



GENERAL FUND



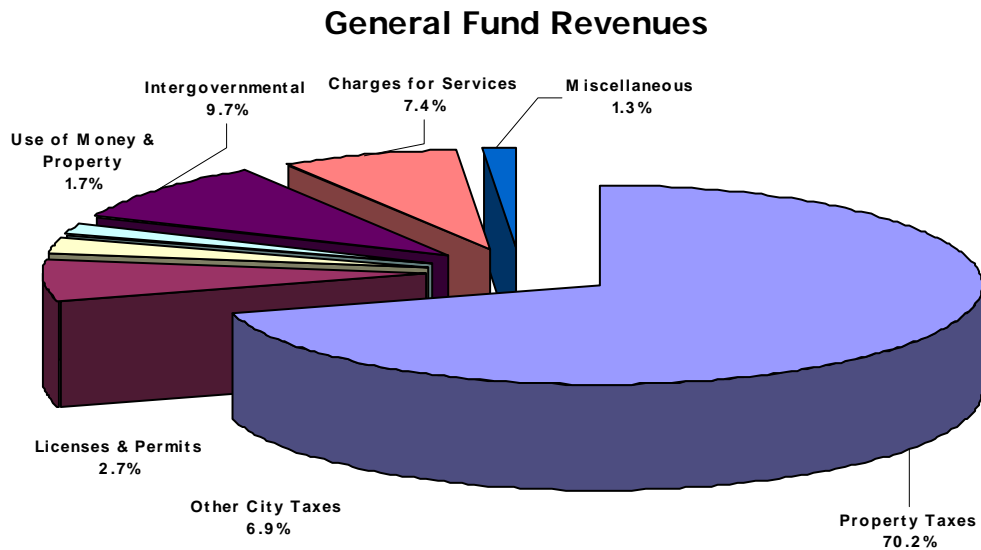
	ACTUAL FY 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$20,998,460	\$21,502,197	\$23,198,046	\$24,841,902	\$1,643,856	7.09%
TIF Revenues						
Other City Taxes	2,305,013	2,601,319	2,353,568	2,457,262	103,694	4.41%
Licenses and Permits	1,320,158	973,262	981,700	944,000	(37,700)	(3.84%)
Use of Money and Property	646,385	1,232,134	482,200	613,000	130,800	27.13%
Intergovernmental	3,090,979	2,965,356	3,027,691	3,450,911	423,220	13.98%
Charges for Services	2,561,137	2,738,930	2,486,000	2,626,200	140,200	5.64%
Special Assessments						
Miscellaneous	587,095	607,286	465,050	477,975	12,925	2.78%
Sub-total Operating Revenues	\$31,509,226	\$32,620,485	\$32,994,255	\$35,411,250	\$2,416,995	7.33%
Other Financing Sources						
Proceeds of Long Term Debt	\$22,904	\$127,919	\$5,000	\$5,000		
Transfers In	5,523,797	6,036,791	9,086,850	10,052,056	965,206	10.62%
Sub-total Other Financing Sources	\$5,546,701	\$6,164,710	\$9,091,850	\$10,057,056	\$965,206	10.62%
TOTAL REVENUES & OTHER SOURCES	\$37,055,927	\$38,785,195	\$42,086,105	\$45,468,306	\$3,382,201	8.04%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$22,770,893	\$24,112,569	\$27,722,757	\$30,303,337	\$2,580,580	9.31%
Supplies and Services	6,946,334	7,342,438	7,409,711	7,630,865	221,154	2.98%
Universal Commodities	1,847,817	2,000,883	2,030,765	2,247,348	216,583	10.67%
Non-Recurring/Non-Capital	666,722	336,601	458,362	396,888	(61,474)	(13.41%)
Capital	1,037,390	797,890	696,747	720,968	24,221	3.48%
Sub-total Operating Expenditures	\$33,269,157	\$34,590,380	\$38,318,342	\$41,299,406	\$2,981,064	7.78%
Lease/Purchase or Installment Contract Expenditures	\$71,567	\$77,905	\$88,663	\$87,612	(\$1,051)	(1.19%)
Total Operating Expenditures	\$33,340,724	\$34,668,286	\$38,407,005	\$41,387,018	\$2,980,013	7.76%
Capital Improvement Expenditures						
Total Expenditures	\$33,340,724	\$34,668,286	\$38,407,005	\$41,387,018	\$2,980,013	7.76%
Transfers Out	\$3,195,422	\$3,655,779	\$3,612,240	\$4,079,556	\$467,316	12.94%
TOTAL EXPENDITURES/TRANSFERS OUT	\$36,536,145	\$38,324,065	\$42,019,245	\$45,466,574	\$3,447,329	8.20%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$519,782	\$461,130	\$66,860	\$1,732	(\$65,128)	n/a
BEGINNING FUND BALANCE	\$8,562,126	\$9,081,908	\$9,543,038	\$9,609,898	\$66,860	n/a
ENDING FUND BALANCE	\$9,081,908	\$9,543,038	\$9,609,898	\$9,611,630	\$1,732	n/a
FUND BALANCE % OF EXPENDITURES LESS CAPITAL OUTLAY	28.11%	28.18%	25.48%	23.64%		



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 07-08 budget projects an increase in property tax revenue of approximately 7.09% over FY 06-07. As one of the fastest growing cities in Iowa, West Des Moines is experiencing substantial growth in property valuations, however, much of the new growth is located in Tax Increment Financing (T.I.F.) districts. The incremental growth in these districts does not contribute to general fund property taxes until after the district expires; generally three to twenty years following inception. In the following sections we further discuss the various sources of general fund revenue, along with key factors that are the driving forces behind the budget projections.



Property Taxes

Of the City's 361.10 full time equivalent positions, 98% 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 70% 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 on the following page.



General Fund Levies

The City of West Des Moines has three operational levies that are levied within the general fund. These are the General Levy, Transit Levy, and Tort Liability 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 allowed to levy for the costs of operating a municipal transit system and tort liability costs, independent of the \$8.10 limitation. The Transit Levy is limited to \$.95 per \$1,000 of valuation. There is no limitation on the Tort Liability Levy. The City's combined rate for the General, Transit, and Tort Liability levies is projected to be \$8.2010 per \$1,000 of taxable property valuation for FY 07-08. 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

Analysis of Property Tax Levy

Property tax revenue is projected to increase by 7.09% in FY 07-08 as a result of the following factors:

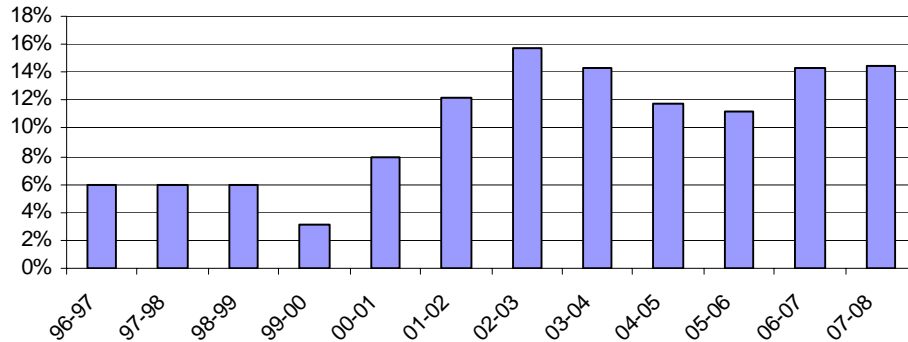
- In FY 07-08 the residential rollback percentage decreased the amount of property valuations that are taxable in comparison to the FY 06-07 state rollback percentage. Below is a historical chart of state rollback percentages (i.e. the percentage of a property's value that is taxable).

Fiscal Year	Residential	Commercial
1998-99	54.91%	97.36%
1990-00	56.48%	100.00%
2000-01	54.85%	98.35%
2001-02	56.27%	100.00%
2002-03	51.67%	97.77%
2003-04	51.39%	100.00%
2004-05	48.46%	99.26%
2005-06	47.96%	100.00%
2006-07	45.99%	99.15%
2007-08	45.56%	100.00%



• The portion of the City included in T.I.F. districts remains steady, due to valuation growth in the Jordan Creek and Mills Parkway districts. Despite the release of \$84,000,000 and \$89,000,000 from Mills Parkway and Jordan Creek districts respectively. The ability to tax the incremental property valuation in these districts is lost by the general fund until these districts expire. (Taxes generated by the incremental valuations in these districts are captured in a special revenue fund for the financing of public improvements within the district.) Below is a ten-year history of T.I.F. valuations as a percentage of taxable property.

TIF Valuations as a Percentage of Taxable Property



• In FY 07-08 there is a change in the percentage of the property tax levy that is allocated to the general fund levy due to the increase in the employee benefits levy. 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 98-99	\$10.90	\$14,384,683	71.90%	\$1,100,000	5.50%	\$4,522,107	22.60%	\$20,006,790
FY 99-00	\$10.90	\$16,429,767	74.58%	\$1,260,000	5.72%	\$4,338,488	19.70%	\$22,028,255
FY 00-01	\$10.90	\$16,610,809	74.02%	\$1,268,023	5.65%	\$4,561,298	20.33%	\$22,440,130
FY 01-02	\$10.90	\$16,943,451	71.80%	\$1,750,000	7.42%	\$4,905,339	20.79%	\$23,598,790
FY 02-03	\$11.60	\$18,459,986	71.20%	\$1,950,000	7.52%	\$5,516,588	21.28%	\$25,926,574
FY 03-04	\$11.60	\$19,287,254	70.54%	\$2,165,000	7.92%	\$5,890,000	21.54%	\$27,342,254
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



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 Parkway and I-80 interchange. FY 07-08 hotel/motel revenue is expected to be approximately \$1,800,000. 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 debt payments for Sec Taylor Stadium (now Principal Park) 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.

As a precursor to utility deregulation, Iowa utility companies lobbied state legislators to discontinue taxing utility valuations in Iowa as property tax. Instead, all utilities providing service in the state would pay an excise tax based on profits. Taxing bodies, such as municipalities and school districts, were opposed to this as the amount that can be levied for debt is based on the property tax valuations that had included utilities. As a compromise, for three years the utility valuations will be included for debt levy purposes but the preponderance of revenue remitted to local governments will be in the form of excise taxes. This tax went into effect in FY 00-01 and is affected locally by the new revenue line item and increase in the Other City Taxes revenue category.

	ACTUAL FY 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
Other City Taxes						
Utility Tax Replacement	\$413,511	\$394,466	\$393,568	\$382,262	(\$11,306)	(2.87%)
Cable Television Commission	260,059	342,629	260,000	275,000	15,000	5.77%
Hotel/Motel Taxes	1,631,443	1,864,224	1,700,000	1,800,000	100,000	5.88%
Total Other City Taxes	\$2,305,013	\$2,601,319	\$2,353,568	\$2,457,262	\$103,694	4.41%



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.

	ACTUAL FY 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
<u>Licenses and Permits</u>						
Beer/Liquor/Cigarette Licenses	\$82,056	\$78,209	\$94,500	\$86,000	(\$8,500)	(8.99%)
Animal License	8,675	9,324	10,000	10,000		
Electrical/Heating/Plumbing License	34,050	4,214	32,200	5,000	(27,200)	(84.47%)
Building Permits	848,259	554,621	550,000	552,500	2,500	0.45%
Electrical Permits	92,549	81,749	90,000	90,000		
Heating Permits	61,652	61,069	60,000	50,000	(10,000)	(16.67%)
Plumbing Permits	59,702	49,606	50,000	50,000		
Miscellaneous License & Permits	58,293	57,912	23,000	28,500	5,500	23.91%
Dog Park Permit	19,739	21,821	22,000	22,000		
Alarm License/Permit	55,184	54,737	50,000	50,000		
Total Licenses and Permits	\$1,320,158	\$973,262	\$981,700	\$944,000	(\$37,700)	(3.84%)

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 goal of maximizing the return on our asset base.

	ACTUAL FY 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
<u>Use of Money and Property</u>						
Interest Income	\$586,058	\$1,169,751	\$430,000	\$575,000	\$145,000	33.72%
ATM Fees Collected	1,316	1,997	1,000	2,000	1,000	100.00%
Other Land Rental	35,736	36,634	30,000	30,000		
Building/Land Lease Charge	23,276	23,752	21,200	6,000	(15,200)	(71.70%)
Total Use of Money and Property	\$646,385	\$1,232,134	\$482,200	\$613,000	\$130,800	27.13%

Intergovernmental

State Shared Revenue - Moneys & Credits, Bank Franchise Fees, and Personal Property Tax Replacement are shared revenues from the State general fund which were distributed to cities partially or totally based on population. These revenues are no longer passed onto local governments after the Iowa Legislature and Governor approved their elimination in FY 03-04.



GENERAL FUND

REVENUE SUMMARY

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. It is important to note that COPS grants and Local Law Enforcement Block Grants are no longer being funded.

	ACTUAL FY 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
<u>Intergovernmental</u>						
Bank Franchise Fee	\$117,463					
Clive - Animal Control	15,600	16,200	16,700	17,600	900	5.39%
Clive - Traffic Signals	2,098	3,332	3,800	2,500	(1,300)	(3.42%)
Clive - Westside Fire/EMS	453,871	596,162	435,011	429,054	(5,957)	(1.37%)
COPS Grant	264,984	114,759				
Dallas County Participation	299,071	447,209	611,282	672,081	60,799	9.95%
Dowling - Liaison Officer	35,335	38,223	40,000	40,000		
E911 Surcharge	17,743					
EMS - Dallas County	117,610	141,730	148,055	155,500	7,445	5.03%
FEMA Reimbursement	334,169	36,679				
Grants - Other	163,724	171,800	333,540	552,223	218,683	65.56%
Human Services - Polk County Trans	40,985	38,122	39,780	38,000	(1,780)	(4.47%)
Human Services - Red Rock	13,980	12,000	12,000	12,000		
Metro Library Contract	11,312	12,387	10,000	10,000		
Misc. Federal - Cost Share	13,035	4,760				
Moneys & Credits	4,739					
Parks - Trees Forever	10,345	9,005				
Polk County	21,345					
Polk County Library	244	2,620	100	1,000	900	900.00%
Urbandale - HR Services		30,000	31,200	40,000	8,800	28.21%
Waukee - IS Services	40,000	41,200	40,000	43,700	3,700	9.25%
WDM Schools - 800 mHz	9,500	9,500	9,500	9,500		
WDM Schools - Crossing Guards	48,513	45,546	60,000	61,800	1,800	3.00%
WDM Schools - Liaison Officer	71,861	76,960	77,000	80,000	3,000	3.90%
WDM Schools - YJI		71,250	73,388	75,589	2,201	3.00%
WDM Water Works - IS Services	35,000	35,000	35,000	35,000		
WestCom - Clive	205,413	292,529	290,776	312,396	21,620	7.44%
WestCom - Urbandale	371,095	505,201	500,461	565,967	65,506	13.09%
WestCom Trf to WDM	178,204	184,241	196,568	229,828	33,260	16.92%
WestEMS Trf to WDM	25,209	26,425	29,990	30,950	960	3.20%
WestHelp Trf to WDM	133,374	2,516	33,540	36,223	2,683	8.00%
YJI Federal Grants	6,495					
YJI Local Grants	28,660					
Total Intergovernmental	\$3,090,979	\$2,965,356	\$3,027,691	\$3,450,911	\$423,220	13.98%



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 fluctuation from year to year.

	ACTUAL FY 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
Charges for Services						
Ambulance Charges	\$831,679	\$938,962	\$1,020,000	\$1,000,000	(\$20,000)	(1.96%)
Animal Control	7,070	11,090	5,500	8,000	2,500	45.45%
Community Center Rental	16,326	24,245	15,000	17,000	2,000	13.33%
Community Development Charges	27,197	34,195	31,000	28,000	(3,000)	(9.68%)
CPR Class Charges				20,000	20,000	
Developer Paid Inspection	456,017	349,001	260,000	262,500	2,500	0.96%
False Alarm Charges	25,300	24,100	25,000	20,000	(5,000)	(20.00%)
Fire Charges	32,044	27,754	21,000	21,000		
Housing Inspection	49,960	88,643	40,000	60,000	20,000	50.00%
Miscellaneous Park Charges	20,443	26,262	25,000	25,000		
Miscellaneous Service Charges	40,181	47,035	28,000	45,200	17,200	61.43%
Police Charges	9,130	9,525	5,000	8,000	3,000	60.00%
Pool Admission	497,743	596,125	426,000	502,500	76,500	17.96%
Recreation Fees	356,781	370,258	344,500	364,000	19,500	5.66%
RRP Nature Lodge	44,101	57,111	50,000	50,000		
RRP Softball	147,165	134,624	135,000	135,000		
Traffic Studies			55,000	60,000	5,000	9.09%
Total Charges for Services	\$2,561,137	\$2,738,930	\$2,486,000	\$2,626,200	\$140,200	5.64%



Miscellaneous

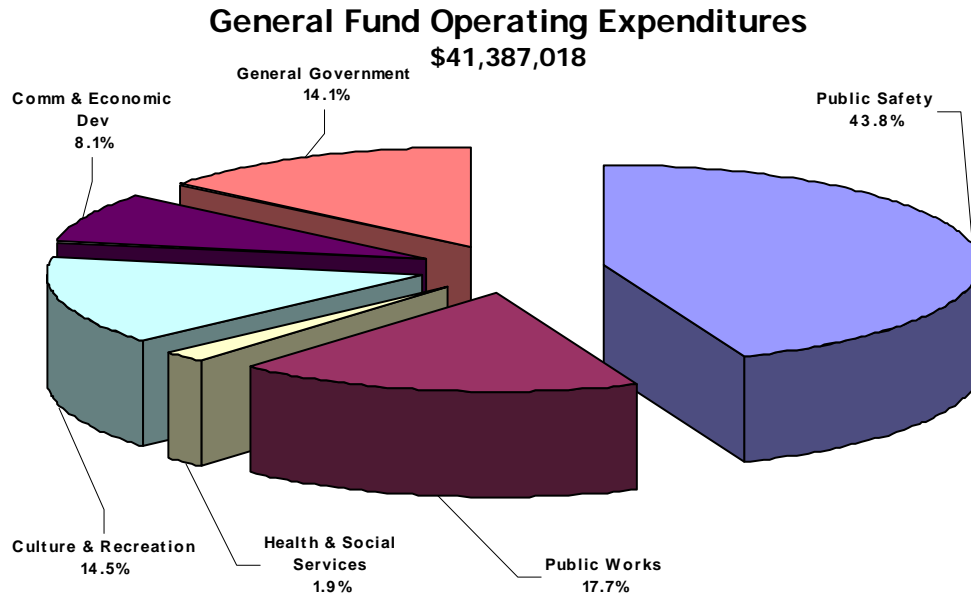
State regulations require that revenue be placed in one of the revenue categories specified above; if there is not a perfect fit to one of the categories listed, the revenue is then placed in a miscellaneous category.

	ACTUAL FY 2004-05	ACTUAL FY 2005-06	REVISED BUDGET FY 2006-07	BUDGET FY 2007-08	INC(DEC) FY 2007-08 OVER FY 2006-07	% INC (DEC)
Miscellaneous						
Traffic/Court Fines	\$127,690	\$134,695	\$100,000	\$100,000		
Parking Violations/Fines	24,700	34,230	25,000	25,000		
Police - Accident Reports	18,035	16,765	15,000	14,000	(1,000)	(6.67%)
Human Services - Miscellaneous	6,481	6,837	5,200	8,000	2,800	53.85%
Sale of Magazine Ads	37,900	38,575	45,000	45,000		
Library -Miscellaneous	71,708	75,360	67,100	68,000	900	1.34%
Sales Tax Refunds	122,686	45,542	50,000	48,000	(2,000)	(4.00%)
Unanticipated/Miscellaneous	177,895	255,282	157,750	169,975	12,225	7.75%
Total Miscellaneous	\$587,094	\$607,286	\$465,050	\$477,975	\$12,925	2.78%



Expenditure Highlights

General Fund operating expenditures for FY 07-08 are projected to increase by approximately 7.33% over FY 06-07. 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 the additional employees approved by the Mayor and City Council.



Public Safety

One of the principle functions of the City of West Des Moines is to safeguard and protect the lives, health, and property of its citizens. The FY 07-08 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 43% of the General Fund budget. Included in this category are appropriations for Police, Fire, Emergency Medical Services and WestCom.

Supplemental Requests include:

- Part-time wages in the EMS department have been increased by \$20,000 to reflect the hiring of a CPR Coordinator. The cost of funding this position will be offset by fees charged to class participants.
- The EMS department has also been allocated \$25,000 for miscellaneous equipment; the specific items to be purchased are yet to be determined.
- The Police department has been allocated \$25,000 for the purchase of miscellaneous capital items which may include mobile data computers, LED squad car light bars, in-car video cameras, in-car printers, in-car bar scanners and tasers; the specific purchases will be determined by Police department staff.

- \$50,000 is recommended for miscellaneous equipment purchases yet to be determined by Fire department staff.
- The proposed budget includes \$85,000 for participation in a Homeland Security 28E agreement whereby a number of governmental entities would assist the City of Des Moines for the substantial costs they incurred in developing and equipping a unit capable of responding to threats or actions in central Iowa.

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 addresses the design and construction of new roads and sewers, review of subdivision plats, traffic engineering and oversees the construction and contract administration for all public improvements in the City. Their mission is to provide first class operations, maintenance, repair, engineering, and construction services for all City public infrastructure and improvements. Public Works constitutes 17.7% of the General Fund budget.

Supplemental Requests include:

- \$50,000 for miscellaneous equipment; the specific items to be purchased are yet to be determined by Public Works staff.
- Two full-time positions, a Stormwater Coordinator and an Engineering Technician, which will be funded by the City's Stormwater Utility.

Health & Social Services

The Department of Human Services strives toward improving the quality of life for all residents of West Des Moines regardless of income, ethnicity, age or physical/mental limitations. Among the services offered to eligible residents are: transportation assistance; emergency food pantry; personal pantry, which stocks personal hygiene items; clothing closet; energy assistance; homeless prevention; transitional housing; emergency assistance; handyman services which provide elderly and disabled residents help with odd jobs, lawn maintenance, snow shoveling, minor home repairs, etc.; holiday assistance; and other seasonal services.

Supplemental Requests include:

- \$5,000 for training
- \$2,000 for additional contract help



Culture & Recreation

The Parks and Recreation Department operates and maintains twenty parks, two special use facilities, one natural resource area, a citywide greenbelt system, and 40.8 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.

Supplemental Requests include:

- A full-time Park Planner to assist the current Landscape Architect with the Capital Improvement Program and to enhance the use of technology by the department.
- \$6,500 is being requested to increase contract security at Raccoon River Park during weekday afternoons.
- Given the initial success of the teen center at Rex Mathes an additional \$37,000 has been requested to fund a 3/4 time teen center coordinator.
- \$10,000 has been requested for the replenishment of engineered wood safety fiber used in the City's playgrounds.

The West Des Moines Public Library provides access to informational, educational and recreational resources to the community, and encourages children to develop a lifelong appreciation for the rewards of self directed reading and learning.

Supplemental Requests include:

- An increase in library materials funding of \$35,000. This increase will bring the funding for materials to approximately \$4.83 per capita, with the goal cited by Himmel and Wilson, being to reach \$6.00 per capita by the year 2010.

Community & Economic Development

The Community Development 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 two divisions, Planning and Building Inspection.



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 Administrative Services, Legal, Human Resources and Information Services.

Supplemental Requests include:

- Two positions that support WestCom operations have been included in Information Services. The CAD Administrator and GIS Analyst will be funded by E911 dollars received by WestCom.
- Software subscriptions are proposed to increase by \$5,000 to cover the cost of the annual Field Manager subscription. Field Manager is the software package used by the City's construction inspectors to manage the progress of construction projects.
- An additional \$16,000 has been included in part-time wages for a part-time HR Secretary/Part-time HR Administrator for the City of Urbandale, net cost to the city of West Des Moines is approximately \$10,000.
- Based upon past history, an additional \$5,500 is requested for safety shoes/boots, \$2,500 for continuing education (tuition reimbursement) and \$30,000 for recruitment publications.
- Recognizing recent, dramatic increases in Health/Medical insurance costs, \$43,400 has been included for a comprehensive wellness program encouraging employees to implement healthy lifestyle changes as well as \$100,000 to provide employee/family memberships, under certain conditions, at a yet to be determined local fitness facility - both of which will ultimately lead to reductions in medical plan costs.
- \$30,000 has been included for an upgrade to the City's web site. The current site is several years old and both its look and technological abilities reflect that age.
- Included in the proposed supplemental request listing is the purchase of a replacement postage machine. The current machine, used for more than a decade, will be obsolete by Post Office standards in 2008 and must be replaced.



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 07-08 budget maintains minimum 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 \$9,611,630 at June 30, 2008, which is in excess of 23% of FY 07-08 operating expenditures.

General Fund Balance
As of June 30,

