also functions as a Senior Meal site for Polk County and a drop in use facility for seniors, and a preschool indoor playground. The facility provides public rest rooms for the Valley Junction retail district during regular store hours and during special events.

The **Nature Lodge** located at Raccoon River Park serves three primary functions: orientation center to Raccoon River Park, nature education center and recreation programming facility, and rental spaces for social occasions and business meetings.

The **Teen Center** is located in the former Rex Mathes School Building and provides supervised activities for 7th and 8th graders each day after school until 6pm. The center is a partnership with the West Des Moines Community School District. The City provides the staff and programs, and the school district provides the facility. The Teen Center averages 65 youth per day. There are 5 part-time staff that manage the programs and provide supervision. It has been a huge success and addresses an important need within the community.

Jordan Cemetery is managed by the Superintendent of Parks. Parks division staff is responsible for road, landscape, and turf maintenance in the cemetery. The Superintendent of Parks is also responsible for the operation of the cemetery and handles grave openings including maintenance of records, locating burial spaces, hiring the grave digging on a contractual basis, and making arrangements for monument setting. The Parks department holds all records for burial spaces and handles all financial transactions. The addition of nearly 1,500 burial spaces in August of 2002 has prompted lot sales. Over the last 12 years, a total of 298 lots have been sold bringing in over \$282,000 in revenue.



Huston Cemetery, located at the intersection of Mills Civic Parkway and 88th Street, became the Department's responsibility in 2007. Maintenance was transferred from the township to the City with annexation of the cemetery site. Although Huston Cemetery is very small, it does require regular maintenance, including mowing, trimming, and fence repair.

The **Valley Junction Operations** cost center provides funding for operations and maintenance related to the Valley Junction historic business district. Public facilities in the area consist of six public parking lots containing landscaping, additional on-street parking, sidewalks, walkway areas containing landscaping, flower beds and planters, and Railroad Park. All activities of this cost center are directed and coordinated by the Superintendent of Parks.

Goals and Objectives

The Parks and Recreation Department's overall goals are to provide unmatched opportunities to enjoy life, be the safest community in the Midwest, and be exceptional stewards of community resources while maintaining existing service levels in most areas of operations. Due to the impending Emerald Ash Borer infestation coming to Central Iowa, staff of the Public Works and Parks Departments is recommending the pre-emptive removal of 1,123 ash trees located on public property over a three year period. Parks and Recreation staff is also recommending the replacement of over 660 trees in parks and city facilities to replace the removed ash trees at these locations.

Accomplishments

- Completed Emerald Ash Borer Management Plan with Public Works
- Planning of Holiday Park baseball field improvements
- Planned, designed, and completed fund raising efforts for a new archery facility
- Issued 28 special event permits in 2013, which was up from 16 in 2012

Significant Information

The Parks and Recreation department has been allocated a total of \$12,000 to replace tables at the Community Center.

Financial Summary

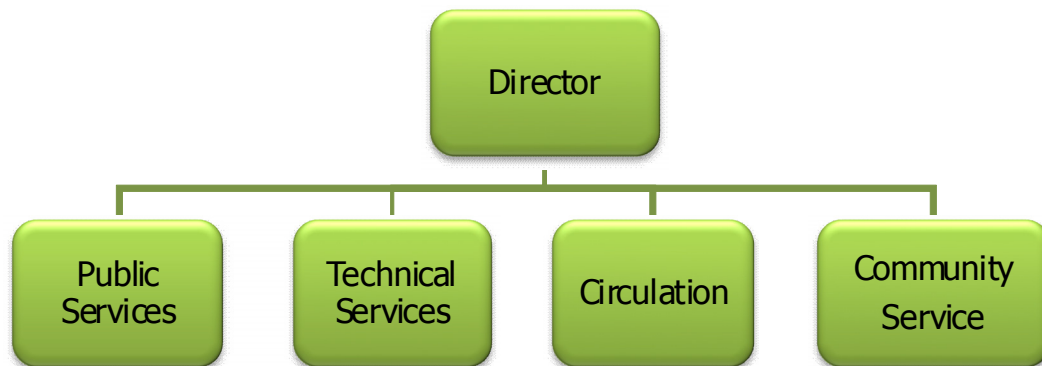
	ACTUAL FY 2011-12	ACTUAL FY 2012-13	REVISED BUDGET FY 2013-14	BUDGET FY 2014-15	INC(DEC) FY 2014-15 OVER FY 2013-14	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$1,508,022	\$1,540,444	\$1,585,800	\$1,679,550	\$93,750	5.91%
Part-time Employees	843,973	841,024	968,550	1,043,000	74,450	7.69%
Contract Help	49,984	46,326	73,150	73,150		
Overtime	11,368	10,730	27,500	27,500		
Health, Dental, Life Insurance	237,209	264,538	289,955	324,225	34,270	11.82%
Retirement Contributions	358,011	347,060	405,168	428,334	23,166	5.72%
Other Pay	65,795	66,680	73,235	73,285	50	0.07%
Total Personal Services	\$3,074,362	\$3,116,802	\$3,423,358	\$3,649,044	\$225,686	6.59%
Supplies & Services						
Operating & Maintenance	\$946,912	\$912,757	\$1,050,398	\$1,071,291	\$20,893	1.99%
Conference, Travel & Training	19,132	15,368	23,550	24,250	700	2.97%
Utilities	172,232	192,241	215,915	225,915	10,000	4.63%
Contractual Obligations	126,885	145,547	293,830	322,830	29,000	9.87%
Donations to Agencies						
Non-Recurring/Non-Capital	22,754	27,557	38,750	46,000	7,250	18.71%
Total Supplies & Services	\$1,287,915	\$1,293,470	\$1,622,443	\$1,690,286	\$67,843	4.18%
Capital Outlay						
Replacement Charges	\$133,559	143,650	\$155,750	\$150,000	(\$5,750)	(3.69%)
Computer Hardware & Software						
Vehicles	21,000		26,000	30,000	4,000	15.38%
Miscellaneous Equipment	56,922	35,677	37,500	25,700	(\$11,800)	(31.47%)
Total Capital Outlay	\$211,481	\$179,327	\$219,250	\$205,700	(\$13,550)	(6.18%)
Lease/Purchase Payments						
Total Expenditures	\$4,573,758	\$4,589,599	\$5,265,051	\$5,545,030	\$279,979	5.32%



Personnel Summary

	BUDGET FY 2011-12	BUDGET FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	CHANGE FROM FY 2013-14
Full-time Employees					
Parks Administration					
Parks Director	1.00	1.00	1.00	1.00	0.00
Superintendent of Recreation	1.00	1.00	1.00	1.00	0.00
Superintendent of Parks	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Secretary	1.00	1.00	1.00	1.00	0.00
Parks					
Maintenance Supervisor	1.00	1.00	1.00	1.00	0.00
Landscape Architect	1.00	1.00	1.00	1.00	0.00
Park Planner	1.00	1.00	1.00	1.00	0.00
Horticulturist	1.00	1.00	1.00	1.00	0.00
City Forester	0.00	0.00	0.00	1.00	1.00
Grounds Maintenance Specialist	7.00	7.00	7.00	7.00	0.00
Recreation					
Naturalist	1.00	1.00	1.00	1.00	0.00
Recreation/Facility Supervisor	3.00	3.00	3.00	3.00	0.00
Recreation Coordinator	2.00	2.00	2.00	2.00	0.00
Total Full-time Employees	22.00	22.00	22.00	23.00	1.00
Part-time Employees					
Recreation					
Clerk	1.00	1.00	1.00	1.00	0.00
Building Supervisor	2.00	2.00	2.00	2.00	0.00
Total Part-time Employees	3.00	3.00	3.00	3.00	0.00
Total Authorized Personnel	25.00	25.00	25.00	26.00	1.00





Mission Statement

"The West Des Moines Public Library is a relevant and integral part of the community. The library enriches the lives of residents by providing convenient and timely access to information and ideas, by offering engaging activities and opportunities for personal and professional growth, by promoting a love of reading and by remaining responsive to the changing needs of its users."

Department Description

The West Des Moines Public Library will promote the joy of reading, the love of learning and the sharing of ideas by providing access to information and knowledge for people of all ages.

The Library strives to attain excellence in customer service and in the quality of the resources that it provides.

The Library seeks to identify and implement the best practices, processes and technologies employed by exemplary libraries and businesses to offer the best possible library and information services at a reasonable cost.

The Library respects the public's right to explore diverse ideas and strives to provide resources and programs that offer a wide variety of viewpoints on broad range of topics.

The Library appreciates its employees, volunteers, and Friends Foundation as individuals and values their important contributions to the Library's ability to serve the public well.

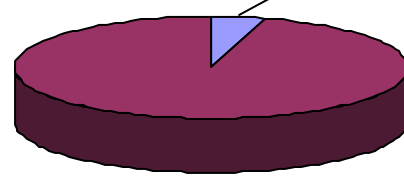
The Library recognizes that it belongs to the people of West Des Moines and strives to be an exceptionally good steward of the investment and trust that the public has placed in it.

The Library strives to maximize the benefits available to every resident of the City of West Des Moines by working together with non-profit organizations, governmental entities, businesses, individuals, and other libraries that share the Library's Vision and Mission.

BUDGET INFORMATION

FY 2014-15 Budget	\$2,457,932
FY 2013-14 Budget	\$2,464,753
Percentage Change	(0.27%)
FY 2014-15 FTE	22.50
Change From FY 2013-14	0.00

PERCENT OF GENERAL FUND BUDGET
LIBRARY
4.46%

**Goals and Objectives**

The library's main goal in the long-term is to continue to be a source of high-quality information, relevant cultural programming and non-commercial learning space for the increasingly diverse people of West Des Moines. Also the library strives to support the educational efforts of local and state educators, especially in the area of literacy, and in keeping with the findings and opinions of the Governor's office, which, in 2012 released a document that serves as a blue print for higher educational attainment in Iowa.

More specific goals include:

- Providing continued excellent customer service to stakeholders
- Making access to materials, information, and learning space as easy as reasonably possible for as many users as possible
- Intelligently employing emerging technology to allow users to access information remotely and instantly
- Keeping the public informed about services, materials and program available at the library
- Supporting the continuing education of staff to keep abreast of trends and changes in library service
- Finding technological advantages to deal with limited staff and continued high traffic.

Accomplishments

- 620,000 items checked out
- 290,500 people came through the door
- 38,900 children attended programs
- Meeting rooms used 1,480 times
- Answered 11,680 reference questions
- Brought on-line a new Integrated Library System
- A mobile library App was developed and brought on-line



Significant Information

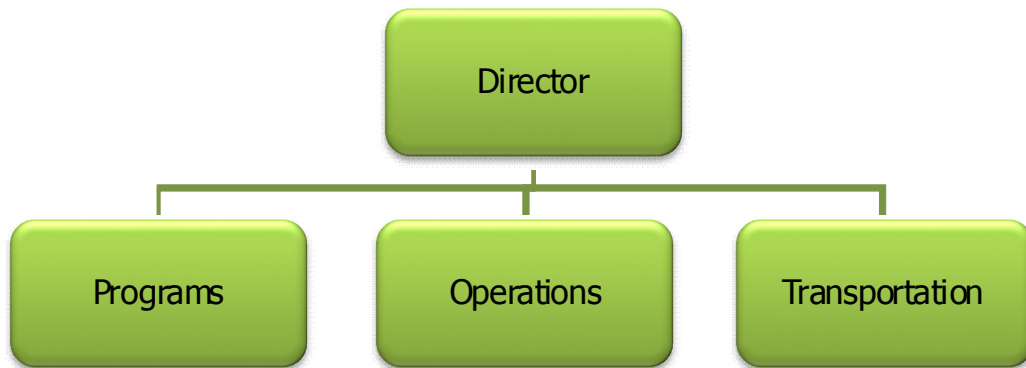
Library staff is planning the library's conversion to and implementation of a Radio-Frequency Identification (RFID) system. With such a system, each item in the collection is tagged with a very low-power transmitter that allows faster, less labor-intensive check out, check-in and self ordering. Library staff will also be eliminating the print reference collection and weeding the general print collection to prepare for the tagging of the materials with radio frequency tags. With the efficiencies of such a system in place, staff time can be redirected to value added and patron-centered activities.

Financial Summary

	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)
Expenditures by Object						
Personal Services						
Full-time Employees	\$932,424	\$902,507	\$937,600	\$970,000	\$32,400	3.46%
Part-time Employees	353,438	335,504	380,500	380,000	(500)	(0.13%)
Contract Help						
Overtime	6,389	23,346	25,000	25,000		
Health, Dental, Life Insurance	133,206	146,844	176,075	179,250	3,175	1.80%
Retirement Contributions	208,133	207,245	231,803	238,262	6,459	2.79%
Other Pay	6,342	5,450	5,770	6,200	430	7.45%
Total Personal Services	\$1,639,932	\$1,620,896	\$1,756,748	\$1,798,712	\$41,964	2.39%
Supplies & Services						
Operating & Maintenance	\$537,642	\$524,737	\$553,200	\$552,680	(520)	(0.09%)
Conference, Travel & Training	2,682	4,429	5,865	5,900	35	0.60%
Utilities	83,306	83,105	98,940	97,140	(1,800)	(1.82%)
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital			50,000	3,500	(46,500)	(93.00%)
Total Supplies & Services	\$623,630	\$612,271	\$708,005	\$659,220	(\$48,785)	(6.89%)
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$2,263,562	\$2,233,167	\$2,464,753	\$2,457,932	(\$6,821)	(0.28%)

Personnel Summary

	BUDGET FY 2011-12	BUDGET 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	CHANGE FROM FY 2013-14
Full-time Employees					
Library Director	1.00	1.00	1.00	1.00	0.00
Head of Circulation	1.00	1.00	1.00	1.00	0.00
Head of Public Services	1.00	1.00	1.00	1.00	0.00
Head of Technical Services	1.00	1.00	1.00	1.00	0.00
Children's Librarian	1.00	1.00	1.00	1.00	0.00
Community Services Coordinator	1.00	1.00	1.00	1.00	0.00
Reference Technology Librarian	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Adult Services Assistant	2.00	2.00	2.00	2.00	0.00
Children's Services Assistant	2.00	2.00	2.00	2.00	0.00
Technical Services Assistant	2.00	2.00	2.00	2.00	0.00
Circulation Assistant	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	15.00	15.00	15.00	15.00	0.00
Part-time Employees					
Circulation Clerk	5.75	5.75	5.75	5.75	0.00
Library Assistant/Adult & Juvenile	1.00	1.00	1.00	1.00	0.00
Library Assistant/Circulation	0.75	0.75	0.75	0.75	0.00
Total Part-time Employees	7.50	7.50	7.50	7.50	0.00
Total Authorized Personnel	22.50	22.50	22.50	22.50	0.00



Mission Statement

“The mission of the West Des Moines Human Services Department is to provide opportunities for individuals to improve and enhance the quality of life and sense of community through the programs and services available.”

Department Description

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; DMARC Emergency Food Pantry; several free community meal programs, a personal pantry, which provides personal care items once a month; a free clothing closet; LIHEAP (heating assistance program); homeless prevention/emergency rent and utility assistance; transitional housing for homeless families with children; handyman services which provide elderly and disabled residents assistance with minor home repairs, grass cutting and snow removal, youth scholarships, holiday assistance; a community volunteer program, and various other seasonal services to help low-income or elderly/disabled households. West Des Moines Human Services is the only stand-alone human services city department of its kind in the state of Iowa.

Goals and Objectives

West Des Moines has grown to a population of over 56,000, of this number, 5.6% are low-income individuals. Human Services goal is to provide necessary support and assistance to low income, elderly or disabled individuals in our community and needs to continue to leverage programs to meet low income housing needs.

Accomplishments

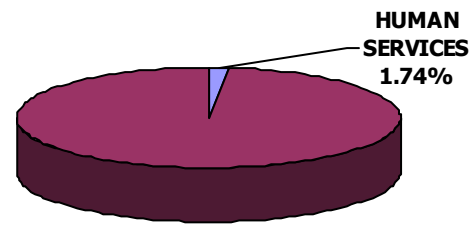
- Serviced 222 households by providing emergency rent and utility assistance
- Serviced 1,122 households (3,817 food orders) by providing food and personal care products
- Processed 916 applications for the LIHEAP (heating assistance program) and distributed \$355,295 in aid
- Provided 25,718 rides through the Transportation Program
- Provided school supplies to 413 children



BUDGET INFORMATION

FY 2014-15 Budget	\$959,029
FY 2013-14 Budget	\$960,351
Percentage Change	(0.13%)
FY 2014-15 FTE	13.25
Change From FY 2013-14	0.00

PERCENT OF GENERAL FUND BUDGET



Significant Information

West Des Moines Human Services is planning to relocate to a facility to be renovated in FY 2014-15. The new facility will provide expanded space for the food pantry and clothing closet, space for additional programming, better configuration of offices, and more storage.

Financial Summary

	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)
Expenditures by Object						
Personal Services						
Full-time Employees	\$421,121	\$404,999	\$437,200	\$442,000	\$4,800	1.10%
Part-time Employees	134,112	143,242	160,600	147,100	(13,500)	(8.41%)
Contract Help						
Overtime	2,668	1,089	2,500	2,500		
Health, Dental, Life Insurance	77,952	70,544	98,170	93,785	(4,385)	(4.47%)
Retirement Contributions	93,775	87,358	102,861	101,959	(902)	(0.88%)
Other Pay	5,303	4,481	4,640	4,565	(75)	(1.62%)
Total Personal Services	\$734,931	\$711,713	\$805,971	\$791,909	(\$14,062)	(1.74%)
Supplies & Services						
Operating & Maintenance	\$117,515	\$98,599	\$102,300	\$104,370	\$2,070	2.02%
Conference, Travel & Training	2,848	1,214	8,500	5,650	(2,850)	(33.53%)
Utilities	11,905	13,438	14,880	26,900	12,020	80.78%
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital			5,600	5,500	(100)	(1.79%)
Total Supplies & Services	\$132,268	\$113,251	\$131,280	\$142,420	\$11,140	8.49%
Capital Outlay						
Replacement Charges	\$20,621	\$24,673	\$23,100	\$24,700	\$1,600	6.93%
Computer Hardware & Software						
Vehicles		10,000				
Miscellaneous Equipment						
Total Capital Outlay	\$20,621	\$34,673	\$23,100	\$24,700	\$1,600	6.93%
Lease/Purchase Payments						
Total Expenditures	\$887,820	\$859,637	\$960,351	\$959,029	(\$1,322)	(0.13%)

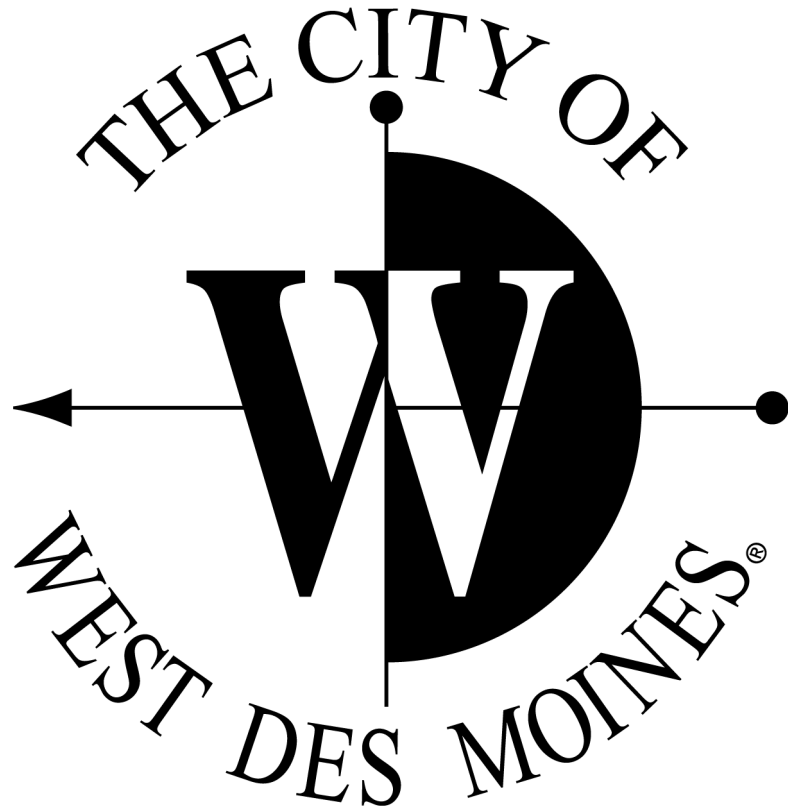


Personnel Summary

	BUDGET FY 2011-12	BUDGET FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	CHANGE FROM FY 2013-14
Full-time Employees					
Human Services Director	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Transitional Housing Coordinator*	1.00	1.00	1.00	1.00	0.00
Transportation Supervisor	1.00	1.00	1.00	1.00	0.00
Program Outreach Assistant	3.25	3.25	3.25	3.25	0.00
Home Maintenance Specialist	1.00	1.00	1.00	1.00	0.00
Clerk	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	9.25	9.25	9.25	9.25	0.00
Part-time Employees					
Van Driver	4.00	4.00	4.00	4.00	0.00
Total Part-time Employees	4.00	4.00	4.00	4.00	0.00
Total Authorized Personnel	13.25	13.25	13.25	13.25	0.00

*Approximately 83% of wages and benefits are funded by HUD Grants.





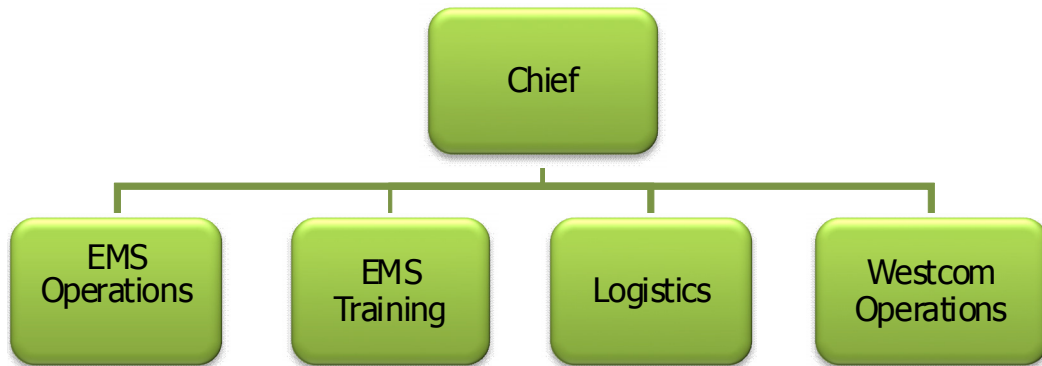
Safety



public
safety



ems | police | westcom | fire



Mission Statement

Westcom

Through dedication and excellence, Westcom Emergency Communications strives to provide the highest quality of services to our partners and communities as the first “first responders.”

Emergency Medical Services

To provide those who become sick or injured within our community timely, professional medical care, treating our patients and families with respect and compassion, maintaining an active leadership role in the advancement of EMS and maintaining an active presence in the communities we serve.

Department Description

The Chief of the Department of Emergency Medical and Communication Services commands both West Des Moines Emergency Medical Services (EMS) and WestCom. Westcom funds 25% of the chief’s salary and benefits and 50% of the Assistant Chief of Logistics salary and benefits.

WestCom

The WestCom Dispatch Center is a consolidated public safety dispatch facility that receives public safety related calls and dispatches Police, Fire and EMS for the cities of Clive, Urbandale, West Des Moines, and Norwalk. The name WestCom was derived from the fact that all three cities are western suburbs of Des Moines and it is the communications center.

Prior to January of 2001, each of the three original member cities (Clive, Urbandale, and West Des Moines) had separate and independent public safety dispatch centers staffed by the respective city employees 24 hours per day. The consolidation of separate dispatch centers into one allows for vastly improved communications between the public safety agencies. This merger allows the agencies direct communication with one another during large-scale incidents and/or accidents rather than the indirect communication via the three separate radio systems which had previously been utilized. Other advantages of the centralized dispatch facility are:

- Financial savings through the shared use of an existing radio/mobile computer system.



EMERGENCY MEDICAL & COMMUNICATION SVCS BUDGET SUMMARY

- Increased savings and superior information sharing with all three cities on one police and fire computerized records management system.
- Elimination of duplicated governmental services by consolidation and centralization of the dispatch function.
- Opportunities and methods for procuring new technology can be pursued more economically by sharing the cost rather than each city purchasing individual systems or applications.

In December of 2012 the City of Norwalk joined Westcom as a user, increasing the number of communities served by Westcom to four. Westcom also upgraded our current 800 MHz radio system to a new digital P25 compatible system providing for much improved radio coverage throughout the Westcom service area. Partnering with other agencies remains a high priority for our department.

EMS

The Emergency Medical Services Department continues to be the only accredited ambulance service in Central Iowa. As the City of West Des Moines has experienced growth, we continue to show a marked increase in the number of patients we treat each year. In the City we staff three fully equipped paramedic ambulances 24 hours a day. We strive to maintain and update equipment and skills necessary for providing the best possible pre-hospital care available to our citizens. In keeping with tradition, our commitment to EMS excellence and partnerships remains strong.

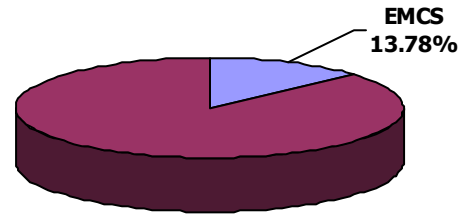
The Iowa EMS Alliance was formed in 2009 and allows for cost sharing of administrative costs with Unity Point Health. It also allows for the shared expenses of our reserve ambulances and equipment. Through this partnership we have diminished our reliance on the general fund while increasing the services available to our community.



BUDGET INFORMATION

FY 2014-15 Budget	\$7,377,412
FY 2013-14 Budget	\$7,103,861
Percentage Change	3.85%
FY 2014-15 FTE	54.75
Change From FY 2013-14	2.00

PERCENT OF GENERAL FUND BUDGET



Goals and Objectives

EMS

- To remain committed to providing the highest quality emergency medical services by assuring highly trained employees, state of the art emergency medical care and rapid 911 response to those who become sick or injured in our City.
- Continue to evaluate and implement changes which have a positive financial impact on the cost of EMS.

Westcom

- To provide timely critical communication for our citizens assuring a rapid public safety response to emergencies.
- Answer 911 calls in ten seconds or less 90% of the time.

Accomplishments

- Responded to 6,790 requests for ambulance service in FY 2012-13
- Provided more than 250 flu shots
- EMS Training Center was responsible for training 3,976 individual in CPR/AED in 2013 through 496 contacts (a contact is either a course or an individual skills assessment)
- Westcom responded to 109,129 calls for service emergency service
- Installation of redundant fiber line for 911 call center

Significant Information

The Emergency Medical and Communications Services department requests include the addition of two full-time dispatchers and the department has been allocated \$50,000 for other supplemental requests. Some of these proposed uses are as follows:

- MAC Ambulance Lift
- Lucas Automated CPR Device

The Emergency Medical and Communication Services department has recently entered in a 28E agreement with the City of Clive, where the West Des Moines EMS billing office will provide ambulance billing service for Clive. The new agreement will result a in half-time billing secretary being added to the department in FY 2013-14.



EMERGENCY MEDICAL & COMMUNICATION SVCS BUDGET SUMMARY

Financial Summary

	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)
Expenditures by Object						
Personal Services						
Full-time Employees	\$2,336,474	\$2,407,432	\$2,627,892	\$2,748,000	\$120,108	4.57%
Part-time Employees	679,839	610,137	690,700	727,031	36,331	5.26%
Contract Help						
Overtime	706,492	780,484	781,325	806,950	25,625	3.28%
Health, Dental, Life Insurance	568,121	550,132	658,740	665,300	6,560	0.99%
Retirement Contributions	658,060	655,744	720,052	760,316	40,264	5.59%
Other Pay	14,208	15,990	18,804	21,027	2,223	11.82%
Total Personal Services	\$4,963,194	\$5,019,919	\$5,497,513	\$5,728,624	\$231,111	4.20%
Supplies & Services						
Operating & Maintenance	\$827,252	\$1,003,563	\$1,191,770	\$1,236,370	\$44,600	3.74%
Conference, Travel & Training	43,060	45,511	44,750	44,750		
Utilities	35,668	35,326	37,510	37,900	390	1.04%
Contractual Obligations	7,000	21,000	15,000	15,000		
Donations to Agencies						
Non-Recurring/Non-Capital	27,269	40,287	12,000	2,000	(10,000)	(83.33%)
Total Supplies & Services	\$940,249	\$1,145,687	\$1,301,030	\$1,336,020	\$34,990	2.69%
Capital Outlay						
Replacement Charges	\$147,456	\$172,841	\$186,750	\$194,200	\$7,450	3.99%
Computer Hardware & Software	8,510	10,213	6,000	6,000		
Vehicles						
Miscellaneous Equipment	191,946	82,658	112,568	112,568		
Total Capital Outlay	\$347,912	\$265,712	\$305,318	\$312,768	\$7,450	2.44%
Lease/Purchase Payments						
Total Expenditures	\$6,251,355	\$6,431,318	\$7,103,861	\$7,377,412	\$273,551	3.85%

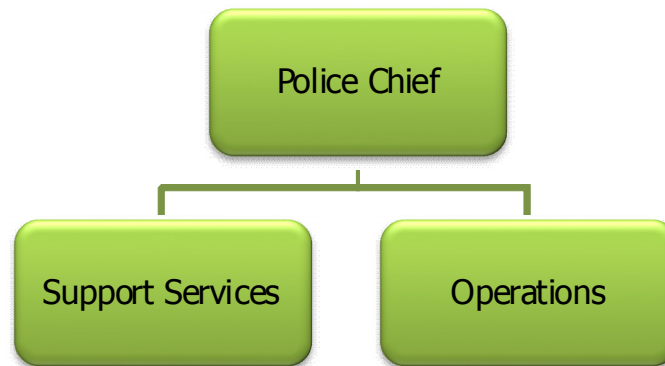


EMERGENCY MEDICAL & COMMUNICATION SVCS BUDGET SUMMARY

Personnel Summary

	BUDGET FY 2011-12	BUDGET FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	CHANGE FROM FY 2013-14
Full-time Employees					
Emergency Medical Services					
Chief of Emergency Medical & Communication Services	0.75	0.75	0.75	0.75	0.00
EMS Assistant Chief	1.00	1.00	1.00	1.00	0.00
EMS Assistant Chief - Logistics	0.50	0.50	0.50	0.50	0.00
Deputy Chief Training & Quality Improvement	1.00	1.00	1.00	1.00	0.00
Lieutenant	4.00	3.00	3.00	3.00	0.00
Lead Paramedic	17.00	18.00	18.00	18.00	0.00
Paramedic	1.00	1.00	1.00	1.00	0.00
EMT Basic	3.00	3.00	3.00	3.00	0.00
Billing Specialist	2.00	1.00	1.00	1.00	0.00
Westcom					
Chief of Emergency Medical & Communication Services	0.25	0.25	0.25	0.25	0.00
EMS Assistant Chief - Logistics	0.50	0.50	0.50	0.50	0.00
Westcom Dispatch Shift Supervisor	3.00	3.00	3.00	3.00	0.00
WestCom Dispatcher	16.00	16.00	16.00	18.00	2.00
WestCom Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	51.00	50.00	50.00	52.00	2.00
Part-Time Employees					
Emergency Medical Services					
Billing Clerk	0.00	0.00	0.50	0.50	0.00
Clerk	0.75	0.75	0.75	0.75	0.00
CPR Coordinator	0.50	0.50	0.50	0.50	0.00
Westcom					
Dispatcher	1.00	1.00	1.00	1.00	0.00
Total Part-Time Employees	2.25	2.25	2.75	2.75	0.00
Total Authorized Personnel	53.25	52.25	52.75	54.75	2.00





Mission Statement

“The men and women of the West Des Moines Police Department, in partnership with the community, are committed to providing quality, professional police services to our citizens and visitors through the preservation of peace, order, safety, problem resolution and education. These services will be delivered in a fair and equitable manner treating all with the dignity due to them while reflecting the values of the community.”

Department Description

The primary function of the police department is that of providing a preventative patrol presences with the city, responding to calls for service, enhancing traffic safety, keeping the peace, enforcing city and state laws and preventing crime. The department maintains the highest standards of selection, education and training to ensure that personnel are professional and can perform their duties in a business-like but sensitive manner. The department is an accredited police agency by the Commission for Accreditation of Law Enforcement Agencies (CALEA).

The criteria for this level of accreditation include the following:

- Demonstrated excellence in the development and implementation of the contemporary policy and procedures.
- Demonstrated excellence in the ability to use the CALEA Accreditation process as a tool for continuous organizational improvement.
- Demonstrated excellence in the collection, review and analysis of organizational data for the purpose of public safety service improvement.
- Demonstrated advocacy for use of CALEA Accreditation as a strategy for enhancing the professional standing of public safety.
- Demonstrated excellence in addressing the intent of CALEA Standards, beyond mere compliance.
- Demonstrated organizational culture supportive of CALEA Accreditation.

The department consists of three sub-units; the Chief's Office, Support Services, and Patrol Operations. These are further divided into six cost centers for budget management purposes.

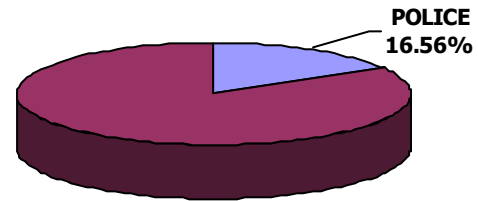
The **Administration (or Chief's Office)** cost center governs the general administration of the Police department and those three individuals assigned to the Chief's Office. The Chief's Office continues to collaborate with neighboring cities as well as other public and private organizations to optimize resources.

Support Services provides support to the operational functions of the department and handles nearly all the duties not strictly related to the patrol. Staff has primary responsibility for the accreditation process, the investigative function (there are also three officers assigned to area drug task forces that report to Support Services), processing and maintenance of criminal case files and arrest records, hiring and training of department personnel, crime analysis, facility management, storage and maintenance of evidence and seized property, release of public information, crime prevention, and computerized records management. Besides the routine administrative tasks addressed by this office, staff handles payroll, budget reconciliation and administration, departmental correspondence, personnel integrity issues, employee early warning system, internal affairs investigations, administration of the Balanced Scorecard strategic process, administration and coordination of the Quality Council and processes department bills for payment.



BUDGET INFORMATION

FY 2014-15 Budget	\$9,128,993
FY 2013-14 Budget	\$8,823,426
Percentage Change	3.46%
FY 2014-15 FTE	86.25
Change From FY 2013-14	0.00

PERCENT OF GENERAL FUND BUDGET

The Crime Analysis Program (CAP) collects, analyzes, and maps crime data and other essential police performance measures on a regular basis. The department holds a monthly CAP meeting to review current crime trends, intelligence and narcotics activity. In addition, it reviews shift and territory crime trends calls for service and community projects. This holds police managers accountable for outcomes as measured by the data. There are also three officers assigned to area drug task forces assigned to Support Services.

Uniform Patrol, Special Operations Unit (SOU) comprise the Patrol division of the Police department. The primary responsibility of this division is often simply stated as 'to serve and protect.' Patrol accomplishes this by performing routine patrol, responding to citizen's calls for service, controlling and enforcing laws and ordinances pertaining to vehicular and pedestrian traffic, providing preventative patrol and traffic enforcement, conducting preliminary investigations, maintaining public order and arresting those who violate laws and ordinances. To more effectively address neighborhood based issues, each police officer is assigned to a territory to offer more connection to each neighborhood and better practice community and data based policing. The SOU function of the division addresses major event planning, code enforcement, animal control, and administration of the police reserve unit.

School Crossing Guard expenditures are tracked in a separate cost center to identify the costs associated with these part-time employees. The City is reimbursed for 50% of these costs by the West Des Moines Community School District.

Goals and Objectives

The objective of the West Des Moines Police Department is to continue to provide quality service to the the citizens of West Des Moines and positioning itself to meet the anticipated demands of a growing community.

Nuisance code enforcement has been a priority with the city over the years, the department will continue to address these issues while better tracking and report in ng the activities of those involved in code enforcement and sharing this data with the elected officials and city staff.

Accomplishments

- Implemented 10-hour shift for Patrol Division
- Evaluated, realigned, and added additional community policing program
- Four life saving incidents performed by the Patrol Division
- Compliance checks of every alcohol and tobacco serving establishment within the city



Significant Information

In addition to planned/significant one-time Capital Improvement Program expenses at the Law Center, the proposed operating budget of the Police Department reflects the following:

- Replacement of seven (7) Patrol Vehicles
- Addition of a Records Supervisor position
- Promotion of Senior Patrol Officer to Sergeant for emergency management assignments

Financial Summary

	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)
Expenditures by Object						
Personal Services						
Full-time Employees	\$4,883,583	\$5,013,611	\$5,336,750	\$5,414,050	\$77,300	1.45%
Part-time Employees	145,121	164,962	208,700	218,200	9,500	4.55%
Contract Help						
Overtime	563,629	510,602	490,000	470,500	(19,500)	(3.98%)
Health, Dental, Life Insurance	911,180	926,565	1,082,880	1,090,755	7,875	0.73%
Retirement Contributions	230,978	235,839	254,299	275,466	21,167	8.32%
Other Pay	128,468	137,424	142,125	138,865	(3,260)	(2.29%)
Total Personal Services	\$6,862,959	\$6,989,003	\$7,514,754	\$7,607,836	\$93,082	1.24%
Supplies & Services						
Operating & Maintenance	\$643,270	\$664,231	\$717,381	\$785,166	\$67,785	9.44%
Conference, Travel & Training	46,338	69,450	57,040	96,540	39,500	69.25%
Utilities	63,494	66,714	73,230	73,780	550	0.75%
Contractual Obligations	126,345	121,905	136,921	136,921		
Donations to Agencies						
Non-Recurring/Non-Capital	63,850	41,975	42,000	42,000		
Total Supplies & Services	\$943,297	\$964,275	\$1,026,572	\$1,134,407	\$107,835	10.50%
Capital Outlay						
Replacement Charges	\$50,014	\$76,497	\$78,100	\$84,000	\$5,900	10.76%
Computer Hardware & Software		283				
Vehicles	179,714	212,590	204,000	302,750	98,750	48.41%
Miscellaneous Equipment	30,555	14,932				
Total Capital Outlay	\$260,283	\$304,302	\$282,100	\$386,750	\$104,650	37.10%
Lease/Purchase Payments						
Total Expenditures	\$8,066,539	\$8,257,580	\$8,823,426	\$9,128,993	\$305,567	3.46%

Personnel Summary

	BUDGET FY 2011-12	BUDGET FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	CHANGE FROM FY 2013-14
Full-time Employees					
Police Administration					
Police Chief	1.00	1.00	1.00	1.00	0.00
Police Captain	0.00	0.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	0.00	0.00	0.00	0.00
Secretary	0.00	1.00	1.00	1.00	0.00
Police Support Services					
Police Captain	1.00	1.00	1.00	1.00	0.00
Police Lieutenant	1.00	1.00	1.00	0.00	(1.00)
Police Lieutenant (CIU)	1.00	1.00	0.00	0.00	0.00
Police Sergeant	1.00	1.00	1.00	2.00	1.00
Police Sergeant (CIU)	1.00	1.00	1.00	1.00	0.00
Police Detective	0.00	0.00	2.00	2.00	0.00
Police Detective (CIU)	9.00	9.00	6.00	6.00	0.00
Police Officer	2.00	2.00	4.00	4.00	0.00
School Resource Officer	3.00	3.00	3.00	3.00	0.00
Admin Asst Info Coordinator	1.00	1.00	1.00	1.00	0.00
Civilian Property Officer	1.00	1.00	1.00	1.00	0.00
Community Service Officer	3.00	3.00	3.00	2.00	(1.00)
Crime Analyst	1.00	1.00	1.00	1.00	0.00
Evidence Technician	1.00	1.00	0.00	0.00	0.00
Records Supervisor	0.00	0.00	0.00	1.00	1.00
Secretary	3.00	3.00	3.00	3.00	0.00
Police Patrol Operations					
Police Captain	1.00	1.00	2.00	1.00	(1.00)
Police Lieutenant	2.00	2.00	0.00	1.00	1.00
Police Sergeant	4.00	4.00	6.00	6.00	0.00
Police Officer	36.00	38.00	37.00	36.00	(1.00)
Animal Control Officer	2.00	2.00	2.00	2.00	0.00
Code Enforcement Officer	1.00	1.00	0.00	0.00	0.00
Community Service Officer	0.00	0.00	1.00	2.00	1.00
Total Full-time Employees	78.00	80.00	80.00	80.00	0.00
Part-time Employees					
Animal Control Officer	0.75	1.00	1.00	1.00	0.00
CALEA Coordinator	0.25	0.00	0.00	0.00	0.00
Clerk	0.25	0.25	0.25	0.25	0.00
Code Enforcement Officer	0.50	0.50	0.50	0.50	0.00
Investigator	0.50	0.50	0.50	0.50	0.00
School Crossing Guards	4.00	4.00	4.00	4.00	0.00
Total Part-time Employees	6.25	6.25	6.25	6.25	0.00
Total Authorized Personnel	84.25	86.25	86.25	86.25	0.00





Vision Statement

“To strive toward a safer community for our citizens, businesses and visitors.”

Department Description

The department is comprised of full-time and paid-on-call personnel with full-time fire fighters staffing three public safety facilities 24 hours per day/7 days a week. Paid-on-call fire fighters respond to two stations 24 hours per day/7 days a week when their battalion is dispatched for an emergency. The five public safety facilities are: Fire/EMS Station #17 at 1401 Railroad Avenue, Fire/EMS Station #18 at 5025 Grand Avenue, Fire/EMS Station #21 at 3421 Ashworth Road, Public Safety Facility #19 at 8055 Mills Civic Parkway and Westside Fire/EMS Station #22 at 1801 68th Street. The Westside facility also protects portions of the City of Clive. These facility numbers coincide with a regional teamwork concept with the Fire/EMS departments in Clive and Urbandale.

The department's primary responsibility is saving life and property through prevention efforts. The department also has numerous other responsibilities, which are divided among ten divisions, or cost centers, as follows:

Fire Administration is responsible for ensuring efficient and effective delivery of department services by providing leadership, coordination and support services for the department and all five public safety facilities. Fire Administration assists in the management of personnel issues, including recruitment, retention, promotion, the development and review of Standard Operating Procedures, the criteria management for accreditation performance standards and ongoing performance appraisal of both career and paid-on-call personnel.

The **Fire Prevention** division is responsible for reducing the number of fires, loss of life, and fire hazards in the City. Prevention is comprised of risk management conducted by inspecting existing occupancies, reviewing plans and inspecting new occupancies. The division also conducts events to educate the public in the prevention of fire and other conditions that would threaten life and property.

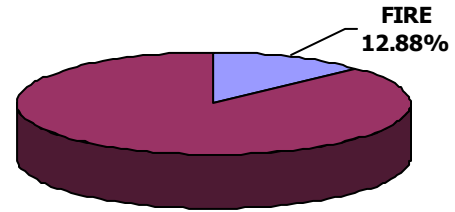
The **Emergency Preparedness & Response** cost center includes expenditures related to staffing and equipping of four of the five public safety facilities. Station #22, Westside Fire/EMS facility, is reflected in its own cost center as its costs are shared with the City of Clive (including fire apparatus). A full-time training officer is responsible for coordinating the on-going certifications and training of nearly one hundred fire fighters. In 2009, the fire department expanded its role in the emergency medical services by providing provisional paramedic service with some fire fighters also qualified as paramedics.



BUDGET INFORMATION

FY 2014-15 Budget	\$7,097,991
FY 2013-14 Budget	\$6,483,532
Percentage Change	9.48%
FY 2014-15 FTE	57.00
Change From FY 2013-14	6.00

PERCENT OF GENERAL FUND BUDGET



The function of the **Emergency Management** division is to monitor the growth of the City and analyze potential hazards, including weather-related emergencies. This cost center also installs and maintains weather warning devices accordingly. During a natural or man-made disaster this division is responsible for managing the municipal emergency action plan.

The **EMS/Fire Facilities** cost centers account for the operational costs of Stations #17, #18, #19 and #21. The primary components of this budget program include the day-to-day operations of the facilities (utilities and building/grounds maintenance).

The **Westside Fire/EMS Facility** cost center is used to track all expenses related to the operation of the facility, which is jointly shared with the City of Clive. The collaborative venture combines geographic areas of both Clive and West Des Moines. This station's mission is to minimize the loss of life and property in West Des Moines and Clive through fire prevention, responses to medical/ fire emergencies and other dangerous conditions.

Station #17, located at 1401 Railroad Avenue, was dedicated in November of 1991. The facility is used frequently for daytime, evening and weekend training sessions in addition to various city staff meetings. It also serves as a polling place during community elections. Station #17 functions as a local and regional training facility that is comprised of a smoke tower and training grounds equipped for extrication, rescue and ventilation exercises. The facility also houses an underground water reservoir that provides pumping capabilities utilized to perform fire truck annual pump testing.

Station #18, located at 5025 Grand Avenue was completed in February of 2002. Station #18 is served by 4 full-time firefighters housed in the facility 24 hours per day/7 days a week.

Station #19, opened in the spring of 2007. This is the first true public safety facility, housing fire, EMS and WestCom personnel. EMS administrative offices are also housed in this facility.

Station #21, located at 3421 Ashworth Road, was originally dedicated in October of 1972 and serves as the headquarters for fire administration. Station #21 is served by 12 paid-on-call firefighters. Station #21 is also staffed with a career crew of 4 fire fighters 24 hours per day/7 days per week along with a career shift supervisor.

Westside Station #22, located at 1801 68th street, is operated jointly with the City of Clive and provides fire and EMS protection for both communities. Westside station was dedicated in October of 1993 and is served by 4 career fire fighters 24 hours per day/7 days per week and paid-on-call firefighters.



Goals and Objectives

The fire department goals are related to over 200 performance measures that are evaluated by the Commission of Fire Accreditation International. The goals identify the various Bureaus of Training, Prevention, and Suppression, one of the primary goals is to measure and evaluate response times.

Larger goals of the Fire Department and the City Council include staffing Public Safety Station #19 with 24/7 fire staff and to have the City acquire land strategically located South of the Raccoon River for a future public safety facility.

Accomplishments

- Responded to 2,711 emergency incidents
- Conducted 4,209 fire/line safety inspections in public buildings throughout the city
- Maintained the goal of travel time to emergencies of less than 6 minutes and 30 seconds 90% of the time
- Achieved 16,439 hours of training among 92 personnel

Significant Information

The Fire department supplemental requests include the addition of six full-time non-sworn Fire Fighters to staff Public Safety Station #19 and the department has been allocated \$97,000 for other supplemental requests. Some of these proposed uses are as follows:

- SCBA & Bottle Replacements
- Class "A" Uniforms
- Station #21 Kitchen Remodel
- Station #21 Carpeting
- Station #22 Resurface Locker Room Floor
- New Rescue Circular Saw

Financial Summary

	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)
Expenditures by Object						
Personal Services						
Full-time Employees	\$3,306,367	\$3,515,286	\$3,712,500	\$4,124,000	\$411,500	11.08%
Part-time Employees	253,775	274,122	343,216	345,000	1,784	0.52%
Contract Help						
Overtime	168,815	171,607	156,000	166,500	10,500	6.73%
Health, Dental, Life Insurance	618,978	644,851	735,590	826,665	91,075	12.38%
Retirement Contributions	119,186	120,496	150,241	154,726	4,485	2.99%
Other Pay	36,516	39,324	44,875	46,380	1,505	3.35%
Total Personal Services	\$4,503,637	\$4,765,686	\$5,142,422	\$5,663,271	\$520,849	10.13%
Supplies & Services						
Operating & Maintenance	\$676,051	\$609,631	\$669,795	\$765,625	\$95,830	14.31%
Conference, Travel & Training	42,090	43,439	43,500	45,000	1,500	3.45%
Utilities	117,482	128,141	145,095	146,095	1,000	0.69%
Contractual Obligations	96,652	94,493	15,000	15,000		
Donations to Agencies						
Non-Recurring/Non-Capital	69,668	74,471	71,370		(71,370)	(100.00%)
Total Supplies & Services	\$1,001,943	\$950,175	\$944,760	\$971,720	\$26,960	2.85%
Capital Outlay						
Replacement Charges	\$354,564	\$367,662	\$371,750	\$366,000	(\$5,750)	(1.55%)
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment	29,920	25,829	24,600	97,000	\$72,400	294.31%
Total Capital Outlay	\$384,484	\$393,491	\$396,350	\$463,000	\$66,650	11.68%
Lease/Purchase Payments						
Total Expenditures	\$5,890,064	\$6,109,352	\$6,483,532	\$7,097,991	\$614,459	9.48%



Personnel Summary

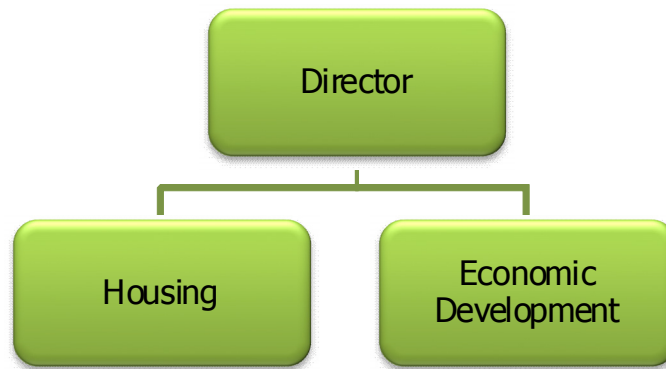
	BUDGET FY 2011-12	BUDGET FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	CHANGE FROM FY 2013-14
Full-time Employees					
Fire Administration					
Fire Chief	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Training Officer - Deputy Chief	1.00	1.00	1.00	1.00	0.00
Fire Prevention					
Fire Marshal	1.00	1.00	1.00	1.00	0.00
Deputy Fire Marshal	1.00	1.00	1.00	1.00	0.00
Fire Inspector	0.00	0.00	1.00	1.00	0.00
Fire Suppression					
Operations - Deputy Chief	3.00	3.00	3.00	3.00	0.00
Lieutenant	6.00	6.00	6.00	6.00	0.00
Fire Fighter	36.00	36.00	36.00	42.00	6.00
Total Full-time Employees	50.00	50.00	51.00	57.00	6.00
Total Authorized Personnel	50.00	50.00	51.00	57.00	6.00



Public



community & economic development | development services
public works



Department Description

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

A summary of the three functions of the department are as follows:

Housing: The City of West Des Moines works with several housing programs in an administrative capacity: the Dallas County Local Housing Trust Fund and the Metro Home Improvement Program. The department works with the boards of directors or management committees for the different funds to set policy and oversee the operations of the programs. The department also serves as the administrator of the Community Development Program Block Grant (CDBG) funds the City receives through the United States Department of Housing and Urban Development. Several programs are funded with CDGB funds. They include the Transit Pass Program, Homeless Prevention, and Transitional Housing.

The housing programs all provide assistance to low income homeowners whose primary residence is in need of repair or code violation corrections. Funding to eligible homeowners is made in the form of a five-year forgivable loan.

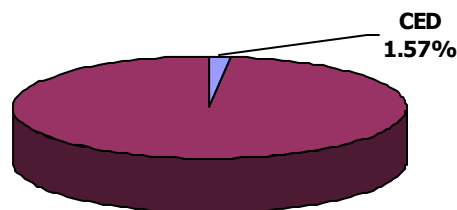
Economic Development: The department has the leading responsibility for economic development in the City. Activities which encourage and assist small through large business expansion and growth, enabling the creation of a diverse economy and employment base for the City, as well as enabling the expansion and diversification of the City's tax base are major directives for this department.

Activities which the City has previously participated in, or currently participating in, are the continued focus of the department's economic development role. These activities may include exhibiting at trade shows, preparing targeting economic development promotional materials, being more proactive in business recruitment and retention, working with the West Des Moines Business Incubator and small start-ups, and negotiating with economic development prospects.

BUDGET INFORMATION

FY 2014-15 Budget	\$863,559
FY 2013-14 Budget	\$896,389
Percentage Change	(3.66%)
FY 2014-15 FTE	4.50
Change From FY 2013-14	0.00

PERCENT OF GENERAL FUND BUDGET



Goals and Objectives

The Community & Economic Development department has many goals related to growing and retaining business in the City of West Des Moines, some of those goals are:

- Attract large business employers
- Continue to attract a young, diverse, educated population
- Be the best “Connected” City
- In conjunction with the Historic Valley Junction Foundation, continue to promote the City’s historic business district
- Expand the business incubator and entrepreneurial culture
- Identify opportunities and constraints in redevelopment of commercial corridors

Accomplishments

- Conducted 68 Executive Calls during the 2013 calendar year
- Staff completed 6 call trips
- Sponsored 11 events geared toward youth and diverse populations
- Sponsored 9 events geared toward entrepreneurs
- Became certified “Connected” community in October of 2013

Significant Information

With the implementation of the Economic Development Action Plan, the Strategic Planning Program, and Marketing Plan, the Department during this fiscal year will be refining industry specific marketing materials directed towards our targeted industries.



Financial Summary

	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)
Expenditures by Object						
Personal Services						
Full-time Employees	\$304,397	\$304,062	\$320,000	\$317,480	(\$2,520)	(0.79%)
Part-time Employees	15,688	9,446	17,925	16,028	(1,897)	(10.58%)
Contract Help						
Overtime	329	4				
Health, Dental, Life Insurance	45,936	45,024	51,198	49,858	(1,340)	(2.62%)
Retirement Contributions	52,988	51,171	59,459	59,387	(72)	(0.12%)
Other Pay	2,515	2,786	3,115	3,096	(19)	(0.06%)
Total Personal Services	\$421,853	\$412,493	\$451,697	\$445,849	(\$5,848)	1.29%
Supplies & Services						
Operating & Maintenance	\$380,150	\$225,715	\$422,042	\$403,260	(\$18,782)	(4.45%)
Conference, Travel & Training	16,580	12,319	8,200	8,000	(200)	(2.44%)
Utilities	45	37	150	100	(50)	(33.33%)
Contractual Obligations			9,600		(9,600)	(100.00%)
Donations to Agencies						
Non-Recurring/Non-Capital		1,159				
Total Supplies & Services	\$396,775	\$239,230	\$439,992	\$411,360	(\$28,632)	(6.51%)
Capital Outlay						
Replacement Charges	\$5,192	\$5,664	\$4,700	\$6,350	\$1,650	35.11%
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay	\$5,192	\$5,664	\$4,700	\$6,350	\$1,650	35.11%
Lease/Purchase Payments						
Total Expenditures	\$823,820	\$657,387	\$896,389	\$863,559	(\$32,830)	(3.66%)

Personnel Summary

	BUDGET FY 2011-12	BUDGET FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	CHANGE FROM FY 2013-14
Full-time Employees					
Comm & Economic Dev Director	1.00	1.00	1.00	1.00	0.00
Planner	1.00	1.00	1.00	1.00	0.00
Housing Planner *	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	4.00	4.00	4.00	4.00	0.00
Part-Time Employees					
Secretary *	0.50	0.50	0.50	0.50	0.00
Total Part-Time Employees	0.50	0.50	0.50	0.50	0.00
Total Authorized Personnel	4.50	4.50	4.50	4.50	0.00

*Approximately 80% of wages and benefits are funded by HUD Grant and contributions from other municipalities for housing program services provided to those communities.





Planning & Building
Inspection



Engineering

Department Description

The Development Services department works with the City Council, Plan and Zoning Commission, and the Board of Adjustment to address development and construction needs within the community. The department is comprised of the following three (3) divisions:

The **Building Division's** primary role is to enforce the City's adopted building construction codes, including rental housing provisions and signage. These requirements provide minimum standards to safeguard life, health, property, and public welfare by regulating the design, construction, quality of materials, use and occupancy, location, and maintenance of all buildings and structures within the City. The Building Division staff currently performs and processes approximately 13,500 new construction inspections and 6,250 rental housing inspections annually. These inspections include life/safety provisions, footing and foundation, site plan, structural framing, electrical, plumbing, mechanical, rehabilitation, floodplain, accessibility, energy conservation, and construction site erosion. The City's requirements are based on the adoption of the International Building Codes.

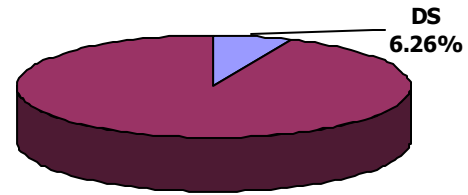
The **Engineering Division's** responsibilities include review of development applications for consistency with design standards, City Code and the administration of public improvements associated with the Capital Improvements Program. Work includes planning, construction plan review and approval, bond review, and recommending acceptance of public improvements by the City Council. This Division also reviews streetlight proposals and verifies that City streets are adequately lit. On most development applications, the Engineering Division reviews the impact the development will have on the public infrastructure including traffic and recommends improvements to mitigate those impacts while complying with the requirements of the Comprehensive Plan. A city-wide traffic model based on the Comprehensive Plan aids the traffic engineers in analyzing traffic impacts.

The **Planning Division** is involved in a variety of activities associated with land development in the City of West Des Moines. One of the primary functions is to oversee the development review process. This process involves meeting with developers, realtors, consultants, and citizens interested in development in and around the City and guiding them through the preparation and processing of applications for comprehensive plan amendments, rezonings, platting or subdivision of property, site plans, and permitted conditional use permits. This division is responsible for the coordination of the review by the various city departments and outside agencies. The Planning division staff serves as the hub for the processing of development applications, communication of the review comments, and resolution of issues raised with development applications and the preparation of staff reports for the Plan and Zoning Commission, Board of Adjustment, and the City Council.

BUDGET INFORMATION

FY 2014-15 Budget	\$3,448,066
FY 2013-14 Budget	\$2,322,655
Percentage Change	48.45%
FY 2014-15 FTE	22.20
Change From FY 2013-14	2.00

PERCENT OF GENERAL FUND BUDGET



Goals and Objectives

The Development Services Department has goals of high customer service in reviewing and processing development requests. All goals revolve around the demand for timely review of customer request and ensuring the interests of the City and it’s Citizens are adequately protected.

Accomplishments

- Processed 188 development applications in 2013
- Processed 124 development pre-applications 2013
- \$421.7 million in permit valuations for 2013
- 5,821 rental inspections completed in 2013
- 1,242 building permits issued in calendar year 2013
- 13,707 construction inspections during 2013

Significant Information

City Council has recently approved the addition of another planner position during FY 2013-14 due to increased development activity and demand for planning related to city facilities. The FY 2014-15 budget includes the addition of a building inspector who will start in October of 2014. This added position will allow the department to stay ahead of the increased demand for building and rental inspections. This budget includes the upgrade of an engineer position to a principal engineer with additional training for that position. The City will also be conducting a special census during FY 2014-15, which is estimated to cost \$830,000. With the expected increase in population, the cost of the census should be recovered in approximately two years through increased road use tax revenue received.



Financial Summary

	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)
Expenditures by Object						
Personal Services						
Full-time Employees	\$1,623,051	\$1,546,734	\$1,612,300	\$1,790,700	\$178,400	11.06%
Part-time Employees	7,748	7,895	7,000	8,000	1,000	14.29%
Contract Help						
Overtime	1,877	2,354	2,050	17,550	15,500	756.10%
Health, Dental, Life Insurance	283,651	262,677	296,035	349,825	53,790	18.17%
Retirement Contributions	277,635	260,381	284,639	319,495	34,856	12.25%
Other Pay	17,153	17,765	18,065	17,930	(135)	(0.75%)
Total Personal Services	\$2,211,115	\$2,097,806	\$2,220,089	\$2,503,500	\$283,411	12.77%
Supplies & Services						
Operating & Maintenance	\$45,372	\$59,433	\$59,842	\$64,842	\$5,000	8.36%
Conference, Travel & Training	8,781	7,209	24,074	28,074	4,000	16.62%
Utilities	244	199	300	300		
Contractual Obligations	3,440	5,890	2,500	3,000	500	20.00%
Donations to Agencies						
Non-Recurring/Non-Capital				833,000	833,000	100.00%
Total Supplies & Services	\$57,837	\$72,731	\$86,716	\$929,216	\$842,500	971.56%
Capital Outlay						
Replacement Charges	\$15,939	\$18,792	\$15,850	\$15,350	(\$500)	(3.15%)
Computer Hardware & Software	48,129					
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay	\$64,068	\$18,792	\$15,850	\$15,350	(\$500)	(3.15%)
Lease/Purchase Payments						
Total Expenditures	\$2,333,020	\$2,189,329	\$2,322,655	\$3,448,066	\$1,125,411	48.45%

Personnel Summary

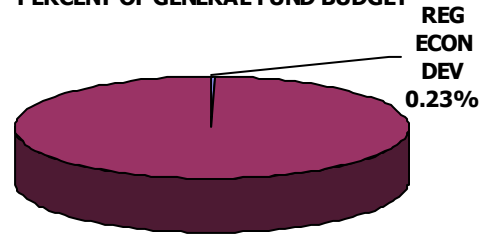
	BUDGET FY 2011-12	BUDGET FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	CHANGE FROM FY 2013-14
Full-time Employees					
Building Inspection					
Chief Building Inspector	1.00	1.00	1.00	1.00	0.00
Building Inspector II	4.00	4.00	3.00	3.00	0.00
Building Inspector	2.00	2.00	3.00	4.00	1.00
Secretary	1.20	1.20	1.20	1.20	0.00
Sign and Zoning Administrator	1.00	1.00	1.00	1.00	0.00
Engineering					
City Engineer	1.00	1.00	1.00	1.00	0.00
Principal Engineer	1.00	1.00	1.00	2.00	1.00
Engineer	1.00	1.00	1.00	0.00	(1.00)
Senior Engineering Tech	2.00	2.00	2.00	2.00	0.00
Planning					
Development Planning & Inspection Manager	1.00	1.00	1.00	1.00	0.00
Planner	5.00	3.00	4.00	5.00	1.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Secretary	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	22.20	20.20	21.20	23.20	2.00
Total Authorized Personnel	22.20	20.20	21.20	23.20	2.00



BUDGET INFORMATION

FY 2014-15 Budget	\$124,997
FY 2013-14 Budget	\$109,997
Percentage Change	13.64%
FY 2014-15 FTE	0.00
Change From FY 2013-14	0.00

PERCENT OF GENERAL FUND BUDGET



Activity Description

The goal of this activity is to promote economic development for the City of West Des Moines by establishing partnerships with regional economic development groups such as the Des Moines Area Metropolitan Planning Organization, Greater Des Moines Partnership, Greater Dallas County Development Alliance, Warren County Economic Development Corporation, and the Madison County Development Groups.



Financial Summary

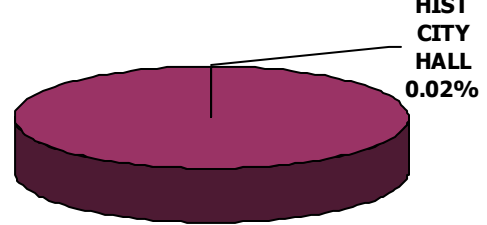
	ACTUAL FY 2011-12	ACTUAL FY 2012-13	REVISED BUDGET FY 2013-14	BUDGET FY 2014-15	INC(DEC) FY 2014-15 OVER FY 2013-14	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services						
Supplies & Services						
Operating & Maintenance	\$53,388	\$109,997	\$109,997	\$124,997	\$15,000	13.64%
Conference, Travel & Training						
Utilities						
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	\$53,388	\$109,997	\$109,997	\$124,997	\$15,000	13.64%
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$53,388	\$109,997	\$109,997	\$124,997	\$15,000	13.64%



BUDGET INFORMATION

FY 2014-15 Budget	\$11,455
FY 2013-14 Budget	\$10,305
Percentage Change	11.16%
FY 2014-15 FTE	0.00
Change From FY 2013-14	0.00

PERCENT OF GENERAL FUND BUDGET



Activity Description

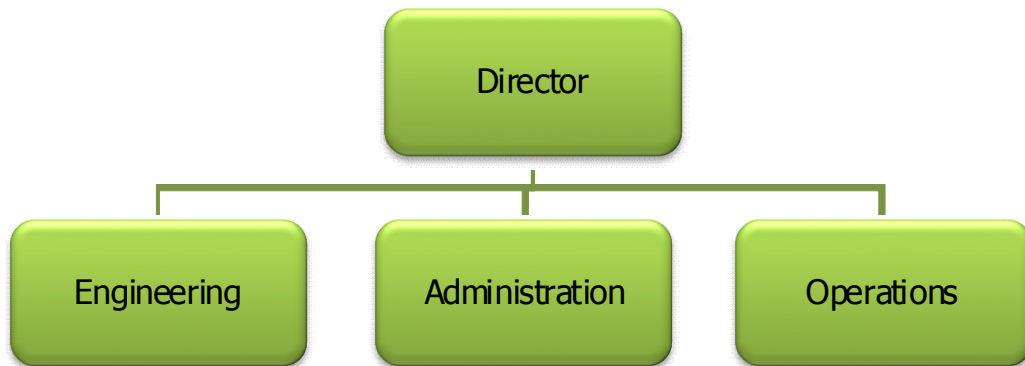
Historic City Hall was a demonstration project incorporating several sustainable building techniques. The building which was originally built in 1905 was restored with both historic and green elements and will serve to demonstrate how sustainable improvements can be made in a historic facility. The building received geothermal wells, photovoltaic panels, added insulation, new doors and windows, new mechanical and electrical systems, LED lamps, a green roof, and water efficient plumbing fixtures. The project has been submitted for Leadership in Energy and Environmental Design (LEED) certification and is anticipated to receive at least LEED Gold. On a daily basis a portion of the building is leased to the Historic Valley Junction Foundation for their office and as a Welcome Center for Valley Junction, while the rest of the building is used for meeting room space and a training center.



Financial Summary

	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)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services						
Supplies & Services						
Operating & Maintenance	\$1,662	\$4,426	\$7,300	\$8,450	\$1,150	15.75%
Conference, Travel & Training						
Utilities	2,154	2,399	3,005	3,005		
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	\$3,816	\$6,825	\$10,305	\$11,455	\$1,150	11.16%
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$3,816	\$6,825	\$10,305	\$11,455	\$1,150	11.16%





Mission Statement

“To enhance the physical quality of the community through responsible development of land, stewardship of the natural environment, timely maintenance of the city's infrastructure and to increase the quality of life of the citizens by providing innovative and responsive programs and services.”

Department Description

The Public Works department provides essential services to the citizens of West Des Moines in two divisions, Engineering and Operations. The Engineering Division includes design, construction observation, contract administration, development review, traffic and traffic safety operations. Administration provides support services including personnel, payroll, customer service, dispatch, and accounts payable and receivable functions for the department. The divisions are further divided into cost centers for management and budgeting purposes.

The Public Works **Administration** cost center provides administrative support to the Director and entire department. This includes personnel issues, payroll records, budget preparation, establishing department policies and procedures, drafting of Council communications, and coordination of support staff, and department wide initiatives.

The **Engineering** cost center is responsible for short and long term planning, budgeting, sequencing of construction, design, construction observation, development of maintenance programs and record keeping of the City's infrastructure as well as the operation of the City's traffic system, and flood alert system in accordance with Chapters 384 and 542 B of the Code of Iowa.

The **Construction Observation** cost center is responsible for observing the construction of all improvements built within the public right-of-way. The work involves all aspects of field surveying, underground storm sewer construction, underground sanitary sewer construction, soils engineering, and pavement construction, as well as construction management.

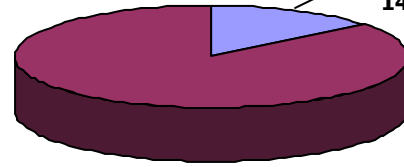
The **Traffic Control & Safety** cost center is responsible for all signs, signals, and painting located within the public right-of-way. They also provide traffic studies, traffic counts, and coordination of traffic related issues with IDOT, other public agencies, surrounding communities, and railroad companies.



BUDGET INFORMATION

FY 2014-15 Budget	\$7,780,306
FY 2013-14 Budget	\$8,161,373
Percentage Change	(4.67%)
FY 2014-15 FTE	64.80
Change From FY 2013-14	0.00

PERCENT OF GENERAL FUND BUDGET
PUBLIC WORKS
14.12%



Operations is responsible for the maintenance of the City's infrastructure and City assets such as City buildings and its fleet of vehicles. There are separate cost centers to address major areas of responsibility.

Street Maintenance Improved or Street Maintenance Unimproved, depending on the roadway classification the basic activities and responsibilities may include concrete and asphalt potholes, joint sealing, curb repair, snow and ice control, grading, treating, and apply material.

The **Sewers & Drainage** cost center is responsible for the routine maintenance and inspection of pump station, sanitary sewers, and storm sewer, including cleaning and televising sewers.

Street Cleaning is responsible for cleaning all of the paved roadways and catch basins within the city limits of West Des Moines.

Nuisance Abatement is responsible for mowing, trimming of trees and brush, treating unimproved road to reduce dust, mosquito control, and any other nuisances.

Building and Fleet coordinates the cleaning and maintenance of City buildings and fleet equipment. The goal is to optimize longevity of City owned facilities and provide safe, well-maintained equipment. As a result of the quality initiative, the City now has a formalized facility repair and maintenance policy/program and a facility preventive maintenance policy/program.



Goals and Objectives

The goal of Public Works is to provide the citizens of West Des Moines with efficient and high quality levels of service in a cost-effective manner while maintaining the City's infrastructure. The services the Public Works Department provides impact the daily lives of our residents and are critical to the on-going success of our City.

Accomplishments

- Implementation of Automated Vehicle Location (AVL) program
- Installed battery backup units at all 111 signalized intersections
- In process of adding adaptive traffic signal technology to major corridors
- Adopted Pipeline Assessment and Certification Program
- Adopted Manhole Assessment and Certification Program

Significant Information

The Public Works department has requested \$100,000 for supplemental equipment. 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

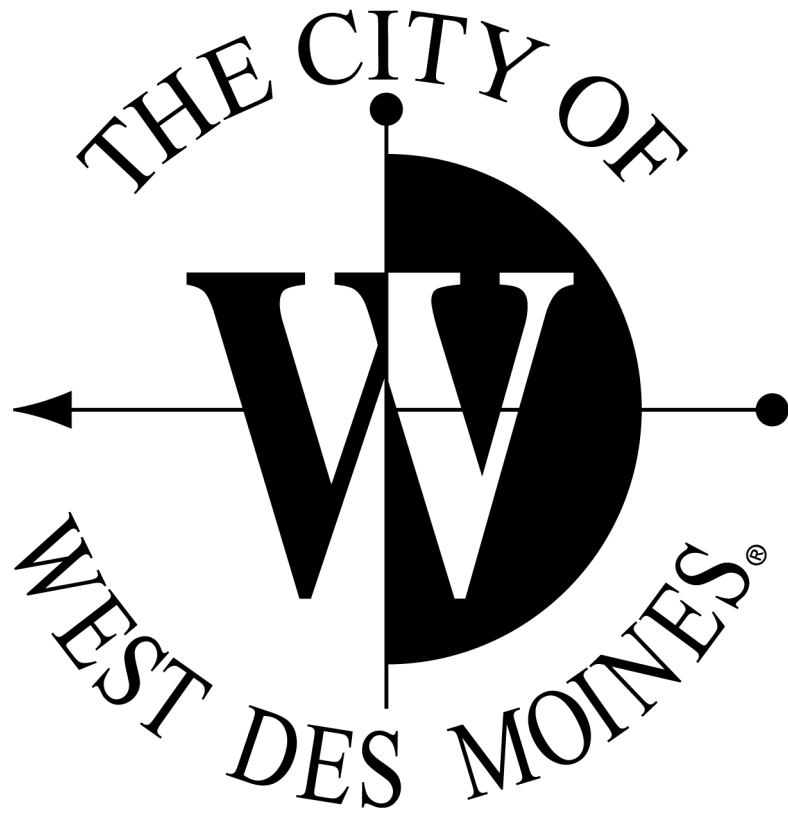
Financial Summary

	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)
Expenditures by Object						
Personal Services						
Full-time Employees	\$2,997,514	\$3,129,402	\$3,306,400	\$3,326,500	\$20,100	0.61%
Part-time Employees	114,379	126,965	122,550	128,900	6,350	5.18%
Contract Help						
Overtime	154,343	159,817	202,100	198,500	(3,600)	(1.78%)
Health, Dental, Life Insurance	610,778	613,142	702,465	754,265	51,800	7.37%
Retirement Contributions	536,533	546,619	620,948	634,680	13,732	2.21%
Other Pay	52,901	45,886	49,740	49,631	(109)	0.22%
Total Personal Services	\$4,466,448	\$4,621,831	\$5,004,203	\$5,092,476	\$88,273	1.76%
Supplies & Services						
Operating & Maintenance	\$1,108,885	\$1,414,026	\$1,915,430	\$1,714,540	(\$200,890)	
Conference, Travel & Training	36,524	39,009	53,420	53,420		
Utilities	83,054	97,626	108,295	110,845	2,550	2.35%
Contractual Obligations	52,503	88,999	54,200	72,900	18,700	34.50%
Donations to Agencies						
Non-Recurring/Non-Capital		13,829	11,050		(11,050)	(100.00%)
Total Supplies & Services	\$1,280,966	\$1,653,489	\$2,142,395	\$1,951,705	(\$190,690)	(8.90%)
Capital Outlay						
Replacement Charges	\$434,476	\$500,777	\$602,175	\$636,125	\$33,950	5.64%
Computer Hardware & Software		8,850	36,150		(36,150)	(100.00%)
Vehicles			304,350		(304,350)	(100.00%)
Miscellaneous Equipment	53,457	46,545	72,100	100,000	27,900	38.70%
Total Capital Outlay	\$487,933	\$556,172	\$1,014,775	\$736,125	(\$278,650)	(27.46%)
Lease/Purchase Payments						
Total Expenditures	\$6,235,347	\$6,831,492	\$8,161,373	\$7,780,306	(\$381,067)	(4.67%)

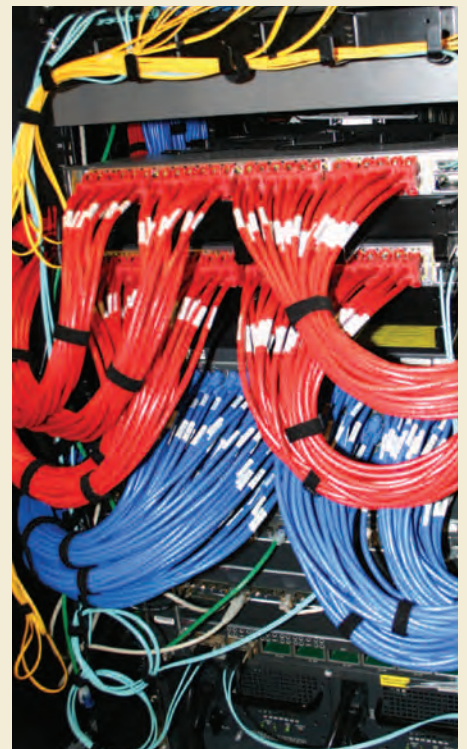
Personnel Summary

	BUDGET FY 2011-12	BUDGET FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	CHANGE FROM FY 2013-14
Full-time Employees					
Administration					
Public Works Director	1.00	1.00	1.00	1.00	0.00
Deputy Public Works Director	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Secretary	1.00	1.00	1.00	1.00	0.00
Engineering					
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Engineering Technician	7.00	7.00	7.00	7.00	0.00
Principal Engineer	4.00	4.00	4.00	4.00	0.00
Secretary	0.80	0.80	0.80	0.80	0.00
Senior Engineering Technician	2.00	1.00	1.00	1.00	0.00
Operations					
Building Maintenance Worker	4.00	4.00	4.00	4.00	0.00
Facilities Maintenance Manager	1.00	1.00	1.00	1.00	0.00
Fleet Manager	1.00	1.00	1.00	1.00	0.00
HVAC Specialist	1.00	1.00	1.00	1.00	0.00
Mechanic	3.00	3.00	3.00	3.00	0.00
Operations Specialists	28.00	26.00	28.00	28.00	0.00
Operations Supervisor	3.00	3.00	2.00	2.00	0.00
Secretary	1.00	1.00	1.00	1.00	0.00
Storm Water Supervisor	1.00	1.00	1.00	1.00	0.00
Traffic Safety Supervisor	1.00	1.00	1.00	1.00	0.00
Traffic Safety Technician	4.00	4.00	4.00	4.00	0.00
Total Full-time Employees	66.80	63.80	64.80	64.80	0.00
Total Authorized Personnel	66.80	63.80	64.80	64.80	0.00





Support

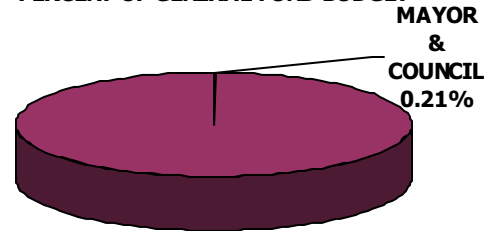


mayor and council | city manager | information technology services
human resources | finance | legal

BUDGET INFORMATION

FY 2014-15 Budget	\$114,950
FY 2013-14 Budget	\$117,725
Percentage Change	(2.36%)
FY 2014-15 FTE	0.00
Change From FY 2013-14	0.00

PERCENT OF GENERAL FUND BUDGET



Department Description

The City Council is the legislative and policy-making body for the City of West Des Moines. As elected representatives of the citizens, the City Council provides the policy direction and program guidance necessary to direct the community's economic, social, and physical development. The Mayor and two council members are elected at large, while the other three are elected by ward. The Mayor, with approval of the Council, appoints members of policy-making boards and commissions of the City. The major responsibilities of the City Council include enacting ordinances, setting property tax rates, approving City service levels, authorizing the budget, and participating in community economic development efforts.

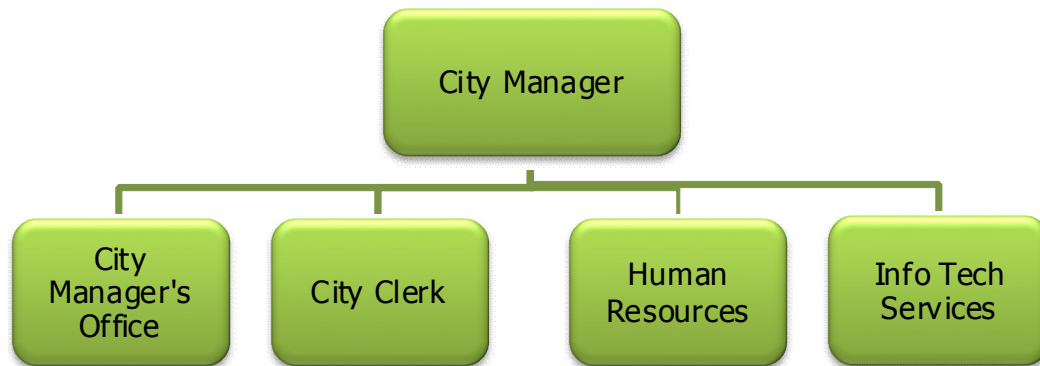
Significant Information

The FY 2014-2015 proposed budget for the council directive line item is \$25,000.



Financial Summary

	BUDGET FY 2011-12	BUDGET FY 2012-13	REVISED BUDGET FY 2013-14	BUDGET FY 2014-15	INC(DEC) FY 2014-15 OVER FY 2013-14	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Elected Officials	\$59,226	\$58,100	\$59,000	\$59,000		
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions	5,669	5,536	6,100	6,100		
Other Pay						
Total Personal Services	\$64,895	\$63,636	\$65,100	\$65,100		
Supplies & Services						
Operating & Maintenance	\$30,247	\$25,228	\$40,625	\$37,850	(\$2,775)	(6.83%)
Conference, Travel & Training	11,000	10,483	12,000	12,000		
Utilities						
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	\$41,247	\$35,711	\$52,625	\$49,850	(\$2,775)	(6.83%)
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$106,142	\$99,347	\$117,725	\$114,950	(\$2,775)	(2.36%)



Department Description

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's office presents, reviews, and monitors the annual operating budget for the City. Personnel also staff a number of City boards and commissions ranging from external public advisory bodies to internal employee committees and represent the City as a member of the union contract negotiating team. The personnel also work with the City Council on community development issues and with metro area entities and agencies on joint concerns.

Information Technology Services supports the local and wide area networks of the City; as well as the personal computers, printers, and software used by the end users in all municipal facilities. The goal is to build a cost effective technology infrastructure that can quickly respond to the City's changing needs.

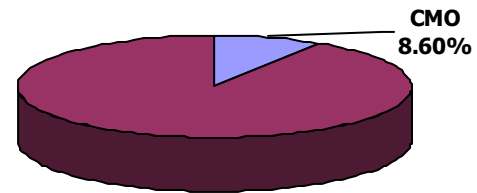
Human Resources provides a wide range of services to promote the City departments' workforce and work environment. These services include: recruiting, selecting, testing and hiring the City's workforce; implementing the city's compensation and benefit systems (which includes position descriptions, job evaluation structure, performance management systems, salary/benefit surveys, benefit enrollment, award programs, etc.); implementing the City's Safety and Wellness Programs, including the management of workers' compensation; oversight of employee/labor relations (which includes affirmative action, union negotiations, appeals process, development of human resources policies and procedures, etc.); and planning and directing City-wide training and development programs.

The role of the **City Clerk's Office** is to provide the City Council with efficient and effective administrative assistance, coordinating the legislative process to allow the City Council to meet and support the needs of the citizens of West Des Moines. To that end, the Clerk's Office prepares meeting agendas, records minutes, publishes proceedings, prepares legal notices, has custody of bonds and contracts, and certifies special assessments. Staff also issues licenses and permits, serves as the liaison with the county commissioner during municipal elections, provides public information and notifications on a variety of topics.

BUDGET INFORMATION

FY 2014-15 Budget	\$4,855,645
FY 2013-14 Budget	\$4,535,105
Percentage Change	7.06%
FY 2014-15 FTE	20.50
Change From FY 2013-14	1.00

PERCENT OF GENERAL FUND BUDGET

**Goals and Objectives**

- Expand Use of Smart Technology to Improve Efficiency
- Renewed Commitment and Engagement in Quality Initiative
- Advocate for Responsible Tax Reform
- Continue with Capitol Crossroads Collaboration

Accomplishments

- Restructured City-wide Quality Team in 2013
- Named the 2013 eCity of Iowa by Google
- Moving forward with cloud based technology services and applications

Significant Information

Supplemental Requests include:

- \$107,750 phone system/network replacement. This will be the fourth year of a five year lease/purchase. Many components within the previous system are no longer supported by the manufacturer.
- Addition of IT Specialist-Applications

Financial Summary

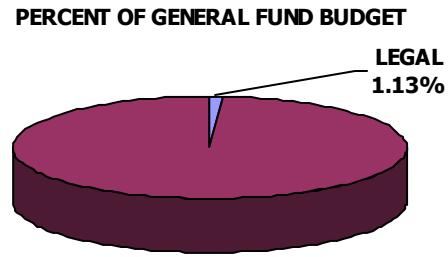
	ACTUAL FY 2011-12	ACTUAL FY 2012-13	REVISED BUDGET FY 2013-14	BUDGET FY 2014-15	INC(DEC) FY 2014-15 OVER FY 2013-14	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$1,422,573	1,505,103	\$1,669,950	\$1,781,100	\$111,150	6.66%
Part-time Employees	16,179	29,679	33,500	33,500		
Contract Help						
Overtime	4,622	2,675	8,000	8,500	500	6.25%
Health, Dental, Life Insurance	204,185	213,848	261,095	290,245	29,150	11.16%
Retirement Contributions	247,976	258,310	316,615	342,211	25,596	8.08%
Other Pay	17,190	17,675	19,240	20,910	1,670	8.68%
Total Personal Services	\$1,912,725	\$2,027,290	\$2,308,400	\$2,476,466	\$168,066	7.28%
Supplies & Services						
Operating & Maintenance	\$1,240,155	\$1,379,500	\$1,282,475	\$1,411,270	\$128,795	10.04%
Conference, Travel & Training	58,158	84,736	65,739	109,969	44,230	67.28%
Utilities	50,031	52,959	71,240	60,190	(11,050)	(15.51%)
Contractual Obligations	162,906	250,940	325,500	285,000	(40,500)	(12.44%)
Donations to Agencies						
Non-Recurring/Non-Capital				31,000	31,000	100.00%
Total Supplies & Services	\$1,511,250	\$1,768,135	\$1,744,954	\$1,897,429	\$152,475	8.74%
Capital Outlay						
Replacement Charges			\$100,000	\$100,000		
Computer Hardware & Software	616,903	235,254	50,000	50,000		
Vehicles						
Miscellaneous Equipment			224,000	224,000		
Total Capital Outlay	\$616,903	\$235,254	\$374,000	\$374,000		
Lease/Purchase Payments	\$107,749	\$107,749	\$107,751	\$107,750	(1)	0.00%
Total Expenditures	\$4,148,627	\$4,138,428	\$4,535,105	\$4,855,645	\$320,540	7.06%

Personnel Summary

	BUDGET FY 2011-12	BUDGET FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	CHANGE FROM FY 2013-14
Full-time Employees					
City Clerk					
Deputy City Clerk	0.00	1.00	1.00	1.00	0.00
City Manager					
City Manager	1.00	1.00	1.00	1.00	0.00
Deputy City Manager	1.00	1.00	1.00	1.00	0.00
Assistant to the City Manager	1.00	1.00	1.00	1.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00	0.00
Human Resources					
Human Resources Director	1.00	1.00	1.00	1.00	0.00
Human Resources Administrator	2.00	2.00	2.00	2.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Information Services					
IT Services Director/CIO	1.00	1.00	1.00	1.00	0.00
Enterprise Applications Manager	1.00	1.00	1.00	1.00	0.00
IT Specialist - Desktop Management	1.00	1.00	1.00	1.00	0.00
IT Specialist - Public Safety	2.00	2.00	2.00	2.00	0.00
IT Specialist - Public Safety Desktop & Mobile Devices	0.00	0.00	1.00	1.00	0.00
IT Specialist - Server Management	1.00	1.00	1.00	1.00	0.00
IT Specialist - Applications	0.00	0.00	0.00	1.00	1.00
Network Analyst	1.00	1.00	0.00	0.00	0.00
Network Operations Manager	1.00	1.00	1.00	1.00	0.00
GIS Coordinator	1.00	1.00	1.00	1.00	0.00
GIS Analyst	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	18.00	19.00	19.00	20.00	1.00
Part-time Employees					
Human Resources					
Secretary	0.00	0.25	0.50	0.50	0.00
Total Part-time Employees	0.00	0.25	0.50	0.50	0.00
Total Authorized Personnel	18.00	19.25	19.50	20.50	1.00



BUDGET INFORMATION	
FY 2014-15 Budget	\$624,117
FY 2013-14 Budget	\$600,557
Percentage Change	3.92%
FY 2014-15 FTE	4.00
Change From FY 2013-14	0.00



Department Description

The Legal Department attempts to provide all legal services, recognizing the need for limited use of outside counsel for, among other things, bonding, collective bargaining negotiations and complex litigation. The City Attorney is responsible for all aspects of legal services to the Mayor, City Council, administrative staff, and appointed boards and commissions. This includes the drafting of opinion letters, contracts, and the review of ordinances, resolutions and agreements. The City Attorney represents the City in judicial and administrative proceedings and attends City Council and other meetings as necessary to address legal issues which arise.

Goals and Objectives

The goal of the Legal Department is to be responsive and provide a quality work product in a timely and efficient manner while reducing legal fees and internal costs. The Legal Department staff maintains an open-door policy to all of our clients and customers as well as meeting with them as necessary.

Accomplishments

- Reduced outside legal fees by 8% from FY 2011-12 to FY 2012-13
- Increased Continuing Legal Education hours in FY 2012-13



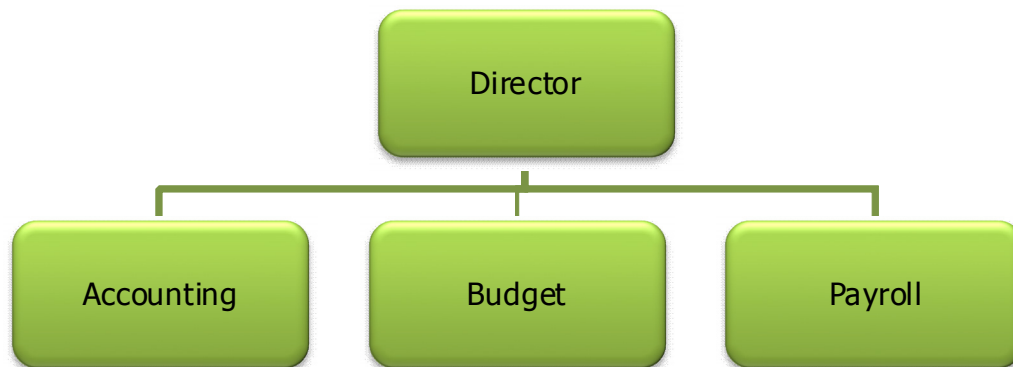
Financial Summary

	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)
Expenditures by Object						
Personal Services						
Full-time Employees	\$290,624	\$297,973	\$395,750	\$412,500	\$16,750	4.23%
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance	29,383	24,762	50,410	52,060	1,650	3.27%
Retirement Contributions	48,202	48,763	69,472	73,652	4,180	6.02%
Other Pay	2,141	2,170	2,170	2,170		
Total Personal Services	\$370,350	\$373,668	\$517,802	\$540,382	\$22,580	4.36%
Supplies & Services						
Operating & Maintenance	\$77,740	\$72,070	\$78,875	\$79,875	\$1,000	1.27%
Conference, Travel & Training	578	437	3,800	3,800		
Utilities	19	15	80	60	(20)	(25.00%)
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital		6,353				
Total Supplies & Services	\$78,337	\$78,875	\$82,755	\$83,735	\$980	1.18%
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$448,687	\$452,543	\$600,557	\$624,117	\$23,560	3.92%

Personnel Summary

	BUDGET FY 2011-12	BUDGET FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	CHANGE FROM FY 2013-14
Full-time Employees					
City Attorney	1.00	1.00	1.00	1.00	0.00
Assistant City Attorney	1.00	2.00	2.00	2.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	3.00	4.00	4.00	4.00	0.00
Total Authorized Personnel	3.00	4.00	4.00	4.00	0.00





Department Description

The Finance Department provides both internal and external services for the City of West Des Moines. Major functions of the department included administration, account and payroll, risk management, research and budget, reporting, and treasury services. The Finance Department also assumes responsibility for city-wide courier and procurement of printing supplies and services, as well as providing the primary customer service point for City Hall.

Accounting responsibilities include timely receipt, payment, recording, and reporting of the City's financial transactions, maintenance of the City's financial records, and providing assurance that adequate supporting documentation of all financial transactions is maintained. Each year staff prepares the City's Comprehensive Annual Financial Report which provides information and supporting documentation to facilitate an audit of financial activities.

Specific accounting duties included processing of accounts payable, payroll, property tax and special assessment receipts, grant receipts, bond proceeds, payment of principal and interest on debt, maintaining detailed records of the City's capital assets, and other transactions. Reports generated by the Finance Department enable the City to make educated decisions regarding cash and debt management, and monitor the City's budget and financial position.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of West Des Moines for its Comprehensive Annual Financial Report for the year ended June 30, 2012. This was the 20th consecutive year that the City has achieved this prestigious award. In order to be awarded the Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report.

Research and Budget staff prepares and compiles, and reports on the City's Operating Budget and Capital Improvements Program, performs fiscal analyses of City Operations, and provides research and analysis support on issues that impact the City.

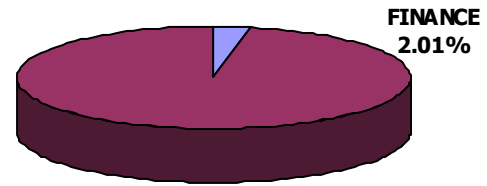
The City received a Distinguished Budget Presentation Award from GFOA for its Budget Summary document for the fiscal year beginning July 1, 2013, the 15th consecutive year that the City has achieved this award.

Risk Management seeks to protect the City against adverse impacts to its financial and tangible assets. Risks that the City cannot financially assume are transferred through the purchase of adequate property, liability, workman's compensation and automobile insurance or similar coverage(s). The department analyzes, evaluates, and enacts policies and procedures to protect the City against accidental loss which may significantly affect personnel, property, the budget, or the ability of City Departments to fulfill their responsibilities.

BUDGET INFORMATION

FY 2014-15 Budget	\$1,609,739
FY 2013-14 Budget	\$1,120,352
Percentage Change	43.59%
FY 2014-15 FTE	8.75
Change From FY 2013-14	8.75

PERCENT OF GENERAL FUND BUDGET



Treasury manages the City’s cash and investments with the policy guidelines established by City Council and state law, providing safety liquidity, and yield - in that order of priority.

Goals and Objectives

The Finance Department strives to be exceptional stewards of community resources and is working to achieve that by initiating and adapting new revenues sources, implementing multi-year financial forecasting, advocating for responsible tax reform, and working to maintain a stead property tax rate.

Accomplishments

- Received AAA bond rating from Standard & Poor’s in July 2013
- Awarded Certificate of Achievement for Excellence in Financial Reporting from GFOA for the year ended June 30, 2012 Comprehensive Annual Financial Report
- Received a Distinguished Budget Presentation Award from GFOA for the fiscal year beginning July 1, 2013 Budget Summary document

Significant Information

The Finance Department has been allocated \$550,000 for the replacement of the City’s financial system. A consultant has recently been selected and will begin to evaluate the City’s processes and needs and will work with staff on the selection of a new software package.



Financial Summary

	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)
Expenditures by Object						
Personal Services						
Full-time Employees	\$479,234	\$495,298	\$530,000	\$540,000	\$10,000	1.87%
Part-time Employees	45,911	49,108	31,500	40,000	8,500	26.98%
Contract Help						
Overtime	10,562	12,006	15,000	15,000		
Health, Dental, Life Insurance	74,105	69,171	94,405	96,650	2,245	2.38%
Retirement Contributions	87,714	91,438	99,787	104,474	4,687	4.70%
Other Pay	6,314	3,810	4,250	4,275	25	0.59%
Total Personal Services	\$703,840	\$720,831	\$774,942	\$800,399	\$25,457	3.29%
Supplies & Services						
Operating & Maintenance	\$248,155	\$278,999	\$284,460	\$229,340	(\$55,120)	(19.38%)
Conference, Travel & Training	6,669	9,971	15,000	12,500	(2,500)	(16.67%)
Utilities						
Contractual Obligations	3,500	61,233	3,500	3,500		
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	\$258,324	\$350,203	\$302,960	\$245,340	(\$57,620)	(19.02%)
Capital Outlay						
Replacement Charges	\$2,431	\$2,652	\$2,450	\$3,000	\$550	22.45%
Computer Hardware & Software		5,720	40,000	560,000	520,000	1,300.00%
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay	\$2,431	\$8,372	\$42,450	\$563,000	\$520,550	1,126.27%
Lease/Purchase Payments						
Total Expenditures	\$964,595	\$1079,406	\$1,120,352	\$1,608,739	\$488,387	43.59%



Personnel Summary

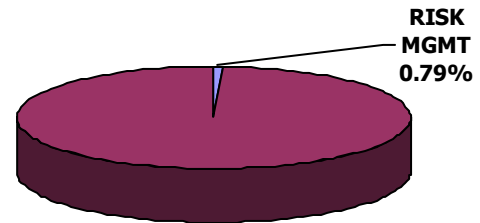
	BUDGET FY 2011-12	BUDGET FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	CHANGE FROM FY 2013-14
Full-time Employees					
City Clerk's Office					
Deputy City Clerk	1.00	0.00	0.00	0.00	0.00
Finance					
Finance Director	1.00	1.00	1.00	1.00	0.00
Accounting Manager	1.00	1.00	1.00	1.00	0.00
Budget Analyst	1.00	1.00	1.00	1.00	0.00
Accountant	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Payroll Specialist	1.00	1.00	1.00	1.00	0.00
Account Clerk	2.00	2.00	2.00	2.00	0.00
Total Full-time Employees	9.00	8.00	8.00	8.00	0.00
Part-time Employees					
Finance					
Courier	0.75	0.75	0.75	0.75	0.00
Secretary	0.00	0.25	0.00	0.00	0.00
Total Part-time Employees	0.75	1.00	0.75	0.75	0.00
Total Authorized Personnel	9.75	9.00	8.75	8.75	0.00



BUDGET INFORMATION

FY 2014-15 Budget	\$433,000
FY 2013-14 Budget	\$428,000
Percentage Change	1.17%
FY 2014-15 FTE	0.00
Change From FY 2013-14	0.00

PERCENT OF GENERAL FUND BUDGET



Activity Description

Risk management seeks to protect the City against adverse impacts to its financial and tangible assets. Risks that the City cannot financially assume are transferred through the purchase of adequate property, liability, workman's compensation, and automobile insurance or similar coverage(s).

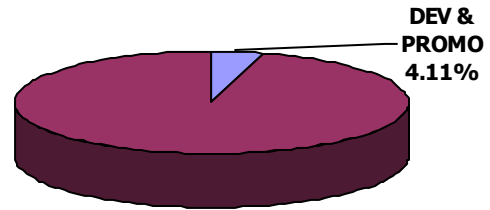
Financial Summary

	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)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services						
Supplies & Services						
Operating & Maintenance	\$347,329	\$305,810	\$428,000	\$433,000	\$5,000	1.17%
Conference, Travel & Training						
Utilities						
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	\$347,329	\$305,810	\$428,000	\$433,000	\$5,000	1.17%
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$347,329	\$305,810	\$428,000	\$433,000	\$5,000	1.17%



BUDGET INFORMATION	
FY 2014-15 Budget	\$2,266,900
FY 2013-14 Budget	\$1,981,900
Percentage Change	14.38%
FY 2014-15 FTE	0.00
Change From FY 2013-14	0.00

PERCENT OF GENERAL FUND BUDGET



Activity Description

The goal of this activity is to enhance the physical and cultural ambience of the City and metropolitan area by marketing the City and providing an appealing environment for visitors and the citizens of West Des Moines. This activity is financed entirely by Hotel/Motel tax revenues.

Budget Objectives and Significant Information

West Des Moines continues to be a metropolitan leader in the distribution of Hotel/Motel Tax Revenues. In FY 14-15, the City plans to distribute 2/7ths of hotel/motel tax collections to the Convention and Visitors Bureau, 2/7ths to BRAVO and 2/7ths will be transferred to City programs, leaving 1/7th for distribution to West Des Moines and metropolitan based activities. Specific allocations will be made by the City Council in the spring of 2014. City Council action designated discretionary fund revenues in excess of total funds revenue of \$2,550,000 are to be channeled towards a public arts program, up to \$120,000.



Financial Summary

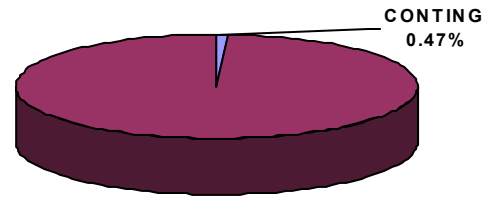
	ACTUAL FY 2011-12	ACTUAL FY 2012-13	REVISED BUDGET FY 2013-14	BUDGET FY 2014-15	INC(DEC) FY 2014-15 OVER FY 2013-14	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services						
Supplies & Services						
Operating & Maintenance	\$49,734	\$50,144	\$60,000	\$60,000		
Conference, Travel & Training						
Utilities						
Contractual Obligations						
Donations to Agencies	1,998,227	2,191,572	1,921,900	2,206,900	285,000	14.83%
Non-Recurring/Non-Capital		116,950				
Total Supplies & Services	\$2,047,961	\$2,358,666	\$1,981,900	\$2,266,900	\$285,000	14.38%
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$2,047,961	\$2,358,666	\$1,981,900	\$2,266,900	\$285,000	14.38%



BUDGET INFORMATION

FY 2014-15 Budget	\$421,000
FY 2013-14 Budget	\$258,000
Percentage Change	63.18%
FY 2014-15 FTE	0.00
Change From FY 2013-14	0.00

PERCENT OF GENERAL FUND BUDGET



Activity Description

The City Contingency is comprised of the following elements: funds designated by the City Council for unforeseen circumstances special issues and, funds designated for recognition payments for the City's volunteer personnel.

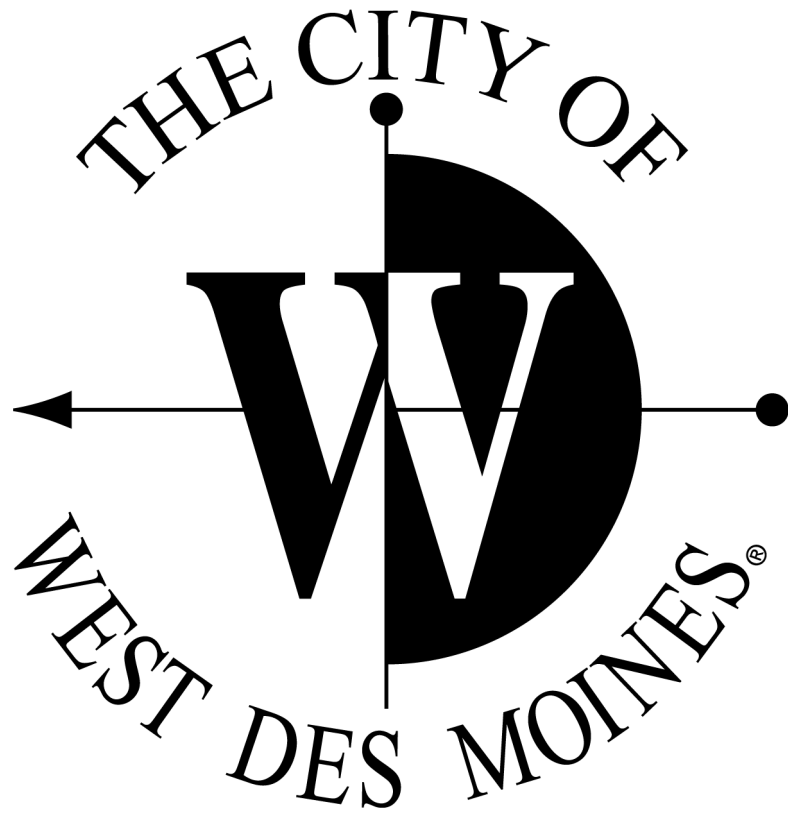
Through the careful use of Contingency funds the City Council is able to respond to needs and opportunities which were not foreseen at the time the budget was prepared. At the end of each fiscal year, the unused portion of the City Contingency reverts back to the General Fund balance.

Significant Information

\$250,000 has been budgeted in the contingency fund for expenses related to the emerald ash borer infestation that is expected affect the community in FY 2014-15.

Financial Summary

	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)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees	\$9,050	\$8,977	\$21,000	\$21,000		
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services	\$9,050	\$8,977	\$21,000	\$21,000		
Supplies & Services						
Operating & Maintenance	\$4,019	\$5,448	\$237,000	\$400,000	\$163,000	68.78%
Conference, Travel & Training						
Utilities						
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	\$4,019	\$5,448	\$237,000	\$400,000	\$163,000	68.78%
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$13,069	\$14,425	\$258,000	\$421,000	\$163,000	63.18%



Revenue



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 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	\$5,310,748	\$5,916,759	\$6,082,061	\$6,364,253	\$282,192	6.01%
TIF Revenues	12,219,161	13,272,106	10,877,193	9,205,790	(1,671,403)	(15.37%)
Other City Taxes	68,741	76,780	74,845	75,897	1,052	1.41%
Licenses and Permits						
Use of Money and Property	97	209		30	30	100.00%
Intergovernmental	6,130,406	6,220,224	5,853,746	6,169,358	315,612	5.39%
Charges for Services						
Special Assessments						
Miscellaneous	1,316,598	1,036,113	937,851	959,425	21,574	2.30%
Sub-total Operating Revenues	\$25,045,751	\$26,522,191	\$23,825,696	\$22,774,753	(\$1,050,943)	(4.41%)
Other Financing Sources						
Sale of Surplus Assets & Equipment	\$2,072	\$3,306				
Proceeds of Long Term Debt						
Transfers In	1,000,565	872,025	181,200	207,998	26,798	14.79%
Sub-total Other Financing Sources	\$1,002,637	\$875,331	\$181,200	\$207,998	\$26,798	14.79%
TOTAL REVENUES & OTHER SOURCES	\$26,048,388	\$27,397,522	\$24,006,896	\$22,982,751	(\$1,024,145)	(4.27%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$2,055,794	\$2,195,354	\$2,441,634	\$2,860,333	\$418,699	17.15%
Supplies and Services	2,985,807	3,011,944	2,217,279	1,779,145	(438,134)	(19.76%)
Universal Commodities	670,682	787,541	803,000	945,000	142,000	17.68%
Non-Recurring/Non-Capital	37,121	34,662	110,952	88,000	(22,952)	(20.69%)
Capital	380,623	460,780	331,500	326,500	(5,000)	(1.51%)
Sub-total Operating Expenditures	\$6,130,027	\$6,490,281	\$5,904,365	\$5,998,978	\$94,613	1.60%
Debt Service Expenditures	\$1,148,559	\$1,148,559	\$1,271,712	\$1,446,712	\$175,000	13.76%
Capital Improvement Expenditures						
Total Expenditures	\$7,278,586	\$7,638,840	\$7,176,077	\$7,445,690	\$269,613	3.76%
Transfers Out	\$16,249,826	\$21,011,427	\$19,169,258	\$18,758,699	(\$410,559)	(2.14%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$23,528,412	\$28,650,267	\$26,345,335	\$26,204,389	(\$140,946)	(0.53%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$2,519,976	(\$1,252,745)	(\$2,338,439)	(\$3,221,638)	(\$833,199)	n/a
BEGINNING FUND BALANCE	\$20,990,255	\$23,510,231	\$22,257,486	\$19,919,047	(\$2,338,439)	n/a
ENDING FUND BALANCE	\$23,510,231	\$22,257,486	\$19,919,047	\$16,697,409	(\$3,221,638)	n/a
FUND BALANCE% OF EXPENDITURES	323.01%	291.37%	277.58%	234.40%		



SPECIAL REVENUE FUNDS

FY 2014-15 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			\$4,232,789		\$2,131,464	
TIF Revenues				9,205,790		
Other City Taxes			50,462		25,435	
Licenses and Permits						
Use of Money and Property						
Intergovernmental	5,434,464	556,163	106,900		53,831	
Charges for Services						
Special Assessments						
Miscellaneous		42,425				32,000
Sub-total Operating Revenues	\$5,434,464	\$598,588	\$4,390,151	\$9,205,790	\$2,210,730	\$32,000
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		87,998				120,000
Sub-total Other Financing Sources		\$87,998				\$120,000
TOTAL REVENUES & OTHER SOURCES	\$5,434,464	\$686,586	\$4,390,151	\$9,205,790	\$2,210,730	\$152,000
EXPENDITURES						
Operating Expenditures						
Personal Services		\$171,208			\$2,689,125	
Supplies and Services		571,240		788,405		13,500
Universal Commodities	942,000	3,000				
Non-Recurring/Non-Capital		1,500				
Capital						126,500
Sub-total Operating Expenditures	\$942,000	\$746,948		\$788,405	\$2,689,125	\$140,000
Debt Service Expenditures	\$1,375,000					
Capital Improvement Expenditures						
Total Expenditures	\$2,317,000	\$746,948		\$788,405	\$2,689,125	\$140,000
Transfers Out	\$5,995,000	\$85,000	\$4,390,151	\$8,082,950		
TOTAL EXPENDITURES/TRANSFERS OUT	\$8,312,000	\$831,948	\$4,390,151	\$8,871,355	\$2,689,125	\$140,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$2,877,536)	(\$145,362)		\$334,435	(\$478,395)	\$12,000
BEGINNING FUND BALANCE	\$10,126,520	\$421,392		\$4,792,707	\$3,083,934	\$447,702
ENDING FUND BALANCE	\$7,248,984	\$276,030		\$5,127,142	\$2,605,539	\$459,702
FUND BALANCE% OF EXPENDITURES	312.86%	36.95%		650.32%	96.89%	328.36%



SPECIAL REVENUE FUNDS

FY 2014-15 BUDGET BY FUND

	Library Funds	Police Funds	E911 Funds	Human Services Funds	EMS Funds	BUDGET FY 2013-14
REVENUES						
Operating Revenues						
Property Taxes						\$6,364,253
TIF Revenues						9,205,790
Other City Taxes						75,897
Licenses and Permits						
Use of Money and Property	30					30
Intergovernmental				18,000		6,169,358
Charges for Services						
Special Assessments						
Miscellaneous	65,000	15,000	675,000	130,000		959,425
Sub-total Operating Revenues	\$65,030	\$15,000	\$675,000	\$148,000		\$22,774,753
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						207,998
Sub-total Other Financing Sources						\$207,998
TOTAL REVENUES & OTHER SOURCES	\$65,030	\$15,000	\$675,000	\$148,000		\$22,982,751
EXPENDITURES						
Operating Expenditures						
Personal Services						\$2,860,333
Supplies and Services		10,000	235,000	161,000		1,779,145
Universal Commodities						945,000
Non-Recurring/Non-Capital	80,000		6,500			88,000
Capital	3,500	5,000	191,500			326,500
Sub-total Operating Expenditures	\$83,500	\$15,000	\$433,000	\$161,000		\$5,998,978
Debt Service Expenditures			\$71,712			\$1,446,712
Capital Improvement Expenditures						
Total Expenditures	\$83,500	\$15,000	\$504,712	\$161,000		\$7,445,690
Transfers Out			\$170,000	\$35,598		\$18,758,699
TOTAL EXPENDITURES/TRANSFERS OUT	\$83,500	\$15,000	\$674,712	\$196,598		\$26,204,389
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$18,470)		\$288	(\$48,598)		(\$3,221,638)
BEGINNING FUND BALANCE	\$183,342	\$291,190	(\$16,702)	\$588,208	\$754	\$19,919,047
ENDING FUND BALANCE	\$164,872	\$291,190	(\$16,414)	\$539,610	\$754	\$16,697,409
FUND BALANCE% OF EXPENDITURES	197.45%	1,941.27%	(3.25%)	335.16%	n/a	224.56%



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 \$5,434,464 in Road Use Taxes in FY 2014-2015. This estimate is based on the City's estimated population of 56,609, and a per capita estimate of \$96.00. The Iowa Department of Transportation (IDOT) projects the per capita rate will increase to approximately \$99.50 by FY 2017-2018. 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
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	\$96.00
2014-15	\$97.50

Expenditures

Approximately \$4.86 million in Road Use Tax funds are being utilized for street related expenditures (CIP and operating). The remaining \$942,000 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 \$7.2 million. Most of this balance is obligated to complete capital projects which initiated in fiscal years prior to FY 2014-2015. 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 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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	5,335,052	5,499,726	5,321,246	5,434,464	113,218	2.13%
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$5,335,052	\$5,499,726	\$5,321,246	\$5,434,464	\$113,218	2.13%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	100,342	173,630				
Sub-total Other Financing Sources	\$100,342	\$173,630				
TOTAL REVENUES & OTHER SOURCES	\$5,435,395	\$5,673,356	\$5,321,246	\$5,434,464	\$113,218	2.13%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities	668,732	786,039	800,000	942,000	142,000	17.75%
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$668,732	\$786,039	\$800,000	\$942,000	\$142,000	17.75%
Debt Service Expenditures	\$1,076,848	\$1,076,848	\$1,200,000	\$1,375,000	\$175,000	14.58%
Capital Improvement Expenditures						
Total Expenditures	\$1,745,580	\$1,862,887	\$2,000,000	\$2,317,000	\$317,000	15.85%
Transfers Out	\$2,108,899	\$5,647,117	\$4,862,000	\$5,995,000	\$1,133,000	23.30%
TOTAL EXPENDITURES/TRANSFERS OUT	\$3,854,479	\$7,510,004	\$6,862,000	\$8,312,000	\$1,450,000	21.13%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,580,916	(\$1,836,648)	(\$1,540,754)	(\$2,877,536)	(\$1,336,782)	
BEGINNING FUND BALANCE	\$11,923,006	\$13,503,922	\$11,667,274	\$10,126,520	(\$1,540,754)	n/a
ENDING FUND BALANCE	\$13,503,922	\$11,667,274	\$10,126,520	\$7,248,984	(\$2,877,536)	n/a
FUND BALANCE% OF EXPENDITURES	773.61%	626.30%	506.33%	312.86%		



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.

Economic Development Account

Since 1999 the City has participated in multiple economic development financial programs managed by the State of Iowa. Over that time, the City has provided match contributions in the form of forgivable or low interest loans totaling \$667,000 and involving 12 area businesses. The current High Quality Jobs Program (HQJP) provides qualifying businesses direct financial assistance to off-set some of the costs incurred to located, expand or modernize an Iowa facility. To qualify, a business must be a non-retail or non-service business and meet certain wage threshold requirements. The amount of funding is based on the business's level of need; the quality of the jobs; the percentage of created or retained jobs defined as high-quality; and the economic impact of the project. Funds are provided in the form of loans and forgivable loans.

HQJP 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 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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	790,724	693,497	522,500	556,163	33,663	6.44%
Charges for Services						
Special Assessments						
Miscellaneous	83,334	29,476	42,851	42,425	(426)	(0.99%)
Sub-total Operating Revenues	\$874,058	\$722,973	\$565,351	\$598,588	\$33,237	5.88%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	250,582	84,954	54,400	87,998	33,598	61.76%
Sub-total Other Financing Sources	\$250,582	\$84,954	\$54,400	\$87,998	\$33,598	61.76%
TOTAL REVENUES & OTHER SOURCES	\$1,124,640	\$807,927	\$619,751	\$686,586	\$66,835	10.78%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$139,985	\$159,279	\$145,634	\$171,208	\$25,574	17.56%
Supplies and Services	531,842	713,160	679,404	571,240	(108,164)	(15.92%)
Universal Commodities		1,501	3,000	3,000		
Non-Recurring/Non-Capital	60	4,354		1,500	1,500	100.00%
Capital						
Sub-total Operating Expenditures	\$671,887	\$878,294	\$828,038	\$746,948	(\$81,090)	(9.79%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$671,887	\$878,294	\$828,038	\$746,948	(\$81,090)	(9.79%)
Transfers Out	\$43,650	\$94,085	\$8,800	\$85,000	\$76,200	865.91%
TOTAL EXPENDITURES/TRANSFERS OUT	\$715,537	\$972,379	\$836,838	\$831,948	(\$4,890)	(0.58%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$409,103	(\$164,452)	(\$217,087)	(\$145,362)	\$71,725	
BEGINNING FUND BALANCE	\$393,828	\$802,931	\$638,479	\$421,392	(\$217,087)	n/a
ENDING FUND BALANCE	\$802,931	\$638,479	\$421,392	\$276,030	(\$145,362)	n/a
FUND BALANCE% OF EXPENDITURES	119.50%	65.66%	50.89%	36.95%		



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 2014-2015, the levy for employee benefits will be approximately \$4,283,251 and the commercial property tax replacement funding is projected to be \$106,900. These amounts will then be transferred to the General Fund as the employee benefits are actually paid.

SPECIAL REVENUE FUNDS

EMPLOYEE BENEFITS FUND

	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	\$3,451,986	\$3,969,065	\$4,130,572	\$4,232,789	\$102,217	2.47%
TIF Revenues						
Other City Taxes	44,682	51,673	50,837	50,462	(375)	(0.74%)
Licenses and Permits						
Use of Money and Property						
Intergovernmental				106,900	106,900	100.00%
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$3,496,668	\$4,020,738	\$4,181,409	\$4,390,151	\$208,742	4.99%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$3,496,668	\$4,020,738	\$4,181,409	\$4,390,151	\$208,742	4.99%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures						
Transfers Out	\$3,496,668	\$4,020,738	\$4,181,409	\$4,390,151	\$208,742	4.99%
TOTAL EXPENDITURES/TRANSFERS OUT	\$3,496,668	\$4,020,738	\$4,181,409	\$4,390,151	\$208,742	4.99%
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 expired in FY 2013-2014 and the subdistricts will fully expire in fiscal year 2025-2026. The original purpose of the district was to help defray costs associated with the construction of a new municipal fire station, and an interstate interchange at the intersection of Mills Civic Parkway and Interstate Highway 35. The first amendment facilitated construction of the infrastructure (street, sanitary sewer and water lines) necessary for the Wells Fargo Mortgage Company complex while later amendments allowed financing for construction of infrastructure to serve the Aviva and Microsoft campuses. TIF receipts are projected to be \$4,409,070 for FY 2014-2015.

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 2014-2015 are projected to be \$4,170,328.

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. TIF receipts are projected to be \$117,500 for FY 2014-2015.

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 \$323,664 for FY 2014-2015.

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 \$17,814 for FY 2014-2015.

Woodland Hills TIF District

This district was created in 2011 and the expiration date is to be determined. The district has a 10 year life. The objectives of this district are to facilitated the development that had been aborted within the project area by encouraging new residential and commercial development opportunities through the installation and repair of necessary public improvements; and to provide the



opportunity for generating funds to benefit low and moderate income households and families in West Des Moines. Create a fund that City Council can choose to form agreements between City and developers and other entities for provision of services or to benefit low and moderate income households and families in West Des Moines. Specific improvements include paving a portion of South 88th Street from Mills Civic Parkway south to Booneville Road, and potentially include construction of a relocated intersection of Mills Civic Parkway and South 88th Street, paving South 88th Street about a quarter mile north and south from the intersection and paving Mills Civic Parkway about a quarter mile east and west from the intersection. TIF receipts are projected to be \$163,414 for FY 2014-2015.



SPECIAL REVENUE FUNDS

TIF FUNDS

	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						
TIF Revenues	\$12,219,161	\$13,272,106	\$10,877,193	\$9,205,790	(\$1,671,403)	(15.37%)
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$12,219,161	\$13,272,106	\$10,877,193	\$9,205,790	(\$1,671,403)	(15.37%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	288,937	450,006				
Sub-total Other Financing Sources	\$288,937	\$450,006				
TOTAL REVENUES & OTHER SOURCES	\$12,508,098	\$13,722,112	\$10,877,193	\$9,205,790	(\$1,671,403)	(15.37%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	2,161,039	1,960,610	1,116,875	788,405	(328,470)	(29.41%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$2,161,039	\$1,960,610	\$1,116,875	\$788,405	(\$328,470)	(29.41%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$2,161,039	\$1,960,610	\$1,116,875	\$788,405	(\$328,470)	(29.41%)
Transfers Out	\$10,059,903	\$11,026,556	\$9,947,049	\$8,082,950	(\$1,864,099)	(18.74%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$12,220,942	\$12,987,166	\$11,063,924	\$8,871,355	(\$2,192,569)	(19.82%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$287,156	\$734,946	(\$186,731)	\$334,435	\$521,166	
BEGINNING FUND BALANCE	\$3,957,336	\$4,244,492	\$4,979,438	\$4,792,707	(\$186,731)	n/a
ENDING FUND BALANCE	\$4,244,492	\$4,979,438	\$4,792,707	\$5,127,142	\$344,435	n/a
FUND BALANCE% OF EXPENDITURES	196.41%	253.97%	429.12%	650.32%		



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 2014-2015 the levy for these pension contributions will be approximately \$2,156,899, and the commercial property tax replacement funding is projected to be \$53,831. The MFPRSI City contribution rate increased from 30.12% in FY 2013-2014 to 30.41% in FY 2014-2015. 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
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%
2003-04	30.12%
2014-15	30.41%



SPECIAL REVENUE FUNDS

POLICE & FIRE RETIREMENT FUNDS

	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	\$1,858,762	\$1,947,693	\$1,951,489	\$2,131,464	\$179,975	9.22%
TIF Revenues						
Other City Taxes	24,059	25,107	24,008	25,435	1,427	5.94%
Licenses and Permits						
Use of Money and Property						
Intergovernmental				53,831	53,831	100.00%
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$1,882,821	\$1,972,800	\$1,975,497	\$2,210,730	\$235,233	11.91%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$1,882,821	\$1,972,800	\$1,975,497	\$2,210,730	\$235,233	11.91%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$1,915,809	\$2,036,075	\$2,296,000	\$2,689,125	\$393,125	17.12%
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$1,915,809	\$2,036,075	\$2,296,000	\$2,689,125	\$393,125	17.12%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,915,809	\$2,036,075	\$2,296,000	\$2,689,125	\$393,125	17.12%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,915,809	\$2,036,075	\$2,296,000	\$2,689,125	\$393,125	17.12%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$32,988)	(\$63,275)	(\$320,503)	(\$478,395)	(\$157,892)	
BEGINNING FUND BALANCE	\$3,500,700	\$3,467,712	\$3,404,437	\$3,083,934	(\$320,503)	n/a
ENDING FUND BALANCE	\$3,467,712	\$3,404,437	\$3,083,934	\$2,605,539	(\$478,395)	n/a
FUND BALANCE% OF EXPENDITURES	181.01%	167.21%	134.32%	96.89%		



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 \$459,702 is obligated for future park developments, and to support operations at the Community Center, Raccoon River Softball Complex, Public Art program, and other park facilities.

SPECIAL REVENUE FUNDS

PARK FUNDS

	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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1	1				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	50,880	65,329	41,000	32,000	(9,000)	(21.95%)
Sub-total Operating Revenues	\$50,881	\$65,330	\$41,000	\$32,000	(\$9,000)	(21.95%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		147,435	120,000	120,000		
Sub-total Other Financing Sources		\$147,435	\$120,000	\$120,000		
TOTAL REVENUES & OTHER SOURCES	\$50,881	\$212,765	\$161,000	\$152,000	(\$9,000)	(5.59%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services		12,013	15,000	13,500	(1,500)	(10.00%)
Universal Commodities						
Non-Recurring/Non-Capital		3,410	9,452		(9,452)	(100.00%)
Capital	30,917	15,962	20,000	126,500	106,500	532.50%
Sub-total Operating Expenditures	\$30,917	\$31,385	\$44,452	\$140,000	\$95,548	214.95%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$30,917	\$31,385	\$44,452	\$140,000	\$95,548	214.95%
Transfers Out		\$21,216				
TOTAL EXPENDITURES/TRANSFERS OUT	\$30,917	\$52,601	\$44,452	\$140,000	\$95,548	214.95%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$19,964	\$160,164	\$116,548	\$12,000	(\$104,548)	(89.70%)
BEGINNING FUND BALANCE	\$151,026	\$170,990	\$331,154	\$447,702	\$116,548	n/a
ENDING FUND BALANCE	\$170,990	\$331,154	\$447,702	\$459,702	\$12,000	n/a
FUND BALANCE% OF EXPENDITURES	553.06%	1,055.13%	1,007.16%	328.36%		



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 \$65,000 in donations in FY 2014-2015, 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	\$80,000
Contingency & Miscellaneous	<u>\$3,500</u>
Total	\$83,500

Estimated Ending Fund Balance

The projected remaining fund balance of approximately \$164,872 is reserved exclusively for the future support of Library operations.

SPECIAL REVENUE FUNDS

LIBRARY FUNDS

	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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	37	27		30	30	100.00%
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	50,294	76,112	56,000	65,000	9,000	16.07%
Sub-total Operating Revenues	\$50,331	\$76,139	\$56,000	\$65,030	\$9,030	16.13%
Other Financing Sources						
Sale of Surplus Assets & Equipment		\$3,306				
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$55,331	\$79,445	\$56,000	\$65,030	\$9,030	16.13%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services		367				
Universal Commodities						
Non-Recurring/Non-Capital	36,092	14,860	95,000	80,000	(15,000)	(15.79%)
Capital	15,259	94,263		3,500	3,500	100.00%
Sub-total Operating Expenditures	\$51,351	\$109,490	\$95,000	\$83,500	(\$11,500)	(12.11%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$51,351	\$109,490	\$95,000	\$83,500	(\$11,500)	(12.11%)
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$51,351	\$109,490	\$95,000	\$83,500	(\$11,500)	(12.11%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$1,020)	(\$30,045)	(\$39,000)	(\$18,470)	\$20,530	52.64%
BEGINNING FUND BALANCE	\$253,407	\$252,387	\$222,342	\$183,342	(\$39,000)	n/a
ENDING FUND BALANCE	\$252,387	\$222,342	\$183,342	\$164,872	(\$18,470)	n/a
FUND BALANCE% OF EXPENDITURES	491.49%	203.07%	192.99%	197.45%		



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 2014-2015, 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 \$291,190 is reserved exclusively for future police operations.



SPECIAL REVENUE FUNDS

POLICE FUNDS

	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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	53	14				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	42,144	75,964	24,000	15,000	(9,000)	(62.50%)
Sub-total Operating Revenues	\$42,197	\$75,978	\$24,000	\$15,000	(\$9,000)	(62.50%)
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	\$44,269	\$75,978	\$24,000	\$15,000	(\$9,000)	(62.50%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	(1,547)	1,443	10,000	10,000		
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	217,403	154,473	125,000	5,000	(120,000)	(95.83%)
Sub-total Operating Expenditures	\$215,856	\$155,916	\$135,000	\$15,000	(\$120,000)	(88.89%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$215,856	\$155,916	\$135,000	\$15,000	(\$120,000)	(88.89%)
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$215,856	\$155,916	\$135,000	\$15,000	(\$120,000)	(88.89%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$171,587)	(\$79,938)	(\$111,000)		\$111,000	n/a
BEGINNING FUND BALANCE	\$653,715	\$482,128	\$402,190	\$291,190	(\$111,000)	n/a
ENDING FUND BALANCE	\$482,128	\$402,190	\$291,190	\$291,190		n/a
FUND BALANCE% OF EXPENDITURES	223.36%	257.95%	215.70%	1,941.27%		



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 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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	603,158	669,673	650,000	675,000	25,000	3.85%
Sub-total Operating Revenues	\$603,158	\$669,673	\$650,000	\$675,000	\$25,000	3.85%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$603,158	\$669,673	\$650,000	\$675,000	\$25,000	3.85%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	186,413	215,313	235,000	235,000		
Universal Commodities						
Non-Recurring/Non-Capital		1,902	6,500	6,500		
Capital	117,043	190,062	186,500	191,500	5,000	2.68%
Sub-total Operating Expenditures	\$303,456	\$407,277	\$428,000	\$433,000	\$5,000	1.17%
Debt Service Expenditures	\$71,711	\$71,711	\$71,712	\$71,712		
Capital Improvement Expenditures						
Total Expenditures	\$375,167	\$478,988	\$499,712	\$504,712	\$5,000	1.00%
Transfers Out	\$170,000	\$170,000	\$170,000	\$170,000		
TOTAL EXPENDITURES/TRANSFERS OUT	\$545,167	\$648,988	\$669,712	\$674,712	\$5,000	0.75%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$57,911	\$20,685	(\$19,712)	\$288	\$20,000	100.00%
BEGINNING FUND BALANCE	(\$75,666)	(\$17,675)	\$3,010	(\$16,702)	(\$19,712)	n/a
ENDING FUND BALANCE	(\$17,675)	\$3,010	(\$16,702)	(\$16,414)	\$288	n/a
FUND BALANCE% OF EXPENDITURES	(4.71%)	0.63%	(3.34%)	(3.25%)		



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 approximately \$134,000 in donations and grants and expend approximately \$161,000 on programs for FY 2014-2015. 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 \$539,610 is reserved exclusively for Human Services' outreach programs.



SPECIAL REVENUE FUNDS

HUMAN SERVICES FUNDS

	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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	6	167				
Intergovernmental	4,630	27,000	10,000	18,000	8,000	80.00%
Charges for Services						
Special Assessments						
Miscellaneous	486,787	119,559	124,000	130,000	6,000	4.84%
Sub-total Operating Revenues	\$491,423	\$146,726	\$134,000	\$148,000	\$14,000	10.45%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	360,703	16,000	6,800		(6,800)	(100.00%)
Sub-total Other Financing Sources	\$360,703	\$16,000	\$6,800			
TOTAL REVENUES & OTHER SOURCES	\$852,126	\$162,726	\$140,800	\$148,000	(\$7,200)	5.11%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	110,010	118,987	161,000	161,000		
Universal Commodities						
Non-Recurring/Non-Capital	898					
Capital		6,020				
Sub-total Operating Expenditures	\$110,908	\$125,007	\$161,000	\$161,000		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$110,908	\$125,007	\$161,000	\$161,000		
Transfers Out	\$370,706	\$31,715		\$35,598	\$35,598	100.00%
TOTAL EXPENDITURES/TRANSFERS OUT	\$481,614	\$156,722	\$161,000	\$196,598	\$35,598	22.11%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$370,512	\$6,004	(\$20,200)	(\$48,598)	(28,398)	(140.59%)
BEGINNING FUND BALANCE	\$231,892	\$602,404	\$608,408	\$588,208	(\$20,200)	n/a
ENDING FUND BALANCE	\$602,404	\$608,408	\$588,208	\$539,610	(\$48,598)	n/a
FUND BALANCE% OF EXPENDITURES	543.16%	486.70%	365.35%	335.16%		



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 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						
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	71	186				
Capital						
Sub-total Operating Expenditures	\$71	\$186				
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$71	\$186				
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$71	\$186				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$71)	(\$186)				
BEGINNING FUND BALANCE	\$1,011	\$940	\$754	\$754		n/a
ENDING FUND BALANCE	\$940	\$754	\$754	\$754		n/a
FUND BALANCE% OF EXPENDITURES	1,323.94%	405.38%	n/a	n/a		



Debt Service



debt
service funds



Debt Service Fund

This fund is used to account for the accumulation of resources for, and the payment of, general obligation bonds. General obligation bonds are the most common type of bond issued by a city. They are often called "full faith and credit bonds" because the taxable valuation of all real property located in the city is pledged to pay them.

The advantage of general obligation bonds over other bonds is that the interest rate is usually lower than other types of bonds. The main disadvantage of general obligation bonds is that they are subject to debt limitation, while others are not.

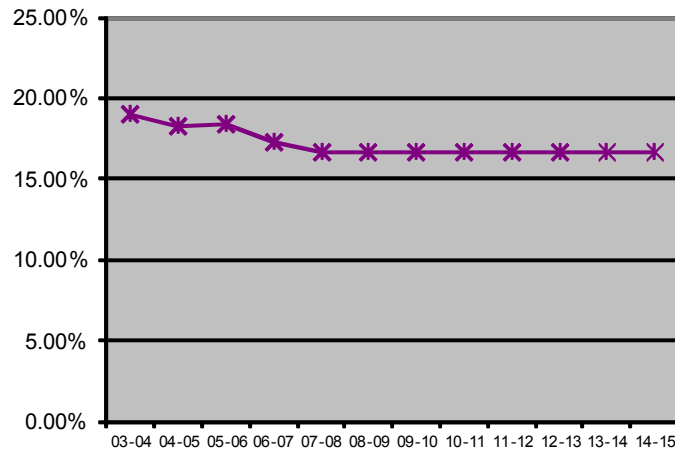
There are two types of general obligation bonds: essential corporate purpose and general corporate purpose. **Bonds issued for a general corporate purpose require a public election with a 60 percent majority vote. Some examples of general corporate purpose bonds include bonds issued for swimming pools, libraries, city halls, fire stations, and police stations.** Bonds issued for an essential corporate purpose need only the approval of a resolution by a majority of the total city council at an official meeting, following a published notice and hearing. Examples of essential corporate purpose bonds include bonds issued for street and bridge construction; refinancing of debt; park improvements; and flood control.

Financial Summary

In FY 2014-2015 the Debt Service levy rate is projected to be \$2.00 per \$1,000 in valuation. This rate is 16.60% of the City's total property tax rate. This maintains the lowest percentage since FY 1994-95, when the Debt Service rate equaled approximately 17% of the City's property tax rate. This means the City is able to dedicate more of the property tax levy to general operations.

In FY 2014-2015, interest income is projected to be minimal. This projection is based on estimated cash reserves during the year and historical interest rates. Any interest earned will be used to increase the ending fund balance, which is projected to be \$2,637,904 at June 30, 2015. Currently, the Debt Service fund balance is approximately 16.34% of operating expenditures; ideally, the City would like to see this percentage be in the range of 7% to 10%. The Debt Service fund balance is reserved for future debt service requirements.

Debt Service Levy as a % of Total Levy



Financial Summary

	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	\$8,258,673	\$8,283,204	\$8,540,623	\$8,652,596	\$111,973	1.31%
TIF Revenues						
Other City Taxes	96,141	95,528	95,357	94,573	(10,784)	(11.31%)
Licenses and Permits						
Use of Money and Property	1,454	62,422				
Intergovernmental				237,475	237,475	100.00%
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$8,356,268	\$8,441,154	\$8,635,980	\$8,984,644	\$348,664	4.04%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	20,329,768	12,386,055	21,965,799	7,157,950	(14,807,849)	(67.41%)
Sub-total Other Financing Sources	\$20,329,768	\$12,386,055	\$21,965,799	\$7,157,950	(\$14,807,849)	(67.41%)
TOTAL REVENUES & OTHER SOURCES	\$28,686,036	\$20,827,209	\$30,601,779	\$16,142,594	(\$14,459,185)	(47.25%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures	\$28,674,845	\$20,921,357	\$31,460,908	\$16,142,596	(\$15,318,312)	(48.69%)
Capital Improvement Expenditures						
Total Expenditures	\$28,674,845	\$20,921,357	\$31,460,908	\$16,142,596	(\$15,318,312)	(48.69%)
Transfers Out	\$20					
TOTAL EXPENDITURES/TRANSFERS OUT	\$28,674,865	\$20,921,357	\$31,460,908	\$16,142,596	(\$15,318,312)	(48.69%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$11,171	(\$94,148)	(\$859,129)	(\$2)	(\$859,127)	n/a
BEGINNING FUND BALANCE	\$3,580,012	\$3,591,183	\$3,497,035	\$2,637,906	(\$859,129)	n/a
ENDING FUND BALANCE	\$3,591,183	\$3,497,035	\$2,637,906	\$2,637,904	(\$2)	n/a
FUND BALANCE% OF EXPENDITURES	12.52%	16.72%	8.38%	16.34%		



Composition of Debt Service Levy

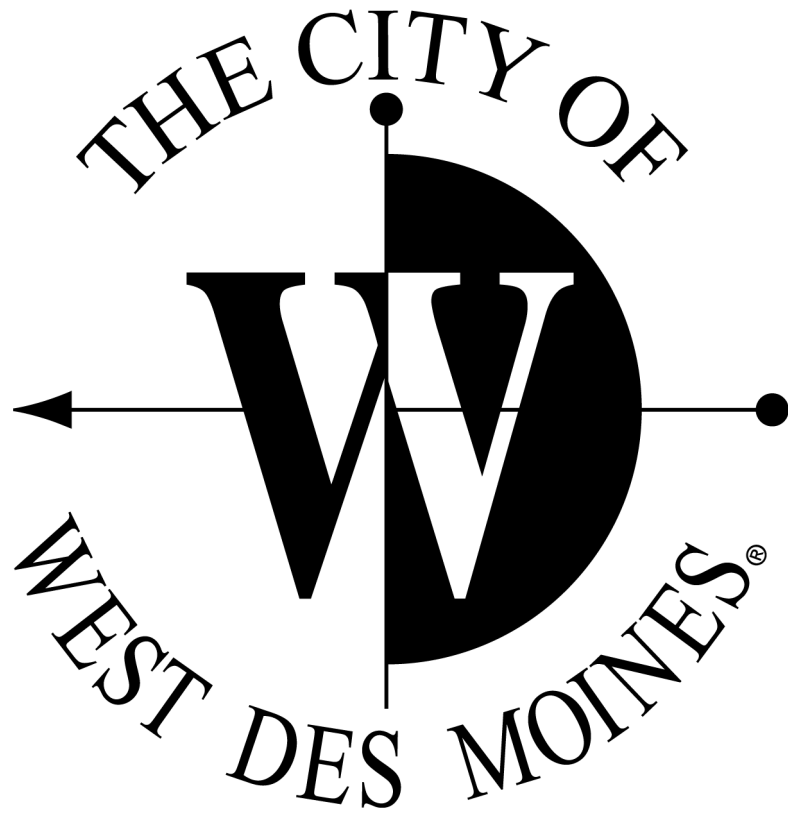
	Principal Payable in FY 2014-15	Interest Payable in FY 2014-15	Total FY 2014-15 Obligation	Amount Paid by Other Funds & Debt Service Fund Balance	Amount Paid by Current Year Debt Service Taxes
2007A - ECP JC abated	\$225,000	\$45,453	\$270,453	\$270,453	
2008B -ECP Mills abated	300,000	259,167	559,167	559,167	
2009A - Advance Refunding	445,000	15,575	460,575		460,575
2009B -ECP	240,000	9,600	249,600		249,600
2010A -ECP	630,000	172,825	802,825		802,825
2010A -ECP Jordan Creek abated	3,255,000	648,875	3,903,875	3,903,875	
2010C -ECP	725,000	140,550	865,550		865,550
2010D -ECP Mills abated	250,000	150,832	400,832	400,832	
2011A - ECP	385,000	138,682	523,682		523,682
2011B -ECP MCP-WFHM abated	1,860,000	163,625	2,023,625	2,023,625	
2012A - Advance Refunding	470,000	62,800	532,800		532,800
2012B - Advance Refunding	1,945,000	567,750	2,512,750		2,512,750
2012D - ECP	500,000	198,250	698,250		698,250
2013A - ECP	795,000	83,760	878,760		878,760
2014 - ECP (pre-levy)	1,189,155	260,697	1,449,852	237,475	1,212,377
Registration Costs			10,000		10,000
Total General Obligation Bonds	\$13,214,155	\$2,918,441	\$16,142,596	\$7,395,427	\$8,747,169

FY 2014-15 General Obligation Bonds Outstanding

	Original Issue	Estimated Balance June 30, 2014	FY 2014-15 Additions	FY 2014-15 Reductions	Estimated Balance June 30, 2015
2007A - ECP JC abated	\$2,550,000	\$1,215,000		\$225,000	\$990,000
2008B - ECP Mills abated	7,000,000	6,800,000		300,000	6,500,000
2009A - Refunding Capital Loan Notes	7,510,000	445,000		445,000	
2009B - ECP	6,500,000	240,000		240,000	
2010A - ECP Refunding	6,050,000	4,225,000		630,000	3,595,000
2010A - Refunding JC abated	25,400,000	16,010,000		3,255,000	12,755,000
2010C - ECP	7,000,000	4,685,000		725,000	3,960,000
2010D - ECP Mills abated	5,000,000	4,705,000		250,000	4,455,000
2011A - ECP	6,900,000	4,930,000		385,000	4,545,000
2011B - ECP MCP-WFHM-abated	11,270,000	7,685,000		1,860,000	5,825,000
2012A - ECP Refunding	2,610,000	1,570,000		470,000	1,100,000
2012B - ECP Refunding	11,355,000	11,355,000		1,945,000	9,410,000
2012D -ECP	7,520,000	6,775,000		500,000	6,275,000
2013A - ECP	4,385,000	3,305,000		795,000	2,510,000
2014 - ECP (Pre-Levy)			14,125,000	1,189,155	12,935,845
Total General Obligation Bonds	\$111,050,000	\$73,945,000	\$14,125,000	\$13,214,155	\$74,855,845

Future Debt Service Payments based on Existing Debt

Fiscal Years	Principal Payable	Interest Payable	Total Obligation	Amount Paid by Other Funds & Debt Service Fund Balance	Amount Paid by Current Year Debt Service Taxes
FY 2015-16	\$11,675,000	\$2,244,536	\$13,919,536	\$7,051,519	\$6,868,017
FY 2016-17	11,715,000	1,735,074	13,450,074	7,228,707	6,221,367
FY 2017-18	11,395,000	1,315,430	12,710,430	7,257,526	5,452,904
FY 2018-19	9,120,000	897,060	10,017,060	5,232,006	4,785,054
FY 2019-20	4,655,000	532,811	5,187,811	1,052,932	4,134,879
FY 2020-21	2,145,000	361,150	2,506,150	405,007	2,101,143
FY 2021-22	1,635,000	284,836	1,919,836	406,157	1,513,679
FY 2022-23	1,685,000	235,217	1,920,217	412,007	1,508,210
FY 2023-24	1,740,000	182,692	1,922,692	411,607	1,511,085
FY 2024-25	1,475,000	126,519	1,601,519	415,469	1,186,050
FY 2025-26	1,010,000	78,475	1,088,475	413,825	674,650
FY 2026-27	370,000	46,400	416,400	416,400	
FY 2027-28	385,000	31,600	416,600	416,600	
FY 2028-29	405,000	16,200	421,200	421,200	
	\$59,410,000	\$8,088,000	\$67,498,000	\$31,540,962	\$35,957,038



Projects



capital
projects
funds



Highlights of FY 2014-2015 Projects

The FY 2014-2015 Capital Project Budget is an integral part of the City's overall financial program. In FY 2014-2015, capital project expenditures are projected to be \$29,641,300 which is approximately 23.58% of the City's total budgeted expenditures. Capital projects within Enterprise funds make up \$4,271,700, while general fund-related capital projects total \$25,369,600. Projects in FY 2014-2015 are designated for improvements of streets and traffic control, sanitary sewers, storm water, parks, and city facilities.

Street and Traffic Control projects account for 47.90%, or \$14,197,500, of the FY 2014-2015 capital improvements. Major projects include the construction of 105th St. from I-80 to Mills Civic Parkway, interchange construction, and the removal of the rest areas at a cost of \$9,000,000, paving of South 39th St. north of EP True Parkway at a cost of \$1,350,000, and widening of Grand Ave. from South 35th St to South 50th St at a cost of \$2,200,000. The City also has an agreement to reimburse the Iowa Department of Transportation for construction of parts of Iowa Highway 5. The FY 2014-2015 reimbursement of \$1,375,000, is the fifth and final installment payment, and will be paid with road use tax funds.

Ongoing maintenance projects total \$5,105,000 and includes Pavement Management Rehabilitation, Sidewalk Repair, and Sanitary Sewer Rehabilitation programs. Sanitary Sewer and Stormwater projects included in ongoing maintenance projects are financed by user charges. The Pavement Management Rehabilitation Program makes up a majority of the Ongoing Maintenance Projects, at a cost of \$3,200,000 and includes the reconstruction, patching, joint crack and sealing, and asphalt overlay for several streets in West Des Moines. These projects are not expected to have a significant effect on the operating budget.

Stormwater projects, which are entirely financed by user charges, will total \$3,060,000. Major projects identified are the Stagecoach Drive area, Fairmeadows Park Culvert Replacement, and the replacement of the S. 35th Street wooden deck bridge with a reinforced concrete box culvert.

Two projects within the Valley Junction neighborhood are receiving capital funding. The first is the continued improvement of stormwater management and paving of the alleys. The second project is the purchase of the former Wright Tree Service property.

Projects related to Parks & Recreation facilities total \$1,307,000, which is approximately 4.41% of the FY 2014-2015 Capital Projects Budget. The projects include the continued development of several area parks and trails. Major projects include the construction of a trail along the north side of Ashworth Road from the existing trail at Prairie View Drive west to the existing trail at 60th Street, the replacement of playground at the Fairmeadows Park, the initial phase of development of Woodland Hills Park, and Phase 2 of the Holiday Park Baseball Field Improvements.

City Facilities projects total \$4,716,800 and include the renovation of the building at 139 6th Street that will be used as a new Human Services facility at a cost of \$2,006,500, HVAC upgrades at Public Safety Station # 17 and Human Services, roof replacements at the Law Enforcement Center, Human Services, Parks Maintenance Facility, Law Enforcement Center upgrades, and improvements to the Lift Stations.



FY 2014-2015 Revenue Summary

In FY 2014-2015 proceeds from long-term debt account for approximately 44% of the funding sources for the capital project budget. It is the City’s goal to finance approximately 50% of its capital projects with long-term debt.

FY 14-15 Funding Source Summary	
General Operating Funds	\$3,870,100
Grants	85,000
Private Contributions	250,000
Tax Increment Financing Funds	925,000
Road Use Tax Fund	7,115,000
Sanitary Sewer Funds	886,700
Stormwater Funds	3,385,000
General Obligation Bonds	13,124,500
Total Transfers to Capital Project Funds	\$29,641,300

Transfers from City funds to the Capital Project Funds account for approximately 85% of the funding sources. The detail of these transfers is shown in the table above.

Project Categories	Capital Project FY 2014-15 Expenditure Budget	Governmental Funds	Intergovernmental Grants	Assessment & Fee Revenue
Streets & Traffic Control	\$14,197,500	\$14,197,500		
Ongoing Maintenance	5,105,000	4,145,000		960,000
City Facilities	4,716,800	4,480,100	85,000	151,700
Sanitary Sewers				
Stormwater	3,060,000			3,060,000
Parks	1,307,000	1,307,000		
Neighborhood Redevelopment	1,255,000	1,155,000		100,000
Total FY 14-15 Capital Projects	\$29,641,300	\$25,284,600	\$85,000	\$4,271,700



Annual Operations & Maintenance

Future Annual Operations & Maintenance (O&M) costs cover miscellaneous expenses associated with completed projects, such as maintenance, upkeep, and utility charges. Funding for these costs come from a variety of sources, depending on the project. Annual O&M costs are incorporated into the annual operating budget as projects are completed. A summary of the Future Annual O&M costs associated with the projects in the FY 2014-2015 Capital Improvement Program are shown in the table below.

Future Annual Operations & Maintenance Costs	
City Facilities	\$65,820
Neighborhood Redevelopment	10,000
Ongoing Maintenance	97,100
Parks	201,740
Stormwater	61,200
Streets	256,450
Total Future Annual O&M Costs	\$692,310

Several of the projects included in the FY 2014-2015 Capital Improvement Program are expected to reduce current O&M costs. The City of West Des Moines plans on upgrading multiple HVAC units in various buildings, where the equipment has exceeded the useful life. The new units will be energy efficient and should require less repair for the early years of the equipment's life. In the upcoming fiscal year the City is upgrading and retrofitting numerous interior and exterior light fixtures. All of these fixtures will be energy efficient, use long life bulbs, and the fixtures will be directional to prevent light pollution. The City's aggressive sanitary sewer rehab program and sewer televising program also results in future savings as potential problems are identified early and are resolved before the problems become larger and more costly.

Financial Summary

	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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	5,629,288	1,004,230	1,233,300		(1,233,300)	(100.00%)
Charges for Services						
Special Assessments	395,576	359,798	135,000	150,000	15,000	11.11%
Miscellaneous	16,711	332,326	46,950	250,000	203,050	432.48%
Sub-total Operating Revenues	\$6,041,575	\$1,696,354	\$1,415,250	\$400,000	(\$1,015,250)	(71.74%)
Other Financing Sources						
Proceeds of Long Term Debt	\$43,589,245		\$8,315,000	\$14,125,000	\$5,810,000	69.87%
Transfers In	15,804,452	12,653,859	11,917,000	23,844,600	11,927,600	100.09%
Sub-total Other Financing Sources	\$59,393,697	\$12,653,859	\$20,232,000	\$37,969,600	\$17,737,600	87.67%
TOTAL REVENUES & OTHER SOURCES	\$65,435,272	\$14,350,213	\$21,647,250	\$38,369,600	\$16,722,350	77.25%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures	\$521,416	\$2,250				
Capital Improvement Expenditures	\$14,180,916	\$15,598,014	\$20,187,111	\$24,892,000	\$4,704,889	23.31%
Total Expenditures	\$14,702,332	\$15,600,264	\$20,187,111	\$24,892,000	\$4,704,889	23.31%
Transfers Out	\$25,043,720	\$7,793,034	\$16,548,750	\$13,374,500	(\$3,174,250)	(19.18%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$39,746,052	\$23,393,299	\$36,735,861	\$38,266,500	\$1,530,639	4.17%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$25,689,220	(\$9,043,086)	(\$15,088,611)	\$103,100	\$15,191,711	n/a
BEGINNING FUND BALANCE	\$2,750,523	\$28,439,743	\$19,396,657	\$4,308,046	(\$15,088,611)	n/a
ENDING FUND BALANCE	\$28,439,743	\$19,396,657	\$4,308,046	\$4,411,146	\$103,100	n/a
FUND BALANCE % OF EXPENDITURES	193.44%	124.34%	21.34%	17.72%		



City of West Des Moines, IA
Capital Improvement Program
 FY '15 thru FY '16

FUNDING SOURCE SUMMARY

	14-15	15-16	Total
	Budget	Potential	
<i>General Fund, Capital Improvements Total</i>	3,870,100	679,000	4,549,100
<i>General Obligation Bonds Total</i>	13,124,500	3,931,000	17,055,500
<i>Grant-Federal or State Total</i>	85,000	0	85,000
<i>TIF Funds Total</i>	925,000	170,000	1,095,000
<i>Private Donations Total</i>	250,000	500,000	750,000
<i>Road Use Tax Total</i>	7,115,000	4,145,000	11,260,000
<i>Sewer Fee Revenue Total</i>	886,700	860,000	1,746,700
<i>Stormwater Utility Fee Total</i>	3,385,000	1,405,000	4,790,000
Grand Total	29,641,300	11,690,000	41,331,300

City of West Des Moines, IA
 Capital Improvement Program
 FY '15 thru FY '16

PROJECTS & FUNDING SOURCES BY TYPE

Project Name (<i>funding source</i>)	14-15 Budget	15-16 Potential	Total
City Facilities			
Weather Alert Sirens-New or Upgrades	19,000	19,000	38,000
<i>General Fund, Capital Improvements</i>	<i>19,000</i>	<i>19,000</i>	<i>38,000</i>
Public Services Facility (West)-grading	75,000	0	75,000
<i>Road Use Tax</i>	<i>75,000</i>	<i>0</i>	<i>75,000</i>
Various City Facilities-Parking Lot Repairs	0	340,000	340,000
<i>General Obligation Bonds</i>	<i>0</i>	<i>340,000</i>	<i>340,000</i>
City-Wide Facility Energy Saving measures	55,000	0	55,000
<i>General Fund, Capital Improvements</i>	<i>55,000</i>	<i>0</i>	<i>55,000</i>
City-Wide Building Evaluations	33,300	0	33,300
<i>General Fund, Capital Improvements</i>	<i>33,300</i>	<i>0</i>	<i>33,300</i>
Municipal Building Quality Control	46,000	0	46,000
<i>General Fund, Capital Improvements</i>	<i>46,000</i>	<i>0</i>	<i>46,000</i>
Former Wright Tree Service Building Payments	170,000	170,000	340,000
<i>TIF Funds</i>	<i>170,000</i>	<i>170,000</i>	<i>340,000</i>
139 6th St Building	2,006,500	0	2,006,500
<i>General Fund, Capital Improvements</i>	<i>2,006,500</i>	<i>0</i>	<i>2,006,500</i>
Community Center-Renovation	100,000	0	100,000
<i>General Fund, Capital Improvements</i>	<i>100,000</i>	<i>0</i>	<i>100,000</i>
Exterior Lighting Retrofit-Phase 3	85,000	0	85,000
<i>Grant Funding</i>	<i>85,000</i>	<i>0</i>	<i>85,000</i>
Fire/EMS Station #17-HVAC Improvements	411,000	0	411,000
<i>General Fund, Capital Improvements</i>	<i>411,000</i>	<i>0</i>	<i>411,000</i>
Human Services Chimney Repair	25,000	0	25,000
<i>General Fund, Capital Improvements</i>	<i>25,000</i>	<i>0</i>	<i>25,000</i>
Human Services HVAC Improvements	55,000	0	55,000
<i>General Fund, Capital Improvements</i>	<i>55,000</i>	<i>0</i>	<i>55,000</i>
Human Services Roof Replacement	149,000	0	149,000
<i>General Fund, Capital Improvements</i>	<i>149,000</i>	<i>0</i>	<i>149,000</i>
Law Enforcement Center Roof Replacement	269,300	0	269,300
<i>General Fund, Capital Improvements</i>	<i>269,300</i>	<i>0</i>	<i>269,300</i>
Law Enforcement Garages/Storage	0	150,000	150,000
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>150,000</i>	<i>150,000</i>
Law Enforcement Remodel	200,000	0	200,000
<i>General Fund, Capital Improvements</i>	<i>200,000</i>	<i>0</i>	<i>200,000</i>
Parks Maintenance Facility-Roof Replacement	86,000	0	86,000
<i>General Fund, Capital Improvements</i>	<i>86,000</i>	<i>0</i>	<i>86,000</i>
Public Works-Overhead Crane Replacement	80,000	0	80,000
<i>General Fund, Capital Improvements</i>	<i>80,000</i>	<i>0</i>	<i>80,000</i>
Lift Station Improvements-50th & University	108,350	0	108,350
<i>Sewer Fee Revenue</i>	<i>108,350</i>	<i>0</i>	<i>108,350</i>
Lift Station Improvements-North Slope	43,350	0	43,350
<i>Sewer Fee Revenue</i>	<i>43,350</i>	<i>0</i>	<i>43,350</i>

City of West Des Moines, IA
Capital Improvement Program
 FY '15 thru FY '16

PROJECTS & FUNDING SOURCES BY TYPE

	14-15	15-16	Total
Project Name (<i>funding source</i>)	Budget	Potential	
City Facilities - Continued			
Animal Shelter	700,000	500,000	1,200,000
<i>General Obligation Bonds</i>	<i>700,000</i>	<i>0</i>	<i>700,000</i>
<i>Private Donations</i>	<i>0</i>	<i>500,000</i>	<i>500,000</i>
City Facilities Total	4,716,800	1,179,000	5,895,800

City of West Des Moines, IA
Capital Improvement Program
 FY '15 thru FY '16

PROJECTS & FUNDING SOURCES BY TYPE

	14-15	15-16	Total
Project Name	Budget	Potential	
Neighborhood Redevelopment			
Valley Junction Alleys	500,000	500,000	1,000,000
<i>Road Use Tax</i>	400,000	400,000	800,000
<i>Stormwater Utility Fee</i>	100,000	100,000	200,000
Underground Power Lines, University Ave 59th to 68th	755,000	0	755,000
<i>TIF Funds</i>	755,000	0	755,000
	1,255,000	500,000	1,755,000

City of West Des Moines, IA
 Capital Improvement Program
 FY '15 thru FY '16

PROJECTS & FUNDING SOURCES BY TYPE

Project Name	14-15 Budget	15-16 Potential	Total
Ongoing Maintenance			
Pavement Rehabilitation Program	3,200,000	3,300,000	6,500,000
<i>Road Use Tax</i>	3,200,000	3,300,000	6,500,000
N'hood Improvmt Program-Streets & Curbs	40,000	40,000	80,000
<i>Road Use Tax</i>	40,000	40,000	80,000
New Street Light Installation	75,000	75,000	150,000
<i>Road Use Tax</i>	75,000	75,000	150,000
Sidewalk Placement and Repair Program	120,000	120,000	240,000
<i>Road Use Tax</i>	120,000	120,000	240,000
ADA Accessible Sidewalks	70,000	110,000	180,000
<i>Road Use Tax</i>	70,000	110,000	180,000
Traffic Signal System	390,000	0	390,000
<i>Road Use Tax</i>	390,000	0	390,000
Durable Pavement Markings	0	80,000	80,000
<i>Road Use Tax</i>	0	80,000	80,000
Storm Sewer Intake Replacement	150,000	150,000	300,000
<i>Stormwater Utility Fee</i>	150,000	150,000	300,000
Water Channel Management	75,000	75,000	150,000
<i>Stormwater Utility Fee</i>	75,000	75,000	150,000
Sump Pump Sewer Program	175,000	200,000	375,000
<i>Sewer Fee Revenue</i>	175,000	200,000	375,000
Sanitary Rehab-Projects to be identified	400,000	400,000	800,000
<i>Sewer Fee Revenue</i>	400,000	400,000	800,000
Sewer Facility Design Study	10,000	10,000	20,000
<i>Sewer Fee Revenue</i>	10,000	10,000	20,000
Sewer Building Inspections Program	0	100,000	100,000
<i>Sewer Fee Revenue</i>	0	100,000	100,000
Sewer TV Program	150,000	150,000	300,000
<i>Sewer Fee Revenue</i>	150,000	150,000	300,000
Tree Removal/Forestation	20,000	20,000	40,000
<i>Road Use Tax</i>	20,000	20,000	40,000
Median Renovations	10,000	10,000	20,000
<i>General Fund, Capital Improvements</i>	10,000	10,000	20,000
Concrete Rehab Parks	0	60,000	60,000
<i>General Obligation Bonds</i>	0	60,000	60,000
Trail Renovation	220,000	225,000	445,000
<i>General Obligation Bonds</i>	220,000	225,000	445,000
	5,105,000	5,125,000	10,230,000

City of West Des Moines, IA
 Capital Improvement Program
 FY '15 thru FY '16

PROJECTS & FUNDING SOURCES BY TYPE

Project Name	14-15 Budget	15-16 Potential	Total
Parks			
88th Street Trail	12,000	0	12,000
<i>General Obligation Bonds</i>	12,000	0	12,000
American Legion Park Electrical Service Upgrade	20,000	0	20,000
<i>General Obligation Bonds</i>	20,000	0	20,000
Ashworth Road Trail	300,000	0	300,000
<i>General Obligation Bonds</i>	300,000	0	300,000
Valley View Aquatic Center - SCS Replacement	0	263,000	263,000
<i>General Obligation Bonds</i>	0	263,000	263,000
39th Street Site Development	0	250,000	250,000
<i>General Obligation Bonds</i>	0	250,000	250,000
Fairmeadows Park Renovation	200,000	0	200,000
<i>General Obligation Bonds</i>	200,000	0	200,000
Holiday Park Baseball Fields	325,000	500,000	825,000
<i>General Fund, Capital Improvements</i>	325,000	500,000	825,000
Woodland Hills Park- Phase 1	450,000	357,000	807,000
<i>General Obligation Bonds</i>	200,000	357,000	557,000
<i>Private Donations</i>	250,000	0	250,000
Woodland West Park Development	0	105,000	105,000
<i>General Obligation Bonds</i>	0	105,000	105,000
	1,307,000	1,475,000	2,782,000

City of West Des Moines, IA
 Capital Improvement Program
 FY '15 thru FY '16

PROJECTS & FUNDING SOURCES BY TYPE

Project Name	14-15 Budget	15-16 Potential	Total
Stormwater			
9th Street Rehabilitation	0	405,000	405,000
<i>Stormwater Utility Fee</i>	<i>0</i>	<i>405,000</i>	<i>405,000</i>
Fairmeadows Park Culvert Replacement	460,000	0	460,000
<i>Stormwater Utility Fee</i>	<i>460,000</i>	<i>0</i>	<i>460,000</i>
Walnut Woods Dr Culvert Replacement	50,000	0	50,000
<i>Stormwater Utility Fee</i>	<i>50,000</i>	<i>0</i>	<i>50,000</i>
S 35th Street Bridge Replacement	375,000	0	375,000
<i>Stormwater Utility Fee</i>	<i>375,000</i>	<i>0</i>	<i>375,000</i>
Park Road Drainage-S 11th St to JC	175,000	0	175,000
<i>Stormwater Utility Fee</i>	<i>175,000</i>	<i>0</i>	<i>175,000</i>
Raccoon River Drive Bridge Replacement	0	675,000	675,000
<i>Stormwater Utility Fee</i>	<i>0</i>	<i>675,000</i>	<i>675,000</i>
Stagecoach	2,000,000	0	2,000,000
<i>Stormwater Utility Fee</i>	<i>2,000,000</i>	<i>0</i>	<i>2,000,000</i>
	3,060,000	1,080,000	4,140,000

City of West Des Moines, IA
 Capital Improvement Program
 FY '15 thru FY '16

PROJECTS & FUNDING SOURCES BY TYPE

Project Name	14-15 Budget	15-16 Potential	Total
Streets			
South 39th Street-North of EP True	1,350,000	0	1,350,000
<i>Road Use Tax</i>	<i>1,350,000</i>	<i>0</i>	<i>1,350,000</i>
105th St to Mills - Incl. Interchange and Remove Rest Areas	9,000,000	0	9,000,000
<i>General Obligation Bonds</i>	<i>9,000,000</i>	<i>0</i>	<i>9,000,000</i>
Grand Ave-S 35th St to S 50th St	2,200,000	0	2,200,000
<i>General Obligation Bonds</i>	<i>2,200,000</i>	<i>0</i>	<i>2,200,000</i>
University Ave. Asphalt Resurfacing- 50th to 22nd	0	966,000	966,000
<i>General Obligation Bonds</i>	<i>0</i>	<i>966,000</i>	<i>966,000</i>
22nd Street and Kingman Street Improvements	10,000	75,000	85,000
<i>General Obligation Bonds</i>	<i>10,000</i>	<i>75,000</i>	<i>85,000</i>
50th Street and Corporate Drive Improvements	10,000	60,000	70,000
<i>General Obligation Bonds</i>	<i>10,000</i>	<i>60,000</i>	<i>70,000</i>
50th Street and University Avenue Improvements	70,000	250,000	320,000
<i>General Obligation Bonds</i>	<i>70,000</i>	<i>250,000</i>	<i>320,000</i>
92nd Street and University Intersection Improvements	25,000	175,000	200,000
<i>General Obligation Bonds</i>	<i>25,000</i>	<i>175,000</i>	<i>200,000</i>
Ashworth Road and 39th Street Intersection Improvements	120,000	575,000	695,000
<i>General Obligation Bonds</i>	<i>120,000</i>	<i>575,000</i>	<i>695,000</i>
Jordan Creek Parkway and Westown Intersection Improvements	12,500	80,000	92,500
<i>General Obligation Bonds</i>	<i>12,500</i>	<i>80,000</i>	<i>92,500</i>
S 60th Street and MCP Intersection Improvements	25,000	150,000	175,000
<i>General Obligation Bonds</i>	<i>25,000</i>	<i>150,000</i>	<i>175,000</i>
Reimburse State for Hwy 5 Interchanges	1,375,000	0	1,375,000
<i>Road Use Tax</i>	<i>1,375,000</i>	<i>0</i>	<i>1,375,000</i>
	14,197,500	2,331,000	16,528,500

Enterprise



enterprise
funds



Enterprise Funds

The Enterprise Funds are utilized to account for operations and activities that are financed and operated in a manner similar to a private business, and where the costs of providing the service are expected to be recovered through user charges.

The funds in this category are as follows:

Sanitary Sewer Fund

This fund accounts for the operation and maintenance of the City's sanitary sewer system.

Solid Waste Fund

This fund accounts for the operation and maintenance of the City's solid waste collection system.

Storm Water Utility Fund

A Storm Water Utility provides a method to spread storm sewer costs amongst users based upon the amount a given property contributes to, or uses, the storm sewer system.

Technology Replacement Fund

This fund accounts for the future replacement of the City's computer and networking systems. Replacement costs are allocated back to the individual cost centers over the life of the equipment.

Vehicle Maintenance Fund

This fund accounts for the maintenance of City vehicles. Charges are then allocated back to the individual cost centers on a reimbursement basis.

Vehicle Replacement Fund

This fund accounts for the replacement of a majority of City vehicles and heavy construction equipment. Replacement costs are then allocated back to individual cost centers over the life of the asset.

Health Insurance Fund

This fund accounts for the City's self-insured health care plan. Individual cost centers are charged based on the number of participating employees.

Worker's Compensation Fund

This fund accounts for worker's compensation premiums and claims.

Financial Summary

	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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1,466,519	1,565,888	1,813,225	1,901,825	88,600	4.89%
Intergovernmental	12,730	12,088	13,000	13,000		
Charges for Services	13,109,231	13,730,273	13,382,000	13,714,000	332,000	2.48%
Special Assessments						
Miscellaneous	6,508,436	6,612,763	6,603,000	6,742,200	139,200	2.11%
Sub-total Operating Revenues	\$21,096,916	\$21,921,012	\$21,811,225	\$22,371,025	\$559,800	2.57%
Other Financing Sources						
Proceeds of Capital Assets Sales	13,457	(39,804)				
Contributed Capital Assets	4,375,459	4,674,951				
Transfers In	10,168,129	10,012,132	6,775,000	4,421,700	(2,353,300)	(34.74%)
Sub-total Other Financing Sources	\$14,557,045	\$14,647,279	\$6,775,000	\$4,421,700	(\$2,353,300)	(34.74%)
TOTAL REVENUES & OTHER SOURCES	\$35,653,961	\$36,568,291	\$28,586,225	\$26,792,725	(\$1,793,500)	(6.27%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$1,268,438	\$1,248,807	\$1,385,382	\$1,374,309	(\$11,073)	(0.80%)
Supplies and Services	12,696,361	12,873,871	14,191,050	15,148,900	957,850	6.75%
Universal Commodities	150,850	184,123	203,955	244,205	40,250	19.73%
Non-Recurring/Non-Capital	3,459	193,525	25,000		(25,000)	(100.00%)
Capital	3,145,657	3,244,288	822,500	1,141,600	319,100	38.80%
Sub-total Operating Expenditures	\$17,264,765	\$17,744,614	\$16,627,887	\$17,909,014	\$1,281,127	7.70%
Debt Service Expenditures	\$52,593	\$17,050				
Capital Improvement Expenditures	\$986,546	\$1,481,433	\$6,863,100	\$4,171,700	(\$2,691,400)	(39.22%)
Total Expenditures	\$18,303,904	\$19,243,097	\$23,490,987	\$22,080,714	(\$1,410,273)	(6.00%)
Transfers Out	\$9,436,683	\$9,623,965	\$5,575,000	\$4,271,700	(\$1,303,300)	(23.38%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$27,740,587	\$28,867,062	\$29,065,987	\$26,352,414	(\$2,713,573)	(9.34%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$7,913,374	\$7,701,229	(\$479,762)	\$440,311	\$920,073	n/a
BEGINNING FUND BALANCE	\$125,383,395	\$133,296,769	\$140,997,998	\$140,518,236	(\$479,762)	n/a
ENDING FUND BALANCE	\$133,296,769	\$140,997,998	\$140,518,236	\$140,958,547	\$440,311	n/a
CASH AND CASH EQUIVALENTS	\$51,581,604	\$57,409,207	\$56,929,445	\$57,369,756		n/a
FUND BALANCE% OF EXPENDITURES	281.81%	298.34%	242.35%	259.82%		



Description of the Sanitary Sewer Fund

This fund accounts for the operation and maintenance of the City’s sanitary sewer system. The City is a member of the Wastewater Reclamation Authority (“WRA”). The WRA is a partnership that was established for the purpose of planning, constructing, operating, and managing sewer-related facilities in order to solve member’s wastewater treatment and disposal. In 2004, the City approved the amended and restated 28E agreement for the WRA. This agreement created a separate legal entity, which is governed by a board of appointed representatives. The WRA is operated on a cost reimbursement basis, whereby each WRA member participates at varying percentages based on the member’s respective benefit.

Major Expenditures

A majority of operating expenditures consist of payments to the WRA. The City also rents a small section of sewer lines from the City of Clive. The City budgets operating expenditures at 110% over current year estimates, because the WRA traditionally submits its proposed budget to member communities after they have already approved and submitted budgets. If there are changes in the allocation formula, or any new initiatives, West Des Moines’ share of the WRA operating budget could increase anywhere from 3% to 10%.

WRA Member Communities	Net Budget FY 2015	% of Total
Altoona	\$1,807,199	4.80%
Ankeny	5,589,341	14.84%
Bondurant	411,449	1.09%
Clive	1,652,161	4.38%
Cumming	6,613	0.02%
Des Moines	15,159,016	40.24%
Greenfield Plaza	135,728	0.36%
Johnston	697,898	1.85%
Norwalk	923,687	2.45%
Pleasant Hill	372,446	0.99%
Polk City	378,122	1.00%
Polk County	91,477	0.24%
Urbandale Sanitary Sewer District	3,547,150	9.42%
Urbandale-Windsor Heights Sanitary Sewer District	375,868	1.00%
Waukee	1,082,804	2.87%
West Des Moines	5,442,157	14.45%
Total	\$37,673,116	100.00%



Financial Summary

	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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	146,533	64,610	82,000	87,000	5,000	6.10%
Intergovernmental						
Charges for Services	9,224,986	9,814,669	9,531,000	9,780,500	249,500	2.62%
Special Assessments						
Miscellaneous	702	39				
Sub-total Operating Revenues	\$9,372,221	\$9,879,318	\$9,613,000	\$9,867,500	\$254,500	2.65%
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets	1,304,091	982,089				
Transfers In	8,695,702	8,842,749	2,385,000	711,700	(1,673,300)	(70.16%)
Sub-total Other Financing Sources	\$9,999,793	\$9,824,838	\$2,385,000	\$711,700	(\$1,673,300)	(70.16%)
TOTAL REVENUES & OTHER SOURCES	\$19,372,014	\$19,704,156	\$11,998,000	\$10,579,200	(\$1,418,800)	(11.83%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$703,285	\$669,409	\$778,391	\$756,642	(\$21,749)	(2.79%)
Supplies and Services	5,000,987	5,016,241	5,666,050	6,034,800	368,750	6.51%
Universal Commodities	65,974	91,531	110,955	137,905	26,950	24.29%
Non-Recurring/Non-Capital						
Capital	1,552,641	1,603,761		25,000	25,000	100.00%
Sub-total Operating Expenditures	\$7,322,887	\$7,380,942	\$6,555,396	\$6,954,347	\$398,951	6.09%
Debt Service Expenditures	\$52,593	\$17,050				
Capital Improvement Expenditures	\$903,626	\$996,096	\$3,227,500	\$711,700	(\$2,515,800)	(77.95%)
Total Expenditures	\$8,279,106	\$8,394,088	\$9,782,896	\$7,666,047	(\$2,116,849)	(21.64%)
Transfers Out	\$8,695,702	\$8,903,360	\$2,385,000	\$711,700	(\$1,673,300)	(70.16%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$16,974,808	\$17,297,448	\$12,167,896	\$8,377,747	(\$3,790,149)	(31.15%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$2,397,206	\$2,406,708	(\$169,896)	\$2,201,453	\$2,371,349	n/a
BEGINNING FUND BALANCE	\$81,226,941	\$83,624,147	\$86,030,855	\$85,860,959	(\$169,896)	n/a
ENDING FUND BALANCE	\$83,624,147	\$86,030,855	\$85,860,959	\$88,062,412	\$2,201,453	n/a
CASH AND CASH EQUIVALENTS	\$29,275,530	\$33,607,634	\$33,437,738	\$35,639,191		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	353.61%	400.37%	341.80%	464.90%		



Solid Waste Fund

This fund is managed by the Public Works Department and accounts for the operation and maintenance of the City's solid waste collection system. Metro Waste Authority, a regional waste collection agency, administers the City's residential solid waste disposal, while Waste Connections is the current contract hauler for the City. In addition to collection, a variety of other special services are provided, including the following:

Curb It! Recycling is a service that provides residents with the convenience of a wheeled container for the collection of approved recyclable materials. Collection of these materials occurs every other week.

Spring Clean Up and Special Pickup, allows citizens to dispose of large items that are not picked up on normal collection schedules.

Appliance Disposal allows citizens to dispose of appliances which are then taken to regional collection centers.

Christmas Tree Collection allows citizens to dispose of Christmas trees for up to two weeks following Christmas Day.

Premium Yard Waste Collection is an optional service that provides residents with the convenience of a wheeled container for the weekly collection of yard waste.

Budget objectives for FY 2014-2015 are to maintain a high level, cost effective solid waste service to the citizens of West Des Moines.

Financial Summary

Revenue in FY 2014-2015 from solid waste charges is expected to be approximately \$1,768,000.



Financial Summary

	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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services	1,740,237	1,762,412	1,743,000	1,768,000	25,000	1.43%
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$1,740,237	\$1,762,412	\$1,743,000	\$1,768,000	\$25,000	1.43%
Other Financing Sources						
Proceeds of Capital Assets Sales	\$32,054					
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources	\$32,054					
TOTAL REVENUES & OTHER SOURCES	\$1,772,291	\$1,762,412	\$1,743,000	\$1,768,000	\$25,000	1.43%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	1,730,612	1,778,179	1,898,500	1,949,500	51,000	2.69%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$1,730,612	\$1,778,179	\$1,898,500	\$1,949,500	\$51,000	2.69%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,730,612	\$1,778,179	\$1,898,500	\$1,949,500	\$51,000	2.69%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,730,612	\$1,778,179	\$1,898,500	\$1,949,500	\$51,000	2.69%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$41,679	(\$15,767)	(\$155,500)	(\$181,500)	(\$26,000)	n/a
BEGINNING FUND BALANCE	\$743,270	\$784,949	\$769,182	\$613,682	(\$155,500)	n/a
ENDING FUND BALANCE	\$784,949	\$769,182	\$613,682	\$432,182	(\$181,500)	n/a
CASH AND CASH EQUIVALENTS	\$498,428	\$599,190	\$443,690	\$262,190		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	28.64%	33.70%	23.37%	13.45%		



Description of the Storm Water Utility Fund

The FY 2014-2015 budget reflects the ninth full year of operations for the Storm Water Utility. The City created the utility by passing an ordinance for the management, construction and operation of a storm water drainage system. The creation of a Storm Water Utility provides a method to spread storm sewer costs amongst users based upon the amount a given property contributes to, or uses, the storm sewer system. Revenues are expected to be approximately \$2,179,900.



Financial Summary

	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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	2,555	1,887	900	1,400	500	55.56%
Intergovernmental	12,730	12,089	13,000	13,000		
Charges for Services	2,144,008	2,153,191	2,108,000	2,165,500	57,500	2.73%
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$2,159,293	\$2,167,167	\$2,121,900	\$2,179,900	\$58,000	2.73%
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets	3,079,801	3,557,677				
Transfers In	962,206	647,541	3,090,000	3,460,000	370,000	11.97%
Sub-total Other Financing Sources	\$4,042,007	\$4,205,218	\$3,090,000	\$3,460,000	\$370,000	11.97%
TOTAL REVENUES & OTHER SOURCES	\$6,201,300	\$6,372,385	\$5,211,900	\$5,639,900	\$428,000	8.21%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$565,152	\$579,399	\$606,991	\$617,667	\$10,676	1.76%
Supplies and Services	119,608	139,317	146,500	236,600	90,100	61.50%
Universal Commodities	84,876	92,592	93,000	106,300	13,300	14.30%
Non-Recurring/Non-Capital	3,459		25,000		(25,000)	(100.00%)
Capital	490,962	579,412				
Sub-total Operating Expenditures	\$1,264,057	\$1,390,720	\$871,491	\$960,567	\$89,076	10.22%
Debt Service Expenditures						
Capital Improvement Expenditures	\$82,920	\$557,382	\$3,635,600	\$3,460,000	(\$175,600)	(4.83%)
Total Expenditures	\$1,346,977	\$1,948,102	\$4,507,091	\$4,420,567	(\$86,524)	(1.92%)
Transfers Out	\$665,731	\$636,106	\$3,190,000	\$3,560,000	\$370,000	11.60%
TOTAL EXPENDITURES/TRANSFERS OUT	\$2,012,708	\$2,584,208	\$7,697,091	\$7,980,567	\$283,476	3.68%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$4,188,592	\$3,788,177	(\$2,485,191)	(\$2,340,667)	\$144,524	n/a
BEGINNING FUND BALANCE	\$24,159,650	\$28,348,242	\$32,136,419	\$29,651,228	(\$2,485,191)	n/a
ENDING FUND BALANCE	\$28,348,242	\$32,136,419	\$29,651,228	\$27,310,561	(\$2,340,667)	n/a
CASH AND CASH EQUIVALENTS	\$4,967,816	\$5,666,753	\$3,181,562	\$840,895		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	368.89%	290.89%	70.59%	19.02%		



Description of the Technology Replacement Fund

The Technology Replacement Fund was established to finance the replacement of computer and network systems. The Technology Replacement Fund is not intended to finance the purchase and replacement of personal computing workstations, printers, copiers, cabling, or personal devices such as tablets and smart phones.

Once an asset is replaced or purchased from this fund, replacement costs are allocated back to the Information Technology Services cost centers over the useful life of the underlying asset. When the equipment is fully depreciated, the depreciation component of the rate is eliminated until the equipment is replaced. The first year of this fund, \$1,000,000 was transferred to establish the fund, and it is expected that \$100,000 will be allocated to the fund annually to build up the replacement fund balance as necessary.

Financial Summary

	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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property			100,000	100,000		
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues			\$100,000	\$100,000		
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In			1,000,000		(1,000,000)	(100.00%)
Sub-total Other Financing Sources			\$1,000,000			
TOTAL REVENUES & OTHER SOURCES			\$1,100,000	\$100,000		
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						
TOTAL EXPENDITURES/TRANSFERS OUT						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			\$1,100,000	\$100,000		
BEGINNING FUND BALANCE				\$1,100,000	\$1,100,000	n/a
ENDING FUND BALANCE			\$1,100,000	\$1,200,000	\$100,000	n/a
CASH AND CASH EQUIVALENTS			\$1,100,000	\$1,200,000		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES			n/a	n/a		



Description of the Vehicle Maintenance Fund

This fund accounts for the maintenance and fuel charges for City vehicles. Once maintenance expenditures are incurred within this fund, charges are allocated back to the individual cost centers on a reimbursement basis.

Financial Summary

	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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	1,153,063	1,272,186	1,178,000	1,250,000	72,000	6.11%
Sub-total Operating Revenues	\$1,153,063	\$1,272,186	\$1,178,000	\$1,250,000	\$72,000	6.11%
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$1,153,063	\$1,272,186	\$1,178,000	\$1,250,000	\$72,000	6.11%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	1,096,376	1,233,552	1,150,000	1,250,000	100,000	8.70%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$1,096,376	\$1,233,552	\$1,150,000	\$1,250,000	\$100,000	8.70%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,096,376	\$1,233,552	\$1,150,000	\$1,250,000	\$100,000	8.70%
Transfers Out	\$37,837					
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,134,213	\$1,233,552	\$1,150,000	\$1,250,000	\$100,000	8.70%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$18,850	\$38,634	\$28,000		(\$28,000)	
BEGINNING FUND BALANCE	\$76,495	\$95,345	\$133,979	\$161,979	\$28,000	n/a
ENDING FUND BALANCE	\$95,345	\$133,979	\$161,979	\$161,979		n/a
CASH AND CASH EQUIVALENTS	\$54,671	\$121,535	\$149,535	\$149,535		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	5.01%	9.85%	13.00%	11.96%		



Description of the Vehicle Replacement Fund

The Vehicle Replacement Fund finances the replacement of all vehicles and heavy equipment with the exception of patrol vehicles, which are funded through the General Fund. Once the asset is replaced or purchased from this fund, replacement costs are allocated back to individual cost centers over the useful life of the asset. When the vehicle/equipment is fully depreciated, the depreciation component of the rate is eliminated until the equipment is replaced.

Expenditures

Projected replacements in FY 2014-2015 are expected to be \$1,116,600, which is a 35.76% increase from FY 2013-14. The Vehicle Replacement Fund uses an age-based approach to determine when different types of units should be replaced. The adjacent table lists the useful life for the fund’s assets. It should be noted that replacement is not automatic when an asset has reached a certain age. Before an asset is replaced, it is inspected by Public Works staff and if the asset is in good condition, it continues in service.

Class	Age
Sedans	6 years
Light Trucks & Vans	7 years
Heavy Trucks	8 years
Heavy Equipment	10 to 15 years
Fire Apparatus	15 to 18 years
Ambulances	5 years

Estimated Ending Fund Balance

The City estimates the ending fund balance for the Vehicle Replacement Fund will be approximately \$15,098,000 at June 30, 2015. This fund balance is reserved for future vehicle and equipment replacements.



Financial Summary

	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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1,316,665	1,497,085	1,629,575	1,712,625	83,050	5.10%
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$1,316,665	\$1,497,085	\$1,629,575	\$1,712,625	\$83,050	5.10%
Other Financing Sources						
Proceeds of Capital Assets Sales	\$9,212	(\$39,804)				
Contributed Capital Assets		135,185				
Transfers In						
Sub-total Other Financing Sources	\$9,212	\$95,381				
TOTAL REVENUES & OTHER SOURCES	\$1,325,877	\$1,592,466	\$1,629,575	\$1,712,625	\$83,050	5.10%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services		1,345				
Universal Commodities						
Non-Recurring/Non-Capital		193,525				
Capital	1,102,053	1,061,116	822,500	1,116,600	294,100	35.76%
Sub-total Operating Expenditures	\$1,102,053	\$1,255,986	\$822,500	\$1,116,600	\$294,100	35.76%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,102,053	\$1,255,986	\$822,500	\$1,116,600	\$294,100	35.76%
Transfers Out	\$37,414	\$12,452				
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,139,467	\$1,268,438	\$822,500	\$1,116,600	\$294,100	35.76%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$186,410	\$324,028	\$807,075	\$596,025	(\$211,050)	n/a
BEGINNING FUND BALANCE	\$13,185,183	\$13,371,593	\$13,695,621	\$14,502,696	\$807,075	n/a
ENDING FUND BALANCE	\$13,371,593	\$13,695,621	\$14,502,696	\$15,098,721	\$596,025	n/a
CASH AND CASH EQUIVALENTS	\$9,033,318	\$8,489,449	\$9,296,524	\$9,892,549		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	819.68%	675.92%	1,130.28%	885.95%		



Description of the Health Insurance Fund

The City has established a self-insured health care plan which provides medical benefits to its employees and to employees of affiliated entities. The plan provides each covered person with an annual maximum of \$1,250,000 coverage for health care needs. The plan is funded by both employee and City contributions and is administered through a service agreement with Wellmark of Iowa. The uninsured risk retention per person is \$100,000. The City has purchased commercial stop-loss insurance to provide for claims in excess of \$100,000 to reduce its exposure to large losses.

Financial Summary

The City's contribution to the Health Insurance Fund in FY 2014-2015 is projected to be \$4,656,000. The City offers three different medical plans depending upon employee classification: standard, wellness and saver plans. Medical claims and premiums for co-insurance are expected to be \$5,233,000 for FY 2014-2015.

Estimated Fund Balance

The City estimates the ending fund balance for the Health Insurance Fund will be approximately \$6,065,000 at June 30, 2015. This balance is reserved for future claims that will not be funded by coinsurance.

Financial Summary

	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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	766	2,305	750	800	50	6.67%
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	5,082,115	5,095,636	5,275,000	5,292,200	17,200	0.33%
Sub-total Operating Revenues	\$5,082,881	\$5,097,941	\$5,275,750	\$5,293,000	\$17,250	0.33%
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$5,082,881	\$5,097,941	\$5,275,750	\$5,293,000	\$17,250	0.33%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	4,105,804	4,362,037	4,930,000	5,233,000	303,000	6.15%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$4,105,804	\$4,362,037	\$4,930,000	\$5,233,000	\$303,000	6.15%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$4,105,804	\$4,362,037	\$4,930,000	\$5,233,000	\$303,000	6.15%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$4,105,804	\$4,362,037	\$4,930,000	\$5,233,000	\$303,000	6.15%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$977,077	\$735,904	\$345,750	\$60,000	(\$285,750)	(82.65%)
BEGINNING FUND BALANCE	\$3,946,489	\$4,923,566	\$5,659,469	\$6,005,219	\$345,750	n/a
ENDING FUND BALANCE	\$4,923,566	\$5,659,470	\$6,005,219	\$6,065,219	\$60,000	n/a
CASH AND CASH EQUIVALENTS	\$5,278,828	\$6,036,847	\$6,382,597	\$6,442,597		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	128.57%	138.40%	129.46%	123.11%		



Description of the Worker's Compensation Fund

Effective July 1, 2005, the City established a self-insured plan for its worker's compensation plan. The fund was created to account for premiums and claims paid. The uninsured risk retention is \$400,000 per occurrence. The aggregate retention is 90% of the manual premium amount or approximately \$883,000.

Estimated Fund Balance

The City estimates the ending fund balance for the Worker's Compensation Fund will be approximately \$2,627,000 at June 30, 2015. This balance is reserved for future claims.

Financial Summary

	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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	240,502	244,902	150,000	200,000	50,000	33.33%
Sub-total Operating Revenues	\$240,502	\$244,902	\$150,000	\$200,000	\$50,000	33.33%
Other Financing Sources						
Proceeds of Capital Assets Sales						
Contributed Capital Assets						
Transfers In	510,221	521,843	300,000	250,000	(50,000)	(16.67%)
Sub-total Other Financing Sources	\$510,211	\$521,843	\$300,000	\$250,000	(\$50,000)	(16.67%)
TOTAL REVENUES & OTHER SOURCES	\$750,723	\$766,745	\$450,000	\$450,000		
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	647,163	343,199	400,000	445,000	45,000	11.25%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$647,163	\$343,199	\$400,000	\$445,000	\$45,000	11.25%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$647,163	\$343,199	\$400,000	\$445,000	\$45,000	11.25%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$647,163	\$343,199	\$400,000	\$445,000	\$45,000	11.25%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$103,560	\$423,546	\$50,000	\$5,000	(\$45,000)	(90.00%)
BEGINNING FUND BALANCE	\$2,045,368	\$2,148,928	\$2,572,474	\$2,622,474	\$50,000	n/a
ENDING FUND BALANCE	\$2,148,928	\$2,572,474	\$2,622,474	\$2,627,474	\$5,000	n/a
CASH AND CASH EQUIVALENTS	\$2,473,013	\$2,887,799	\$2,937,799	\$2,942,799		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	382.13%	841.44%	734.45%	661.30%		



Information



other
information



Government Data:

Date of Incorporation	1893
Form of Government	Mayor - Council
General Election	2012
Registered Voters	42,024
Number of Votes Cast	34,925
Percent of Registered Voting	83.11%

Population (U.S. Census Bureau, 2010)	56,609
Area (square miles)	47.3
Population/square mile	1,196
Counties (Polk, Dallas, Warren & Madison)	4

Lane Miles of Streets:

Paved	718
Unpaved	56

Miles of Sewers:

Storm	200
Sanitary	237

Public Education Facilities:

Elementary	11
Middle School	2
Ninth Grade School	1
High School	1

Higher Education Facilities:

Community College	1
College/University Campus	4

Medical Facilities:

Hospitals	2
Number of Beds	241



Leisure Services:

Parks and Greenways	38
Number of Park Acres	1,269
Number of Picnic Shelters	24
Number of Dog Parks	1
Number of Playgrounds	37
Number of Outdoor Aquatic Centers	2
Number of Splash Pads/Spray Grounds	2
Number of Tennis Courts	12
Number of Softball/Baseball Fields	25
Number of Soccer Fields	21
Number of Horseshoe Courts	18
Number of Sand Volleyball Courts	3
Number of Basketball Courts	15
Miles of Trails	48

Libraries:

Number of Physical and Downloadable Volumes	198,798
Annual Circulation	685,899
Annual Visitors	319,811

Cemeteries:

Number of Facilities	2
Number of Acres	9

Income Statistics:

	Median Family Income	Median Household Income	Per Capita Income
State of Iowa	\$64,188	\$50,773	\$26,188
Madison County	70,710	56,333	26,763
Polk County	71,077	56,992	28,950
Warren County	72,685	62,066	28,276
Dallas County	82,740	70,404	34,464
West Des Moines	82,841	68,839	36,603

Source: U.S. Census Bureau; 2010-2012 American Community Survey 3-Estimates



Principal Property Taxpayers:

Taxpayer	Taxable Value	Percentage of Total City Taxable Value
Wells Fargo Home Mortgage Inc.	\$194,653,253	%
GGP Jordan Creek, LLC	179,218,818	%
Valley West Mall, LLC	64,267,500	%
Aviva	52,229,050	%
Regency West Office Partners, LLC	39,889,550	%
IFBF Property Management	38,238,165	%
CCOP I, LLC	36,708,080	%
MRES West Glen Holdings LP	36,136,100	%
Dallas County Partners II	30,553,159	%
Microsoft Corporation	28,604,700	%

Source: 2013 Valuations Polk, Dallas, Warren, & Madison County Assessor’s Office

Principal Employers:

Employer	Type of Business	Employees
Wells Fargo & Company	Financial Services	8,200
Athene	Insurance/Financial Services	1,270
West Des Moines Community Schools	Education	1,119
FBL Financial Group Inc.	Insurance/Financial Services	972
Hy-Vee Inc.	Grocery Store Chain	842
MetLife	Insurance	507
DataVision Resources LLC	Data Processing Services	502
Sammons Financial Group	Financial Services	470
GuideOne Insurance	Insurance	459
The Iowa Clinic	Medical	430

Source: West Des Moines Community & Economic Development Department



Demographic Statistics:

Year	West Des Moines Population	% Change	Polk County	% Change	State of Iowa	% Change
1960	11,949	112.80%	225,880	0.43%	2,737,537	4.4%
1970	16,441	37.59	286,130	26.67	2,824,376	3.17
1980	21,894	33.17	303,170	5.95	2,914,017	3.17
1985	23,456	7.13				
1990	31,702	35.15	328,140	8.24	2,776,755	(4.71)
1995	39,562	24.79				
2000	46,403	17.29	374,601	14.16	2,926,324	5.39
2005	51,744	11.51				
2010	56,609	9.40	430,640	14.96	3,046,355	4.10

Source: U.S. Census Bureau, 1985 Special Census, 1995 Special Census, 2005 Special Census

Retail Taxable Sales:

Fiscal Year	Retail Taxable Sales	Percentage of Total State Sales Tax Generated
2004	\$914,197,369	3.14%
2005	1,115,625,249	3.75%
2006	1,256,339,527	4.04%
2007	1,354,692,059	4.28%
2008	1,397,818,852	4.22%
2009	1,596,897,731	4.77%
2010	1,483,724,771	4.64%
2011	1,541,230,798	4.67%
2012	1,700,406,372	4.91%
2013	1,636,714,660	4.69%

Source: Iowa Department of Revenue - Iowa Retail Sales & Use Tax Report



Glossary



28E Agreement-Chapter 28, Section E of the Iowa Code which establishes intergovernmental agreements for two or more governmental agencies to cooperate on an issue/activity.

Accrual Basis-A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity-Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

Ad Valorem Taxes-Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Allot-To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

Annualize-Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation- A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation-The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Assessment Ratio-The ratio at which the tax rate is applied to the tax base.

Asset-Resource owned or held by a government which has monetary value.

Attrition-A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions-Employee positions, which are authorized in the adopted budget, to be filled during the year.

Balanced Budget-A budget where total revenues are equal to or greater than total expenses.

Base Budget-Cost of continuing the existing levels of service in the current budget year.

Bond-A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date.) Bonds are primarily used to finance capital projects.

General Obligation (G.O.) Bond-This type of bond is backed by the full faith, credit and taxing power of the government.

Revenue Bond-This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Bond Refinancing-The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget-A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis-This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.



Budget Calendar-the schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control-The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CAFR-Comprehensive Annual Financial Report

CALEA-Commission on Accreditation for Law Enforcement Agencies, www.calea.org

COPS-Community Oriented Policing Services sponsored by the U.S. Department of Justice.

Capital Asset-Asset of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Improvements-Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP)-A Plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay-Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project-Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Reserve-An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Cash Basis-A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Collective Bargaining Agreement-A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Commodities-Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Community Development Block Grant- (CDBG): a grant that is funded by the federal government through the Housing and Urban Development agency to the State of Iowa that then administers it through the Iowa Department of Economic Development.

Comprehensive Annual Financial Report-(CAFR)

Constant or Real Dollars-the presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.



Consumer Price Index (CPI)-A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency-Budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services-Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreement, and professional consulting services.

Cost-of-living Adjustment (COLA)-An increase in salaries to offset the adverse effect of inflation on compensation.

DART-Des Moines Area Regional Transit Authority, www.ridedart.com

Debt Service-the cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Dedicated Tax-A tax levied to support a specific government program or purpose.

Deferred Compensation-Income deferred until retirement age.

Deficit-The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department-The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation-Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees-Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Disbursement-The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program-A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits-Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrance-the commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements-Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditure-The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.



Expense-Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

FEMA-Federal Emergency Management Agency, www.fema.gov

Fiscal Policy- A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year-A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Fixed Assets-Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit-A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to a .5 full time position.

Function- A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund-A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund balance-the excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP-Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GIS-Geographic Information System

GPS-Global Positioning System

Goal-A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grant-A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

HVAC-Heating, Ventilation, and Air Conditioning

Hourly- An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Hourly employees are paid on a per-hour basis, and receive limited benefits.

ICMA-International City/County Management Association, www.icma.org

IDNR-Iowa Department of Natural Resources, www.iowadnr.gov

IDOT-Iowa Department of Transportation, www.iowadot.gov

IEDA-Iowa Economic Development Authority, www.iowaeconomicdevelopment.com



IMFOA-Iowa Municipal Finance Officers Association, www.imfoa.org

Indirect Cost- A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure-The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers-the movement of monies between funds of the same governmental entity.

Intergovernmental Revenue-Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges-the charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

Iowa Communities Assurance Pool-(ICAP): the organization the City holds membership to cover its liability insurance. www.icapiowa.com

Lapsing Appropriation-An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, and unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

League-Iowa League of Cities, www.iowaleague.org

LEED-Leadership In Energy and Environmental Design Green Building Rating System is an independent certification program that provides voluntary guidelines for developing high-performance, sustainable buildings. The program awards varying levels of certification to buildings that meet LEED rating standards in five major categories: sustainable site development, water savings, energy efficiency, materials selection, and indoor environmental quality. www.usgbc.org/LEED

Levy-To impose taxes for the support of government activities.

Line-item Budget-A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt-Debt with maturity of more than one year after the date of issuance.

Mill-The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Municipal Fire and Police Retirement System of Iowa-(MFPRSI), www.mfprsi.org

Metropolitan Planning Organization-(MPO), www.dmampo.org

Net Budget-The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars-The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Object of Expenditure-An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective-Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.



Obligations-Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue-Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day -to-day services.

Operating Expenses-the cost for personnel, materials and equipment required for a department to function.

Output Indicator-A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you- go Basis-A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Pay Plan-Classifications and corresponding salary ranges of positions within the City government.

Performance Budget-A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators-Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure-Data collected to determined how effective or efficient a program is in achieving its objectives.

Personal Services-Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances-Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program-A Group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget-A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget-A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a work group. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income)-Revenues earned by a program, including fees for services, license and permit fees, and fines.

Purpose-A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Reserve-An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.



Resolution-A special or temporary order of a legislative body; and order of a legislative body requiring less legal formality than an ordinance or statute.

Resources-Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue-Sources of income financing the operation of government.

Revitalize Iowa's Sound Economy-(RISE) grant that is funded by the Iowa Department of Transportation for the purpose of providing infrastructure for economic development projects.

Service Lease-A lease under which the lessor maintains and services the asset.

Service Level-Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue-Revenues are classified according to their source or point of origin.

Supplies and Services-expendable materials and operating supplies necessary to conduct departmental operations.

Target Budget-Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

Tax Levy-The resultant product when the tax rate per on hundred dollars is multiplied by the tax base.

Taxes-Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Transfers In/Out-Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance-The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance-The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriations.

User Charges-The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost-A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

Wastewater Reclamation Agency-(WRA), www.dmmwra.org

Working Cash-Excess of readily available assets over current liabilities or cash on hand equivalents which may be used to satisfy cash flow needs.

Workload Indicator-A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).



Work Years-The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

