

# General



general  
fund



**GENERAL FUND**

**FY 2015-2016 BUDGET**

	ACTUAL FY 2012-13	ACTUAL FY 2013-14	REVISED BUDGET FY 2014-15	BUDGET FY 2015-16	INC(DEC) FY 2015-16 OVER FY 2014-15	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes	\$31,096,460	\$32,593,404	\$33,508,324	\$33,863,270	\$354,946	1.06%
Other City Taxes	3,984,637	4,144,319	3,839,383	4,336,725	497,342	12.95%
Licenses and Permits	1,638,474	2,172,885	1,692,850	1,465,550	(227,300)	(13.43%)
Use of Money and Property	168,491	183,629	122,200	163,000	40,800	33.39%
Intergovernmental	4,111,086	4,164,254	5,213,671	6,797,916	1,584,245	30.39%
Charges for Services	4,817,190	5,600,845	4,978,100	4,897,000	(81,100)	(1.63%)
Miscellaneous	677,149	656,854	637,690	611,050	(26,640)	(4.18%)
<b>Sub-total Operating Revenues</b>	<b>\$46,493,487</b>	<b>\$49,516,190</b>	<b>\$49,992,218</b>	<b>\$52,134,511</b>	<b>\$2,142,293</b>	<b>4.29%</b>
<b>Other Financing Sources</b>						
Sale of Surplus Assets & Equipment	\$85,299	\$11,358	\$7,000	\$8,000	\$1,000	14.29%
Proceeds of Long Term Debt						
Transfers In	11,067,681	11,451,436	\$11,064,806	\$12,796,319	\$1,731,513	15.65%
<b>Sub-total Other Financing Sources</b>	<b>\$11,152,980</b>	<b>\$11,462,794</b>	<b>\$11,071,806</b>	<b>\$12,804,319</b>	<b>\$1,732,513</b>	<b>15.65%</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$57,646,467</b>	<b>\$60,978,984</b>	<b>\$61,064,024</b>	<b>\$64,938,830</b>	<b>\$3,874,806</b>	<b>6.35%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$32,550,551	\$33,689,245	\$37,344,673	\$38,855,804	\$1,511,131	4.05%
Supplies and Services	10,197,641	10,458,592	11,951,269	12,748,563	797,294	6.67%
Universal Commodities	2,683,978	2,860,232	3,121,365	3,216,810	95,445	3.06%
Non-Recurring/Non-Capital	491,241	693,504	1,910,051	614,051	(1,296,000)	(67.85%)
Capital	689,954	1,240,083	2,427,918	999,400	(1,428,518)	(58.84%)
<b>Sub-total Operating Expenditures</b>	<b>\$46,613,365</b>	<b>\$48,941,656</b>	<b>\$56,755,276</b>	<b>\$56,434,628</b>	<b>(\$320,648)</b>	<b>(0.56%)</b>
Lease/Purchase or Installment Contract Expenditures	107,749	107,748	107,750	80,815	(26,935)	(25.00%)
<b>Total Expenditures</b>	<b>\$46,721,114</b>	<b>\$49,049,404</b>	<b>\$56,863,026</b>	<b>\$56,515,443</b>	<b>(\$347,583)</b>	<b>(0.61%)</b>
Transfers Out	\$8,563,328	\$8,095,204	\$6,422,055	\$8,446,532	\$2,024,477	31.52%
Transfers Out (Major Capital)		2,379,890	3,870,100	300,000	3,570,100	(92.25%)
Transfers Out (Technology Fund)		1,000,000				
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$55,284,442</b>	<b>\$60,524,498</b>	<b>\$67,155,181</b>	<b>\$65,261,975</b>	<b>(\$1,893,206)</b>	<b>(2.82%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$2,362,025</b>	<b>\$454,486</b>	<b>(\$6,091,157)</b>	<b>(\$323,145)</b>	<b>\$5,768,012</b>	<b>94.70%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$22,481,827</b>	<b>\$24,843,852</b>	<b>\$25,298,338</b>	<b>\$19,207,181</b>	<b>(\$6,091,157)</b>	<b>(24.08%)</b>
<b>ENDING FUND BALANCE</b>	<b>\$24,843,852</b>	<b>\$25,298,338</b>	<b>\$19,207,181</b>	<b>\$18,884,036</b>	<b>(\$323,145)</b>	<b>(1.68%)</b>
<b>IPERS COMMITTED</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$600,000</b>		
<b>TAX STABILIZATION</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>		
<b>UNCOMMITTED FUND BALANCE</b>	<b>\$22,743,852</b>	<b>\$23,198,338</b>	<b>\$17,107,181</b>	<b>\$16,784,036</b>	<b>(\$323,145)</b>	<b>n/a</b>
<b>Uncommitted Fund Balance as % of Exp</b>	<b>48.68%</b>	<b>47.30%</b>	<b>30.08%</b>	<b>29.70%</b>		



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 15-16 operating budget projects property tax revenue to increase by 1.06% 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 54.40% to 55.73%. 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.

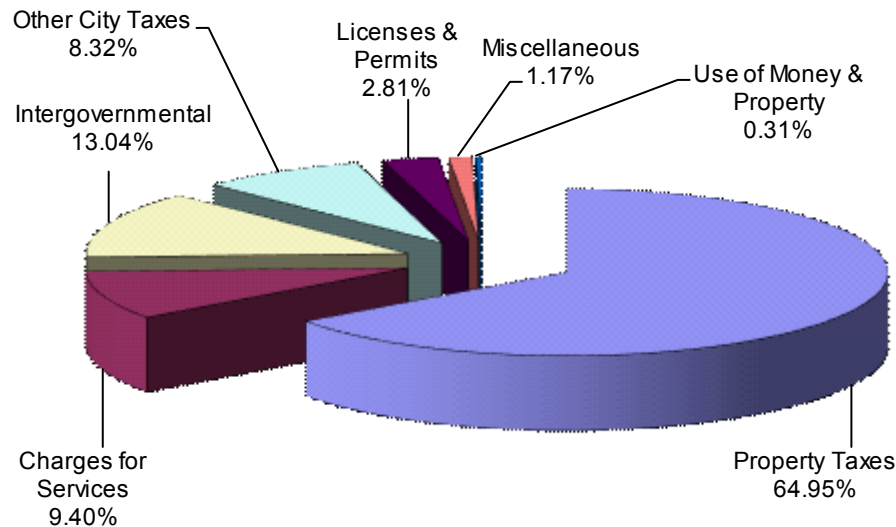
While the property tax rollback system remains in place, several major changes were made during the 2013 legislative session. For each assessment year beginning in 2013, residential and agricultural property value growth will now be capped at 3%, or whichever is lowest between the two classes. Commercial, 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 not 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 unites located in the building. This new class will be subjected to an eight year graduated rollback from commercial to residential rates beginning in the assessment year 2015 (there is no backfill provision for this class).



## General Fund Revenues



### Property Taxes

Of the City's 402 full time equivalent positions, 95.86% 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 64.99% 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 \$8.45009 per \$1,000 of taxable property valuation for FY 15-16. 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 - \$1.95264 per \$1,000 of taxable property valuation
- Other Employee Benefits - \$1.05308 per \$1,000 of taxable property valuation
- Police & Fire Pension - \$0.54419 per \$1,000 of taxable property valuation



**Analysis of Property Tax Levy**

Property tax revenue is projected to increase by 1.06% in FY 15-16 as a result of the following factors:

- In FY 15-16 the taxable valuations subject to operating levies increases by 1.01%
- In FY 15-16 the Tort Liability Levy was increased \$0.00486 per \$1,000 of taxable property valuation.
- In FY 15-16 the commercial rollback percentage decreased the amount of commercial property valuations that are taxable in comparison to the FY 14-15 state rollback percentage.
- In FY 15-16 the residential rollback percentage increased the amount of residential property valuations that are taxable in comparison to the FY 14-15 state rollback percentage. Below is a historical chart of state rollback percentages (i.e. the percentage of a property's value that is taxable).

<b>Fiscal Year</b>	<b>Residential</b>	<b>Commercial</b>
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%
<b>2015-16</b>	<b>55.73%</b>	<b>90.00%</b>

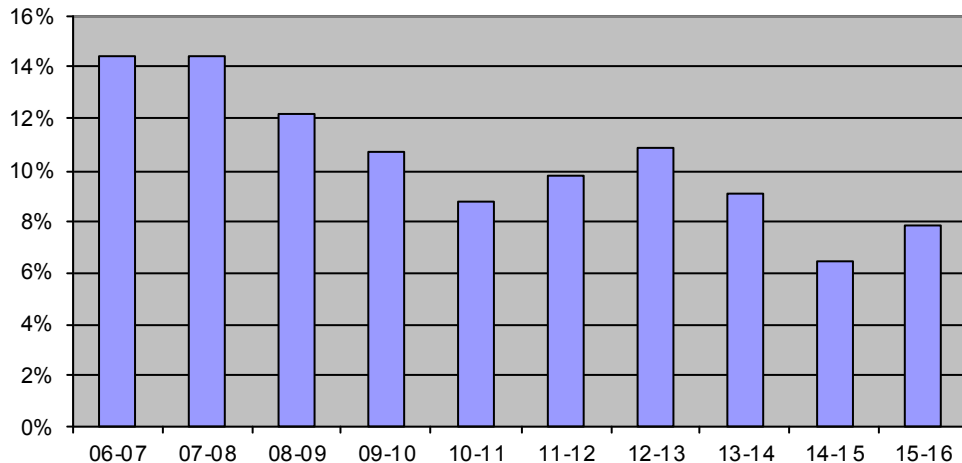


• In FY 15-16 the percentage of the property tax levy that is allocated to the general fund levy remains steady. The chart below is a ten-year comparison of the distribution of the property tax levy for City operations and debt service.

	<b>Property Tax Rate</b>	<b>General Funds</b>	<b>% of Levy</b>	<b>Special Revenue Funds</b>	<b>% of Levy</b>	<b>Debt Service Fund</b>	<b>% of Levy</b>	<b>Total Levy</b>
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
<b>FY 15-16</b>	<b>\$12.00</b>	<b>\$34,266,995</b>	<b>69.47%</b>	<b>\$6,473,845</b>	<b>13.12%</b>	<b>\$8,587,488</b>	<b>17.41%</b>	<b>\$49,328,328</b>

• The percentage of the overall City property base included in Tax Increment Financing (TIF) districts increased from the previous year, to 7.83% of the total. This percentage increased primarily due to City’s adding all of the Woodland Hills Residential TIF District. 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 15-16 hotel/motel revenue is expected to be approximately \$3,650,000. 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.

	<b>ACTUAL FY 2012-13</b>	<b>ACTUAL FY 2013-14</b>	<b>REVISED BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>INC(DEC) FY 2015-16 OVER FY 2014-15</b>	<b>% INC (DEC)</b>
<b>Other City Taxes</b>						
Utility Tax Replacement	\$403,247	\$400,570	\$399,383	\$403,725	\$4,342	1.09%
Cable Television Commission	294,182	286,404	290,000	283,000	(7,000)	(2.41%)
Hotel/Motel Taxes	3,287,208	3,457,345	3,150,000	3,650,000	500,000	15.87%
<b>Total Other City Taxes</b>	<b>\$3,984,637</b>	<b>\$4,144,319</b>	<b>\$3,839,383</b>	<b>\$4,336,725</b>	<b>\$497,342</b>	<b>12.95%</b>





## 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 2012-13	ACTUAL FY 2013-14	REVISED BUDGET FY 2014-15	BUDGET FY 2015-16	INC(DEC) FY 2015-16 OVER FY 2014-15	% INC (DEC)
<b><u>Licenses and Permits</u></b>						
Beer/Liquor/Cigarette Licenses	\$96,109	\$109,325	\$95,000	\$105,000	\$10,000	10.53%
Animal Licenses-WDM	108,947	84,803	80,000	95,000	15,000	18.75%
Animal Licenses-Clive	31,118	25,734	20,000	30,000	10,000	50.00%
Animal Licenses-Urbandale	72,444	61,035	50,000	68,000	18,000	36.00%
Fire Permits	23,211	24,025	24,000	24,000		
Building Permits	881,996	1,295,310	1,100,000	800,000	(300,000)	(27.27%)
Electrical Permits	104,914	164,121	75,000	75,000		
Heating Permits	64,412	109,001	45,000	50,000	5,000	11.11%
Plumbing Permits	75,493	101,375	50,000	55,000	5,000	10.00%
Occupancy Permits	27,129	28,458	25,000	25,000		
Miscellaneous License & Permits	29,892	42,664	28,850	34,550	5,700	19.76%
Dog Park Permit	27,008	27,310	20,000	27,000	7,000	35.00%
Storm Water Erosion Permit	44,556	52,786	30,000	30,000		
Alarm License/Permit/Monitoring	51,245	46,938	50,000	47,000	(3,000)	6.00%
<b>Total Licenses and Permits</b>	<b>\$1,638,474</b>	<b>\$2,172,885</b>	<b>\$1,692,850</b>	<b>\$1,465,550</b>	<b>(\$227,300)</b>	<b>(13.43%)</b>

## 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 2012-13	ACTUAL FY 2013-14	REVISED BUDGET FY 2014-15	BUDGET FY 2015-16	INC(DEC) FY 2015-16 OVER FY 2014-15	% INC (DEC)
<b><u>Use of Money and Property</u></b>						
Interest Income	\$63,720	\$77,473	\$44,500	\$71,000	\$26,500	59.55%
ATM Fees Collected	1,533	1,462	1,200	500	(700)	(58.33%)
Payment Processing Rebate	40,305	61,201	35,000	50,000	15,000	42.86%
Other Land Rental	58,403	37,790	35,500	35,500		
Building/Land Lease Charge	4,530	5,703	6,000	6,000		
<b>Total Use of Money and Property</b>	<b>\$168,491</b>	<b>\$183,629</b>	<b>\$122,200</b>	<b>\$163,000</b>	<b>\$40,800</b>	<b>33.39%</b>



## 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 2012-13	ACTUAL FY 13-14	REVISED BUDGET FY 2014-15	BUDGET FY 2015-16	INC(DEC) FY 2015-16 OVER FY 2014-15	% INC (DEC)
<b>Intergovernmental</b>						
Animal Control-Clive	\$19,500	\$19,900	\$25,000	\$21,852	(\$3,148)	(12.59%)
Animal Control-Urbandale	35,000	40,800	70,000	61,628	(8,372)	(11.96%)
Commercial & Industrial Replacement			845,853	2,024,230	1,178,377	139.31%
Dallas County - Jordan Creek	505,655	521,742	533,400	620,000	86,600	16.24%
Dallas County - MCP	440,000	440,000	440,000	440,000		
EMS - Clive		9,151	25,000	25,000		
EMS - Iowa Health	281,169	187,728	275,000	275,000		
EMS - WestEMS transfer to WDM	120,000	120,000		120,000	120,000	100.00%
Fire - Westside Ambulance Bay -Clive	2,500					
Fire - Westside Fire/EMS - Clive	569,671	625,108	670,920	697,680	26,760	3.99%
Fire - Regional Fire Training	2,800	4,950	3,300	2,500	(800)	(24.24%)
Housing - DCLHTF Transfer to WDM	7,135	5,534				
Housing - MHIP	202,280	229,464	231,444	200,000	(31,444)	(13.59%)
Housing - MHIP Transfer to WDM	1,501	8,244				
Housing - Polk City	29,825					
Human Services - Polk County Trans	41,192	41,292	42,900	42,900		
Human Services - Red Rock	12,000	12,000	12,000	12,000		
ITS - ITS Service - WDM Water Works	12,000	12,000	12,000	12,000		
Library - Metro Library Contract	12,499	17,998	12,000	12,000		
Parks & Rec - Teen Center - WDM Schools	9,500	9,500	9,500	9,500		
Police - COPS Grant				50,000	50,000	100.00%
Police - Crossing Guards - WDM Schools	38,647	41,257	53,231	40,000	(13,231)	(24.86%)
Police - Liaison Officer - Dowling	106,454	56,142	53,000	56,000	3,000	5.66%
Police - Liaison Officer - WDM Schools	209,989	110,974	103,000	110,000	7,000	6.80%
Police - YJI - WDM Schools	77,750	77,750	77,750	77,750		
Public Safety - Misc. Grants	135,388	111,725	3,750		(3,750)	(100.00%)
Public Safety - Misc. Federal Cost Share	10,491					
Public Works - Misc. Grants		4,160				
Public Works - Salt Brine Solution	3,882	14,030	11,000	11,000		
Public Works - Seminar Registrations	3,600	7,394	10,000	10,000		
Public Works - Salt Storage Facility	1,886	12,000	5,000	6,000	1,000	20.00%
Seminar Registrations	600					



	<b>ACTUAL FY 2012-13</b>	<b>ACTUAL FY 13-14</b>	<b>REVISED BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>INC(DEC) FY 2015-16 OVER FY 2014-15</b>	<b>% INC (DEC)</b>
<b>Intergovernmental Continued</b>						
Traffic Signals-Clive	2,652	7,140	2,500	2,500		
Traffic Signals-Des Moines	163	146	400	400		
Traffic Signals-Waukee	73	157	100	100		
WestCom - Joint Dispatch - Clive	321,257	461,465	349,856	383,561	33,705	9.63%
WestCom - Joint Dispatch - Norwalk	78,694	103,208	166,005	223,021	57,016	34.35%
WestCom - Joint Dispatch - Urbandale	539,752	558,710	884,694	966,226	81,532	9.22%
Westcom - Misc Grants	4,211	3,726	2,500	2,500		
WestCom - Trf to WDM	260,870	278,359	252,568	252,568		
Westcom - 800 mHZ WDM Schools	10,500	10,500	30,000	30,000		
<b>Total Intergovernmental</b>	<b>\$4,111,086</b>	<b>\$4,164,254</b>	<b>\$5,213,671</b>	<b>\$6,797,916</b>	<b>\$1,584,245</b>	<b>30.39%</b>



## Charges for Services

Several city departments charge fees for 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 2012-13	ACTUAL FY 2013-14	REVISED BUDGET FY 2014-15	BUDGET FY 2015-16	INC(DEC) FY 2015-16 OVER FY 2014-15	% INC (DEC)
<b>Charges for Services</b>						
Ambulance Charges	\$2,763,370	\$3,205,139	\$2,600,000	\$2,800,000	\$200,000	7.69%
Animal Impoundment	7,295	6,881	7,500	6,000	(1,500)	(20.00%)
Cemetery Charges	7,500	10,565	8,400	10,000	1,600	19.05%
Community Center Rental	25,207	22,268	24,300	24,300		
Construction Inspection - Dev Services	354,823	637,502	600,000	300,000	(300,000)	(50.00%)
Construction Inspection - Public Works	75,113	65,797	40,000	50,000	10,000	25.00%
CPR Class Charges	29,030	60,074	50,000	50,000		
EMS Charges	580	5,140	500	500		
False Alarm Charges - Fire	3,600	3,650	4,000	3,500	(500)	(12.50%)
False Alarm Charges - Police	9,250	9,210	10,000	14,000	4,000	40.00%
Fire Charges	9,061	5,535	10,000	5,500	(4,500)	(45.00%)
Fire Plan Review Fees	46,951	46,231	40,000	43,000	3,000	7.50%
Holiday Park Baseball		63,310	148,000	148,000		
Housing Inspections	128,215	138,926	110,000	120,000	10,000	9.09%
Miscellaneous Development Charges	52,100	59,826	37,000	40,000	3,000	8.11%
Nuisance Abatement Charges	15,667	42,680	25,000	25,000		
Parks Rentals		7,959				
Police Charges	7,925	7,755	9,000	9,000		
Pool Admission	543,873	484,478	555,000	546,000	(9,000)	(1.62%)
Recreation Fees	347,909	351,201	350,500	351,500	1,000	0.28%
RRP Nature Lodge	103,053	103,139	102,000	101,050	(950)	(0.93%)
RRP Softball	174,538	172,873	170,000	169,850	(150)	(0.09%)
Shelter Rentals	38,250	36,175	29,400	36,000	6,600	22.45%
Special Events	27,589	5,351	3,700		(3,700)	(100.00%)
Teen Center Fee	3,591	2,350	3,800	3,800		
Traffic Studies	42,700	46,830	40,000	40,000		
<b>Total Charges for Services</b>	<b>\$4,817,190</b>	<b>\$5,600,845</b>	<b>\$4,978,100</b>	<b>\$4,897,000</b>	<b>(\$81,100)</b>	<b>(1.63%)</b>



## Miscellaneous

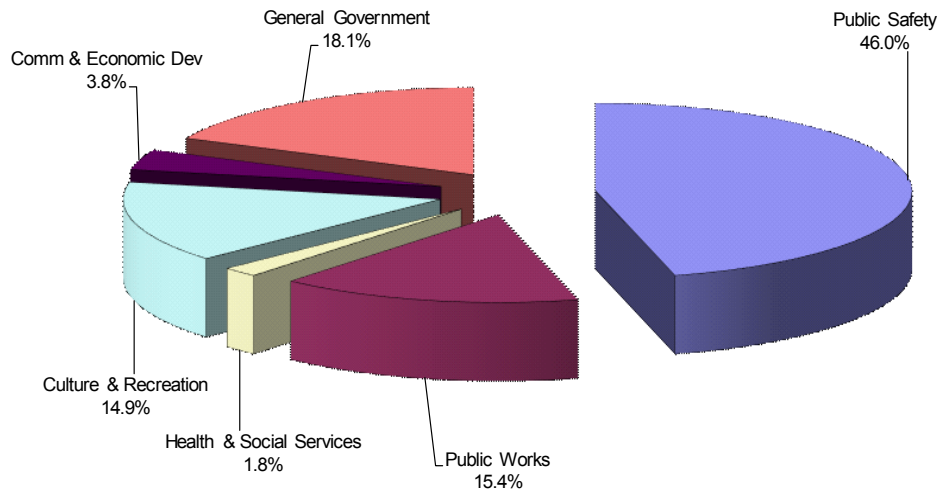
State regulations require that revenue be placed in one of the revenue categories specified above; if there is not a perfect fit to one of the categories listed, the revenue is then placed in a miscellaneous category.

	ACTUAL FY 2012-13	ACTUAL FY 2013-14	REVISED BUDGET FY 2014-15	BUDGET FY 2015-16	INC(DEC) FY 2015-16 OVER FY 2014-15	% INC (DEC)
<b>Miscellaneous</b>						
Fire - Reports/Signs/Inspection Tags	\$5,402	\$5,270	\$5,150	\$5,150		
Housing - Contributions	124,872	81,326	180,000	200,000	20,000	11.11%
Human Services - Handyman & Transportation Donations	5,764	5,106	6,300	5,750	(550)	(8.73%)
Insurance Reimbursements	686	62,256				
Library - Miscellaneous	65,179	56,691	68,240	58,150	(10,090)	(14.79%)
Parks & Rec - Miscellaneous	16,920	6,300	8,500	7,200	(1,300)	(15.29%)
Police - Accident Reports	21,608	23,747	16,000	16,000		
Police - Cigarette Fines	375	1,100	500	500		
Police - Liquor Fines	8,000	14,000	10,000	10,000		
Police - OWI Restitution	3,595	5,949	1,500	3,000	1,500	100.00%
Public Safety - Contributions	22,921	27,804	75,000	22,000	(53,000)	(70.67%)
Public Safety - Parking Violations/Fines	31,230	68,589	30,000	30,000		
Sale of Magazine Ads	31,200	37,700	30,000	32,000	2,000	6.67%
Sale of Scrap	3,810	4,518	3,500	3,300	(200)	(5.71%)
Sales Tax Refunds	130,582	62,556	48,000	48,000		
Traffic/Court Fines	163,463	180,891	150,000	165,000	15,000	10.00%
Unanticipated/Miscellaneous	35,845	8,704	5,000	5,000		
WestPet Donations	5,697	4,347				
<b>Total Miscellaneous</b>	<b>\$677,149</b>	<b>\$656,854</b>	<b>\$637,690</b>	<b>\$611,050</b>	<b>(\$26,640)</b>	<b>(4.18%)</b>

**Expenditure Highlights**

General Fund operating expenditures for FY 15-16 are projected to decrease by approximately 0.61% over FY 14-15. The primary reason for the decrease is that several one-time projects will be completed in FY 14-15, such as a special census and the purchase of a closed school building from the West Des Moines Community School District to be repurposed as housing. This budget does include pay increases for existing staff as approved by the Mayor and City Council.

**General Fund Operating Expenditures  
\$56,515,443**



**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 15-16 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 46% of the General Fund budget. Included in this category are appropriations for Police, Fire, Emergency Medical Services, Building Inspection, and WestCom.

The Emergency Medical and Communication Services department has been allocated a total of \$10,000 for the supplemental request of a bariatric ambulance stretcher.

The Fire department has been allocated \$97,00 for supplemental requests.

The Police department has been allocated a total of \$350,000 to replace five patrol vehicles and add two patrol vehicles to their fleet.

**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 approximately 14% of the General Fund budget.

The Engineering Services Department 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 Public Works department has been allocated \$100,000 for supplemental requests.

## **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 1,269 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, spray grounds and nature lodge. Program areas include adult sports, aquatics, fitness, youth, seniors, and cultural arts.

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 and Building Inspection Divisions strive 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 department also provides on site inspections to help ensure that the actual construction is safe and secure.

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.

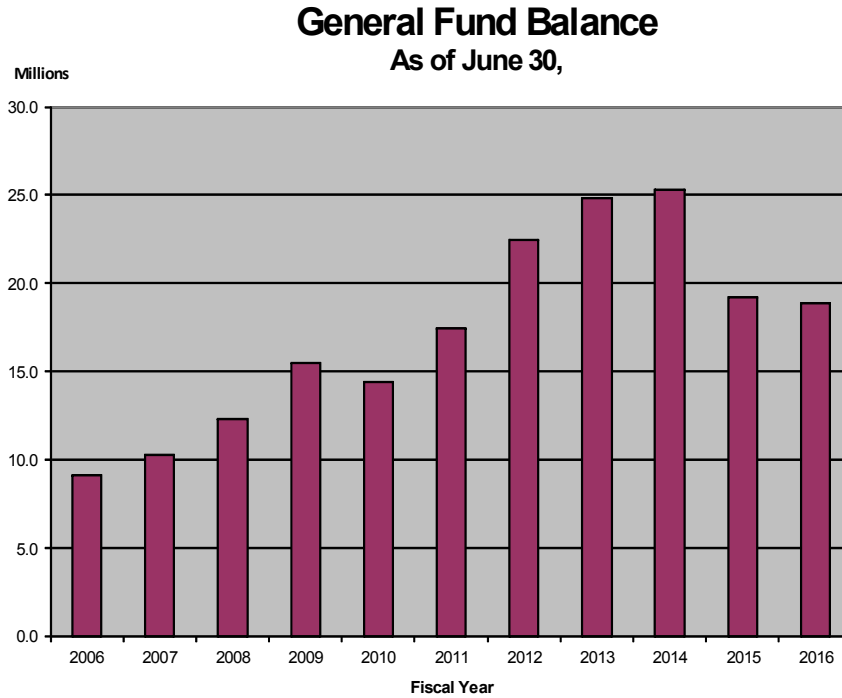
This will be the fifth and final year of a five year lease/purchase for the phone system / network replacement. Many components within the old system were no longer supported by the manufacturer.





**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 15-16 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 \$18,884,036 at June 30, 2016, which is 33.41% of FY 15-16 operating expenditures. <sup>1</sup>



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.

