

# Budget

fiscal year  
2015 - 2016



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, 2014**

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, 2014**. 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.

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### ***Cover***

The cover is a compilation of images from the City of West Des Moines second temporary public art display, Art on the Campus. The 2014 Art on the Campus exhibit featured thirteen sculptures by eight Iowa artists.

***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 fifteen 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 2015-16 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.

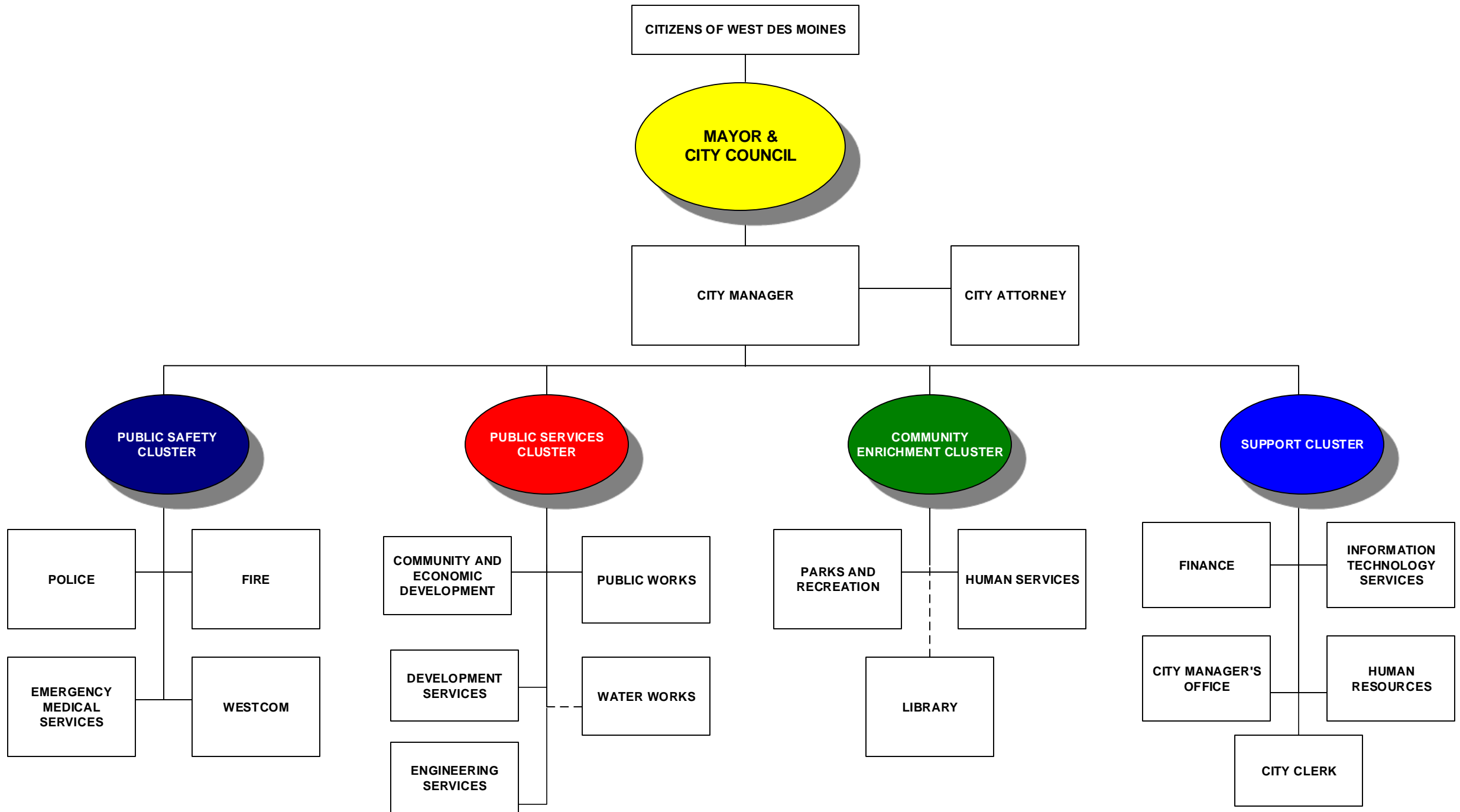
A budget amendment must be prepared and adopted in the same manner as the original budget, as provide in Iowa Code Section 384.16, and is subject to protest as provided in Iowa Code Section 384.19. A city budget shall be amended by May 31 of the current fiscal year to allow time for a protest hearing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

**City of West Des Moines  
FY 2015-16 Budget Calendar**

Due Date	Responsibility	Action
Tuesday, September 16, 2014	Finance Dept.	Operating and capital budget request forms distributed and procedures reviewed with department heads/representatives at Sr. Staff meeting.
Tuesday, September 16, 2014– Friday, October 24, 2014	Departments	Department worksheet preparation and cluster meetings.
Monday, October 6, 2014	Departments	CIP planning meeting
Friday, October 24, 2014	Departments	Department operating budget requests due.
Monday, November 3, 2014- Tuesday, November 25, 2014	Budget Review Team/Departments	Initial reviews with departments concerning CIP and Operating Budget matters
Friday, November 7, 2014	City Council	Mayor/Council/Management Team Planning Retreat
Monday, December 15, 2013	City Council	Preliminary Budget Review at Council Workshop
December 2014 – January 2015	Budget Review Team	Compilation of FY 15-16 Recommended Budget document.
Tuesday, January 6, 2015	Finance Dept.	Hotel/Motel request letters sent to agencies.
Monday, January 19, 2015	Finance Dept.	Recommended Budget delivered to Mayor/Council.
Saturday, January 24, 2015	City Council	Council work session on Operating recommendations with Budget Review Team and Department Heads present.
Monday, January 26, 2015	City Council	Special Council work session on CIP following City Council meeting. (If needed)
Monday, February 2, 2015	Finance Dept.	Proposed budget documents completed and available for distribution.
Friday, February 13, 2015	Finance Dept.	Proposed budget public hearing notice published in the West Des Moines Register.
Monday, February 23, 2015	City Council	Public hearing on operating and capital budgets with City Council approval of final budget after hearing.
Monday, March 16, 2015	Finance Dept.	Hotel/Motel requests due.
By Monday March 16, 2015	Finance Dept.	Filing of official budget documents with County Auditors.



# CITY OF WEST DES MOINES



**ANNUAL BUDGET**  
**CITY OF WEST DES MOINES, IOWA**  
**Fiscal Year July 1, 2015 to June 30, 2016**

**CITY OFFICIALS**

Steven K. Gaer .....Mayor  
Kevin L. Trevillyan .....Council Member First Ward  
John Mickelson .....Council Member Second Ward  
Russ Trimble .....Council Member Third Ward  
Rick Messerschmidt ..... Council Member At Large  
Jim Sandager ..... Council Member At Large  
  
Tom Hadden..... City Manager  
Tim Stiles ..... Finance Director  
Richard J. Scieszinski ..... City Attorney

# Executive

executive  
overview





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

**City Manager**

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E-mail [cityinfo@wdm-ia.com](mailto:cityinfo@wdm-ia.com)

'AAA'  
Credit Rating from  
Standard & Poor's

January 24, 2015

Honorable Mayor and Council:

I respectfully present the proposed budget for the City of West Des Moines for the fiscal year beginning July 1, 2015. 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 15-16 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 my intent for the budget document to serve 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 14-15, we are pleased to note two accomplishments in the management of the City's financial resources.

- ◆ In July 2014, the City's bond rating on outstanding general obligation debt was reaffirmed by Moody's Investors Services at Aaa, the highest rating that can be achieved. West Des Moines is one of only four Moody's Aaa rated city in the state of Iowa. In their published rating report, Moody's notes "The City's financial position is expected to remain strong given healthy reserve levels and conservative budgeting practices." Standard & Poor's reaffirmation follows Standard & Poor's July 2013 AAA rating which cited a financial position with "very strong reserves and operating surpluses in five of the past six fiscal years."
- ◆ The Government Finance Officers Association of the United States and Canada (GFOA) has again awarded a Certificate of Achievement for Excellence in Financial Reporting comprehensive annual financial report for the fiscal year ended June 30, 2013. This is the twenty-first consecutive year that the City has received this prestigious award.

## ***Highlights of the FY 15-16 Budget***

- ◆ The proposed budget reduces the overall City property tax rate to \$12.00 per thousand dollars of taxable valuation, down from \$12.05 which had been in place since 2007.
- ◆ No new employee positions are being recommended in the proposed budget.
- ◆ Employee compensation levels consider bargaining unit contracts for 253 union employees. Projected expenditure levels rely both on current contract information as well as estimated terms for agreements yet to be finalized, using historical trends. The proposed compensation budget will also address 149 full time non-union employees using existing pay plans and benefit packages, including health insurance plans for new employees.

Bargaining unit employees are expected to receive cost-of-living adjustments ranging from 2.25% to 2.50% in agreement with the terms of their respective contracts. Note that all of the Public Safety-related bargaining units (Fire Department, Emergency Medical Services, Police, and WestCom Dispatching) are currently in contract negotiations. In addition to cost-of-living increases, bargaining unit employees may be eligible to receive “step” increases dependent upon performance and employee classification.

Non-union employees who have not yet reached the maximum pay level for their position may be eligible to receive pay increases based solely upon job performance.

- ◆ The City will receive approximately \$6.26 million dollars in Road Use Tax funding. Approximately \$5.24 million in Road Use Tax funds are being utilized for street related expenditures (CIP and operating). Any remaining funds will be used for street lighting with the goal being to maintain a steady fund balance from year-to-year.
- ◆ The proposed budget reflects a decrease 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 15-16 will be 27.77% as compared to 30.41% for the FY 14-15. The decreased rate amounts to a reduction of \$86,000 in annual pension costs. The proposed budget also reflects no change in the contribution rate for Iowa Public Employees Retirement System (IPERS) as the City’s contribution rate will remain at 8.93% in FY 15-16.
- ◆ During FY 15-16 staff will examine the adequacy of current residential solid waste collection fees, last modified in 2007. Although the contracted services provided by Metro Waste Authority for residential solid waste and recycling currently are outpacing the rates charged to residents, a strong fund balance position allows for the rates charged to residents to remain steady.
- ◆ In 2013 the City Council approved multi-year adjustments to the City’s sanitary sewer fees and 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 15-16, 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 2015-2016 budget maintains prudent general fund balances, which protect the City of West Des Moines' financial integrity. The General Fund total revenues are \$64,938,830 and total expenditures are \$65,261,975. The projected General Fund composite balance on June 30, 2016, will be slightly over 33.4% (expected balance of \$18,884,036) of annual operating expenditures, which is sufficient for meeting unexpected shortfalls in revenues or demands on future fund resources. The Council has consistently stated its desire to maintain a cash reserve balance over 25%.

### ***Outlook for FY 15-16 and Beyond***

The recent national economic recession changed the way many cities conduct business, including West Des Moines. The City was able to meet budget challenges due to the recession through a reduction in staffing and discretionary spending, while maintaining core services. Present budgeting philosophy is very conservative budgeting to ideally ensure that funding is adequate to provide services to residents and protect the long-term viability of the organization. A starting point for projections was a goal to deliver comparable levels of service to the residents, to utilize responsible revenue assumptions, and maintain adequate reserves. In addition, the City Council has indicated that maintaining the current general fund tax rate and reducing further the Debt Service levy rate is a priority.

Major areas which staff remains concerned include: a possible reduction or elimination of the commercial tax rollback backfill from the State of Iowa, reduction in tax revenues from multi-family properties, a historical trend recently of relatively slow growth in taxable development, continued low earnings rates on investments, costs of mandated pension contributions, and escalating health insurance costs and related, mandated requirements. Also important are approved modifications to calculating commercial and residential property taxes as well as changes to laws concerning Tax Increment Financing.

The City will continue to advocate at the state level for alternative revenue sources such as individual jurisdiction referendums on Local Option Sales Tax and Hotel/Motel fees in an attempt to decrease the reliance on property taxes.

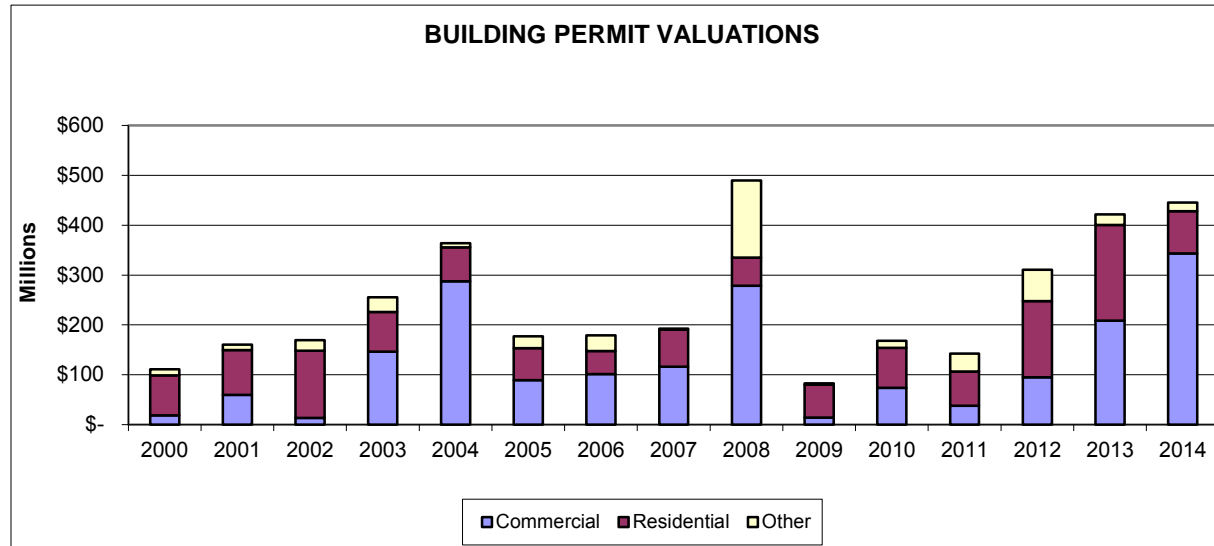
Additionally, staff reviewed the FY 16-17 budget at a "macro level" by focusing on key assumptions and projected expenditures as part of a second year financial plan.

### ***Local Economy/Development Activity Highlights***

The City of West Des Moines continues to be one of fastest growing cities in the State of Iowa. The last official census in 2010 showed 56,609 residents which reflected growth of 79% since 1990 and 22% since 2000. The most recent US Census Bureau estimate in 2013 shows approximately 61,255, which is growth of another 8.2%. In calendar year 2014, the total



building permit valuation was \$445.4 million. This was an increase of 5.6% from 2014, 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 and Taxable Growth***

The City of West Des Moines continues to experience significant development. However, much of the recent commercial growth will not translate into additional funding for operating budgets. Property tax revenues from Microsoft’s two major data center projects will be used to pay for the surrounding infrastructure over the next 10-12 years before it can be used to offset general operating fund expenses. A portion of the property tax revenues generated by the Jordan Creek Town Center area, including Athene and Wells Fargo, continue to be used similarly.

The City has a strong tax base in commercial property including two regional malls and extensive office and medical clinics along Westown Parkway. Approximately 49% of the properties are taxed commercially, which is a much higher percentage than a typical metro suburb. This has worked to the City’s advantage in the past, but recent reductions to the commercial tax rate have slowed revenue growth.

The number of vacant parcels along Mills Civic Parkway and Jordan Creek Parkway is declining, and new areas of growth will need to surface. With the completion of infrastructure projects, the properties around the Alluvion Data Center in the Iowa Highway 5 corridor in the southeast section of the city are positioned for growth, and significant opportunities for development will become available along the Grand Prairie Corridor which will benefit from the Interstate 80 connection and gateway to Waukee expected to be completed in late 2015.

In FY 15-16, General fund operating revenues of \$52,134,511 are projected to increase by 4.29% compared to FY 14-15. Several factors contributed to the increase in property tax revenue including the increased percentage of the residential roll back from 54.400% to 55.7335%, and

new residential and commercial development. Even with the residential rollback increasing, the city's taxable valuation subject to operating levies increased by 1.1%, however, that is less than previous years when West Des Moines annual increases were in excess of 4.0%. This trend is somewhat prevalent among those cities reliant on commercial properties in Iowa, as shown in the table below:

Comparison of Taxable Valuation				
FY 15-16				
Top 10 Cities in Iowa				
City	Population Per 2013 US Census Estimate	Total Taxable Valuation (\$1000's)	Change from Prior Year	Taxable Valuation Per Capita
Des Moines	207,510	7,203,453	-0.16%	34,714
Cedar Rapids	128,429	6,281,590	-0.24%	48,911
Davenport	102,157	4,169,078	0.20%	40,810
Sioux City	82,459	2,661,180	0.05%	32,273
Iowa City	71,591	3,181,774	1.43%	44,444
Waterloo	68,366	2,446,150	-0.52%	35,780
Council Bluffs	61,969	2,609,557	0.86%	42,111
Ames	61,792	2,448,665	3.91%	39,628
<b>West Des Moines</b>	<b>61,255</b>	<b>4,403,877</b>	<b>0.57%</b>	<b>71,894</b>
Dubuque	58,253	2,611,607	0.45%	44,832

Among communities in the Des Moines metro area, the trend is different as many of those communities are more reliant on residential growth, which has been very strong in several pockets of the metro. The older, more established communities saw near zero growth while the outer ring of cities continued to grow the tax base at a comparatively rapid pace. This data is shown in the following table:

Comparison of Taxable Valuation				
FY 15-16				
Des Metro Communities				
City	Population Per 2013 US Census Estimate	Total Taxable Valuation (\$1000's)	Change in Taxable Valuation from Prior Year	Taxable Valuation Per Capita
Des Moines	207,510	7,203,453	-0.16%	\$ 34,714
<b>West Des Moines</b>	<b>61,255</b>	<b>4,403,877</b>	<b>0.57%</b>	<b>\$ 71,894</b>
Ankeny	51,567	2,615,432	6.97%	\$ 50,719
Urbandale	41,776	2,707,375	3.63%	\$ 64,807
Johnston	19,798	1,292,373	3.89%	\$ 65,278
Waukee	17,077	781,526	11.02%	\$ 45,765
Clive	16,590	1,305,723	1.92%	\$ 78,705
Altoona	15,653	841,890	2.05%	\$ 53,785
Norwalk	9,639	387,621	6.32%	\$ 40,214
Grimes	9,335	544,447	5.71%	\$ 58,323
Pleasant Hill	9,082	547,335	5.55%	\$ 60,266
Windsor Heights	4,891	240,814	0.57%	\$ 49,236



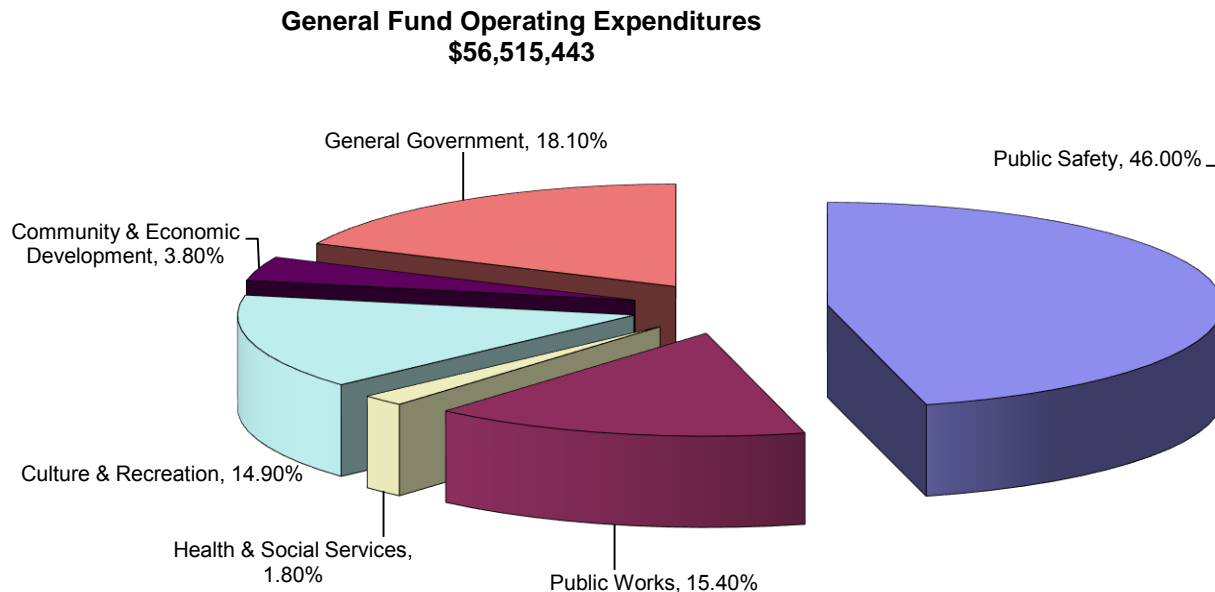
One previously significant general fund revenue source is projected to remain at a low level for FY 15-16 as interest earnings are projected to be \$71,000 which is \$26,500 more than the amount budgeted in FY 14-15. Conversely building permit related revenues are projected to be at \$800,000 as compared to \$1,100,000 for the 2014-15 revised budget.

It is important to note that \$356 million in taxable valuation remains included in the City’s Tax Increment Finance (TIF) Districts (down slightly from \$363 million from the previous year). This amount equates to \$3,584,000 (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 \$71,000 remains the highest of Iowa’s ten largest cities.

### ***Expenditures***

The City’s FY 15-16 General Fund budgeted operating expenditures total \$56,515,443, which represents a decrease of \$347,583 (-0.61%) from FY 14-15. The largest percent of expenditures continues to be in the Public Safety program area, which encompasses 46% of the General Fund.



Police and Fire employee pension costs are accounted for outside the General Fund and utilize their own portion of the overall property tax levy for funding. Due to the increases in taxable valuations and the City’s desire to keep funding for these contributions level, the tax levy rate for Police and Fire Pension system reflected a \$0.0057 increase. In response, other tax levies were decreased and it is worth noting that the tax capacity of the General Fund decreased as a result.

The FY 15-16 budget reflects a proposed use of cash reserves of \$300,000 for “one-time” capital needs related to the Community Center. When factoring in this expenditure, the strictly “operating” part of the projected FY 15-16 General Fund will reflect a slight excess of expenditures

over revenues.

The City's budgeted total number of full time equivalents (FTE's) will be 402, which is no change from the previous fiscal year. 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%, which is conservative based on historical values for the past few years, but is also cognizant of significant claims increases within the past 10 year window.

### ***Capital Improvement Plan***

The City did not convene a citizen committee this year, to develop and present a long-term Capital Improvement Plan. In lieu of this process, staff was asked to develop priorities based on previous commitments, anticipated future development, and a commitment to maintain current infrastructure and amenities. Council also provided direction with a recommendation to reduce the debt service levy rate from \$2.00 to \$1.95. Due to several recent refinancing efforts on current debt, as well as a healthy debt reserve cash balance, we are able to recommend several projects with this budget despite the constriction of available funding.

The budget shows 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, other governmental sources, and fees such as road use taxes.

In addition to infrastructure improvements to developing areas, staff will continue efforts to maintain and improve established neighborhoods. The proposed CIP budget commits substantial resources to resolve stormwater, sanitary sewer, and paving issues, as well as improve existing parks in the community. Efforts to maintain existing buildings has been renewed and clarified by using forecasting tools and analyzing long-term viability of building systems.

The following major projects are recommended for funding in FY 15-16:

- Design services to widen 50<sup>th</sup> Street between Mills Pkwy and EP True Pkwy
- Numerous intersection improvements throughout the City
- Numerous street improvements, sewer projects, and water-related projects all related to the Alluvion development (Microsoft Data Center)
- Construction of the Grand Avenue Trail between Jordan Creek and Fuller Road
- Further phases of renovation to the baseball fields at Holiday Park
- Improvements to the softball fields at Holiday Park
- Construction of Phase 2 for Woodland Hills Park
- Replacing splash pool area at Valley View Aquatic Center
- Installing basketball courts and other amenities at Valley View Park
- Conducting a study to assess future plans for the Valley Junction area
- Design and site work for the future Public Services Facility on SW 88<sup>th</sup> Street
- Continued renovation at the Law Enforcement Center including garage and storage structures

- Purchase a fully updated, state of the art dispatching system for WestCom.
- Proposed projects are identified for the ensuing fiscal year, but the funding is tentative or listed as “to-be-determined”.

### ***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, Engineering Services, Water Works

**Support Services Cluster:** City Manager’s Office, Finance, City Attorney’s Office, Human Resources, City Clerk, 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***

A 7% Hotel/Motel Tax, first authorized by West Des Moines voters in 1984, is expected to generate \$3,650,000 in the upcoming year. By agreement, money is allocated as follows: 2/7<sup>th</sup> of the funds are directed to the Greater Des Moines Convention and Visitors Bureau (CVB), 2/7<sup>th</sup> is directed to Bravo Greater Des Moines, 2/7<sup>th</sup> (subject to City Council approval) will be used for city park/recreation/tourist activities, and the remaining 1/7<sup>th</sup> will be available for distribution to other City Council designated entities. Also, a percentage of City Council 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 but not limited to:

- Wastewater Reclamation Authority -- regional organization, facility, and systems
- WestCom Public Safety Center – West Des Moines, Clive, Urbandale, and Norwalk
- Joint Fire/EMS facility – West Des Moines and Clive
- WestPet Animal Licensing and Control – West Des Moines, Clive, and Urbandale
- Police Department remains involved with many metro-wide activities ranging from traffic task forces to narcotic trafficking
- Metro Home Improvement Program -- West Des Moines, Ankeny, Altoona, Clive, Grimes, Johnston, Pleasant Hill, Polk City, Urbandale and Windsor Heights. A multi-jurisdictional housing rehabilitation entity, Metro Home Improvement is a collaborative effort to preserve affordable housing stock
- Iowa EMS Alliance – private-public partnership with Unity Point Health where the City provides administration and operation of emergency medical services which avoids duplication of services while maintaining high quality care
- The City has committed \$1,300,000 over a multi-year period to the Iowa Events Center
- Tomorrow Planning Organization – regional visioning process
- Capitol Crossroads – regional visioning with a focus on collaboration

## ***Conclusion***

The FY 15-16 budget recommended by the City Manager and staff accomplishes the primary objectives of maintaining services, committing capital funds to maintaining infrastructure, amenities, and city facilities as well as development, while maintaining (and in this case reducing) property 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. Due to a large number of positions added during the previous fiscal year (18), coupled with relatively flat tax revenues, this budget does not accommodate additional staff positions. The Management Team will continue to assess the staffing in these departments and offer the City Council alternatives to achieve effective staffing levels across the organization.

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 likely continue. 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 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 two notes of thanks, 1) to the Finance Department staff for their excellent performance in gathering, analyzing, and presenting information clearly and accurately, and 2) the

balance of the City's departments for providing critical feedback, input, financial projections, and lists of priorities, all needed to formulate the budget. The budget preparation team composed of Finance Director Tim Stiles, Budget Analyst Chris Hamlett, and me, worked collaboratively with Department Directors in developing the proposed budget and it could not have been completed without the combined efforts of all those involved.

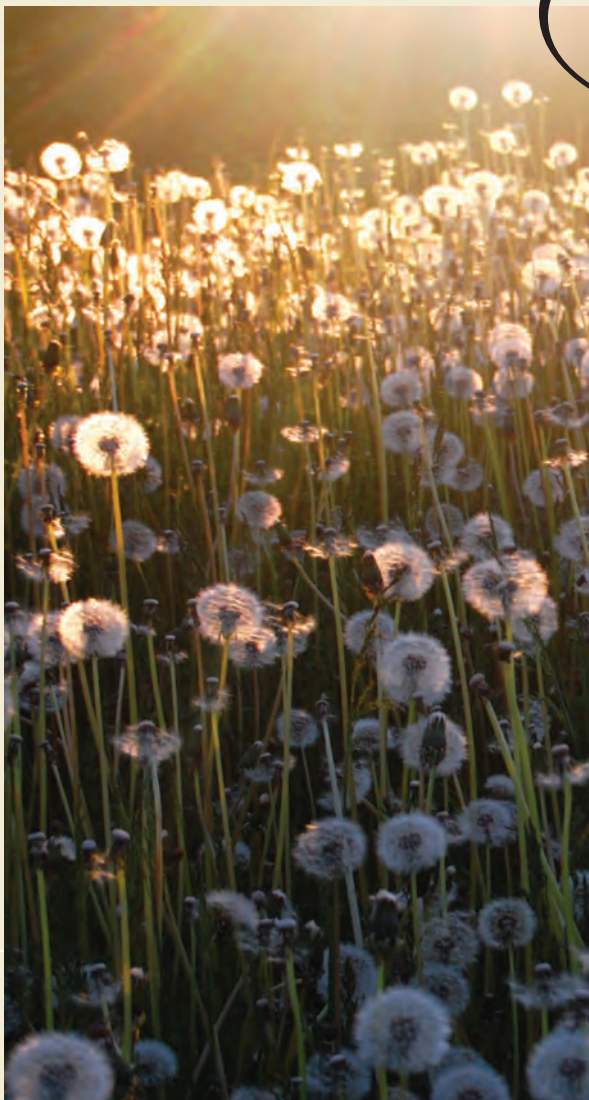
I would also like to thank the City's elected officials for your continued support in planning and directing the financial operations of the city in a responsible and progressive manner. The West Des Moines community has benefited greatly from your leadership and commitment.

Respectfully submitted,

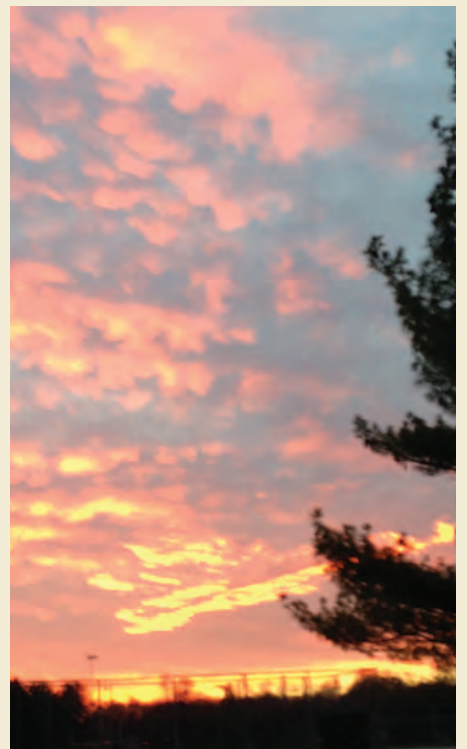


Tom Hadden  
City Manager

# 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 and 2013. On November 7, 2014 a meeting was held where the group received a presentation on trends from a futurist. After the presentation the group reflected on the trends presented and determined which trends are relevant to West Des Moines and then had the opportunity to review accomplishments and reflect on success. Staff was then questioned on how to leverage the emerging trends to position West Des Moines to meet the goals previously identified and align the vision to focus on the priority area.

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
	x	x				Be a leader in broadband and fiber networks

### 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						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			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

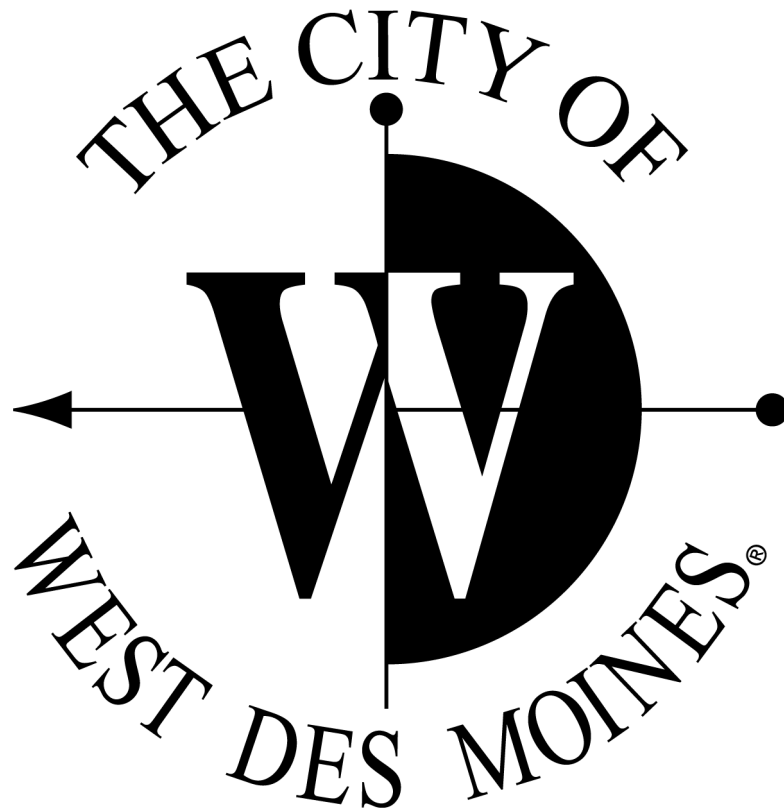


**Innovative, Creative, Service-Centered Organization**

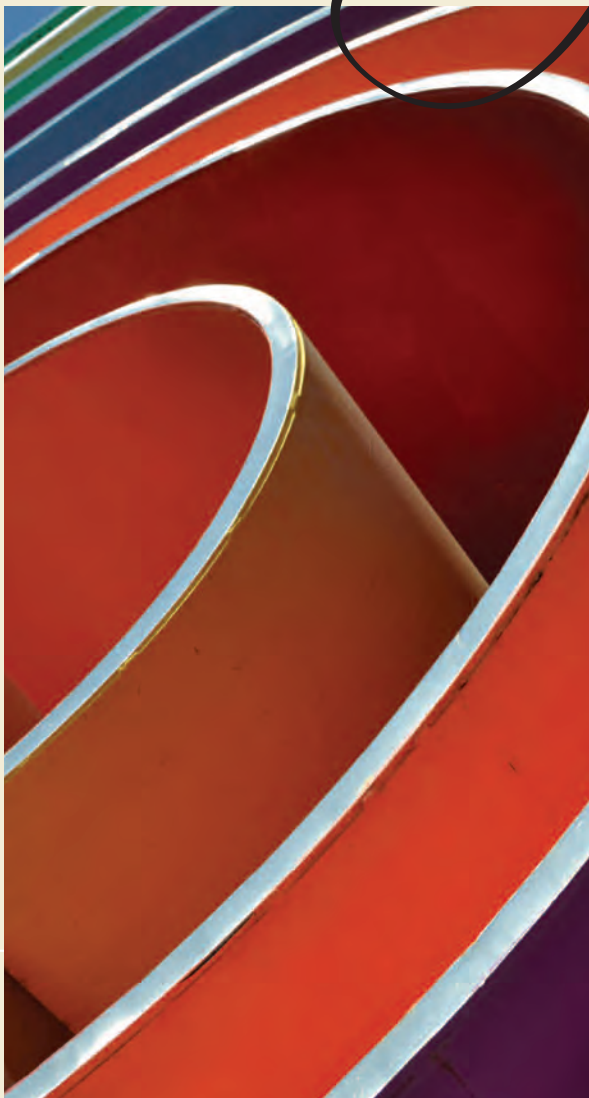
1	2	3	4	5	6	ACTION ITEMS
x	x	x				Identify Opportunities and Constraints in Re- development of Commercial Corridors
x		x				Continue to Leverage Programs to Meet Low Income Housing Needs

**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 fourteen 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 all 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 2015-2016 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 2015-2016 Budgets:

### **Revenue Assumptions**

- The proposed budget reduces the overall City property tax rate to \$12.00 per thousand of taxable valuation, down from \$12.05 which had been in place since 2007.
- The City of West Des Moines will receive approximately \$6.26 million dollars in Road Use Tax Funds. Approximately \$5.24 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**

- No new employee positions are being recommended in the proposed budget.
- Employee compensation calculations will follow past practice or expected results of negotiations for bargaining unit contracts covering approximately 253 union employees. There are also approximately 149 full time employees not covered under union contracts. 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 are expected to receive cost-of-living adjustments ranging from 2.25% to 2.50% in agreement with the terms of their respective contracts. Note that all of the Public Safety-related bargaining units (Fire Department, Emergency Medical Services, Police and WestCom Dispatching) 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 solely upon job performance.
- The proposed budget reflects a decrease 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 2015-2016 will be 27.77% as compared to 30.41% for FY 2014-2015. The decreased rate amounts to a reduction of \$86,000 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 2015-2016. Of the City's 402 full time equivalent employees, 120 employees participate in the Municipal Fire and Police Retirement System of Iowa plan, and the remaining 282 employees are enrolled in Iowa Public Employees Retirement System plan.
- The proposed budget reflects the carryover of cash to ensure the FY 2015-2016 budget maintains prudent general fund balances which protect the City of West Des Moines' financial integrity. The General Fund total revenues are \$65,012,867 and total expenditures are \$65,261,996. The projected General Fund composite balance on June 30, 2016, will be slightly over 33.50% (expected balance of \$18,958,073) of annual operating expenditures, which is sufficient for meeting unexpected shortfalls in revenues or demands on future fund resources. The Council has consistently stated its desire to maintain a year ending cash reserve balance over 25%.



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



Polk County - WDM Schools	
School	\$13.27
County	7.17
Regional Transit Authority	0.70
Other	4.09
City	12.05
<b>FY 14-15 Levy</b>	<b>\$37.28</b>

Dallas County - Waukee Schools	
School	\$16.57
County	3.83
Regional Transit Authority	0.70
Other	1.63
City	12.05
<b>FY 14-15 Levy</b>	<b>\$34.78</b>

	Actual FY 2013-14	Actual FY 2014-15	Budget FY 2015-16
<b>Property Tax Calculation</b>			
Assessed Valuation	\$1,000,000	\$1,000,000	\$1,000,000
Rollback Percentage	100.00%	95.00%	90.00%
Taxable Value	\$1,000,000	\$950,000	\$900,000
City Tax Rate per \$1,000	\$12.05	\$12.05	\$12.00
<b>Total City Property Tax</b>	<b>\$12,050</b>	<b>\$11,448</b>	<b>\$10,800</b>





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



Polk County - WDM Schools	
School	\$13.27
County	7.17
Regional Transit Authority	0.70
Other	4.09
City	12.05
<b>FY 14-15 Levy</b>	<b>\$37.28</b>

Dallas County - Waukee Schools	
School	\$16.57
County	3.83
Regional Transit Authority	0.70
Other	1.63
City	12.05
<b>FY 14-15 Levy</b>	<b>\$34.78</b>

	Actual FY 2013-14	Actual FY 2014-15	Budget FY 2015-16
<b>Property Tax Calculation</b>			
Assessed Valuation	\$200,000	\$200,000	\$200,000
Rollback Percentage	52.82%	54.40%	55.73%
Taxable Value	\$105,640	\$108,800	\$111,460
City Tax Rate per \$1,000	\$12.05	\$12.05	\$12.00
Gross City Tax	\$1,273	\$1,311	\$1,338
Less City Share of Home- stead Tax Credit	(\$58)	(\$58)	(\$58)
<b>Total City Property Tax</b>	<b>\$1,215</b>	<b>\$1,253</b>	<b>\$1,280</b>



**BUDGET SUMMARY**

**FY 2015-16 BUDGET BY FUND**

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Enterprise Funds	FY 2015-16 Budget
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes	\$33,863,270	\$6,397,566	\$8,494,187			\$48,755,023
TIF Revenues		9,320,759				9,320,759
Other City Taxes	4,336,725	76,279	93,301			4,506,305
Licenses and Permits	1,465,550					1,465,550
Use of Money and Property	163,000	270			1,913,605	2,076,875
Intergovernmental	6,797,916	7,170,091	467,757		13,000	14,448,764
Charges for Services	4,897,000				14,149,500	19,046,500
Special Assessments				225,000		225,000
Miscellaneous	611,050	1,106,576			6,877,100	8,594,726
<b>Sub-total Operating Revenues</b>	<b>\$52,134,511</b>	<b>\$24,071,541</b>	<b>\$9,055,245</b>	<b>\$225,000</b>	<b>\$22,953,205</b>	<b>\$108,439,502</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt				\$12,150,000		\$12,150,000
Proceeds of Capital Assets Sales	8,000					8,000
Transfers In	12,796,319	176,000	\$12,932,722	34,015,507	6,331,000	66,251,548
<b>Sub-total Other Financing Sources</b>	<b>\$12,804,319</b>	<b>\$176,000</b>	<b>\$12,932,722</b>	<b>\$46,165,507</b>	<b>\$6,331,000</b>	<b>\$78,409,548</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$64,938,830</b>	<b>\$24,247,541</b>	<b>\$21,987,967</b>	<b>\$46,390,507</b>	<b>\$29,284,205</b>	<b>\$186,849,050</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$38,855,804	\$2,692,796			\$1,417,335	\$42,965,935
Supplies and Services	12,748,563	2,429,712			15,088,080	30,266,355
Universal Commodities	3,216,810	1,025,000			244,810	4,486,620
Non-Recurring/Non-Capital	614,051	81,500				695,551
Capital	999,400	656,052			4,445,400	6,100,852
<b>Sub-total Operating Expenditures</b>	<b>\$56,434,628</b>	<b>\$6,885,060</b>			<b>\$21,195,625</b>	<b>\$84,515,313</b>
<b>Lease/Purchase or Installment Contract Expenditures</b>	<b>\$80,815</b>	<b>\$29,882</b>				<b>\$110,697</b>
<b>Total Operating Expenditures</b>	<b>\$56,515,443</b>	<b>\$6,914,942</b>			<b>\$21,195,625</b>	<b>\$84,626,010</b>
<b>Debt Service Expenditures</b>			<b>\$21,987,969</b>			<b>\$21,987,969</b>
<b>Capital Improvement Expenditures</b>				<b>\$34,015,507</b>	<b>\$6,081,000</b>	<b>\$40,096,507</b>
<b>Total Expenditures</b>	<b>\$56,515,443</b>	<b>\$6,914,942</b>	<b>\$21,987,969</b>	<b>\$34,015,507</b>	<b>\$27,276,625</b>	<b>\$146,710,486</b>
<b>Transfers Out</b>	<b>\$8,746,532</b>	<b>\$18,129,109</b>		<b>\$33,294,907</b>	<b>\$6,081,000</b>	<b>\$66,251,548</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$65,261,975</b>	<b>\$25,044,051</b>	<b>\$21,987,969</b>	<b>\$67,310,414</b>	<b>\$33,357,625</b>	<b>\$212,962,034</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$323,145)</b>	<b>(\$796,510)</b>	<b>(\$2)</b>	<b>(\$20,919,907)</b>	<b>(\$4,073,420)</b>	<b>(\$26,112,984)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$19,207,181</b>	<b>\$18,650,195</b>	<b>\$3,431,291</b>	<b>(\$2,105,292)</b>	<b>\$147,982,573</b>	<b>\$187,165,948</b>
<b>ENDING FUND BALANCE</b>	<b>\$18,884,036</b>	<b>\$17,853,685</b>	<b>\$3,431,289</b>	<b>(\$23,025,199)</b>	<b>\$143,909,153</b>	<b>\$161,052,964</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>33.41%</b>	<b>258.19%</b>	<b>15.61%</b>	<b>(-67.69%)</b>	<b>527.59%</b>	<b>109.78%</b>





**Revenues & Expenditures by 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>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes	\$45,296,243	\$47,106,767	\$48,525,173	\$48,755,023	\$229,850	0.47%
TIF Revenues	13,272,106	10,822,378	9,205,790	9,320,759	114,969	1.25%
Other City Taxes	4,156,945	4,312,899	4,009,853	4,506,305	496,452	12.38%
Licenses and Permits	1,638,474	2,172,885	1,692,850	1,465,550	(227,300)	(13.43%)
Use of Money and Property	1,797,010	1,915,167	2,024,055	2,076,875	52,820	2.61%
Intergovernmental	11,347,629	15,129,251	15,642,104	14,448,764	(1,193,340)	(7.63%)
Charges for Services	18,547,463	19,841,542	18,750,975	19,046,500	295,525	1.58%
Special Assessments	359,798	315,821	150,000	225,000	75,000	50.00%
Miscellaneous	8,658,352	8,790,039	9,425,565	8,594,726	(830,839)	(8.81%)
<b>Sub-total Operating Revenues</b>	<b>\$105,074,200</b>	<b>\$110,406,749</b>	<b>\$109,426,365</b>	<b>\$108,439,502</b>	<b>(\$986,863)</b>	<b>(0.90%)</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt		\$4,493,907	\$14,125,000	\$12,150,000	(\$1,975,000)	(13.98%)
Proceeds of Capital Assets Sales/Contributions	4,723,751	3,236,871	7,000	8,000	1,000	14.29%
Transfers In	26,299,926	53,527,448	46,764,054	66,251,548	19,487,494	41.67%
<b>Sub-total Other Financing Sources</b>	<b>\$31,023,677</b>	<b>\$61,258,226</b>	<b>\$60,896,054</b>	<b>\$78,409,548</b>	<b>\$17,513,494</b>	<b>28.76%</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$136,097,877</b>	<b>\$171,664,975</b>	<b>\$170,322,419</b>	<b>\$186,849,050</b>	<b>\$16,526,631</b>	<b>9.70%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$35,994,711	\$37,589,259	\$41,586,615	\$42,965,935	\$1,379,320	3.32%
Supplies and Services	26,083,697	27,597,887	32,837,514	30,266,355	(2,571,159)	(7.83%)
Universal Commodities	3,655,642	3,952,791	4,310,570	4,486,620	176,050	4.08%
Non-Recurring/Non-Capital	719,427	715,390	1,998,051	695,551	(1,302,500)	(65.19%)
Capital	4,362,603	4,987,321	5,890,763	6,100,852	210,089	3.57%
<b>Sub-total Operating Expenditures</b>	<b>\$70,816,080</b>	<b>\$74,842,648</b>	<b>\$86,623,513</b>	<b>\$84,515,313</b>	<b>(\$2,108,200)</b>	<b>(2.43%)</b>
<b>Lease/Purchase or Installment Contract Expenditures</b>	<b>\$1,258,558</b>	<b>\$1,321,457</b>	<b>\$1,554,462</b>	<b>\$110,697</b>	<b>(\$1,443,765)</b>	<b>(92.88%)</b>
<b>Total Operating Expenditures</b>	<b>\$70,923,829</b>	<b>\$76,164,105</b>	<b>\$88,177,975</b>	<b>\$84,626,010</b>	<b>(\$3,551,965)</b>	<b>(4.03%)</b>
<b>Debt Service Expenditures</b>	<b>\$20,921,357</b>	<b>\$31,458,455</b>	<b>\$16,142,596</b>	<b>\$21,987,969</b>	<b>\$5,845,373</b>	<b>36.21%</b>
<b>Capital Improvement Expenditures</b>	<b>\$17,151,494</b>	<b>\$14,849,362</b>	<b>\$38,730,480</b>	<b>\$40,096,507</b>	<b>\$1,366,027</b>	<b>3.53%</b>
<b>Total Expenditures</b>	<b>\$110,147,489</b>	<b>\$122,471,922</b>	<b>\$143,051,051</b>	<b>\$146,710,486</b>	<b>\$3,659,435</b>	<b>2.56%</b>
<b>Transfers Out</b>	<b>\$26,277,113</b>	<b>\$53,527,448</b>	<b>\$46,764,054</b>	<b>\$66,251,548</b>	<b>\$19,487,494</b>	<b>41.67%</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$136,424,602</b>	<b>\$175,999,370</b>	<b>\$189,815,105</b>	<b>\$212,962,034</b>	<b>\$23,146,929</b>	<b>12.19%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$326,725)</b>	<b>(\$4,334,395)</b>	<b>(\$19,492,686)</b>	<b>(\$26,112,984)</b>	<b>(\$6,620,298)</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$211,319,754</b>	<b>\$210,993,029</b>	<b>\$206,658,634</b>	<b>\$187,165,948</b>	<b>(\$19,492,686)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$210,993,029</b>	<b>\$206,658,634</b>	<b>\$187,165,948</b>	<b>\$161,052,964</b>	<b>(\$26,112,984)</b>	<b>n/a</b>
<b>FUND BALANCE % OF EXPENDITURES</b>	<b>191.56%</b>	<b>168.74%</b>	<b>130.84%</b>	<b>109.78%</b>		



**Revenues & Expenditures by Fund**

	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>Fund Revenues</b>						
General Funds	\$50,881,155	\$60,978,984	\$61,064,024	\$64,938,830	\$3,874,806	6.35%
Special Revenue Funds	126,999,391	27,365,709	27,765,751	24,247,541	(\$3,518,210)	(12.67%)
Debt Service Funds	20,827,209	31,392,714	16,142,594	21,987,967	5,845,373	36.21%
Capital Project Funds	10,289,306	18,192,386	38,503,450	46,390,507	7,887,057	20.48%
Enterprise Funds	27,100,816	33,735,182	26,846,600	29,284,205	2,437,605	9.08%
<b>Total Fund Revenues</b>	<b>\$136,097,877</b>	<b>\$171,664,975</b>	<b>\$170,322,419</b>	<b>\$186,849,050</b>	<b>\$16,526,631</b>	<b>9.70%</b>
<b>EXPENDITURES</b>						
<b>Fund Expenditures</b>						
General Funds	\$48,519,130	\$60,524,498	\$67,155,181	\$65,261,975	(\$1,893,206)	(2.82%)
Special Revenue Funds	28,252,136	28,315,519	30,423,234	25,044,051	(5,379,183)	(17.68%)
Debt Service Funds	20,921,357	31,458,455	16,142,596	21,987,969	5,845,373	36.21%
Capital Project Funds	19,332,392	30,264,506	47,933,280	67,310,414	19,377,134	40.43%
Enterprise Funds	19,399,587	25,436,392	28,160,814	33,357,625	5,196,811	18.45%
<b>Total Fund Expenditures</b>	<b>\$136,424,602</b>	<b>\$175,999,370</b>	<b>\$189,815,105</b>	<b>\$212,962,034</b>	<b>\$23,146,929</b>	<b>12.19%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$326,725)</b>	<b>(\$4,334,395)</b>	<b>(\$19,492,686)</b>	<b>(\$26,112,984)</b>	<b>(\$6,620,298)</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$211,319,754</b>	<b>\$210,993,029</b>	<b>\$206,658,634</b>	<b>\$187,165,948</b>	<b>(\$19,492,686)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$210,993,029</b>	<b>\$206,658,634</b>	<b>\$187,165,948</b>	<b>\$161,052,964</b>	<b>(\$26,112,984)</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>154.66%</b>	<b>117.42%</b>	<b>98.60%</b>	<b>75.63%</b>		



**Comparison of Amended Budget to Actual**

	<b>Amended Budget FY 2012-13</b>	<b>Actual FY 2012-13</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Amended Budget FY 2013-14</b>	<b>Actual FY 2013-14</b>	<b>Variance Favorable (Unfavorable)</b>
<b>REVENUES</b>						
<b>Revenues</b>						
Property Taxes	\$45,668,385	\$45,296,423	(\$371,962)	\$47,510,700	\$47,106,767	(\$403,933)
TIF Revenues	13,495,197	13,272,106	(223,091)	10,877,193	10,822,378	(54,815)
Other City Taxes	3,754,360	4,156,945	402,585	3,764,608	4,312,899	548,291
Licenses and Permits	1,217,800	1,638,474	420,674	1,882,800	2,172,885	290,085
Use of Money and Property	1,765,165	1,797,010	31,845	1,957,425	1,915,167	(42,258)
Intergovernmental	11,194,742	11,347,629	152,887	11,731,600	15,129,251	3,397,651
Charges for Services	16,575,536	18,547,463	1,971,927	18,402,099	19,841,542	1,439,443
Special Assessments	266,000	359,798	93,798	210,000	315,821	105,821
Miscellaneous	8,450,378	8,658,352	207,974	8,444,101	8,790,039	345,938
<b>Total Revenues</b>	<b>\$102,387,563</b>	<b>\$105,074,200</b>	<b>\$2,686,637</b>	<b>\$104,780,526</b>	<b>\$110,406,749</b>	<b>\$5,626,223</b>
<b>EXPENDITURES</b>						
<b>Expenditures</b>						
Public Safety	\$25,222,037	\$24,478,043	\$743,994	\$26,886,247	\$25,550,009	\$1,336,238
Public Works	7,812,282	7,234,348	577,934	8,567,835	7,899,716	668,119
Health and Social Services	1,148,942	1,117,964	30,978	1,258,493	1,059,393	199,100
Culture and Recreation	7,418,356	6,927,143	491,213	7,985,466	7,528,416	457,050
Community and Economic Development	9,822,219	7,497,883	2,324,336	6,731,577	8,539,842	(1,808,265)
General Government	6,548,882	5,848,265	700,617	6,761,128	6,197,121	564,007
Debt Service	22,320,376	22,179,915	140,461	32,840,371	32,779,912	60,459
Capital Outlay	22,952,666	15,598,015	7,354,651	21,114,911	13,840,433	7,274,478
Business Type	25,594,869	19,265,913	6,328,956	22,904,137	19,077,080	3,827,057
<b>Total Expenditures</b>	<b>\$128,840,629</b>	<b>\$110,147,489</b>	<b>\$18,693,140</b>	<b>\$135,050,165</b>	<b>\$122,471,922</b>	<b>\$12,578,243</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(\$26,453,066)</b>	<b>(\$5,073,289)</b>	<b>\$21,379,777</b>	<b>(\$30,269,639)</b>	<b>(\$12,065,173)</b>	<b>\$18,204,466</b>
<b>Other Financing Sources, Net</b>	<b>\$8,071,000</b>	<b>\$4,746,564</b>	<b>(\$3,324,436)</b>	<b>\$8,321,000</b>	<b>\$7,730,778</b>	<b>(\$590,222)</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</b>	<b>(\$18,382,066)</b>	<b>(\$326,725)</b>	<b>\$18,055,341</b>	<b>(\$21,948,639)</b>	<b>(\$4,334,395)</b>	<b>\$17,614,244</b>



**FY 2015-16 Expenditures Stated on a Program Basis**

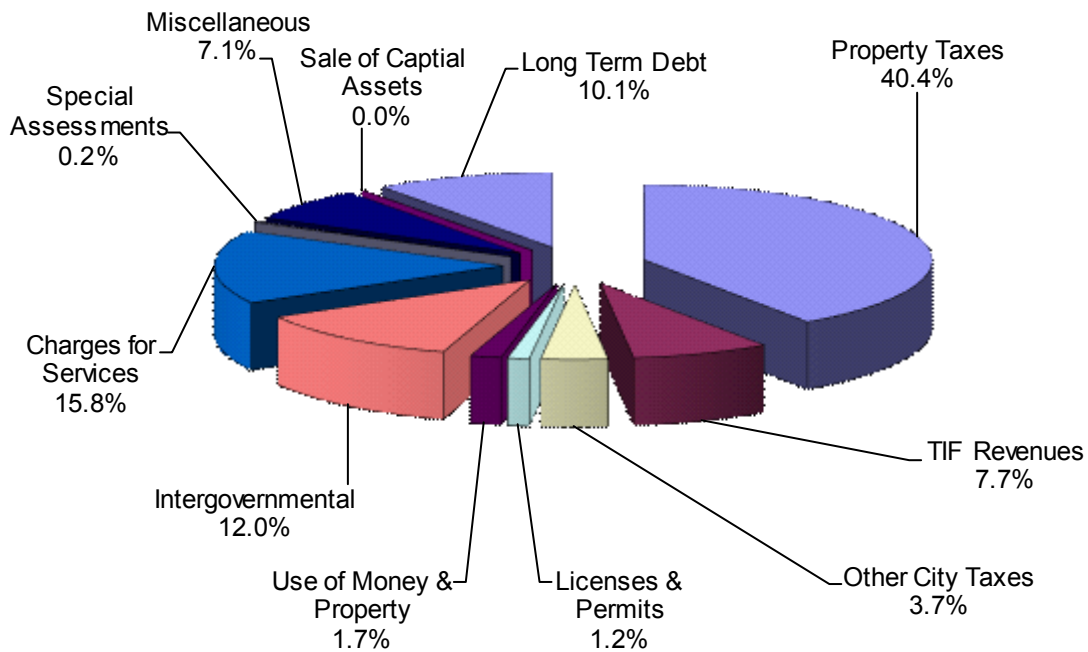
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Enterprise Funds	FY 2015-16 Budget
<b>Expenditures and Other Financing Uses</b>						
Public Safety	\$26,163,078	\$3,547,598				\$29,710,676
Public Works	8,300,160	1,022,000				9,322,160
Health and Social Services	1,045,851	200,060				1,245,911
Culture and Recreation	8,397,199	223,500				8,620,699
Community and Economic Development	5,284,368	1,891,902				7,176,270
General Government	7,243,972					7,243,972
Debt Service Funds	80,815	29,882	21,987,969			22,098,666
Capital Project Funds				34,015,507		34,015,507
<b>Total Government Activities</b>	<b>\$56,515,443</b>	<b>\$6,914,942</b>	<b>\$21,987,969</b>	<b>\$34,015,507</b>		<b>\$119,433,861</b>
Business-type/Enterprise Funds					\$27,276,625	\$27,276,625
<b>Total Business-type/Enterprise</b>					<b>\$27,276,625</b>	<b>\$27,276,625</b>
<b>Total Expenditures</b>	<b>\$56,515,443</b>	<b>\$6,914,942</b>	<b>\$21,987,969</b>	<b>\$34,015,507</b>	<b>\$27,276,625</b>	<b>\$146,710,486</b>



**Revenue Highlights**

The City of West Des Moines continues to build on its reputation as a growing city suburb adjacent 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 2015-16 total operating revenues are projected to decrease by approximately 0.90% as compared to budget FY 2014-15. Property tax revenues, which account for approximately 40.4% of the City’s total operating revenues, are projected to increase by approximately 0.47%.

**Where the Money Comes From**



**Property Taxes**

The City proposes to maintain a property tax rate of \$12.00/\$1,000 of taxable valuation. The proposed ad valorem taxes levied against real and personal property in FY 2015-16 should generate approximately \$48,755,023 which accounts for approximately 44.96% of the total operating revenue budgeted for the City. This projection, which is based on actual taxable valuations for January 1, 2014, 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.

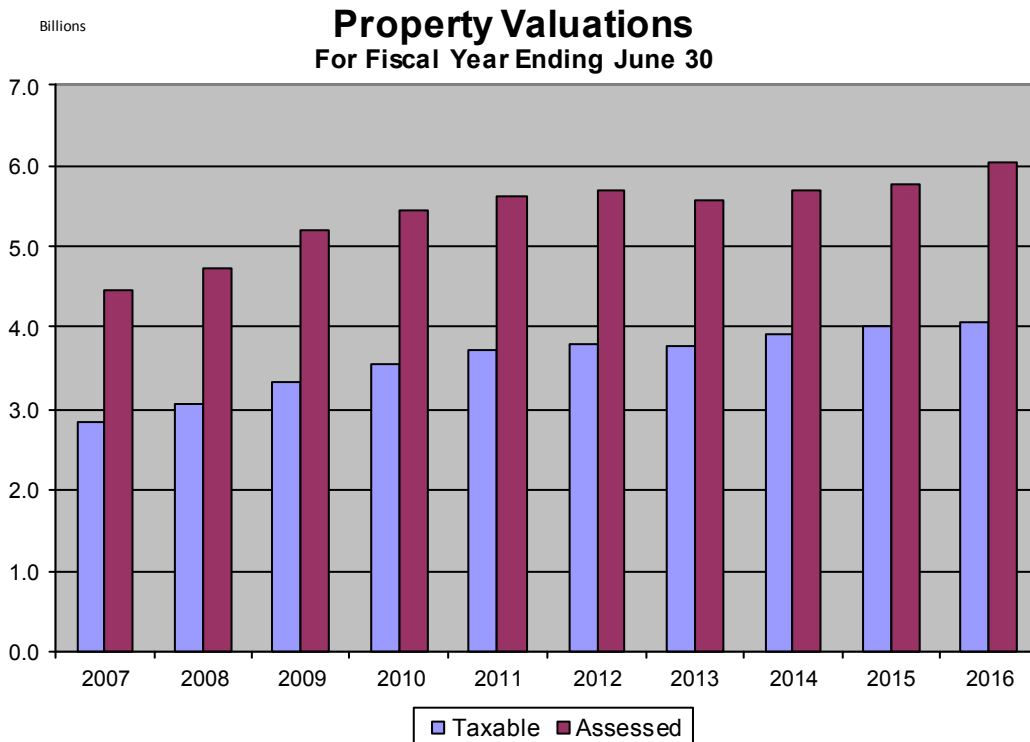


**Property Taxes (Continued)**

**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 2015-2016 have increased over thirty-five percent since FY 2006-2007, 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 2015-2016, the taxable value of residential properties will increase from 54.40% to 55.73% and the taxable value of commercial property will decrease from 95% to 90%. 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 45.99% in FY 2006-2007, to 55.73% in FY 2015-2016. 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 size of the city in square miles 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.

<b>Fiscal Year</b>	<b>Residential</b>	<b>Commercial</b>
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>

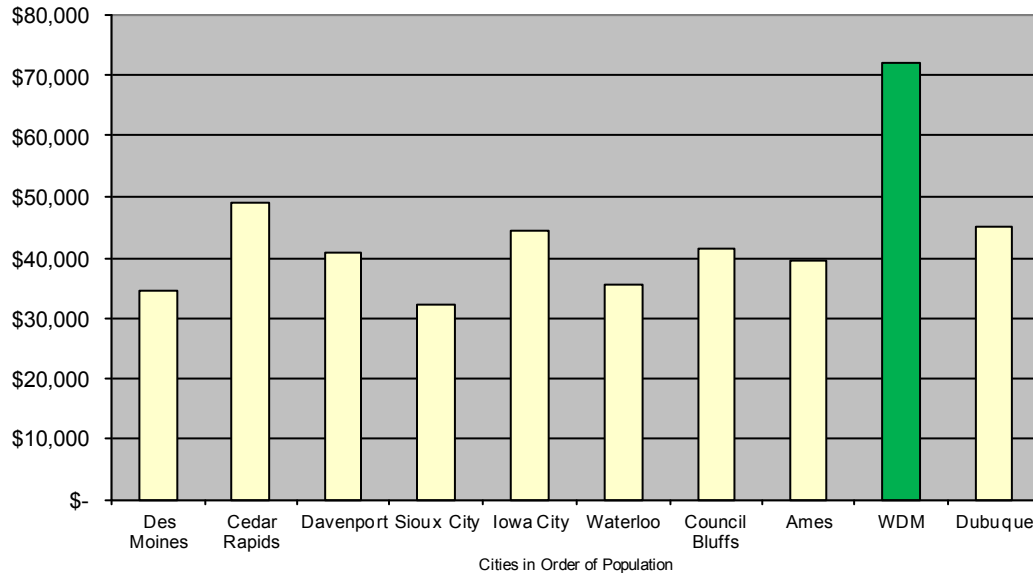
**Rollback Effect in Comparable Cities**

While the rollbacks have had a significant budgetary impact on the City, 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, 2014 Valuations For FY 2015-2016



**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.

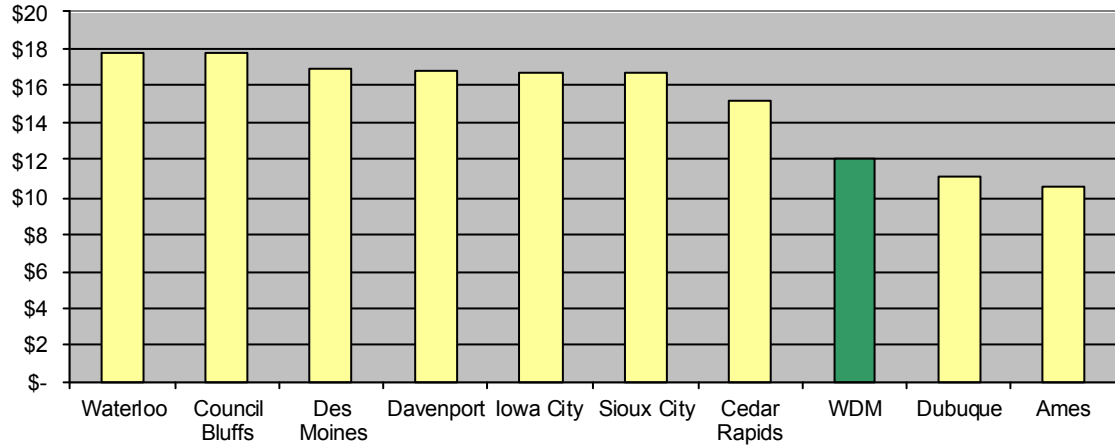
Changes in the Iowa Legislature will continue to have a dramatic effect on revenues. Particularly impactful will be the rollback program for commercial property and also, due to a high concentration of apartment property in West Des Moines, the change in classification from commercial to multi-residential 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

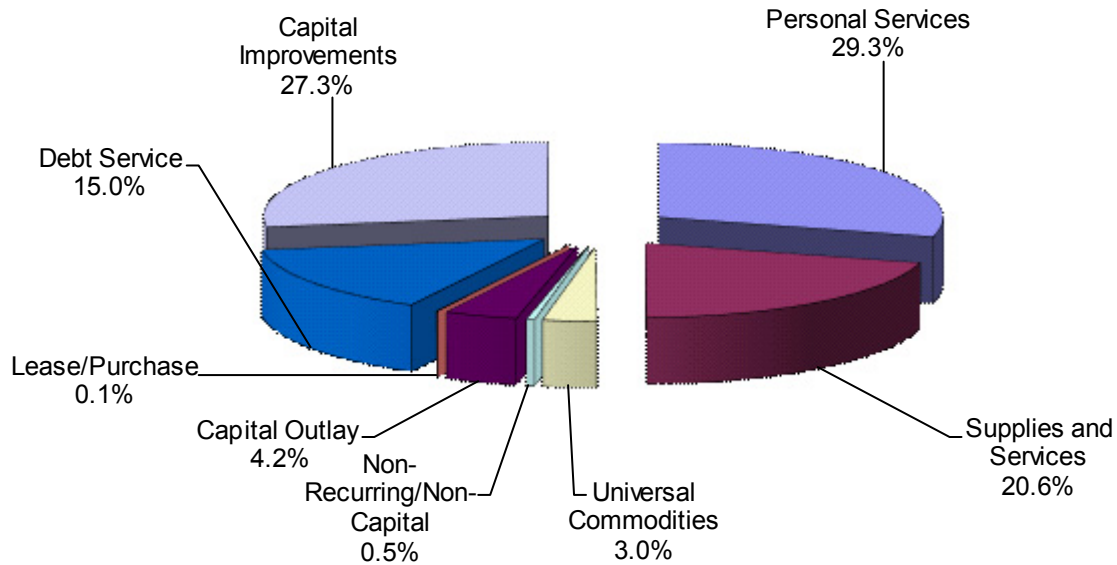
City Portion Only  
FY 2015-16



**Expenditure Highlights**

Total expenditures for FY 2015-2016 are projected to increase by 2.56% when compared to the revised budget for FY 2014-2015. The City’s operating budget denotes an decrease of 4.03% in operating expenses over the revised budget of the previous year FY 2014-2015, which is primarily due to the need for one-time expenses such as the special census during FY 2014-2015.

**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 2015-2016, FTE(s) are proposed to remain at 402.00 full-time equivalent positions, this is the same amount as FY 2014-15. This represent roughly a 20% increase in FTE(s) since FY 2005-2006.



**City of West Des Moines Personnel by Cluster and Department**

<b>POSITIONS STATED IN FULL-TIME EQUIVALENTS (FTE)</b>	<b>BUDGET FY 2012-13</b>	<b>BUDGET FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>CHANGE FROM FY 2014-15</b>
<b>Authorized Personnel by Department</b>					
<b>Community Enrichment</b>					
Human Services	13.25	13.25	13.25	13.25	0.00
Library	25.25	25.25	25.25	25.25	0.00
Parks & Recreation	25.00	25.00	26.00	26.00	0.00
<b>Sub-total Community Enrichment</b>	<b>63.50</b>	<b>63.50</b>	<b>64.50</b>	<b>64.50</b>	<b>0.00</b>
<b>Public Safety</b>					
Emergency Medical Services	40.50	41.00	41.00	40.75	(0.25)
Fire Department	50.00	51.00	57.00	57.00	0.00
Police Department	83.25	83.25	84.00	84.00	0.00
Westcom Dispatch	21.75	21.75	23.75	24.00	0.25
WestPet-Animal Control	3.00	3.00	4.00	4.33	0.33
<b>Sub-total Public Safety</b>	<b>198.50</b>	<b>200.00</b>	<b>209.75</b>	<b>210.08</b>	<b>0.33</b>
<b>Public Services</b>					
Community & Economic Development	4.50	4.50	4.50	4.50	0.00
Development Services	20.20	20.20	20.00	20.00	0.00
Engineering Services	0.00	0.00	7.00	7.00	0.00
Public Works	63.800	64.80	62.00	62.00	0.00
<b>Sub-total Public Services</b>	<b>88.50</b>	<b>89.50</b>	<b>93.50</b>	<b>93.50</b>	<b>0.00</b>
<b>Support Services</b>					
City Manager's Office	4.00	4.00	4.00	4.00	0.00
City Clerk	1.00	1.00	1.33	1.33	0.00
Finance	9.00	8.75	9.42	9.09	(0.33)
Human Resources	4.25	4.50	4.50	4.50	0.00
Information Technologies Services	10.00	10.00	11.00	11.00	0.00
Legal	4.00	4.00	4.00	4.00	0.00
<b>Sub-total Support Services</b>	<b>32.25</b>	<b>32.25</b>	<b>34.25</b>	<b>33.92</b>	<b>(0.33)</b>
<b>Total Authorized Personnel</b>	<b>382.75</b>	<b>385.25</b>	<b>402.00</b>	<b>402.00</b>	<b>0.00</b>
<b>Authorized Personnel by Fund</b>					
Enterprise Funds	14.50	14.50	14.40	14.40	0.00
Special Revenue Funds	1.53	2.32	2.26	1.19	(1.07)
General Funds	366.72	368.43	385.34	386.41	1.07
<b>Total Authorized Personnel</b>	<b>382.75</b>	<b>385.25</b>	<b>402.00</b>	<b>402.00</b>	<b>0.00</b>



**Key Assumptions for FY 2015-2016****Salary Increases**

Employee compensation will follow past practice in that we have bargaining unit contracts for approximately 253 employees and 149 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 2.25% to 2.50% cost-of-living adjustments in agreement with the terms of their respective contracts on July 1st. All of the public safety 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.

**Medical Insurance Rates**

Medical insurance rates are projected to increase by 10% from FY 2014-2015 actual rates.

**Pension and Retirement Benefits**

The City contribution rates for FY 2015-2016 are as follows:

- 27.77% for sworn police officers and fire personnel (MFPRSI).
- 8.93% for full and regular part-time personnel (IPERS).
- 9.84% 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**

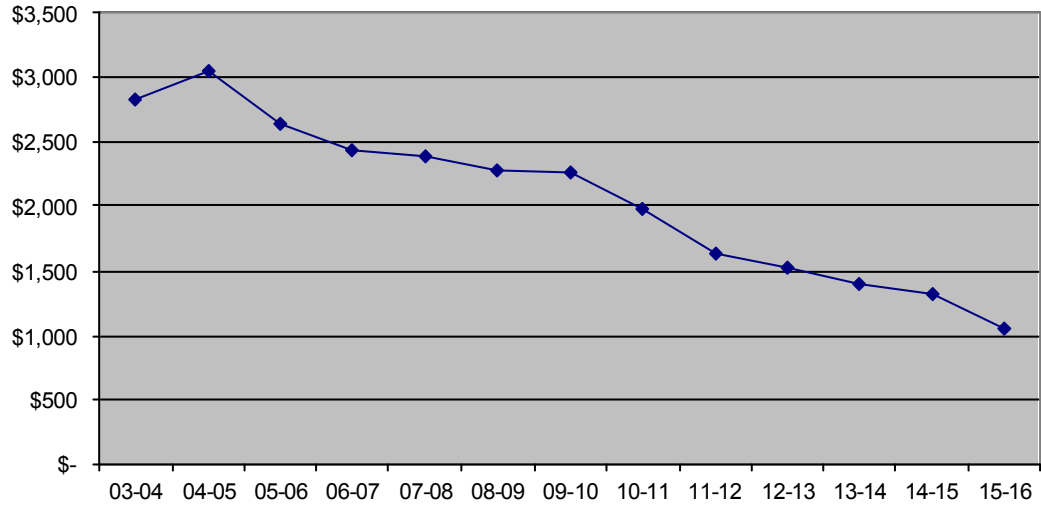
The City of West Des Moines has experienced tremendous amount of growth in recent years. Since 1990, the population of West Des Moines has increased by 78.56%, and the area of the City has more than doubled, both of which created an unprecedented demand in West Des Moines for infrastructure and capital projects. As a city expands its citizens will need more parks, roads, bridges, and public safety facilities, just to name a few examples. 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 \$12.00/\$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, 2015	FY 2015-16 Additions	FY 2015-16 Reductions	Estimated Balance June 30, 2016
<b><u>Debt Subject to Constitutional Limitation</u></b>				
General Obligation Debt	\$71,380,000	\$12,150,000	\$18,250,000	\$65,280,000
Lease Purchase/Other Debt	449,528		279,528	170,000
<b>Sub-total Debt Subject to Limitation</b>	<b>\$71,829,528</b>	<b>\$12,150,000</b>	<b>\$18,529,528</b>	<b>\$65,450,000</b>
<b><u>Revenue Bonds &amp; Capital Loan Notes</u></b>				
WRA Debt	\$57,143,732	\$3,193,701	\$1,959,879	\$58,377,554
<b>Sub-total Revenue Bonds &amp; Capital Loan Notes</b>	<b>\$57,143,732</b>	<b>\$3,193,701</b>	<b>\$1,959,879</b>	<b>\$58,377,554</b>
<b>Total Long-Term Debt</b>	<b>\$128,973,260</b>	<b>\$15,343,701</b>	<b>\$20,489,407</b>	<b>\$123,827,554</b>



**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 \$320,480,745. The City estimates its direct debt or debt that is subject to the limitation will be \$65,450,000 at June 30, 2016. This leaves an available margin of \$255,030,745 with approximately 20.42% of the available statutory debt limit being obligated.

<b>Actual Property Valuation</b>	
January 1, 2014	\$6,409,614,891
Statutory Percentage	5.00%
<b>Statutory Debt Limit</b>	<b>\$320,480,745</b>
<b>Estimated Direct Debt at June 30, 2016</b>	
General Obligation Bonds	\$65,280,000
Tax Increment Financing Bonds	
Rise Loans/IDOT	
Lease Purchase/Other Debt	170,000
<b>Total Outstanding Direct Debt</b>	<b>\$65,450,000</b>
<b>Available Debt Margin</b>	<b>\$255,030,745</b>
<b>Percentage Obligated</b>	<b>20.42%</b>



# General



general  
fund





**GENERAL FUND**

**FY 2015-2016 BUDGET**

	<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>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.

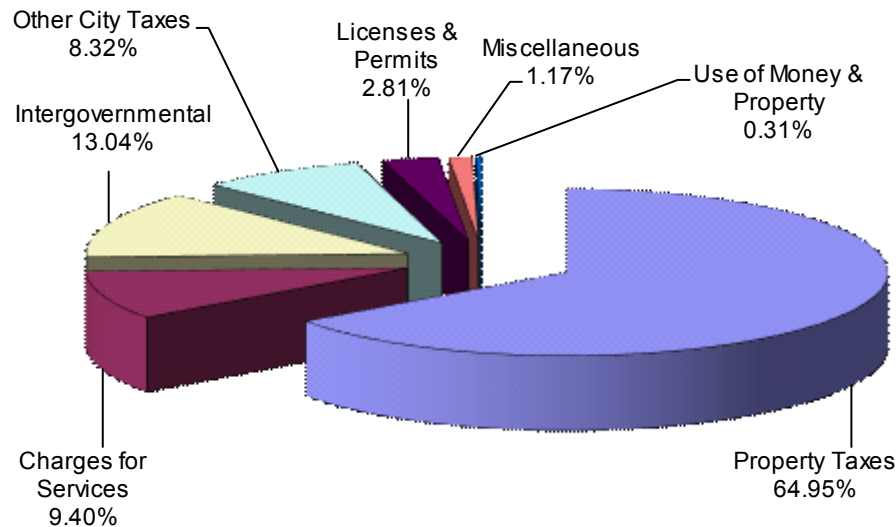
While the property tax rollback system remains in place, several major changes were made during the 2013 legislative session. For each assessment year beginning in 2013, residential and agricultural property value growth will now be capped at 3%, or whichever is lowest between the two classes. Commercial, 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>

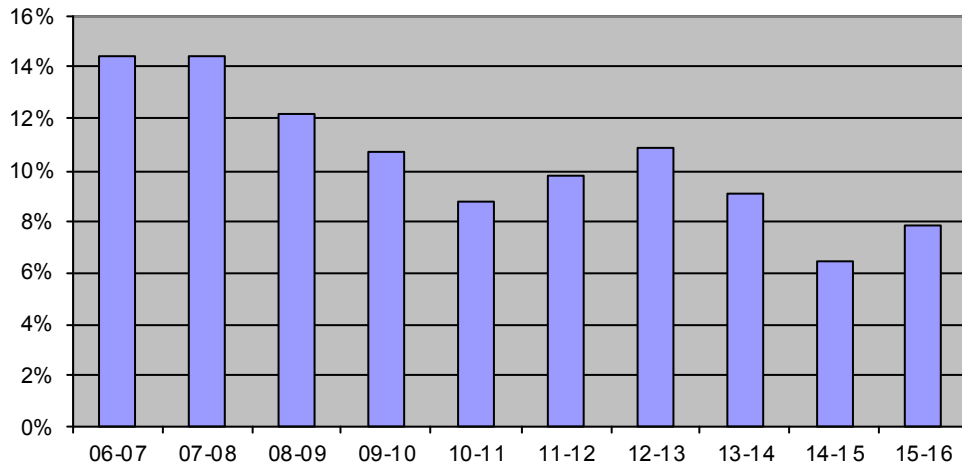


• In FY 15-16 the percentage of the property tax levy that is allocated to the general fund levy remains steady. The chart below is a ten-year comparison of the distribution of the property tax levy for City operations and debt service.

	<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.

	<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><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.

	<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><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

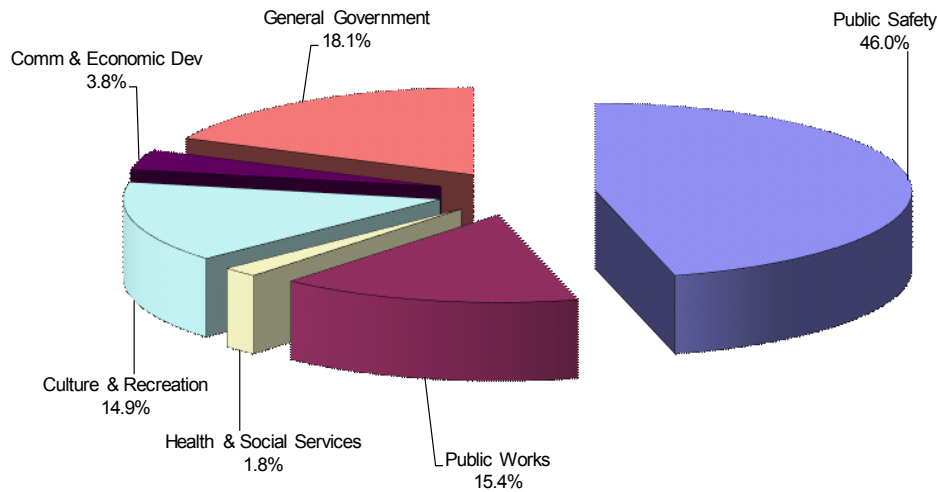
State regulations require that revenue be placed in one of the revenue categories specified above; if there is not a perfect fit to one of the categories listed, the revenue is then placed in a miscellaneous category.

	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**

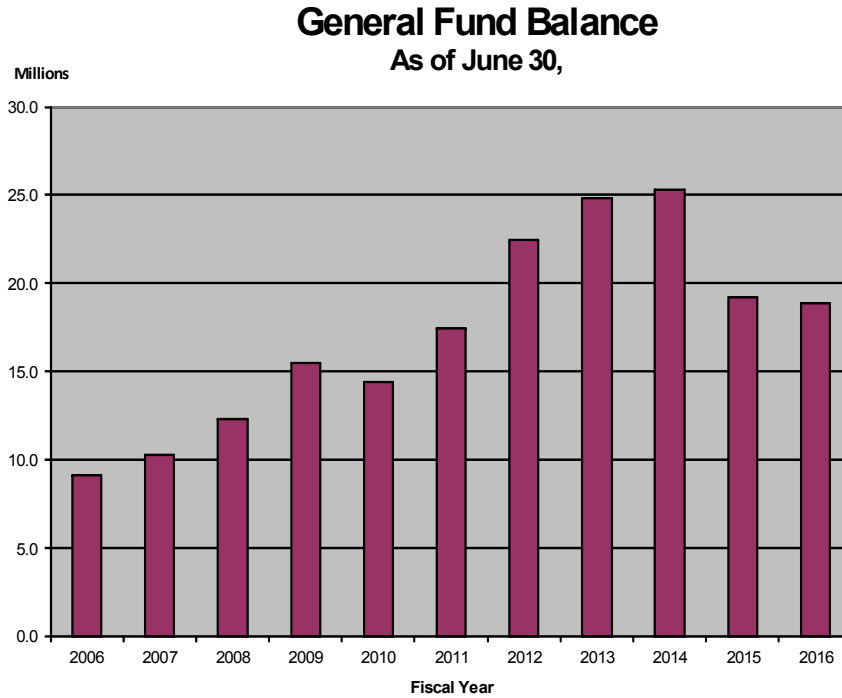
It is the responsibility of the City Manager's Office to provide the overall direction for the City organization in accordance with policies established by the City Council. Other responsibilities are to assure that the City operations are conducted economically, efficiently, and effectively and that 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.





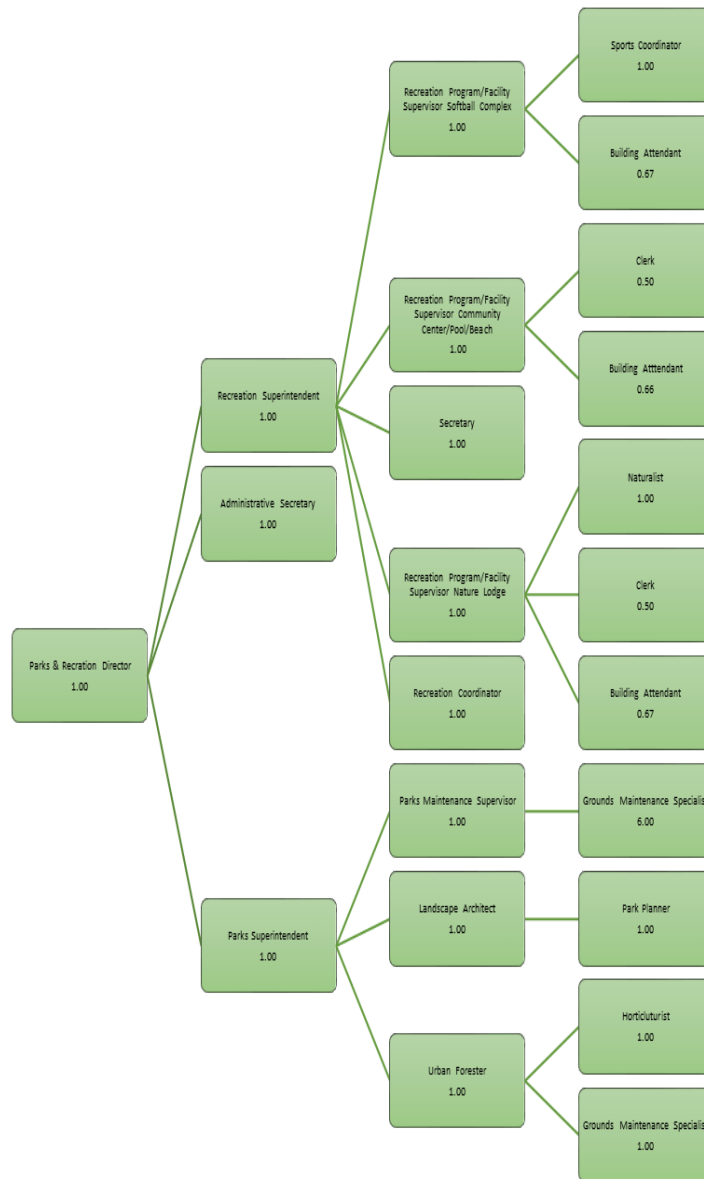
# Community



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 1,269 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 a full service community center, softball complex, two outdoor aquatic centers, spray grounds, and a 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, and coordinating activities of 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. 360 acres are regularly mowed and highly maintained for recreation. This work is currently done by a maintenance staff of 6 full-time Grounds Maintenance Specialists, 14 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 Urban Forestry Supervisor was added to the Division in 2014. He supervises a full-time Horticulturist, one full-time Grounds Maintenance Specialist, 3 Seasonal Horticulturists and 3 Seasonal Forestry Workers.

Besides the areas that are highly maintained, the park system also includes a 232 acre lake and over 600 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 for the Valley Junction business district, all City buildings and Jordan Cemetery. The Parks division provides support for the Department's recreation programs and facilities, 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 became responsible for 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.

In 2014, the Division took on the management of the City's Emerald Ash Borer program and other urban forestry-related tasks, which included the transfer of all the street tree responsibilities from Public Works. The Division also oversees wildlife management programs with the City including beaver damage management on public property and supervision of the controlled bow hunt program on both private and public property.

The Parks Division operates and maintains Jordan Cemetery and Huston Cemetery. The Superintendent of Parks provides information to the public, maintains cemetery records, handles 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.

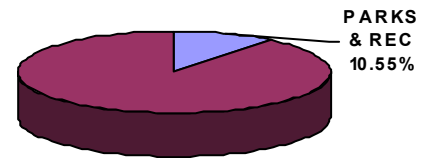
Planning and development of recreational facilities within the park system are the responsibility of the Parks division. A full-time Landscape Architect coordinates these activities with the assistance of one full-time Park Planner. Staff designs certain projects in-house while also working with consultants to prepare master plans, site plans and construction documents. Parks division staff has managed nearly \$34 million in CIP projects over the last 18 years. Planning staff has also managed the design and construction of streetscape projects in Valley Junction and on all street medians. During 2014, staff worked on major efforts, including renovation projects such as the Holiday Park Baseball Field Improvement project, as well as multiple trail projects.



**BUDGET INFORMATION**

FY 2015-16 Budget	\$5,963,448
FY 2014-15 Budget	\$5,795,030
Percentage Change	2.91%
FY 2015-16 FTE	26.00
Change From FY 2014-15	0.00

**PERCENT OF GENERAL FUND BUDGET**



The Parks 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 as they construct new park areas.

The **Recreation** division provides programs and activities for people of all ages throughout the City. 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, and one full-time Naturalist.

The recreation program 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 by residents and are also 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 3,000 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 Softball, baseball, and independent tournament organizers. The softball complex operates from April 15 through November 1 each year.

The complex also offers expanded leagues and drop in softball programs for players ages 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.

In 2013, the City of West Des Moines began the operational management of **Holiday Park Youth 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 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 the facility throughout the summer during 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. The facility provides public rest rooms for the Valley Junction retail district during regular store hours and during special events including Earth Day, Cinco de Mayo, Spring & Fall Art Markets, Smokin' in the Junction (BBQ contest), July 4th Celebration, and the ever popular Farmers Market.

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 50 youth per day. There are 5 part-time staff that manage the programs and provide supervision.

**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 13 years, a total of 333 lots have been sold, bringing in over \$334,000 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 budget goal is to maintain existing service levels in most areas of operation. The three main City Council goals which our departments strives to meet are the create the THE SAFEST COMMUNITY IN THE MIDWEST, UNMATCHED OPPORTUNITIES TO ENJOY LIFE, and to be EXCEPTIONAL STEWARDS OF COMMUNITY RESOURCES.

**Accomplishments**

- Hired an Urban Forestry Supervisor and began implementation of the Emerald Ash Borer Management Plan
- Completion of Phases 1 and 2 of the Holiday Park Baseball Field Improvement project
- Opened the Raccoon River Archery Facility
- Issued 44 special event permits in 2014, which was up from 28 in 2013
- Coordinated the Mayor's Bike Ride
- Completed of Public Art Master Plan

**Significant Information**

The Parks and Recreation Department has been allocated \$60,200 for the purchase of a new mower large area mower. The Parks and Recreation will also be purchasing new computer software for customer registration of recreation programs. This purchase will be funded by Hotel/Motel tax revenues which the City is required to direct towards City programs.

**Financial Summary**

	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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$1,542,794	\$1,559,494	\$1,679,550	\$1,749,400	\$69,850	4.16%
Part-time Employees	838,674	818,093	1,043,000	1,087,900	44,900	4.30%
Contract Help	46,326	61,215	73,150	73,150		
Overtime	10,730	19,236	27,500	20,200	(7,300)	(26.55%)
Health, Dental, Life Insurance	264,538	271,884	324,225	327,110	2,885	0.89%
Retirement Contributions	350,540	355,422	431,834	444,801	12,967	3.00%
Other Pay	63,200	67,779	69,785	76,010	6,225	8.92%
<b>Total Personal Services</b>	<b>\$3,116,802</b>	<b>\$3,153,123</b>	<b>\$3,649,044</b>	<b>\$3,778,571</b>	<b>\$129,527</b>	<b>3.55%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$912,757	\$1,143,118	\$1,321,291	\$1,344,332	\$23,041	1.74%
Conference, Travel & Training	15,368	15,277	24,250	21,250	(3,000)	(12.37%)
Utilities	192,241	204,076	225,915	241,765	15,850	7.02%
Contractual Obligations	145,547	271,365	322,830	322,230	(600)	(0.19%)
Donations to Agencies						
Non-Recurring/Non-Capital	26,215	20,583	46,000	31,900	(14,100)	(30.65%)
<b>Total Supplies &amp; Services</b>	<b>\$1,292,128</b>	<b>\$1,654,419</b>	<b>\$1,940,286</b>	<b>\$1,961,477</b>		
<b>Capital Outlay</b>						
Replacement Charges	\$143,650	\$145,257	\$150,000	\$121,000	(\$29,000)	(19.33%)
Computer Hardware & Software						
Vehicles		41,968	30,000		(30,000)	(100.00%)
Miscellaneous Equipment	37,019	45,593	25,700	\$102,400	76,700	
<b>Total Capital Outlay</b>	<b>\$180,669</b>	<b>\$232,818</b>	<b>\$205,700</b>	<b>\$223,400</b>	<b>\$17,700</b>	<b>8.60%</b>
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$4,589,599</b>	<b>\$5,040,360</b>	<b>\$5,795,030</b>	<b>\$5,963,448</b>	<b>\$168,418</b>	<b>2.91%</b>

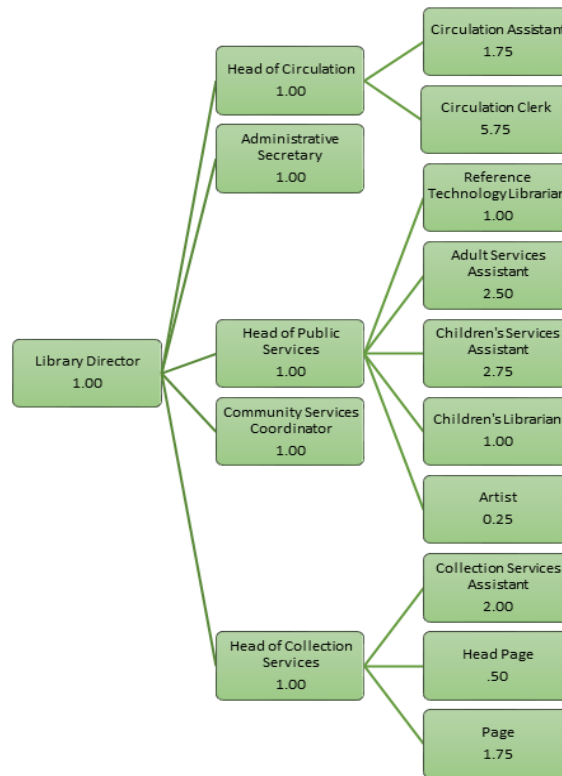


**Personnel Summary**

	<b>BUDGET FY 2012-13</b>	<b>BUDGET FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>CHANGE FROM FY 2014-15</b>
<b>Full-time Employees</b>					
<b>Parks Administration</b>					
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
<b>Parks</b>					
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	1.00	1.00	0.00
Grounds Maintenance Specialist	7.00	7.00	7.00	7.00	0.00
<b>Recreation</b>					
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
<b>Total Full-time Employees</b>	<b>22.00</b>	<b>22.00</b>	<b>23.00</b>	<b>23.00</b>	<b>0.00</b>
<b>Part-time Employees</b>					
<b>Recreation</b>					
Clerk	1.00	1.00	1.00	1.00	0.00
Building Attendant	2.00	2.00	2.00	2.00	0.00
<b>Total Part-time Employees</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>25.00</b>	<b>25.00</b>	<b>26.00</b>	<b>26.00</b>	<b>0.00</b>







**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**

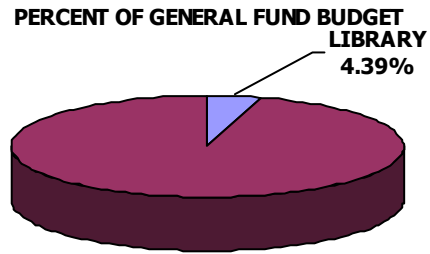
The West Des Moines Public Library will promote the joy of reading, the love of learning and the sharing of ideas by providing access to information and knowledge for people of all ages.

The 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. As part of that mission, the library selects, maintains, and makes available a high-quality collection of books, periodicals online resources, video media, and portable computing devices for use by the public. Staff also serves the public as researchers and research assistants, helping users to navigate the vast amount of information available more independently and confidently.

Further, the Library designs and offers such cultural programming as story times, craft projects, book discussions, computer and technology-use classes, and special events for all age demographics from birth through adulthood. The library also provides gathering space and study rooms to the public free of charge.



<b>BUDGET INFORMATION</b>	
FY 2015-16 Budget	\$2,481,016
FY 2014-15 Budget	\$2,465,932
Percentage Change	0.61%
FY 2015-16 FTE	25.25
Change From FY 2014-15	0.00



**Goals and Objectives**

In keeping with the Library’s permanent goal to continuously improve customer service, the library’s objective in the upcoming fiscal year is to finally and decisively update collection management technology so to improve customer service and reduce the percentage of time staff is engaged in “back of house” duties. This will entail the deployment of radio frequency identification (RFID) and automated materials handling (AMH) technology.

The Library’s strategic plan was drafted in 2010 to run through 2015. A goal of the Library in 2015 is to revisit the strategic plan and adjust and re-draft as necessary for the next five years.

A longer term goal of the Library and its stakeholders is to begin a frank dialogue with the elected officials and residents of West Des Moines regarding the need for more usable library space as the population grows. A committee of stakeholders made up of Library board members, staff, and Friends Foundation members have been exploring the issue and working with architects who have been doing pro bono research work towards a possible expansion of space.

**Accomplishments**

- 626,000 items were checked out
- 305,307 people came through the door, an increase of 5% over the previous years
- 38,500 attended 616 programs, 35,711 were children
- There were 45,000 public computer sessions
- Staff answered 9,900 reference questions
- Staff added and deleted a total of about 59,000 physical items
- The children’s section was rearranged and new furniture was added

**Significant Information**

Library staff is planning a 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.

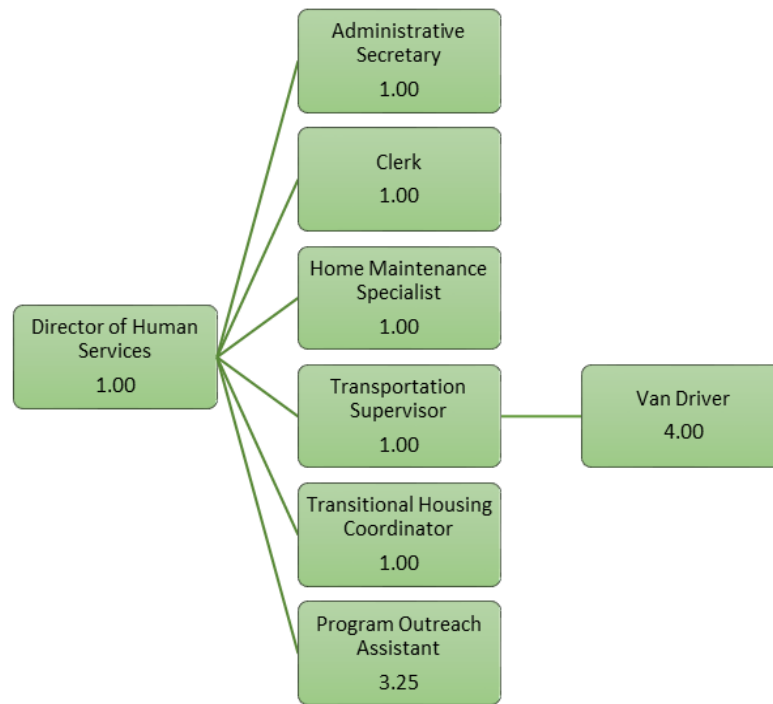


## Financial Summary

	ACTUAL FY 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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$902,507	\$945,626	\$970,000	\$976,000	\$6,000	0.62%
Part-time Employees	335,504	348,004	380,000	380,000		
Contract Help						
Overtime	23,346	26,513	25,000	25,000		
Health, Dental, Life Insurance	146,844	150,757	179,250	188,870	9,620	5.37%
Retirement Contributions	207,245	220,614	238,262	241,926	3,664	1.54%
Other Pay	5,450	5,417	6,200	6,300	100	1.61%
<b>Total Personal Services</b>	<b>\$1,620,896</b>	<b>\$1,696,931</b>	<b>\$1,798,712</b>	<b>\$1,818,096</b>	<b>\$19,384</b>	<b>1.08%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$527,799	\$558,880	\$560,680	\$558,580	(\$2,100)	(0.37%)
Conference, Travel & Training	2,417	4,842	5,900	5,900		
Utilities	82,055	93,309	97,140	98,440	1,300	1.34%
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital		25,420	3,500		(3,500)	(100.00%)
<b>Total Supplies &amp; Services</b>	<b>\$612,271</b>	<b>\$682,451</b>	<b>\$667,220</b>	<b>\$662,920</b>	<b>(\$4,300)</b>	<b>(0.64%)</b>
<b>Capital Outlay</b>						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
<b>Total Capital Outlay</b>						
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$2,233,167</b>	<b>\$2,379,382</b>	<b>\$2,465,932</b>	<b>\$2,481,016</b>	<b>\$15,084</b>	<b>0.61%</b>

## Personnel Summary

	BUDGET FY 2012-13	BUDGET 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	CHANGE FROM FY 2014-15
<b>Full-time Employees</b>					
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 Collection Services	1.00	1.00	1.00	1.00	0.00
Head of Public 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
Collection Services Assistant	2.00	2.00	2.00	2.00	0.00
Circulation Assistant	1.00	1.00	1.00	1.00	0.00
<b>Total Full-time Employees</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>0.00</b>
<b>Part-time Employees</b>					
Artist	0.25	0.25	0.25	0.25	0.00
Adult Services Assistant	0.50	0.50	0.50	0.50	0.00
Children's Services Assistant	0.75	0.75	0.75	0.75	0.00
Circulation Assistant	0.75	0.75	0.75	0.75	0.00
Circulation Clerk	5.75	5.75	5.75	5.75	0.00
Head Page	0.50	0.50	0.50	0.50	0.00
Page	1.75	1.75	1.75	1.75	0.00
<b>Total Part-time Employees</b>	<b>10.25</b>	<b>10.25</b>	<b>10.25</b>	<b>10.25</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>25.25</b>	<b>25.25</b>	<b>25.25</b>	<b>25.25</b>	<b>0.00</b>



**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**

Human Services provides programs and services to improve the quality of life for low-income, elderly, and disabled residents of West Des Moines. Among the numerous services offered to income-eligible residents are: emergency rent and utility assistance, access to the federally funded Low Income Home Energy Assistance Program, transportation to meals and medically necessary appointments; DMARC sponsored Emergency Food Pantry which includes a personal item pantry, a handyman program developed to provide services to seniors and disabled individuals who might otherwise be forced to give up home ownership, a transitional housing program for homeless families, a clothing closet, assistance with holiday meals and toys, and numerous other daily living offerings.

In October of 2014, West Des Moines Human Services moved its operations to a new and much larger facility which has provided opportunity to enhance services and serve residents more efficiently.

**Goals and Objectives**

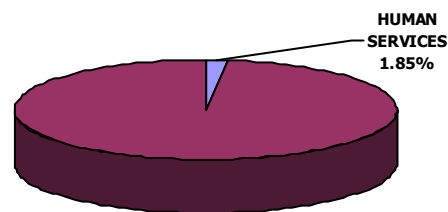
The City of West Des Moines has grown to a population of around 61,000 residents. Approximately 3,700 of these residents are at or below the federal poverty guidelines. It is Human Services’ goal to provide support and assistance to ease the burdens of West Des Moines’ most vulnerable citizens: the low-income, elderly, and disabled.



**BUDGET INFORMATION**

FY 2015-16 Budget	\$1,042,851
FY 2014-15 Budget	\$959,029
Percentage Change	8.74%
FY 2015-16 FTE	13.25
Change From FY 2014-15	0.00

**PERCENT OF GENERAL FUND BUDGET**



**Accomplishments**

- Served 360 households (581 individuals) with rent and utility assistance
- Provided 3,887 food and personal items orders
- Processed 916 applications for the Low Income Home Energy Assistance Program
- Distributed school supplies to 375 children
- Provided 13,638 rides through the transportation program
- Cared for the needs of our most vulnerable citizens with the help of the Community Volunteers who logged 9,382 hours of service

**Significant Information**

West Des Moines Human Services recently relocate to a renovated facility in the fall of 2014. The new facility provides expanded space for the food pantry and clothing closet, space for additional programming, better configuration of offices, and more storage.



**Financial Summary**

	<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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$404,999	\$396,381	\$442,000	\$507,300	\$65,300	14.77%
Part-time Employees	143,242	149,368	147,100	152,000	4,900	3.33%
Contract Help						
Overtime	1,089	792	2,500	1,500	(1,000)	(40.00%)
Health, Dental, Life Insurance	70,544	73,732	93,785	93,590	(195)	(0.21%)
Retirement Contributions	87,358	90,951	101,959	113,463	11,504	11.28%
Other Pay	4,481	3,050	4,565	4,940	375	8.21%
<b>Total Personal Services</b>	<b>\$711,713</b>	<b>\$714,274</b>	<b>\$791,909</b>	<b>\$872,793</b>	<b>\$80,884</b>	<b>10.21%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$98,599	\$79,674	\$104,370	\$100,708	(\$3,662)	(3.51%)
Conference, Travel & Training	1,214	1,893	5,650	4,650	(\$1,000)	(17.70%)
Utilities	13,438	15,653	26,900	26,900		
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital		4,085	5,500	6,500	1,000	18.18%
<b>Total Supplies &amp; Services</b>	<b>\$113,251</b>	<b>\$101,305</b>	<b>\$142,420</b>	<b>\$138,758</b>	<b>(\$3,662)</b>	<b>(2.57%)</b>
<b>Capital Outlay</b>						
Replacement Charges	\$24,673	23,011	\$24,700	\$31,300	\$6,600	26.72%
Computer Hardware & Software						
Vehicles	10,000					
Miscellaneous Equipment						
<b>Total Capital Outlay</b>	<b>\$34,673</b>	<b>\$23,011</b>	<b>\$24,700</b>	<b>\$31,300</b>	<b>\$6,600</b>	<b>26.72%</b>
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$859,637</b>	<b>\$838,590</b>	<b>\$959,029</b>	<b>\$1,042,851</b>	<b>\$83,822</b>	<b>8.74%</b>

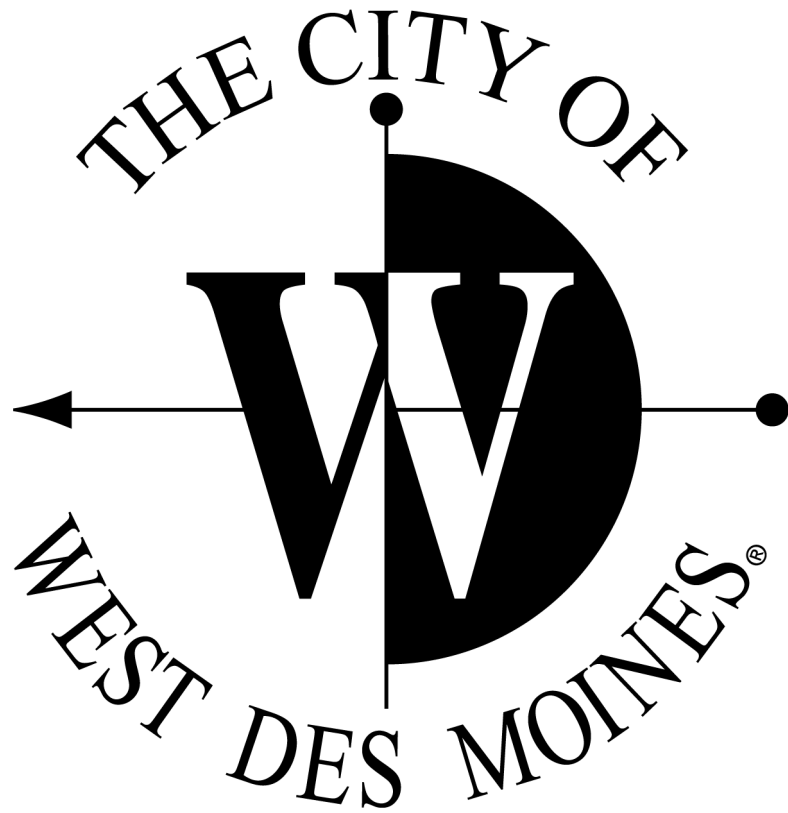


**Personnel Summary**

	<b>BUDGET FY 2012-13</b>	<b>BUDGET FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>CHANGE FROM FY 2014-15</b>
<b>Full-time Employees</b>					
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	3.00	3.00	3.00	3.00	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
<b>Total Full-time Employees</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>
<b>Part-time Employees</b>					
Program Outreach Assistant	0.25	0.25	0.25	0.25	0.00
Van Driver	4.00	4.00	4.00	4.00	0.00
<b>Total Part-time Employees</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>13.25</b>	<b>13.25</b>	<b>13.25</b>	<b>13.25</b>	<b>0.00</b>







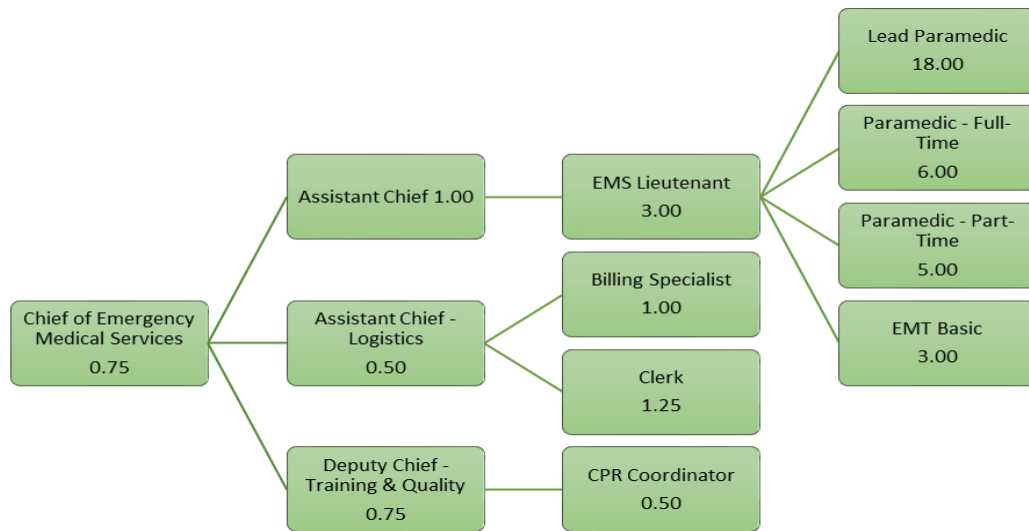
# Safety



public  
safety



ems | police | westcom | fire



**Mission Statement**

**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.

**EMS**

The EMS Department continues to be the only accredited ambulance service in Central Iowa. As the City has experienced growth, it continues to show a marked increase in the number of patients treated each year. The City staffs three fully equipped paramedic ambulances 24 hours a day and strives to maintain and update equipment and skills necessary for providing the best possible pre-hospital care available to our citizens. In keeping with tradition, the 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 reserve ambulances and equipment. This partnership has diminished reliance on the general fund while increasing the services available to the community.

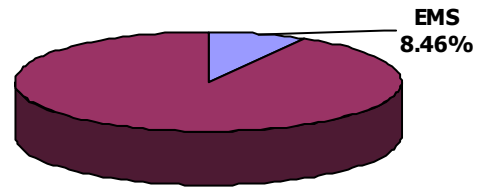
The EMS Department has been selected by the Iowa Department of Public Health as one of only a handful of ambulance services in the State which are trained and prepared to handle the transport of an infectious disease patient.



**BUDGET INFORMATION**

FY 2015-16 Budget	\$4,778,516
FY 2014-15 Budget	\$4,669,959
Percentage Change	2.32%
FY 2015-16 FTE	40.75
Change From FY 2014-15	(0.25)

**PERCENT OF GENERAL FUND BUDGET**



**Goals and Objectives**

- 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.

**Accomplishments**

- Responded to 7,482 requests for ambulance service in FY 2013-14
- Provided more than 300 flu shots to City employees
- EMS Training Center was responsible for training 4,605 individuals in CPR/AED in 2014 through 685 contacts (a contact is either a course or an individual skills assessment)

**Significant Information**

The Emergency Medical Services department has been allocated \$10,000 for the purchase of a bariatric ambulance stretcher.

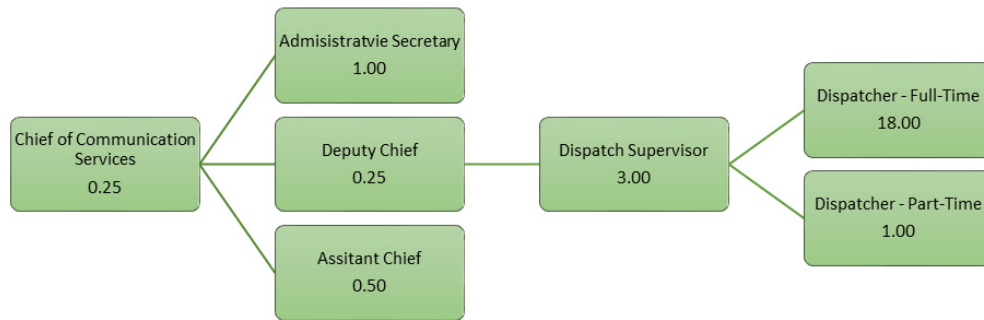


## Financial Summary

	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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$1,301,597	\$1,353,825	\$1,455,000	\$1,711,000	\$256,000	17.59%
Part-time Employees	552,421	639,318	652,031	406,000	(246,031)	(37.73%)
Contract Help						
Overtime	685,951	743,724	724,950	746,150	21,200	2.92%
Health, Dental, Life Insurance	322,651	313,628	383,075	424,925	41,850	11.09%
Retirement Contributions	451,927	481,749	515,141	508,251	(6,890)	(1.34%)
Other Pay	11,823	11,697	17,262	17,485	223	1.29%
<b>Total Personal Services</b>	<b>\$3,326,370</b>	<b>\$3,543,941</b>	<b>\$3,747,459</b>	<b>\$3,813,811</b>	<b>\$66,352</b>	<b>1.77%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$508,120	\$578,271	\$497,100	\$551,580	\$54,480	10.96%
Conference, Travel & Training	31,204	37,723	29,750	29,750		
Utilities	68	65	150	100	(50)	(33.33%)
Contractual Obligations	185,909	155,979	151,500	165,000	13,500	8.91%
Donations to Agencies						
Non-Recurring/Non-Capital	38,364	4,697	3,000		(3,000)	(100.00%)
<b>Total Supplies &amp; Services</b>	<b>\$763,665</b>	<b>\$776,635</b>	<b>\$681,500</b>	<b>\$746,430</b>	<b>\$64,930</b>	<b>9.53%</b>
<b>Capital Outlay</b>						
Replacement Charges	170,477	151,800	185,000	202,275	\$17,275	9.34%
Computer Hardware & Software	8,653	9,413	6,000	6,000		
Vehicles						
Miscellaneous Equipment	30,090	46,211	50,000	10,000	(40,000)	(80.00%)
<b>Total Capital Outlay</b>	<b>\$209,220</b>	<b>\$207,424</b>	<b>\$241,000</b>	<b>\$218,275</b>	<b>(\$22,725)</b>	<b>(9.43%)</b>
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$4,299,255</b>	<b>\$4,528,000</b>	<b>\$4,669,959</b>	<b>\$4,778,516</b>	<b>\$108,557</b>	<b>2.32%</b>

## Personnel Summary

	BUDGET FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	CHANGE FROM FY 2014-15
<b>Full-time Employees</b>					
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	0.75	(0.25)
Lieutenant	3.00	3.00	3.00	3.00	0.00
Lead Paramedic	18.00	18.00	18.00	18.00	0.00
Paramedic	1.00	1.00	6.00	6.00	0.00
EMT Basic	3.00	3.00	3.00	3.00	0.00
Billing Specialist	1.00	1.00	1.00	1.00	0.00
<b>Total Full-time Employees</b>	<b>29.25</b>	<b>29.25</b>	<b>34.25</b>	<b>34.00</b>	<b>(0.25)</b>
<b>Part-Time Employees</b>					
Billing Clerk	0.00	0.50	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
Paramedic	10.00	10.00	5.00	5.00	0.00
<b>Total Part-Time Employees</b>	<b>11.25</b>	<b>11.75</b>	<b>6.75</b>	<b>6.75</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>40.50</b>	<b>41.00</b>	<b>41.00</b>	<b>40.75</b>	<b>(0.25)</b>



**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.”

**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, 50% of the Assistant Chief of Logistics salary and benefits and 25% of the Deputy Chief’s 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 of original member cities are western suburbs of Des Moines.

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 has allowed 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.
- 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 2014, Westcom completed the upgrade from a 800 MHz radio system to a digital technology which positions the communities as a leader of communication technology for many years to come. This upgrade provides far superior service to public safety responders throughout the Westcom service area.

<b>Westcom Partner Agencies</b>	<b>Net Budget FY 2015-16</b>	<b>% of Total</b>
Clive	\$387,730	12.83%
Norwalk	225,446	7.46%
Urbandale	976,730	32.32%
West Des Moines	1,432,154	47.39%
<b>Total</b>	<b>\$3,022,060</b>	<b>100.00%</b>

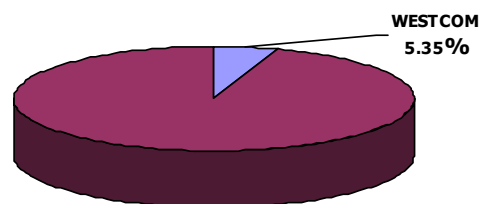




**BUDGET INFORMATION**

FY 2015-16 Budget	\$3,022,060
FY 2014-15 Budget	\$2,742,178
Percentage Change	10.21%
FY 2015-16 FTE	24.00
Change From FY 2014-15	0.25

PERCENT OF GENERAL FUND BUDGET

**Goals and Objectives**

- 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**

- In 2014, Westcom processed 183,428 CAD entries
- In 2014, Westcom answered 45,852 911 phone calls
- In 2014, Westcom answered 86,336 administrative line phone calls
- Upgrade of 800Mhz System to digital technology

**Significant Information**

Beginning in FY 15-16 the City of Norwalk will be charged for dispatch service on a population-based methodology, as opposed to call for service. This will be consistent with the methodology used to allocate costs across the other three partner cities.

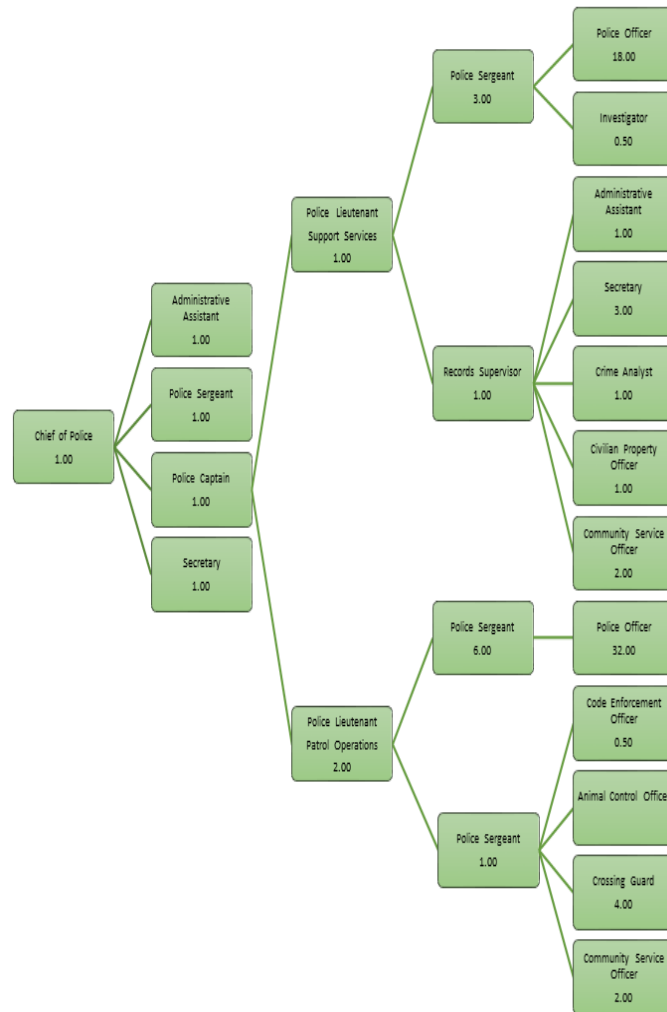
## Financial Summary

	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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$1,095,186	\$1,054,264	\$1,279,200	\$1,380,000	\$100,800	7.88%
Part-time Employees	57,475	52,808	75,000	75,000		
Contract Help						
Overtime	94,533	175,289	82,000	82,500	500	0.61%
Health, Dental, Life Insurance	227,481	210,874	282,225	273,050	(9,175)	(3.25%)
Retirement Contributions	203,817	212,416	245,175	260,300	15,125	6.17%
Other Pay	15,056	18,485	17,565	19,740	2,175	12.38%
<b>Total Personal Services</b>	<b>\$1,693,548</b>	<b>\$1,724,136</b>	<b>\$1,981,165</b>	<b>\$2,090,590</b>	<b>\$109,425</b>	<b>5.52%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$122,215	\$196,651	\$395,495	\$627,270	\$231,775	58.60%
Conference, Travel & Training	14,307	15,543	15,000	15,000		
Utilities	35,276	44,586	46,750	47,750	1,000	2.14%
Contractual Obligations	208,302	225,791	230,000	230,000		
Donations to Agencies						
Non-Recurring/Non-Capital	1,923	2,000	2,000	2,000		
<b>Total Supplies &amp; Services</b>	<b>\$382,023</b>	<b>\$484,571</b>	<b>\$689,245</b>	<b>\$922,020</b>	<b>\$232,775</b>	<b>33.77%</b>
<b>Capital Outlay</b>						
Replacement Charges	\$2,364	\$5,691	\$9,200	\$9,450	\$250	2.72%
Computer Hardware & Software	1,560	3,733				
Vehicles		10,000				
Miscellaneous Equipment			10,000			
<b>Total Capital Outlay</b>	<b>\$3,924</b>	<b>\$19,424</b>	<b>\$19,200</b>	<b>\$9,450</b>	<b>(\$9,750)</b>	<b>50.78%</b>
<b>Lease/Purchase Payments</b>	<b>\$52,568</b>	<b>\$52,568</b>	<b>\$52,568</b>		<b>(\$52,568)</b>	<b>(100.00%)</b>
<b>Total Expenditures</b>	<b>\$2,132,063</b>	<b>\$2,280,699</b>	<b>\$2,742,178</b>	<b>\$3,022,060</b>	<b>\$279,882</b>	<b>10.21%</b>

**Personnel Summary**

	<b>BUDGET FY 2012-13</b>	<b>BUDGET FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>CHANGE FROM FY 2014-15</b>
<b>Full-time Employees</b>					
<b>Westcom</b>					
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
EMS Deputy Chief - Quality Management and Training	0.00	0.00	0.00	0.25	0.25
Westcom Dispatch Shift Supervisor	3.00	3.00	3.00	3.00	0.00
WestCom Dispatcher	16.00	16.00	18.00	18.00	0.00
WestCom Administrative Secretary	1.00	1.00	1.00	1.00	0.00
<b>Total Full-time Employees</b>	<b>20.75</b>	<b>20.75</b>	<b>22.75</b>	<b>23.00</b>	<b>0.25</b>
<b>Part-Time Employees</b>					
<b>Westcom</b>					
Dispatcher	1.00	1.00	1.00	1.00	0.00
<b>Total Part-Time Employees</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>21.75</b>	<b>21.75</b>	<b>23.75</b>	<b>24.00</b>	<b>0.25</b>





**Mission Statement**

“The West Des Moines Police Department will STRIVE with the community to preserve peace, DIFFERENTIATE its education and enforcement of law through exemplary performance and LEAD with equitable professionalism to reflect the high expectations of the citizens we serve.”

**Department Description**

The primary function of the Police department is that of providing a preventative patrol presence within the City, responding to calls for service in a timely manner, enhancing traffic safety, keeping the peace, enforcing city and state laws, and pro actively preventing crime. Further, 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 a full-service accredited police agency by the Commission for Accreditation of Law Enforcement Agencies (CALEA). WMDPD is one of eight agencies throughout the State of Iowa that participates in CALEA. The department successfully completed its seventh accreditation audit over the past 21 years and was recognized for advanced meritorious accreditation for law enforcement excellence.



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

The **Administrative Office of the Chief** cost center governs the general administration of the Police department and those five individuals assigned to the Chief's Office. The duties and responsibilities carried out by the office are; budget coordination and tracking, internal affairs and professional standards, departmental communications, accounting and budgeting-related responsibilities including payroll, accounts receivable and accounts payable, grant administration, tracking and analysis of all police related activities, research and development, strategic planning and corporate reporting, and accreditation.

The **Support Services Division** is made up of officers and civilian personnel and provides support to the operational functions of the department managing nearly all the duties not strictly related to field operations. Support Services consists of the Criminal Investigations Unit, Education and Outreach Unit, Records Unit, Property and Evidence Management, Training, Homeland Security, Crime Analysis, Community Service Officer(s), Booking and Jail Operations, Law Enforcement Facility Maintenance, Community Policing Programs, Technical Support, Records Management, CALEA/Accreditation, Public Information Releases, Crime Analysis Program(s), and the Youth Justice Initiative.

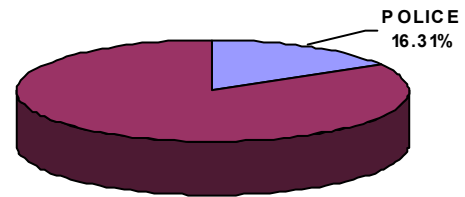
The **Operations Division** is comprised of certified uniform patrol officers who are assigned to five patrol districts or territories. This is the largest and most visible division of the Police department. The primary responsibility of this division is often simply stated as 'to serve and protect.' Uniformed patrol officers accomplish this by performing high visibility patrol, responding to citizen's calls for service, controlling and enforcing laws and ordinances pertaining to vehicular and pedestrian traffic, providing proactive patrol and traffic enforcement, conducting thorough investigations, maintaining public order and arresting those who violate laws and ordinances as well as, efforts to build relationships with the community through the community policing philosophies. The Operations Division also is comprised of non-sworn uniform personnel who are responsible for Code Enforcement, Animal Control Services, Community Service Officer(s), Reserve Officers and Chaplains who support the uniform patrol operations and community in a variety of ways.



**BUDGET INFORMATION**

FY 2015-16 Budget	\$9,217,137
FY 2014-15 Budget	\$9,030,182
Percentage Change	2.07%
FY 2015-16 FTE	84.00
Change From FY 2014-15	0.00

PERCENT OF GENERAL FUND BUDGET



**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 citizens of West Des Moines in collaboration with our stakeholders and positioning itself to meet the anticipated demands of a growing community. The overall philosophy of the department is to be full engaged, execution, relentless follow-up, accountability and results driven.

**Accomplishments**

- Homeland Security and Critical Response Initiatives, including extensive collaboration with business partners, school district and certification training in incident command for all supervisors
- Enhanced Community Policing Programs
- Introduction of Physical Evidence Technicians
- CALEA Recertifications - 21 Years / Seventh Award
- First-Line Supervisor Training Program Implementation
- K-9 Unit Deployment

**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 five (5) Patrol Vehicles
- Addition of two (2) Patrol Vehicles to the fleet

## Financial Summary

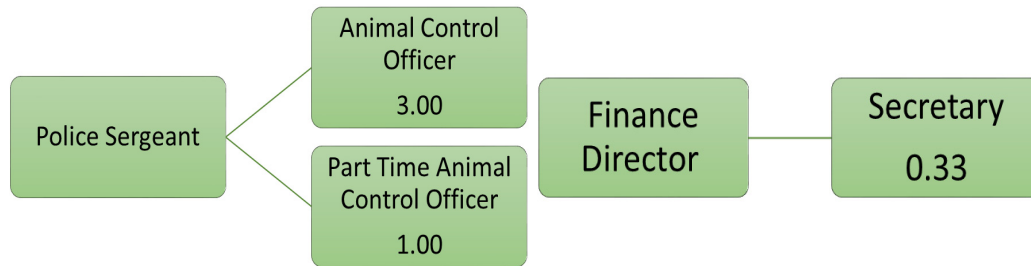
	ACTUAL FY 2012-13	ACTUAL FY 2013-14	REVISED BUDGET FY 2014-15	BUDGET FY 2015-16	INC(DEC) FY 2015-16 OVER FY 2014-15	% INC (DEC)
<b>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$4,916,788	\$5,010,037	\$5,312,050	\$5,525,000	\$212,950	4.01%
Part-time Employees	128,852	129,325	172,700	164,000	(8,700)	(5.04%)
Contract Help						
Overtime	510,160	460,808	468,500	468,500		
Health, Dental, Life Insurance	904,918	921,391	1,066,400	1,128,185	61,785	5.79%
Retirement Contributions	213,996	212,536	249,865	239,805	(10,060)	(4.03%)
Other Pay	135,723	131,514	137,815	136,120	(1,695)	(1.23%)
<b>Total Personal Services</b>	<b>\$6,810,437</b>	<b>\$6,865,611</b>	<b>\$7,407,330</b>	<b>\$7,661,610</b>	<b>\$254,280</b>	<b>3.43%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$624,521	\$708,323	\$774,690	\$766,715	(\$7,975)	(1.03%)
Conference, Travel & Training	68,975	64,308	96,540	96,540		
Utilities	64,102	68,926	70,075	75,075	5,000	7.14%
Contractual Obligations	121,905	141,280	196,797	147,397	(49,400)	(25.10%)
Donations to Agencies						
Non-Recurring/Non-Capital	41,975	54,255	72,000	42,000	(30,000)	(41.67%)
<b>Total Supplies &amp; Services</b>	<b>\$921,478</b>	<b>\$1,037,092</b>	<b>\$1,210,102</b>	<b>\$1,127,727</b>	<b>(\$82,375)</b>	<b>(6.81%)</b>
<b>Capital Outlay</b>						
Replacement Charges	\$71,049	\$58,758	\$75,000	\$77,800	\$2,800	3.73%
Computer Hardware & Software	283	\$13,064				
Vehicles	212,590	222,192	337,750	350,000	12,250	3.63%
Miscellaneous Equipment	14,932	606				
<b>Total Capital Outlay</b>	<b>\$298,854</b>	<b>\$294,620</b>	<b>\$412,750</b>	<b>\$427,800</b>	<b>\$15,050</b>	<b>3.64%</b>
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$8,030,769</b>	<b>\$8,197,323</b>	<b>\$9,030,182</b>	<b>\$9,217,137</b>	<b>\$186,955</b>	<b>2.07%</b>

Personnel Summary

	BUDGET FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	CHANGE FROM FY 2014-15
<b>Full-time Employees</b>					
<b>Police Administration</b>					
Police Chief	1.00	1.00	1.00	1.00	0.00
Police Captain	0.00	1.00	1.00	1.00	0.00
Police Sergeant	0.00	0.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Secretary	1.00	1.00	1.00	1.00	0.00
<b>Police Support Services</b>					
Police Captain	1.00	1.00	0.00	0.00	0.00
Police Lieutenant	1.00	1.00	1.00	1.00	0.00
Police Lieutenant (CIU)	1.00	0.00	0.00	0.00	0.00
Police Sergeant	1.00	1.00	2.00	2.00	0.00
Police Sergeant (CIU)	1.00	1.00	1.00	1.00	0.00
Police Detective	0.00	2.00	0.00	0.00	0.00
Police Detective (CIU)	9.00	6.00	6.00	6.00	0.00
Police Officer	2.00	4.00	9.00	9.00	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	2.00	2.00	0.00
Crime Analyst	1.00	1.00	1.00	1.00	0.00
Evidence Technician	1.00	0.00	0.00	0.00	0.00
Records Supervisor	0.00	0.00	1.00	1.00	0.00
Secretary	3.00	3.00	3.00	3.00	0.00
<b>Police Patrol Operations</b>					
Police Captain	1.00	1.00	0.00	0.00	0.00
Police Lieutenant	2.00	0.00	2.00	2.00	0.00
Police Sergeant	4.00	6.00	7.00	7.00	0.00
Police Officer	38.00	37.00	32.00	32.00	0.00
Code Enforcement Officer	1.00	0.00	0.00	0.00	0.00
Community Service Officer	0.00	1.00	2.00	2.00	0.00
<b>Total Full-time Employees</b>	<b>78.00</b>	<b>78.00</b>	<b>79.00</b>	<b>79.00</b>	<b>0.00</b>
<b>Part-time Employees</b>					
Clerk	0.25	0.25	0.00	0.00	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
<b>Total Part-time Employees</b>	<b>5.25</b>	<b>5.25</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>83.25</b>	<b>83.25</b>	<b>84.00</b>	<b>84.00</b>	<b>0.00</b>







**Mission Statement**

“To provide Animal Control services to the citizens of the WestPet communities through education, and enforcement of all animal control ordinances and state codes that pertain to domestic animals and the public’s health, safety, and welfare”

**Department Description**

The Animal Control Services Unit is positioned within the Police department under the direction of the police chief. A 28E Agreement between the cities of West Des Moines, Clive, and Urbandale outlines a cost sharing agreement between the three cities with West Des Moines currently serving as the coordinating and lead agency. This operating agreement, named WestPet, formalizes this cost sharing initiative through an oversight committee, shared financial burdens, and consolidated shelter, and staffing. Beginning in 2015, the City of West Des Moines Finance Department, will take on the responsibility of managing and coordinating all animal licensing for the three cities.

Under the direction of the West Des Moines Police Chief, the Animal Control Services Unit is supervised by a sworn first-line supervisors, three full-time animal control officers, and four part-time animal control officers. Furry Friends Refuge continues to be a strong partner to WestPet in that they assist with providing daily care for animals and reunification of animals with their owners, thus reducing sheltering costs, on-going care, and staff time.

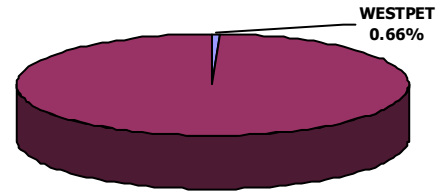
The Animal Control Services Unit on average receives more than 2,000 calls for service per year. The partner communities should record \$150,000 in annual licensing revenue.



**BUDGET INFORMATION**

FY 2015-16 Budget	\$374,100
FY 2014-15 Budget	\$392,041
Percentage Change	(4.59%)
FY 2015-16 FTE	4.33
Change From FY 2014-15	0.33

**PERCENT OF GENERAL FUND BUDGET**



**Budget Objectives and Significant Information**

The proposed operating budget for Animal Control Services reflects the following:

- Fulfilling staffing requirements to provide services from the hours of 8:00 a.m. to 8:00 p.m., seven days per week
- PetPointe Software implementation for day to day operations needs and licenses coordination and management
- Costs associated with rebranding (WestPet) to reflect the shared initiative throughout all communities
- Training to support new services, increases to staff, and professional development for current staff.

	<b>West Des Moines</b>	<b>Urbandale</b>	<b>Clive</b>
Percentage of Expenses	51.21%	34.92%	13.87%
Animal License Revenue	\$95,000	\$68,000	\$30,000
Less WDM Admin	20,000	(14,000)	(6,000)
Animal Impoundment Revenue	3,000	2,100	900
<b>Total Revenue Per City</b>	<b>\$118,000</b>	<b>\$56,100</b>	<b>\$24,900</b>
Animal Control Expense	\$172,620	\$117,728	\$46,752
Animal Licensing Expense	36,950		
<b>Total Expense per City</b>	<b>\$209,570</b>	<b>\$117,728</b>	<b>\$46,752</b>
<b>Net WestPet Expense</b>	<b>\$91,570</b>	<b>\$61,628</b>	<b>\$21,852</b>



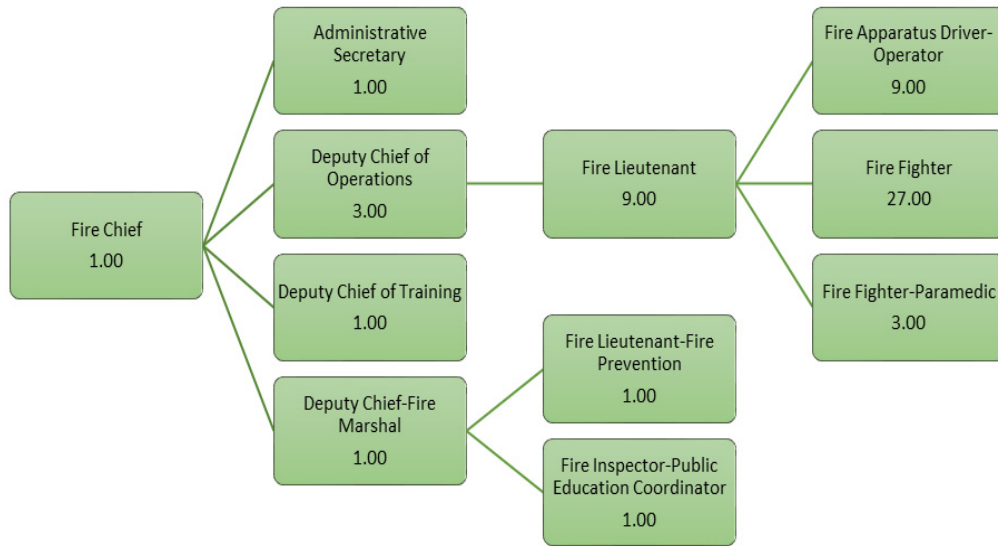
## Financial Summary

	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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$96,824	\$99,297	\$187,500	\$165,750	(\$21,650)	(11.60%)
Part-time Employees	36,111	21,653	45,500	46,500	1,000	2.20%
Contract Help						
Overtime	442	2,428	2,000	2,000		
Health, Dental, Life Insurance	21,647	22,105	42,685	47,045	4,360	10.21%
Retirement Contributions	21,842	20,474	32,301	35,930	3,629	11.23%
Other Pay	1,700	1,908	2,150	2,270	120	5.58%
<b>Total Personal Services</b>	<b>\$178,566</b>	<b>\$167,865</b>	<b>\$312,136</b>	<b>\$299,495</b>	<b>(\$12,641)</b>	<b>(4.05%)</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$39,814	\$18,623	\$45,200	\$46,800	\$1,600	3.54%
Conference, Travel & Training	475	1,465	4,000	4,000		
Utilities	2,612	3,224	3,705	3,755	50	1.35%
Contractual Obligations	131,153	107,926	8,000	10,000	2,000	25.00%
Donations to Agencies						
Non-Recurring/Non-Capital				1,000	1,000	100.00%
<b>Total Supplies &amp; Services</b>	<b>\$174,054</b>	<b>\$131,238</b>	<b>\$60,905</b>	<b>\$65,555</b>	<b>\$4,650</b>	<b>7.63%</b>
<b>Capital Outlay</b>						
Replacement Charges	\$5,448	\$5,448	\$9,000	\$9,000		
Computer Hardware & Software			10,000		(\$10,000)	(100.00%)
Vehicles						
Miscellaneous Equipment						
<b>Total Capital Outlay</b>	<b>\$5,448</b>	<b>\$5,448</b>	<b>\$19,000</b>	<b>\$9,000</b>	<b>(\$10,000)</b>	<b>(52.63%)</b>
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$358,068</b>	<b>\$304,551</b>	<b>\$392,041</b>	<b>\$374,050</b>	<b>(\$17,991)</b>	<b>(4.59%)</b>

**Personnel Summary**

	BUDGET FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	CHANGE FROM FY 2014-15
<b>Full-time Employees</b>					
Animal Control Officer	2.00	2.00	3.00	3.00	0.00
Secretary	0.00	0.00	0.00	0.33	0.33
<b>Total Full-time Employees</b>	<b>2.00</b>	<b>2.00</b>	<b>3.00</b>	<b>3.33</b>	<b>0.33</b>
<b>Part-time Employees</b>					
Animal Control Officer	1.00	1.00	1.00	1.00	0.00
<b>Total Part-time Employees</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.33</b>	<b>0.33</b>





**Vision Statement**

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

**Department Description**

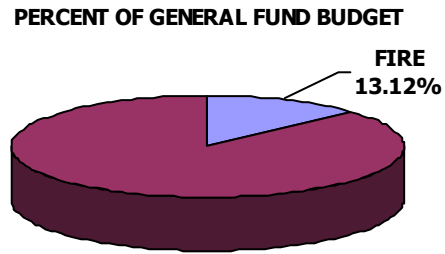
The department is comprised of full-time and paid-on-call personnel with full-time fire fighters staffing three public safety facilities 24 hours per day/7 days a week. Paid-on-call fire fighters respond to two stations 24 hours per day/7 days a week when their battalion is dispatched for an emergency. 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. With the retirement of the Fire Chief in early 2015, a search will be conducted for his replacement to change leadership in the fire department.



<b>BUDGET INFORMATION</b>	
FY 2015-16 Budget	\$7,414,158
FY 2014-15 Budget	\$7,121,991
Percentage Change	4.10%
FY 2015-16 FTE	57.00
Change From FY 2014-15	0.00



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. The Westside Fire/EMS facility, (Station #22), 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.

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 operations 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/Emergency Medical Services 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**, located at 8055 Mills Civic Parkway, 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. In 2014, with the addition of six (6) additional fire fighters the station is partially staffed with fire fighters 24/7.



**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.

A future goal of the Fire Department and the City Council is to acquire land south of the Raccoon River for a future public safety facility.

### **Accomplishments**

- Responded to over 2,750 emergency incidents
- Conducted over 4,200 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 in over 90% of the cases
- Achieved over 16,000 hours of training among 96 personnel

### **Significant Information**

The Fire department has been allocated \$97,000 for other supplemental requests.

**Financial Summary**

	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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$3,515,286	\$3,678,523	\$4,124,000	\$4,422,150	\$298,150	7.23%
Part-time Employees	274,122	300,078	345,000	345,000		
Contract Help						
Overtime	171,607	182,277	166,500	172,500	6,000	3.60%
Health, Dental, Life Insurance	644,851	662,170	826,665	833,350	6,685	0.81%
Retirement Contributions	120,496	125,792	162,726	164,748	2,022	1.24%
Other Pay	39,324	43,161	46,380	47,840	1,460	3.15%
<b>Total Personal Services</b>	<b>\$4,765,686</b>	<b>\$4,992,001</b>	<b>\$5,671,271</b>	<b>\$5,985,588</b>	<b>\$314,317</b>	<b>5.54%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$609,552	\$671,201	\$776,375	\$698,375	(\$78,000)	(10.05%)
Conference, Travel & Training	43,439	40,225	45,000	45,000		
Utilities	128,141	145,793	149,095	159,195	10,100	6.77%
Contractual Obligations	94,573	12,782	15,250	15,750	500	3.28%
Donations to Agencies						
Non-Recurring/Non-Capital	74,470	65,210	2,000	2,000		
<b>Total Supplies &amp; Services</b>	<b>\$950,175</b>	<b>\$935,211</b>	<b>\$987,720</b>	<b>\$920,320</b>	<b>(\$67,400)</b>	<b>(6.82%)</b>
<b>Capital Outlay</b>						
Replacement Charges	\$367,662	\$370,082	\$366,000	\$411,250	\$45,250	12.36%
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment	25,829	24,682	97,000	97,000		
<b>Total Capital Outlay</b>	<b>\$393,491</b>	<b>\$394,764</b>	<b>\$463,000</b>	<b>\$508,250</b>	<b>\$45,250</b>	<b>9.77%</b>
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$6,109,352</b>	<b>\$6,321,976</b>	<b>\$7,121,991</b>	<b>\$7,414,158</b>	<b>\$292,167</b>	<b>4.10%</b>

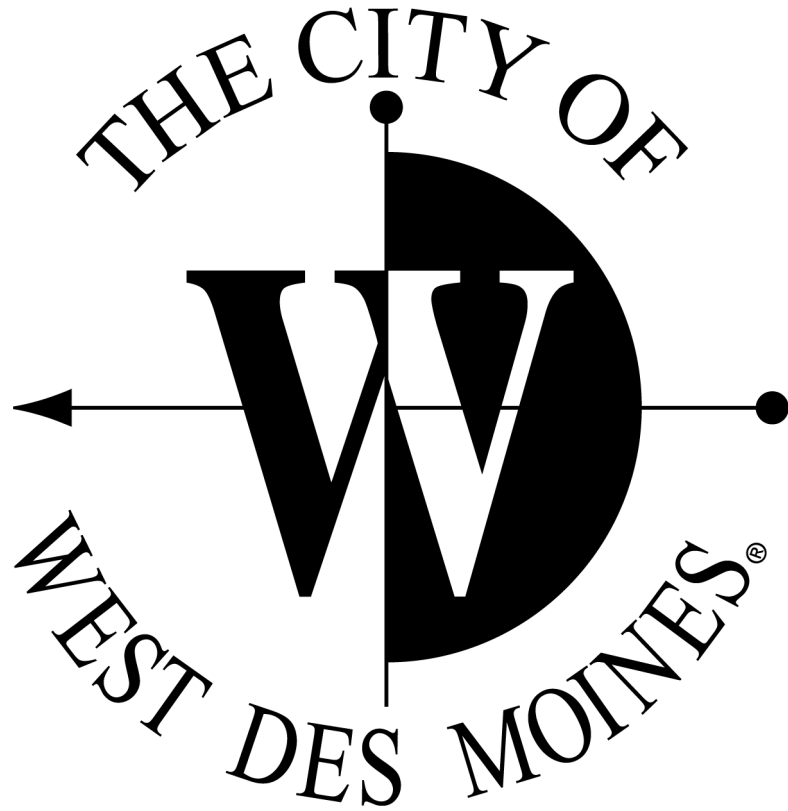




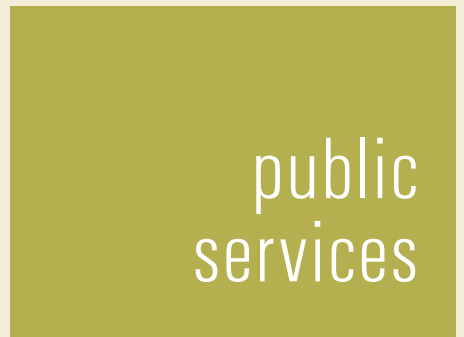
**Personnel Summary**

	<b>BUDGET FY 2012-13</b>	<b>BUDGET FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>CHANGE FROM FY 2014-15</b>
<b>Full-time Employees</b>					
<b>Fire Administration</b>					
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
<b>Fire Prevention</b>					
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	1.00	1.00	1.00	0.00
<b>Fire Suppression</b>					
Operations - Deputy Chief	3.00	3.00	3.00	3.00	0.00
Lieutenant	9.00	9.00	9.00	9.00	0.00
Fire Fighter	33.00	33.00	39.00	39.00	0.00
<b>Total Full-time Employees</b>	<b>50.00</b>	<b>51.00</b>	<b>57.00</b>	<b>57.00</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>50.00</b>	<b>51.00</b>	<b>57.00</b>	<b>57.00</b>	<b>0.00</b>

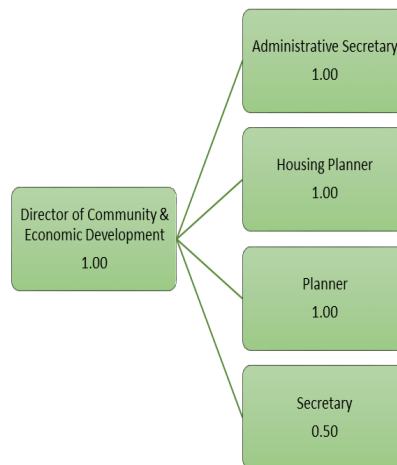




# Public



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, neighborhood redevelopment, and community promotion.

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

**Housing:** The City works with two 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 these programs to set policy and oversee their operations. 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 CDBG funds, including Transit Pass, Homeless Prevention, and Transitional Housing.

The housing programs all provide assistance to low income homeowners whose primary residence is in need of repair or required 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. Major directives for the department include 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.

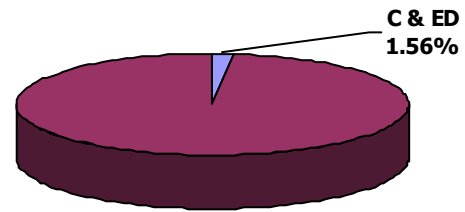
Activities which the City has previously participated in, or currently participating in, are the continued focus of the department's economic development role. These activities may include exhibiting at trade shows, preparing targeted economic development promotional materials, remaining proactive in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



**BUDGET INFORMATION**

FY 2015-16 Budget	\$882,009
FY 2014-15 Budget	\$1,718,559
Percentage Change	(48.68%)
FY 2015-16 FTE	4.50
Change From FY 2014-15	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 69 Executive Calls during the 2014 calendar year
- Staff completed 5 call trips/trade show events
- Sponsored 9 events geared toward youth and diverse populations
- Sponsored 11 events geared toward entrepreneurs

**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 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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$304,062	\$304,237	\$317,480	\$321,100	\$3,620	1.14%
Part-time Employees	9,446	13,887	16,028	14,750	(1,278)	(7.97%)
Contract Help						
Overtime	4	267				
Health, Dental, Life Insurance	45,024	44,813	49,858	48,720	(1,138)	(2.28%)
Retirement Contributions	51,171	52,826	59,387	59,814	427	0.72%
Other Pay	2,786	3,045	3,096	3,105	9	0.29%
<b>Total Personal Services</b>	<b>\$412,493</b>	<b>\$419,075</b>	<b>\$445,849</b>	<b>\$447,489</b>	<b>\$1,640</b>	<b>0.37%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$225,715	\$219,421	\$403,260	\$423,660	\$20,400	5.06%
Conference, Travel & Training	12,319	6,611	8,000	8,000		
Utilities	37	36	100	100		
Contractual Obligations		12,500				
Donations to Agencies						
Non-Recurring/Non-Capital	1,159					
<b>Total Supplies &amp; Services</b>	<b>\$239,230</b>	<b>\$238,568</b>	<b>\$411,360</b>	<b>\$431,760</b>	<b>\$20,400</b>	<b>4.96%</b>
<b>Capital Outlay</b>						
Replacement Charges	\$5,664	\$4,687	\$6,350	\$2,760	(\$3,590)	(56.54%)
Computer Hardware & Software						
Vehicles						
Miscellaneous Capital			855,000		(855,000)	(100.00%)
<b>Total Capital Outlay</b>	<b>\$5,664</b>	<b>\$4,687</b>	<b>\$861,350</b>	<b>\$2,760</b>	<b>(\$858,590)</b>	<b>(99.68%)</b>
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$657,387</b>	<b>\$662,330</b>	<b>\$1,718,559</b>	<b>\$882,009</b>	<b>(\$836,550)</b>	<b>(48.68%)</b>

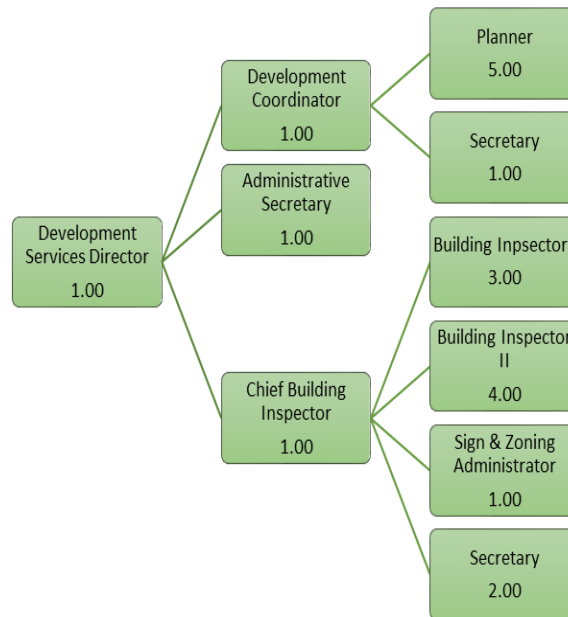


**Personnel Summary**

	<b>BUDGET FY 2012-13</b>	<b>BUDGET FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>CHANGE FROM FY 2014-15</b>
<b>Full-time Employees</b>					
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
<b>Total Full-time Employees</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
<b>Part-Time Employees</b>					
Secretary *	0.50	0.50	0.50	0.50	0.00
<b>Total Part-Time Employees</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>0.00</b>

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





**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 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 15,100 new construction inspections and 4,300 rental housing inspections annually. These inspections include life/safety provisions, footing and foundation, 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 **Planning Division** is involved in a variety of activities associated with land development in the City. 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.

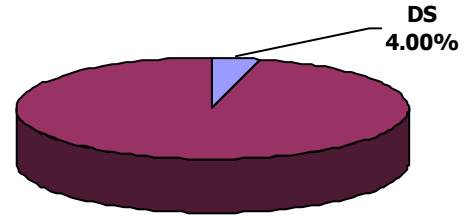




**BUDGET INFORMATION**

FY 2015-16 Budget	\$2,261,912
FY 2014-15 Budget	\$3,773,066
Percentage Change	(40.05%)
FY 2015-16 FTE	20.00
Change From FY 2014-15	0.00

**PERCENT OF GENERAL FUND BUDGET**



**Goals and Objectives**

The Development Services Department has goals of high customer service in reviewing and processing development and inspection 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 and 217 applications in 2014
- Processed 124 development pre-applications 2013 and 142 pre-applications in 2014
- \$4445,433,824 in permit valuations for calendar year 2014 (second highest annual valuation to date)
- 4,300 rental inspections completed in calendar year 2014
- 956 building permits, and 2,800 electrical, mechanical, and plumbing permits issued in calendar year 2014
- 15,100 construction inspections during calendar year 2014

**Significant Information**

As part of a reorganization in September 2014 the Engineering Division of Development Services became a separate department, now called Engineering Services. The change has resulted in cost being divided between the two departments going forward.

The City is currently in the process of recruiting a Development Services Director.



## Financial Summary

	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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$1,546,734	\$1,589,775	\$1,790,700	\$1,550,000	(\$240,700)	(13.44%)
Part-time Employees	7,895	5,653	8,000		(8,000)	(100.00%)
Contract Help						
Overtime	2,354	4,006	17,550	11,550	(6,000)	(34.19%)
Health, Dental, Life Insurance	262,677	277,184	349,825	298,255	(51,570)	(14.74%)
Retirement Contributions	260,381	269,654	319,495	275,830	(43,665)	(13.67%)
Other Pay	17,765	17,324	17,930	15,515	(2,415)	(13.47%)
<b>Total Personal Services</b>	<b>\$2,097,806</b>	<b>\$2,163,596</b>	<b>\$2,503,500</b>	<b>\$2,151,150</b>	<b>(\$352,350)</b>	<b>(14.07%)</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$59,433	\$54,699	\$64,842	\$68,592	\$3,750	5.78%
Conference, Travel & Training	7,209	14,871	28,074	23,095	(4,979)	(17.74%)
Utilities	199	192	300	300		
Contractual Obligations	5,890	54,897	3,000	3,000		
Donations to Agencies						
Non-Recurring/Non-Capital		982	1,158,000	3,000	(1,155,000)	(99.74%)
<b>Total Supplies &amp; Services</b>	<b>\$72,731</b>	<b>\$125,641</b>	<b>\$1,254,216</b>	<b>\$97,987</b>	<b>(\$1,156,229)</b>	<b>(92.19%)</b>
<b>Capital Outlay</b>						
Replacement Charges	\$18,792	\$19,114	\$15,350	\$12,775	(\$2,575)	(16.78%)
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
<b>Total Capital Outlay</b>	<b>\$18,792</b>	<b>\$19,114</b>	<b>\$15,350</b>	<b>\$12,775</b>	<b>(\$2,575)</b>	<b>(16.78%)</b>
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$2,189,329</b>	<b>\$2,308,351</b>	<b>\$3,773,066</b>	<b>\$2,261,912</b>	<b>(\$1,511,154)</b>	<b>(40.05%)</b>

**Personnel Summary**

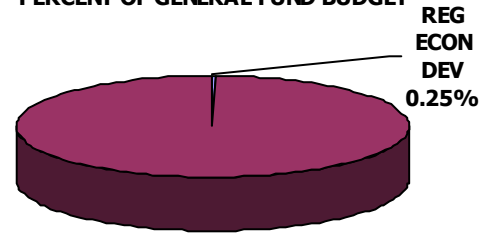
	<b>BUDGET FY 2012-13</b>	<b>BUDGET FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>CHANGE FROM FY 2014-15</b>
<b>Full-time Employees</b>					
Development Services Director	0.00	0.00	1.00	1.00	0.00
<b>Building Inspection</b>					
Chief Building Inspector	1.00	1.00	1.00	1.00	0.00
Building Inspector II	4.00	4.00	3.00	3.00	0.00
Building Inspector	2.00	2.00	4.00	4.00	0.00
Secretary	1.20	1.20	2.00	2.00	0.00
Sign and Zoning Administrator	1.00	1.00	1.00	1.00	0.00
<b>Engineering</b>					
City Engineer	1.00	1.00	0.00	0.00	0.00
Principal Engineer	1.00	1.00	0.00	0.00	0.00
Engineer	1.00	1.00	0.00	0.00	0.00
Senior Engineering Tech	2.00	2.00	0.00	0.00	0.00
<b>Planning</b>					
Development Planning & Inspection Manager	1.00	1.00	1.00	0.00	(1.00)
Development Coordinator	0.00	0.00	0.00	1.00	1.00
Planner	3.00	3.00	5.00	5.00	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
<b>Total Full-time Employees</b>	<b>20.20</b>	<b>20.20</b>	<b>20.00</b>	<b>20.00</b>	<b>.00</b>
<b>Total Authorized Personnel</b>	<b>20.20</b>	<b>20.20</b>	<b>20.00</b>	<b>20.00</b>	<b>0.00</b>



**BUDGET INFORMATION**

FY 2015-16 Budget	\$138,951
FY 2014-15 Budget	\$124,997
Percentage Change	11.16%
FY 2015-16 FTE	0.00
Change From FY 2014-15	0.00

PERCENT OF GENERAL FUND BUDGET



**Activity Description**

The goal of this activity is to promote economic development for the City 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.

This activity also includes funding for the Sister City Program. A Sister Cities Commission was established in March of 2013 for the purpose of establishing sister city partnerships between West Des Moines and similar municipalities around the world, intended to further economic cooperation and cultural and educational exchanges.



Financial Summary

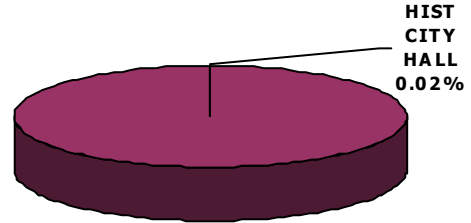
	ACTUAL FY 2012-13	ACTUAL FY 2013-14	REVISED BUDGET FY 2014-15	BUDGET FY 2015-16	INC(DEC) FY 2015-16 OVER FY 2014-15	% INC (DEC)
<b>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
<b>Total Personal Services</b>						
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$109,997	\$109,997	\$124,997	\$138,951	\$13,954	11.16%
Conference, Travel & Training						
Utilities						
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
<b>Total Supplies &amp; Services</b>	<b>\$109,997</b>	<b>\$109,997</b>	<b>\$124,997</b>	<b>\$138,951</b>	<b>\$13,954</b>	<b>11.16%</b>
<b>Capital Outlay</b>						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
<b>Total Capital Outlay</b>						
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$109,997</b>	<b>\$109,997</b>	<b>\$124,997</b>	<b>\$138,951</b>	<b>\$13,954</b>	<b>11.16%</b>



**BUDGET INFORMATION**

FY 2015-16 Budget	\$11,755
FY 2014-15 Budget	\$11,455
Percentage Change	2.62%
FY 2015-16 FTE	0.00
Change From FY 2014-15	0.00

**PERCENT OF GENERAL FUND BUDGET**



**Activity Description**

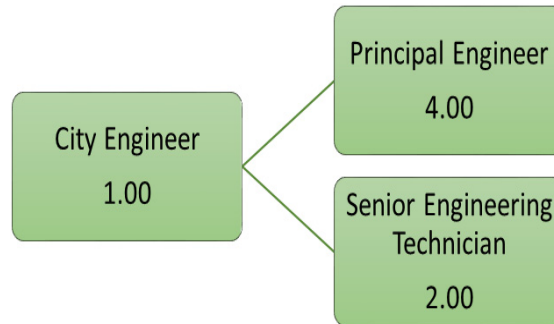
Historic City Hall was a demonstration project incorporating several sustainable building techniques. The building which was originally built in 1905 was restored with both historic and green elements and will serve to demonstrate how sustainable improvements can be made in a historic facility. The building 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 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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
<b>Total Personal Services</b>						
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$4,426	\$6,731	\$8,450	\$8,450		
Conference, Travel & Training						
Utilities	2,399	2,720	3,005	3,305	300	9.98%
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
<b>Total Supplies &amp; Services</b>	<b>\$6,825</b>	<b>\$9,451</b>	<b>\$11,455</b>	<b>\$11,755</b>	<b>\$300</b>	<b>2.62%</b>
<b>Capital Outlay</b>						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
<b>Total Capital Outlay</b>						
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$6,825</b>	<b>\$9,451</b>	<b>\$11,455</b>	<b>\$11,755</b>	<b>\$300</b>	<b>2.62%</b>





**Department Description**

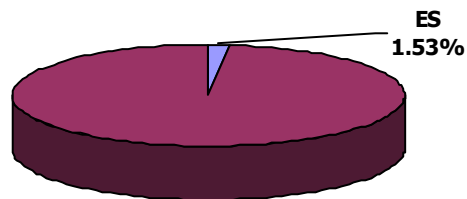
**Engineering Services** responsibilities include review of development applications for consistency with design standards, City Code and the administration of public improvements associated with the Capital Improvements Program. Work includes planning, construction plan review and approval, bond review, and recommending acceptance of public improvements by the City Council. This Department also reviews streetlight proposals and verifies that City streets are adequately lit. On most development applications, Engineering Services 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.



**BUDGET INFORMATION**

FY 2015-16 Budget	\$866,885
FY 2014-15 Budget	\$0
Percentage Change	100.00%
FY 2015-16 FTE	7.00
Change From FY 2014-15	0.00

PERCENT OF GENERAL FUND BUDGET



**Goals and Objectives**

The Engineering 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**

- Identified and estimated costs for major infrastructure projects for the capital improvement program to be considered over the next several years
- Identified solutions for providing infrastructure the resulted in a development agreement with Microsoft for project Alluvion data center

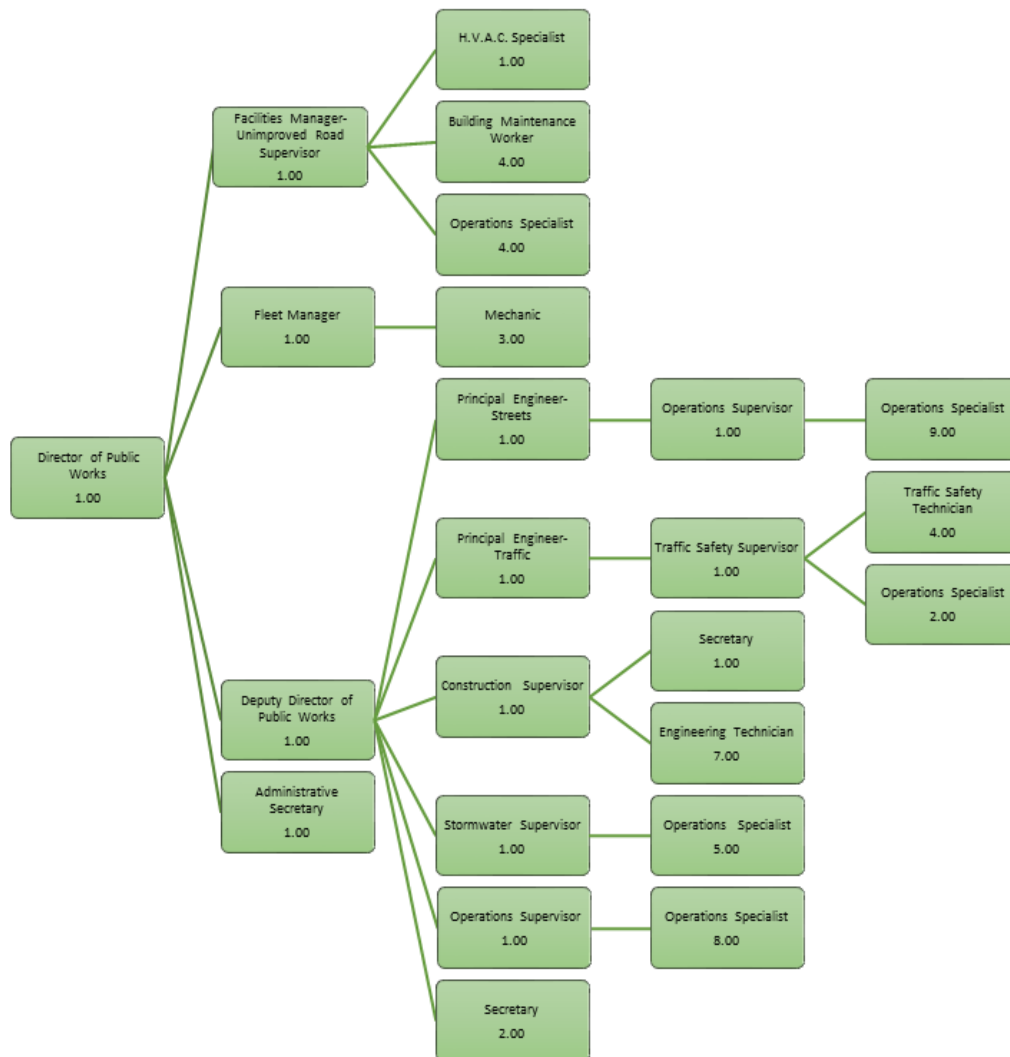
## Financial Summary

	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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees				\$560,000	\$560,000	100.00%
Part-time Employees				18,000	18,000	100.00%
Contract Help						
Overtime				2,000	2,000	100.00%
Health, Dental, Life Insurance				98,400	98,400	100.00%
Retirement Contributions				105,450	105,450	100.00%
Other Pay				4,725	4,725	100.00%
<b>Total Personal Services</b>				<b>\$788,575</b>	<b>\$788,575</b>	<b>100.00%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance				\$57,160	\$57,160	100.00%
Conference, Travel & Training				17,850	17,850	100.00%
Utilities				300	300	100.00%
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
<b>Total Supplies &amp; Services</b>				<b>\$75,310</b>	<b>\$75,310</b>	<b>100.00%</b>
<b>Capital Outlay</b>						
Replacement Charges				\$3,000	\$3,000	100.00%
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
<b>Total Capital Outlay</b>				<b>\$3,000</b>	<b>\$3,000</b>	<b>100.00%</b>
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>				<b>\$866,885</b>	<b>\$866,885</b>	<b>100.00%</b>

**Personnel Summary**

	<b>BUDGET FY 2012-13</b>	<b>BUDGET FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>CHANGE FROM FY 2014-15</b>
<b>Full-time Employees</b>					
<b>Engineering</b>					
City Engineer	0.00	0.00	1.00	1.00	0.00
Principal Engineer	0.00	0.00	4.00	4.00	0.00
Senior Engineering Tech	0.00	0.00	2.00	2.00	0.00
<b>Total Full-time Employees</b>	<b>0.00</b>	<b>0.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>





**Mission Statement**

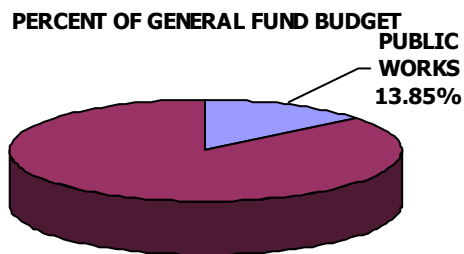
“To enhance the physical quality of the community through responsible development of land, stewardship of the natural environment, timely maintenance of the city's infrastructure, and to increase the quality of life of the citizens by providing innovative and responsive programs and services.”

**Department Description**

The Public Works Department provides essential services to the citizens of West Des Moines. The department is tasked with the overall maintenance of the City's infrastructure and management of City assets such as buildings and its fleet of vehicles and equipment. 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 are all also responsibilities of the department.



<b>BUDGET INFORMATION</b>	
FY 2015-16 Budget	\$7,826,408
FY 2014-15 Budget	\$7,937,356
Percentage Change	(1.40%)
FY 2015-16 FTE	62.00
Change From FY 2014-15	0.00



Public Works **Administration** provides administrative support to the Director and entire department. This includes providing policy and procedural direction as well as addressing personnel, payroll, budget, and support issues.

**Engineering** 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.

**Construction Observation** 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.

**Traffic Control & Safety** is responsible for traffic signs, signals, and roadway 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.

**Operations** is responsible for the maintenance of the City's infrastructure and City assets such as buildings and 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 repairing concrete and asphalt potholes, joint sealing, curb repair, snow and ice control, grading, treating, and application of 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 roads to reduce dust, mosquito control, and other nuisances.

**Building and Fleet** coordinates the purchase, disposal, 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

A major 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
- Installation of radar detection technology at intersections versus in-pavement loops
- Continuation of additional 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 been budgeted \$100,000 for supplemental equipment.

## Financial Summary

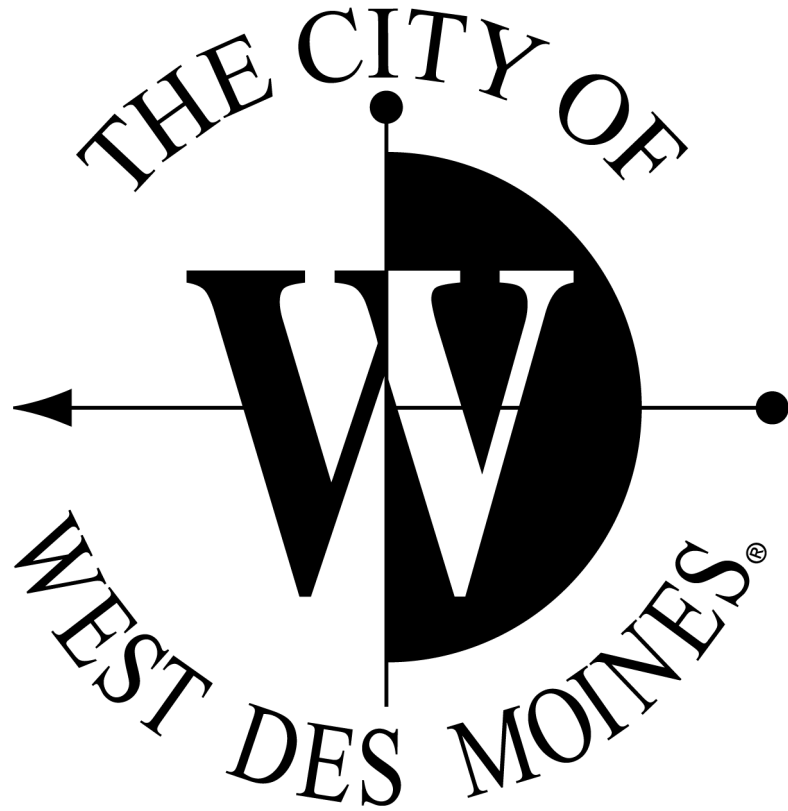
	ACTUAL FY 2012-13	ACTUAL FY 2013-14	REVISED BUDGET FY 2014-15	BUDGET FY 2015-16	INC(DEC) FY 2015-16 OVER FY 2014-15	% INC (DEC)
<b>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$3,129,402	\$3,231,861	\$3,371,500	\$3,413,750	\$42,250	1.25%
Part-time Employees	126,965	104,977	128,900	128,900		
Contract Help						
Overtime	159,817	232,077	198,500	204,500	6,000	3.02%
Health, Dental, Life Insurance	613,142	652,816	723,995	700,071	(23,924)	(3.30%)
Retirement Contributions	546,619	581,460	644,740	649,512	4,772	0.74%
Other Pay	45,886	63,225	48,991	55,090	6,099	12.45%
<b>Total Personal Services</b>	<b>\$4,621,831</b>	<b>\$4,866,416</b>	<b>\$5,116,626</b>	<b>\$5,151,823</b>	<b>\$35,197</b>	<b>0.69%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$1,457,187	\$1,356,008	\$1,868,740	\$1,745,140	(\$123,600)	(6.61%)
Conference, Travel & Training	39,009	38,236	53,420	56,025	2,605	4.88%
Utilities	97,626	120,040	110,845	129,145	18,300	16.51%
Contractual Obligations	45,838	44,439	46,700	46,700		
Donations to Agencies						
Non-Recurring/Non-Capital	13,829	5,587				
<b>Total Supplies &amp; Services</b>	<b>\$1,653,489</b>	<b>\$1,564,310</b>	<b>\$2,079,705</b>	<b>\$1,977,010</b>	<b>(\$102,695)</b>	<b>(4.94%)</b>
<b>Capital Outlay</b>						
Replacement Charges	\$500,777	\$552,820	\$636,125	\$597,575	(\$38,550)	(6.06%)
Computer Hardware & Software	8,850	32,250	4,900		(4,900)	(100.00%)
Vehicles		304,350				
Miscellaneous Equipment	46,545	76,933	100,000	100,000		
<b>Total Capital Outlay</b>	<b>\$556,172</b>	<b>\$966,353</b>	<b>\$741,025</b>	<b>\$697,575</b>	<b>(\$43,450)</b>	<b>(5.86%)</b>
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$6,831,492</b>	<b>\$7,397,079</b>	<b>\$7,937,356</b>	<b>\$7,826,408</b>	<b>(\$110,948)</b>	<b>(1.40%)</b>

**Personnel Summary**

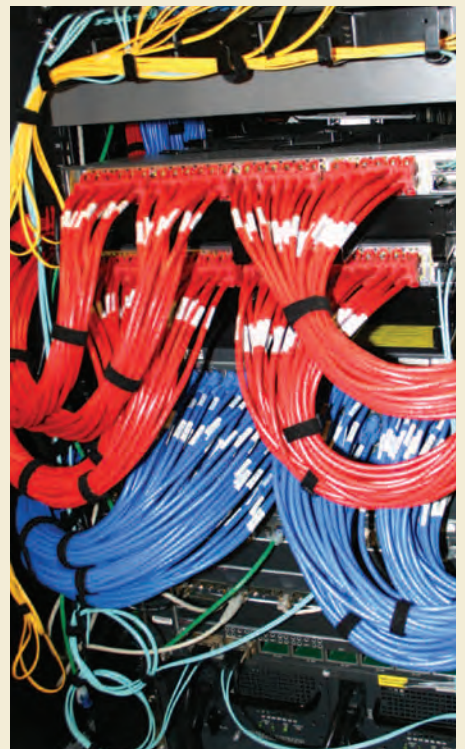
	<b>BUDGET FY 2012-13</b>	<b>BUDGET FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>CHANGE FROM FY 2014-15</b>
<b>Full-time Employees</b>					
<b>Administration</b>					
Public Works Director	1.00	1.00	1.00	1.00	0.00
Deputy Public Works Director	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Secretary	1.00	1.00	1.00	1.00	0.00
<b>Engineering</b>					
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Construction Supervisor	0.00	0.00	1.00	1.00	0.00
Engineering Technician	7.00	7.00	7.00	7.00	0.00
Principal Engineer	4.00	4.00	2.00	2.00	0.00
Secretary	0.80	0.80	0.00	0.00	0.00
Senior Engineering Technician	1.00	1.00	0.00	0.00	0.00
<b>Operations</b>					
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	26.00	28.00	28.00	28.00	0.00
Operations Supervisor	3.00	2.00	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
<b>Total Full-time Employees</b>	<b>63.80</b>	<b>64.80</b>	<b>62.00</b>	<b>62.00</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>63.80</b>	<b>64.80</b>	<b>62.00</b>	<b>62.00</b>	<b>0.00</b>







# Support

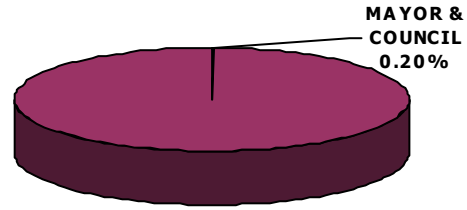


mayor and council | city manager | information technology services  
human resources | finance | legal

**BUDGET INFORMATION**

FY 2015-16 Budget	\$115,225
FY 2014-15 Budget	\$114,950
Percentage Change	0.24%
FY 2015-16 FTE	0.00
Change From FY 2014-15	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.

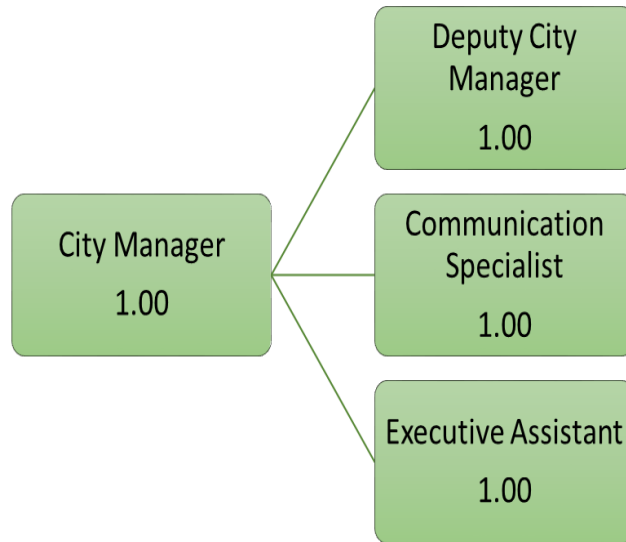
**Significant Information**

The FY 2015-2016 proposed budget for the council directive line item is \$25,000.



## Financial Summary

	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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees						
Elected Officials	\$58,100	\$59,227	\$59,000	\$59,300	\$300	0.51%
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions	5,536	\$5,764	6,100	6,075	(25)	(0.41%)
Other Pay						
<b>Total Personal Services</b>	<b>\$63,636</b>	<b>\$64,991</b>	<b>\$65,100</b>	<b>\$65,375</b>	<b>\$275</b>	<b>0.42%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$25,228	\$35,560	\$37,850	\$37,850		
Conference, Travel & Training	10,483	6,270	12,000	12,000		
Utilities						
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
<b>Total Supplies &amp; Services</b>	<b>\$35,711</b>	<b>\$41,830</b>	<b>\$49,850</b>	<b>\$49,850</b>		
<b>Capital Outlay</b>						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
<b>Total Capital Outlay</b>						
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$99,347</b>	<b>\$106,821</b>	<b>\$114,950</b>	<b>\$115,225</b>	<b>\$275</b>	<b>0.24%</b>



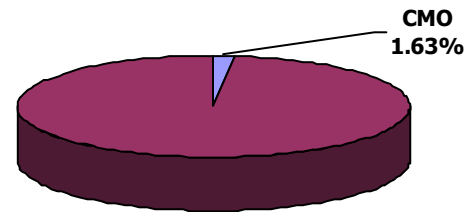
**Department Description**

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.

**BUDGET INFORMATION**

FY 2015-16 Budget	\$918,930
FY 2014-15 Budget	\$987,391
Percentage Change	(6.93%)
FY 2015-16 FTE	4.00
Change From FY 2014-15	0.00

PERCENT OF GENERAL FUND BUDGET

**Goals and Objectives**

- Develop a regional initiative to encourage alternate revenue streams
- Integrated Strategic Plan Implementation with inclusion of City-Wide Communications Plan
- Incorporate regional initiatives into department operations including Capital Crossroads
- Complete 2015 Special Census
- Conduct 2015 Citizen Survey

**Accomplishments**

- Recruitment of several key senior staff members
- Microsoft Development Agreements
- Named first Sister City, Matte Asher, Israel

**Significant Information**

Currently the City Manager's Office is in the process of evaluating the City's overall structure and exploring the possibilities of gaining efficiencies. The City Manager's Office has also taken the lead role of redesigning the City's web site, and the newly redesigned web site will be launched in the upcoming months.

## Financial Summary

	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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$436,421	\$399,397	\$495,000	\$470,000	(\$25,000)	(5.05%)
Part-time Employees	435	29,883	1,500	1,500		
Contract Help						
Overtime	262	81	500	500		
Health, Dental, Life Insurance	45,541	33,760	69,615	53,250	(16,365)	(23.51%)
Retirement Contributions	76,161	73,875	97,936	90,100	(7,836)	(8.00%)
Other Pay	9,290	7,740	9,350	1,990	(7,360)	(78.72%)
<b>Total Personal Services</b>	<b>\$568,110</b>	<b>\$544,736</b>	<b>\$673,901</b>	<b>\$617,340</b>	<b>(\$56,561)</b>	<b>(8.39%)</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$184,521	\$189,203	\$186,740	\$196,990	\$10,250	5.49%
Conference, Travel & Training	39,251	28,531	38,000	39,500	1,500	3.95%
Utilities	879	1,082	750	100	(650)	(86.67%)
Contractual Obligations	35,320	35,480	57,000	65,000	8,000	14.04%
Donations to Agencies						
Non-Recurring/Non-Capital			31,000		(31,000)	(100.00%)
<b>Total Supplies &amp; Services</b>	<b>\$259,971</b>	<b>\$254,296</b>	<b>\$313,490</b>	<b>\$301,590</b>	<b>(\$11,900)</b>	<b>(3.80%)</b>
<b>Capital Outlay</b>						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
<b>Total Capital Outlay</b>						
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$828,081</b>	<b>\$799,032</b>	<b>\$987,391</b>	<b>\$918,930</b>	<b>(\$68,461)</b>	<b>(6.93%)</b>

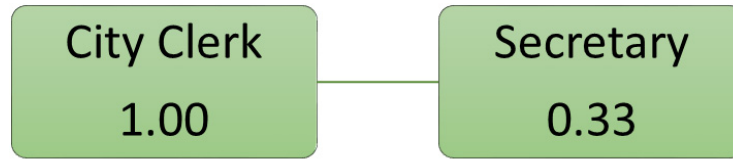


**Personnel Summary**

	<b>BUDGET FY 2012-13</b>	<b>BUDGET FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>CHANGE FROM FY 2014-15</b>
<b>Full-time Employees</b>					
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	0.00	0.00	0.00
Communication Specialist	0.00	0.00	1.00	1.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00	0.00
<b>Total Full-time Employees</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>







**Department Description**

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.

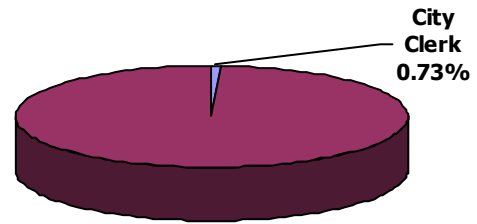
The City Clerk also oversees the budget and the operating expenses for City Hall and municipal elections.



**BUDGET INFORMATION**

FY 2015-16 Budget	\$411,350
FY 2014-15 Budget	\$354,334
Percentage Change	16.09%
FY 2015-16 FTE	1.33
Change From FY 2014-15	0.00

PERCENT OF GENERAL FUND BUDGET

**Goals and Objectives**

- Fulfill all responsibilities in a timely fashion
- Ensure all legal requirements are met

**Accomplishments**

- Alcohol permits issued - 234
- Tobacco permits issued - 60
- Block Party permits issued - 12
- Special Event permits issued - 45

**Significant Information**

The 2015-16 budget includes \$25,000 for the November of 2015 municipal elections.

## Financial Summary

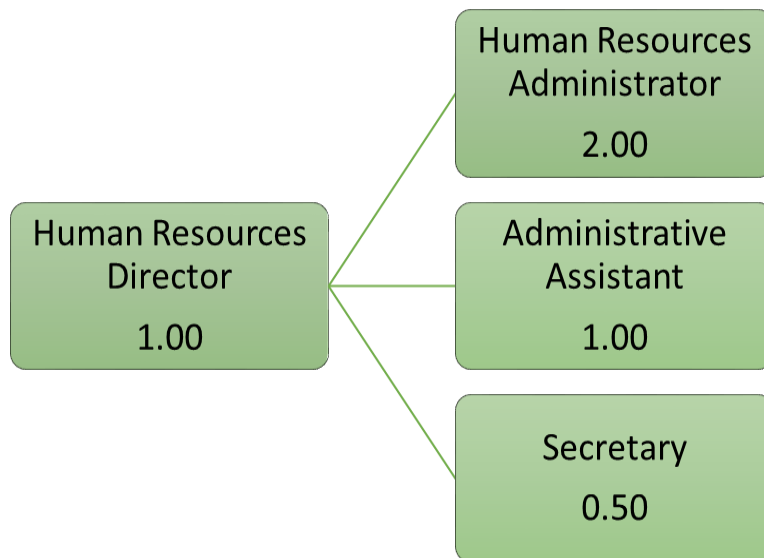
	ACTUAL FY 2012-13	ACTUAL FY 2013-14	REVISED BUDGET FY 2014-15	BUDGET FY 2015-16	INC(DEC) FY 2015-16 OVER FY 2014-15	% INC (DEC)
<b>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$45,911	\$47,974	\$50,300	\$67,500	\$17,200	34.19%
Part-time Employees						
Contract Help						
Overtime	2,222	3,199	7,000	7,000		
Health, Dental, Life Insurance	10,126	10,306	11,250	17,685	6,435	57.20%
Retirement Contributions	7,719	8,341	9,844	12,375	2,531	25.71%
Other Pay						
<b>Total Personal Services</b>	<b>\$65,978</b>	<b>\$69,820</b>	<b>\$78,394</b>	<b>\$104,560</b>	<b>\$26,166</b>	<b>33.38%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$254,496	\$232,209	\$215,600	\$245,450	\$29,850	13.85%
Conference, Travel & Training	1,070	1,347	1,000	2,000	1,000	100.00%
Utilities	51,839	52,315	59,340	59,340		
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
<b>Total Supplies &amp; Services</b>	<b>\$307,405</b>	<b>\$285,871</b>	<b>\$275,940</b>	<b>\$306,790</b>	<b>\$30,850</b>	<b>11.18%</b>
<b>Capital Outlay</b>						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
<b>Total Capital Outlay</b>						
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$373,383</b>	<b>\$355,691</b>	<b>\$354,334</b>	<b>\$411,350</b>	<b>\$57,016</b>	<b>16.09%</b>



**Personnel Summary**

	<b>BUDGET FY 2012-13</b>	<b>BUDGET FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>CHANGE FROM FY 2014-15</b>
<b>Full-time Employees</b>					
City Clerk	0.00	0.00	1.00	1.00	0.00
Deputy City Clerk	1.00	1.00	0.00	0.00	0.00
Secretary	0.00	0.00	0.33	0.33	0.00
<b>Total Full-time Employees</b>	<b>1.00</b>	<b>1.00</b>	<b>1.33</b>	<b>1.33</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>1.00</b>	<b>1.00</b>	<b>1.33</b>	<b>1.33</b>	<b>0.00</b>





**Department Description**

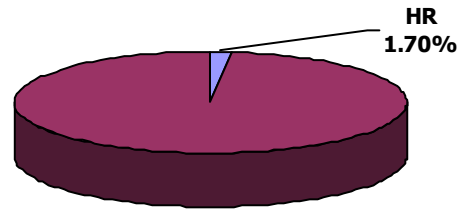
**Human Resources** provides a wide range of services to promote the City departments' workforce and work environment. These services include: recruiting, selecting, testing and hiring the City's workforce; implementing the city's compensation and benefit systems (which includes position descriptions, 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.



**BUDGET INFORMATION**

FY 2015-16 Budget	\$963,469
FY 2014-15 Budget	\$941,315
Percentage Change	2.35%
FY 2015-16 FTE	4.50
Change From FY 2014-15	0.00

**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**

- Rolled out Drug Free Workplace policy along with training in Reasonable Suspicion Training for all Supervisors
- 72 Recruitments for 267 positions
- Through HR Classrom introduced Business Conduct and Ethics training and the Workplace Violence Prevention Training
- Implemented electronic storage of employee files with Performance Reviews effective 1/1/2014

**Significant Information**

Funding has been added to the Human Resources budget for the City to sponsor two seasonal employees through an Iowa Workforce Development program that seeks to employ individuals with disabilities.

**Financial Summary**

	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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$293,873	\$305,439	318,900	\$330,800	\$11,900	3.73%
Part-time Employees	8,782	26,133	22,000	71,600	49,600	225.45%
Contract Help						
Overtime	191	169	1,000	500	(500)	(50.00%)
Health, Dental, Life Insurance	43,996	44,922	49,395	55,425	6,030	12.21%
Retirement Contributions	49,732	55,972	61,951	65,875	3,924	6.33%
Other Pay	1,445	1,695	2,170	2,170		
<b>Total Personal Services</b>	<b>\$398,019</b>	<b>\$434,330</b>	<b>\$455,416</b>	<b>\$526,370</b>	<b>\$70,954</b>	<b>15.58%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$214,248	\$194,709	\$287,660	\$237,460	(\$50,200)	(17.45%)
Conference, Travel & Training	9,106	8,513	60,039	61,439	1,400	2.33%
Utilities	213	205	300	300		
Contractual Obligations	66,350	53,015	87,900	87,900		
Donations to Agencies						
Non-Recurring/Non-Capital						
<b>Total Supplies &amp; Services</b>	<b>\$289,917</b>	<b>\$256,442</b>	<b>\$435,899</b>	<b>\$387,099</b>	<b>(\$48,800)</b>	<b>(11.20%)</b>
<b>Capital Outlay</b>						
Replacement Charges						
Computer Hardware & Software	1,039	5,000	50,000	50,000		
Vehicles						
Miscellaneous Equipment						
<b>Total Capital Outlay</b>	<b>\$1,039</b>	<b>\$5,000</b>	<b>\$50,000</b>	<b>\$50,000</b>		
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$688,975</b>	<b>\$695,772</b>	<b>\$941,315</b>	<b>\$963,469</b>	<b>\$22,154</b>	<b>2.35%</b>

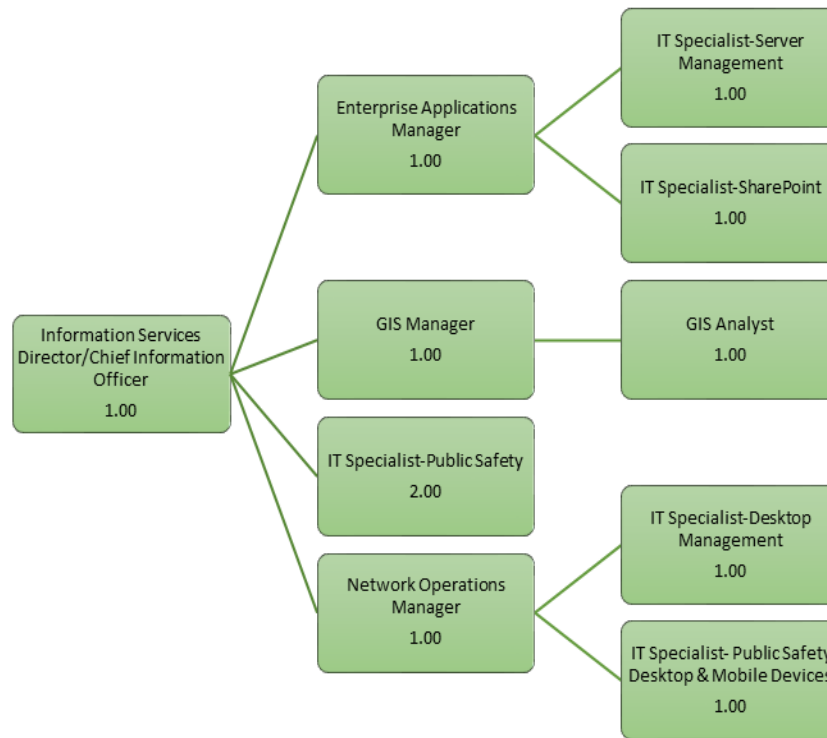


**Personnel Summary**

	<b>BUDGET FY 2012-13</b>	<b>BUDGET FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>CHANGE FROM FY 2014-15</b>
<b>Full-time Employees</b>					
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
<b>Total Full-time Employees</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
<b>Part-time Employees</b>					
Secretary	0.25	0.50	0.50	0.50	0.00
<b>Total Part-time Employees</b>	<b>0.25</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>4.25</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>0.00</b>







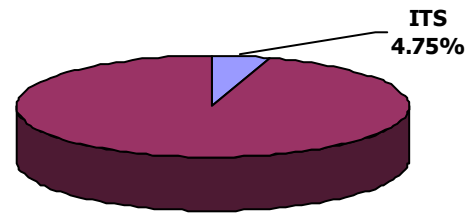
**Department Description**

**Information Technology Services** department is responsible to develop, implement, manage and maintain all information technology services for the City. This includes computer systems used by all City staff, application servers, storage devices, infrastructure servers, network systems and general communications systems. Desktop telephones and computer based systems such as instant messaging and e-mail systems, as well as all GIS systems and data are also the responsibility of the department.

**BUDGET INFORMATION**

FY 2015-16 Budget	\$2,682,800
FY 2014-15 Budget	\$2,644,705
Percentage Change	0.68%
FY 2015-16 FTE	11.00
Change From FY 2014-15	0.00

**PERCENT OF GENERAL FUND BUDGET**



**Goals and Objectives**

- Partner with the departments of the City to research, design, build and maintain information technology solutions that support their business processes and customers
- Providing the highest quality of service with honesty, integrity and transparency to the departments we serve.
- Reducing overall IT costs to the City while mitigating risks and improving reliability, this includes exploring cloud based services and applications when it is fiscally responsible, and as long as those systems meet the security requirements placed on the City’s information and data.

**Accomplishments**

- Migrated City staff accounts to Office 365 (Cloud based services)
- Upgraded all PC’s and laptops from Windows XP to Windows 7
- Developed an Enterprise Data Architecture Model and Database
- ITS staff attended more than 400 hours of training on vendor specific software and hardware solutions
- ITS offered approximately 30 hours of training for City staff on Office 365
- ITS received 1,659 helpdesk tickets and closed 1,626 helpdesk tickets in 2014

**Significant Information**

Supplemental Requests include:

- \$80,815 phone system/network replacement. This will be the fifth and final year of a five year lease/purchase. Many components within the previous system were no longer supported by the manufacturer.



**Financial Summary**

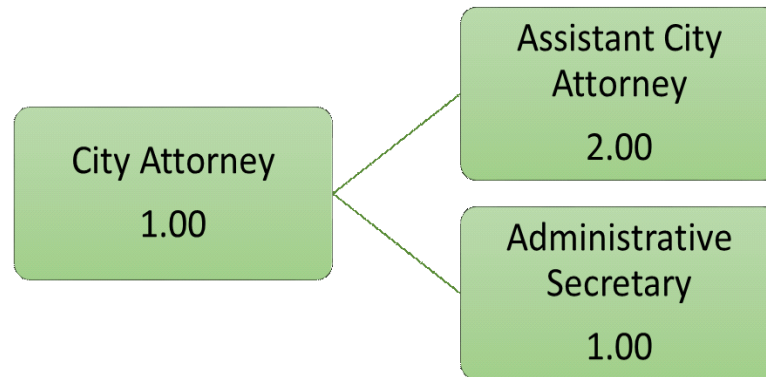
	<b>ACTUAL FY 2012-13</b>	<b>ACTUAL FY 2013-14</b>	<b>REVISED BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>INC(DEC) FY 2015-16 OVER FY 2014-15</b>	<b>% INC (DEC)</b>
<b>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$728,898	\$822,770	\$916,900	\$952,000	\$35,100	3.83%
Part-time Employees	20,462		10,000	10,000		
Contract Help						
Overtime						
Health, Dental, Life Insurance	114,185	132,022	159,985	152,575	(7,410)	(4.63%)
Retirement Contributions	124,698	139,847	172,480	178,600	6,120	3.55%
Other Pay	6,940	8,194	9,390	10,610	1,220	12.99%
<b>Total Personal Services</b>	<b>\$995,183</b>	<b>\$1,102,833</b>	<b>\$1,268,755</b>	<b>\$1,303,785</b>	<b>\$35,030</b>	<b>2.76%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$50,085	\$37,456	\$40,800	\$40,800		
Conference, Travel & Training	35,309	39,577	38,000	38,000		
Utilities	32,363	32,159	37,400	37,400		
Contractual Obligations	794,759	885,992	848,000	858,000	10,000	1.18%
Donations to Agencies						
Non-Recurring/Non-Capital						
<b>Total Supplies &amp; Services</b>	<b>\$912,516</b>	<b>\$995,184</b>	<b>\$964,200</b>	<b>\$974,200</b>	<b>\$10,000</b>	<b>1.04%</b>
<b>Capital Outlay</b>						
Replacement Charges			\$100,000	\$100,000		
Computer Hardware & Software	234,215	284,612	224,000	224,000		
Vehicles						
Miscellaneous Equipment						
<b>Total Capital Outlay</b>	<b>\$234,215</b>	<b>\$284,612</b>	<b>\$324,000</b>	<b>\$324,000</b>		
<b>Lease/Purchase Payments</b>	<b>\$107,749</b>	<b>\$107,749</b>	<b>\$107,750</b>	<b>\$80,815</b>	<b>(\$26,935)</b>	<b>(25.00%)</b>
<b>Total Expenditures</b>	<b>\$2,249,663</b>	<b>\$2,490,378</b>	<b>\$2,664,705</b>	<b>\$2,682,800</b>	<b>\$18,095</b>	<b>0.68%</b>



**Personnel Summary**

	<b>BUDGET FY 2012-13</b>	<b>BUDGET FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>CHANGE FROM FY 2014-15</b>
<b>Full-time Employees</b>					
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	1.00	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	1.00	1.00	0.00
Network Analyst	1.00	0.00	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
<b>Total Full-time Employees</b>	<b>10.00</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>10.00</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>	<b>0.00</b>





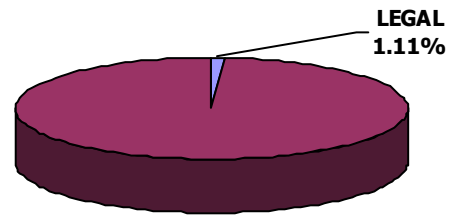
**Department Description**

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.

**BUDGET INFORMATION**

FY 2015-16 Budget	\$627,318
FY 2014-15 Budget	\$624,117
Percentage Change	0.51%
FY 2015-16 FTE	4.00
Change From FY 2014-15	0.00

**PERCENT OF GENERAL FUND BUDGET**



**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 and meets with them as necessary. Many of the Legal Department's assignments come with deadlines designated by other bodies, which help staff prioritize and meet goals. Additionally, many assignments are conducted in accordance with an existing policy or process established by the City Council, the courts, etc.

## Financial Summary

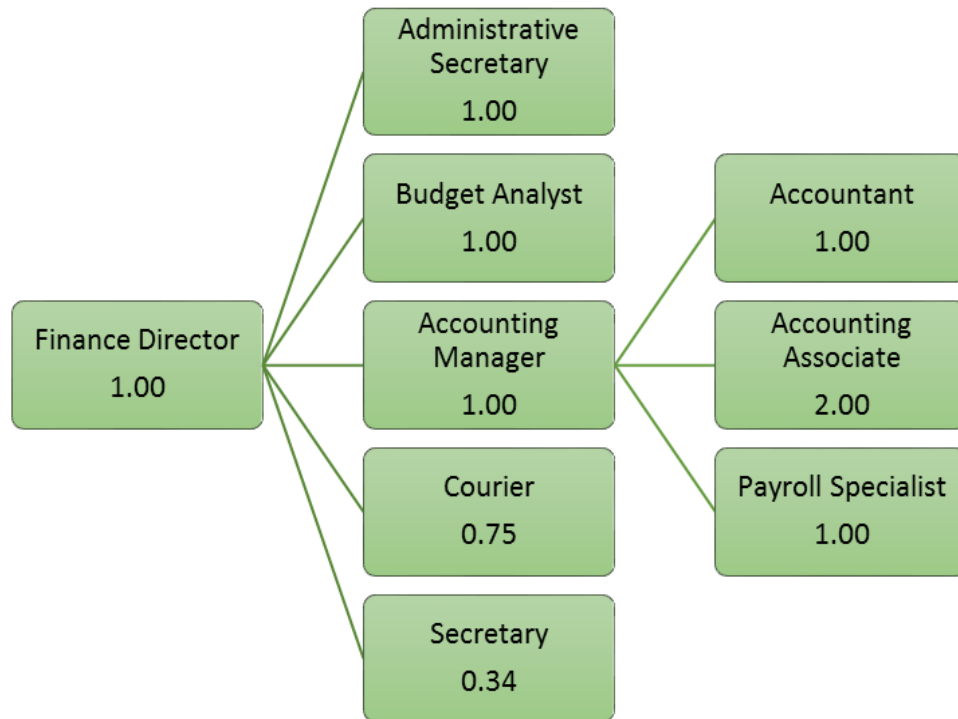
	ACTUAL FY 2012-13	ACTUAL FY 2013-14	REVISED BUDGET FY 2014-15	BUDGET FY 2015-16	INC(DEC) FY 2015-16 OVER FY 2014-15	% INC (DEC)
<b>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$297,973	\$341,764	\$412,500	\$425,000	\$12,500	3.03%
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance	24,762	30,397	52,060	40,775	(11,285)	(21.68%)
Retirement Contributions	48,763	56,576	73,652	75,488	1,836	2.49%
Other Pay	2,170	2,170	2,170	2,320	150	6.91%
<b>Total Personal Services</b>	<b>\$373,668</b>	<b>\$430,907</b>	<b>\$540,382</b>	<b>\$543,583</b>	<b>\$3,201</b>	<b>0.59%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$72,070	\$97,140	\$79,875	\$78,875	(\$1,000)	1.25%
Conference, Travel & Training	437	3,396	3,800	4,800	1,000	26.32%
Utilities	15	15	60	60		
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital	6,353					
<b>Total Supplies &amp; Services</b>	<b>\$78,875</b>	<b>\$100,551</b>	<b>\$83,735</b>	<b>\$83,735</b>		
<b>Capital Outlay</b>						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
<b>Total Capital Outlay</b>						
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$452,543</b>	<b>\$531,458</b>	<b>\$624,117</b>	<b>\$627,318</b>	<b>\$3,201</b>	<b>0.51%</b>

**Personnel Summary**

	<b>BUDGET FY 2012-13</b>	<b>BUDGET FY 2013-14</b>	<b>BUDGET FY 2014-15</b>	<b>BUDGET FY 2015-16</b>	<b>CHANGE FROM FY 2014-15</b>
<b>Full-time Employees</b>					
City Attorney	1.00	1.00	1.00	1.00	0.00
Assistant City Attorney	2.00	2.00	2.00	2.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
<b>Total Full-time Employees</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>







**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.

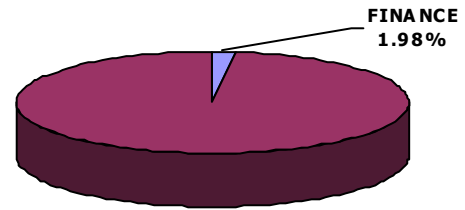
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of West Des Moines for its Comprehensive Annual Financial Report for the year ended June 30, 2013. This was the 21st consecutive year 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.



**BUDGET INFORMATION**

FY 2015-16 Budget	\$1,117,195
FY 2014-15 Budget	\$1,609,739
Percentage Change	(30.55%)
FY 2015-16 FTE	9.09
Change From FY 2014-15	(0.33)

**PERCENT OF GENERAL FUND BUDGET**



**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, 2014, the 16th 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.

**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 steady property tax rate.

**Accomplishments**

- Received Aaa bond rating from Moody’s in July 2014
- Awarded Certificate of Achievement for Excellence in Financial Reporting from GFOA for the year ended June 30, 2013 Comprehensive Annual Financial Report
- Received a Distinguished Budget Presentation Award from GFOA for the fiscal year beginning July 1, 2014 Budget Summary document



**Significant Information**

In the previous budget cycle, the Finance Department was allocated \$550,000 for the replacement of the City's financial system. It is unlikely that all of these funds will be expended during the current fiscal year, as the implementation process will take a number of months to complete. As a result, some funds may need to be carried over to FY 15-16. Because the project is not yet finalized, it is possible that additional funds may need to be allocated in FY 15-16 for project management services, training, and hardware/software. There is also on-going maintenance and licensing component to the new system which will likely result in increased operating costs in future years.



**Financial Summary**

	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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees	\$495,298	\$497,388	\$540,000	\$559,000	\$19,000	3.52%
Part-time Employees	49,108	46,619	40,000	28,000	(12,000)	(30.00%)
Contract Help						
Overtime	12,006	12,954	15,000	15,000		
Health, Dental, Life Insurance	69,171	70,597	96,650	101,900	5,250	5.43%
Retirement Contributions	91,438	92,306	104,474	105,600	1,126	1.08%
Other Pay	3,810	3,810	4,275	4,700	425	9.94%
<b>Total Personal Services</b>	<b>\$720,831</b>	<b>\$723,674</b>	<b>\$800,399</b>	<b>\$814,200</b>	<b>\$13,801</b>	<b>1.72%</b>
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$278,999	179,441	\$229,340	\$209,340	(\$20,000)	(8.72%)
Conference, Travel & Training	9,971	5,519	12,500	12,500		
Utilities						
Contractual Obligations	61,233	9,193	3,500	18,500	15,000	428.57%
Donations to Agencies						
Non-Recurring/Non-Capital		15,088				
<b>Total Supplies &amp; Services</b>	<b>\$350,203</b>	<b>\$209,241</b>	<b>\$245,340</b>	<b>\$240,340</b>	<b>(\$5,000)</b>	<b>(2.04%)</b>
<b>Capital Outlay</b>						
Replacement Charges	\$2,652	\$2,652	\$3,000	\$2,655	(\$345)	(11.50%)
Computer Hardware & Software	5,720		560,000	60,000	(500,000)	(89.29%)
Vehicles						
Miscellaneous Equipment						
<b>Total Capital Outlay</b>	<b>\$8,372</b>	<b>\$2,652</b>	<b>\$563,000</b>	<b>\$62,655</b>	<b>(\$500,345)</b>	<b>(88.87%)</b>
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$1,079,406</b>	<b>\$935,567</b>	<b>\$1,608,739</b>	<b>\$1,117,195</b>	<b>(\$491,544)</b>	<b>(30.55%)</b>



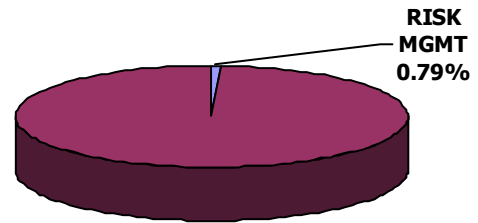
## Personnel Summary

	BUDGET FY 2012-13	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	CHANGE FROM FY 2014-15
<b>Full-time Employees</b>					
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
Secretary	0.00	.00	0.67	0.34	(0.33)
<b>Total Full-time Employees</b>	<b>8.00</b>	<b>8.00</b>	<b>8.67</b>	<b>8.34</b>	<b>(0.33)</b>
<b>Part-time Employees</b>					
Courier	0.75	0.75	0.75	0.75	0.00
Secretary	0.25	0.00	0.00	0.00	0.00
<b>Total Part-time Employees</b>	<b>1.00</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.00</b>
<b>Total Authorized Personnel</b>	<b>9.00</b>	<b>8.75</b>	<b>9.42</b>	<b>9.09</b>	<b>(0.33)</b>

**BUDGET INFORMATION**

FY 2015-16 Budget	\$445,000
FY 2014-15 Budget	\$433,000
Percentage Change	2.77%
FY 2015-16 FTE	0.00
Change From FY 2014-15	0.00

**PERCENT OF GENERAL FUND BUDGET**



**Activity Description**

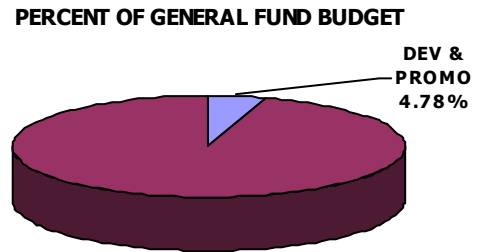
Risk management seeks to protect the City against adverse impacts to its financial and tangible assets. Risks that the City cannot financially assume are transferred through the purchase of adequate property, liability, workman's compensation, and automobile insurance or similar coverage(s).

**Financial Summary**

	ACTUAL FY 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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
<b>Total Personal Services</b>						
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$305,810	\$372,859	\$433,000	\$445,000	\$12,000	2.77%
Conference, Travel & Training						
Utilities						
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
<b>Total Supplies &amp; Services</b>	<b>\$305,810</b>	<b>\$372,859</b>	<b>\$433,000</b>	<b>\$445,000</b>	<b>\$12,000</b>	<b>2.77%</b>
<b>Capital Outlay</b>						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
<b>Total Capital Outlay</b>						
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$305,810</b>	<b>\$372,859</b>	<b>\$433,000</b>	<b>\$445,000</b>	<b>\$12,000</b>	<b>2.77%</b>



<b>BUDGET INFORMATION</b>	
FY 2015-16 Budget	\$2,700,000
FY 2014-15 Budget	\$2,266,900
Percentage Change	19.11%
FY 2015-16 FTE	0.00
Change From FY 2014-15	0.00



**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 15-16, 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 2015. 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.





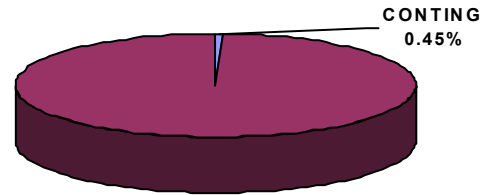
## Financial Summary

	ACTUAL FY 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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
<b>Total Personal Services</b>						
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$45,518	\$21,080	\$60,000		(\$60,000)	(100.00%)
Conference, Travel & Training						
Utilities						
Contractual Obligations						
Donations to Agencies	2,191,572	2,242,274	2,181,900	2,700,000	518,100	23.75%
Non-Recurring/Non-Capital	116,950	10,907	25,000		(25,000)	(100.00%)
<b>Total Supplies &amp; Services</b>	<b>\$2,358,666</b>	<b>\$2,274,261</b>	<b>\$2,266,900</b>	<b>\$2,700,000</b>	<b>\$433,100</b>	<b>19.11%</b>
<b>Capital Outlay</b>						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
<b>Total Capital Outlay</b>						
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$2,354,040</b>	<b>\$2,274,261</b>	<b>\$2,266,900</b>	<b>\$2,700,000</b>	<b>\$433,100</b>	<b>19.11%</b>

**BUDGET INFORMATION**

FY 2015-16 Budget	\$253,000
FY 2014-15 Budget	\$171,000
Percentage Change	47.95%
FY 2015-16 FTE	0.00
Change From FY 2014-15	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**

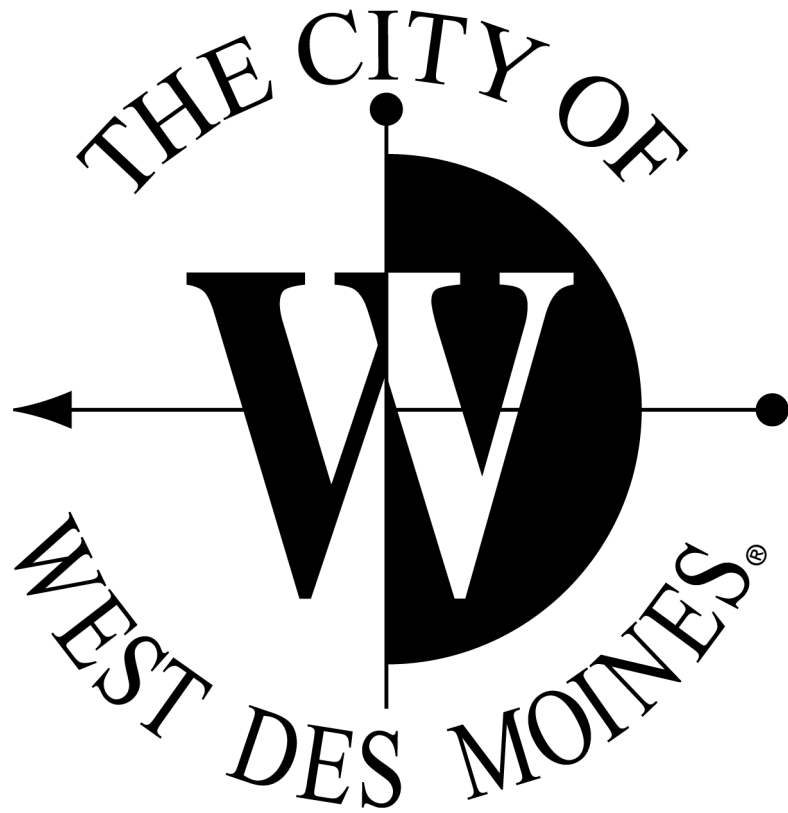
\$82,000 has been moved from the Fire/Emergency Management Cost Center to the Public Safety contingency fund.



**Financial Summary**

	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>Expenditures by Object</b>						
<b>Personal Services</b>						
Full-time Employees						
Part-time Employees	\$8,977	\$10,985	\$21,000	\$21,000		
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
<b>Total Personal Services</b>	<b>\$8,977</b>	<b>\$10,985</b>	<b>\$21,000</b>	<b>\$21,000</b>		
<b>Supplies &amp; Services</b>						
Operating & Maintenance	\$5,448	\$42,358	\$150,000	\$232,000	\$82,000	54.67%
Conference, Travel & Training						
Utilities						
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
<b>Total Supplies &amp; Services</b>	<b>\$5,448</b>	<b>\$42,358</b>	<b>\$150,000</b>	<b>\$232,000</b>	<b>\$82,000</b>	<b>54.67</b>
<b>Capital Outlay</b>						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous		56,000				
<b>Total Capital Outlay</b>		<b>\$56,000</b>				
<b>Lease/Purchase Payments</b>						
<b>Total Expenditures</b>	<b>\$14,425</b>	<b>\$109,343</b>	<b>\$171,000</b>	<b>\$253,000</b>	<b>\$82,000</b>	<b>47.95%</b>





# 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 incurring any 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 being spread 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, Dallas, and Warren counties. These funds are used to advance the ability of public safety agencies to achieve inter-operability among Police, Fire and Emergency Medical Service providers, as well as improve the effectiveness and efficiency of public safety.

**Human Service Funds**

These funds account for donations and grants directed for 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 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	\$5,916,759	\$6,023,283	\$6,364,253	\$6,397,566	\$33,313	0.52%
TIF Revenues	13,272,106	10,822,378	9,205,790	9,320,759	114,969	1.25%
Other City Taxes	76,780	74,115	75,897	76,279	3,382	0.50%
Licenses and Permits						
Use of Money and Property	209	539	30	270	240	800.00%
Intergovernmental	6,220,224	8,364,225	10,139,358	7,170,091	(2,969,267)	(29.28%)
Charges for Services						
Special Assessments						
Miscellaneous	1,036,133	1,038,420	1,772,425	1,106,576	(665,849)	(37.57%)
<b>Sub-total Operating Revenues</b>	<b>\$26,522,191</b>	<b>\$26,322,960</b>	<b>\$27,557,753</b>	<b>\$24,071,541</b>	<b>(\$3,486,212)</b>	<b>(12.65%)</b>
<b>Other Financing Sources</b>						
Sale of Surplus Assets & Equipment	\$3,306					
Proceeds of Long Term Debt						
Transfers In	872,025	1,042,749	207,998	176,000	(31,998)	(15.38%)
<b>Sub-total Other Financing Sources</b>	<b>\$875,331</b>	<b>\$1,042,749</b>	<b>\$207,998</b>	<b>\$176,000</b>	<b>(\$31,998)</b>	<b>(15.38%)</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$27,397,522</b>	<b>\$27,365,709</b>	<b>\$27,765,751</b>	<b>\$24,247,541</b>	<b>(\$3,518,210)</b>	<b>(12.67%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$2,195,354	\$2,582,029	\$2,867,633	\$2,692,796	(\$174,837)	(6.10%)
Supplies and Services	3,011,944	3,995,590	5,814,145	2,429,712	(3,384,433)	(58.21%)
Universal Commodities	787,541	871,548	945,000	1,025,000	80,000	8.47%
Non-Recurring/Non-Capital	34,662	16,636	88,000	81,500	(6,500)	(7.39%)
Capital	460,780	367,038	480,745	656,052	175,307	36.47%
<b>Sub-total Operating Expenditures</b>	<b>\$6,490,281</b>	<b>\$7,832,841</b>	<b>\$10,195,523</b>	<b>\$6,885,060</b>	<b>(\$3,310,463)</b>	<b>(32.47%)</b>
<b>Debt Service Expenditures</b>	<b>\$1,148,559</b>	<b>\$1,148,534</b>	<b>\$1,446,712</b>	<b>\$29,882</b>	<b>(\$1,416,830)</b>	<b>(97.93%)</b>
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$7,638,840</b>	<b>\$8,981,375</b>	<b>\$11,642,235</b>	<b>\$6,914,942</b>	<b>(\$4,727,293)</b>	<b>(40.60%)</b>
<b>Transfers Out</b>	<b>\$21,011,427</b>	<b>\$19,334,144</b>	<b>\$18,780,999</b>	<b>\$18,129,109</b>	<b>(\$651,890)</b>	<b>(3.47%)</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$28,650,267</b>	<b>\$28,315,519</b>	<b>\$30,423,234</b>	<b>\$25,044,051</b>	<b>(\$5,379,183)</b>	<b>(17.68%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$1,252,745)</b>	<b>(\$949,810)</b>	<b>(\$2,657,483)</b>	<b>(\$796,510)</b>	<b>\$1,860,973</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$23,510,233</b>	<b>\$22,257,488</b>	<b>\$21,307,678</b>	<b>\$18,650,195</b>	<b>(\$2,657,483)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$22,257,488</b>	<b>\$21,307,678</b>	<b>\$18,650,195</b>	<b>\$17,853,685</b>	<b>(\$796,510)</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>291.37%</b>	<b>237.24%</b>	<b>160.19%</b>	<b>258.19%</b>		





**SPECIAL REVENUE FUNDS**

**FY 2015-16 BUDGET BY FUND**

	Road Use Tax Fund	Rehabilitation /Economic Development Funds	Employee Benefits Fund	Tax Increment Financing Funds	Police & Fire Retirement Funds	Park Funds
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes			\$4,217,915		\$2,179,651	
TIF Revenues				9,320,759		
Other City Taxes			50,297		25,982	
Licenses and Permits						
Use of Money and Property						
Intergovernmental	6,263,221	511,242	252,267		130,361	
Charges for Services						
Special Assessments						
Miscellaneous		25,000				45,000
<b>Sub-total Operating Revenues</b>	<b>\$6,263,221</b>	<b>\$536,242</b>	<b>\$4,520,479</b>	<b>\$9,320,759</b>	<b>\$2,335,994</b>	<b>\$45,000</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In		56,000				120,000
<b>Sub-total Other Financing Sources</b>		<b>\$56,000</b>				<b>\$120,000</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$6,263,221</b>	<b>\$592,242</b>	<b>\$4,520,479</b>	<b>\$9,320,759</b>	<b>\$2,335,994</b>	<b>\$165,000</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services		\$97,796			\$2,595,000	
Supplies and Services		507,610		1,336,056		20,000
Universal Commodities	1,022,000	3,000				
Non-Recurring/Non-Capital		1,500				
Capital						120,000
<b>Sub-total Operating Expenditures</b>	<b>\$1,022,000</b>	<b>\$609,906</b>		<b>\$1,336,056</b>	<b>\$2,595,000</b>	<b>\$140,000</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$1,022,000</b>	<b>\$609,906</b>		<b>\$1,336,056</b>	<b>\$2,595,000</b>	<b>\$140,000</b>
<b>Transfers Out</b>	<b>\$6,032,000</b>		<b>\$4,520,787</b>	<b>\$7,402,722</b>		
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$7,054,000</b>	<b>\$609,906</b>	<b>\$4,520,787</b>	<b>\$8,738,778</b>	<b>\$2,595,000</b>	<b>\$140,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$790,779)</b>	<b>(\$17,664)</b>	<b>(\$308)</b>	<b>\$581,981</b>	<b>(\$259,006)</b>	<b>\$25,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$7,962,130</b>	<b>\$498,865</b>	<b>\$10,255</b>	<b>\$5,442,002</b>	<b>\$2,478,491</b>	<b>\$490,881</b>
<b>ENDING FUND BALANCE</b>	<b>\$7,171,351</b>	<b>\$481,201</b>	<b>\$9,947</b>	<b>\$6,023,983</b>	<b>\$2,219,485</b>	<b>\$515,881</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>701.70%</b>	<b>78.90%</b>	<b>n/a</b>	<b>450.88%</b>	<b>85.53%</b>	<b>368.49%</b>



**SPECIAL REVENUE FUNDS**

**FY 2015-16 BUDGET BY FUND**

	Library Funds	Police Funds	E911 Funds	Human Services Funds	EMS Funds	BUDGET FY 2015-16
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes						\$6,397,566
TIF Revenues						9,320,759
Other City Taxes						76,279
Licenses and Permits						
Use of Money and Property	20			250		270
Intergovernmental				13,000		7,170,091
Charges for Services						
Special Assessments						
Miscellaneous	59,000	15,000	847,576	115,000		1,106,576
<b>Sub-total Operating Revenues</b>	<b>\$59,020</b>	<b>\$15,000</b>	<b>\$847,576</b>	<b>\$128,250</b>		<b>\$24,071,541</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In						176,000
<b>Sub-total Other Financing Sources</b>						<b>\$176,000</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$59,020</b>	<b>\$15,000</b>	<b>\$847,576</b>	<b>\$128,250</b>		<b>\$24,247,541</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						\$2,692,796
Supplies and Services		5,000	415,046	146,000		2,429,712
Universal Commodities						1,025,000
Non-Recurring/Non-Capital	80,000					81,500
Capital	3,500	10,000	522,552			656,052
<b>Sub-total Operating Expenditures</b>	<b>\$83,500</b>	<b>\$15,000</b>	<b>\$937,598</b>	<b>\$146,000</b>		<b>\$6,885,060</b>
<b>Debt Service Expenditures</b>			<b>\$29,882</b>			<b>\$29,882</b>
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$83,500</b>	<b>\$15,000</b>	<b>\$967,480</b>	<b>\$146,000</b>		<b>\$6,914,942</b>
<b>Transfers Out</b>			<b>\$170,000</b>	<b>\$3,600</b>		<b>\$18,129,109</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$83,500</b>	<b>\$15,000</b>	<b>\$1,137,480</b>	<b>\$149,600</b>		<b>\$25,044,051</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$24,480)</b>		<b>(\$289,904)</b>	<b>(\$21,350)</b>		<b>(\$796,510)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$176,187</b>	<b>\$343,522</b>	<b>\$697,051</b>	<b>\$550,458</b>	<b>\$353</b>	<b>\$18,650,195</b>
<b>ENDING FUND BALANCE</b>	<b>\$151,707</b>	<b>\$343,522</b>	<b>\$407,147</b>	<b>\$529,108</b>	<b>\$353</b>	<b>\$17,853,685</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>181.69%</b>	<b>2,290.15%</b>	<b>42.08%</b>	<b>362.40%</b>	<b>n/a</b>	<b>258.19%</b>



## 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 \$6,263,221 in Road Use Taxes in FY 2015-2016. This estimate is based on the City's estimated population of 63,586, and a per capita estimate of \$98.50. The Iowa Department of Transportation (IDOT) projects the per capita rate will increase to approximately \$102.00 by FY 2018-2019. 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. The Transportation Investment Moves the Economy in the 21st Century (TIME-21) Fund is established in Chapter 312A, Code of Iowa. The Fund consists of moneys appropriated by the General Assembly and any revenues credited by law to the Fund. The fund allocated revenues to the State, cities and counties based on the following formulas; 60% for primary roads, 20% to secondary roads, and 20% to city streets. IDOT has indicated that the estimates may likely be lowered significantly based upon actual collections.

Fiscal Year	Actual/ Current IDOT per capita estimates
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	\$98.50
2015-16	\$99.50

## Expenditures

Approximately \$6.03 million in Road Use Tax funds are being utilized for street related expenditures (CIP and operating). The remaining \$1,022,000 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 \$7.1 million. Most of this balance is obligated to complete capital projects which initiated in fiscal years prior to FY 2015-2016. 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 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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	5,499,726	5,637,020	5,434,464	6,263,221	828,757	15.25%
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$5,499,726</b>	<b>\$5,637,020</b>	<b>\$5,434,464</b>	<b>\$6,263,221</b>	<b>\$828,757</b>	<b>15.25%</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In	173,630	182,703				
<b>Sub-total Other Financing Sources</b>	<b>\$173,630</b>	<b>\$182,703</b>				
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$5,673,356</b>	<b>\$5,819,723</b>	<b>\$5,434,464</b>	<b>\$6,263,221</b>	<b>\$828,757</b>	<b>15.25%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services						
Universal Commodities	786,039	866,014	942,000	1,022,000	80,000	8.49%
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$786,039</b>	<b>\$866,014</b>	<b>\$942,000</b>	<b>\$1,022,000</b>	<b>\$80,000</b>	<b>8.49%</b>
<b>Debt Service Expenditures</b>	<b>\$1,076,848</b>	<b>\$1,076,823</b>	<b>\$1,375,000</b>		<b>(\$1,375,000)</b>	<b>(100.00%)</b>
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$1,862,887</b>	<b>\$1,942,837</b>	<b>\$2,317,000</b>	<b>\$1,022,000</b>	<b>(\$1,295,000)</b>	<b>(55.89%)</b>
<b>Transfers Out</b>	<b>\$5,647,117</b>	<b>\$4,682,194</b>	<b>\$6,017,300</b>	<b>\$6,032,000</b>	<b>\$14,700</b>	<b>0.24%</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$7,510,004</b>	<b>\$6,625,031</b>	<b>\$8,334,300</b>	<b>\$7,054,000</b>	<b>(\$1,280,300)</b>	<b>(15.36%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$1,836,648)</b>	<b>(\$805,308)</b>	<b>(\$2,899,836)</b>	<b>(\$790,779)</b>	<b>\$2,109,057</b>	<b>72.73%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$13,508,922</b>	<b>\$11,667,274</b>	<b>\$10,861,966</b>	<b>\$7,962,130</b>	<b>(\$2,899,836)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$11,667,274</b>	<b>\$10,861,966</b>	<b>\$7,962,130</b>	<b>\$7,171,351</b>	<b>(\$790,779)</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>626.30%</b>	<b>559.08%</b>	<b>343.60%</b>	<b>701.70%</b>		



## **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 (HUD).

### **Community Development Block Grant Entitlement**

In October 2004, 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 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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	693,497	2,714,705	4,526,163	511,242	(4,014,921)	(88.70%)
Charges for Services						
Special Assessments						
Miscellaneous	29,476	53,314	42,425	25,000	(17,425)	(41.07%)
<b>Sub-total Operating Revenues</b>	<b>\$722,973</b>	<b>\$2,768,019</b>	<b>\$4,568,588</b>	<b>\$536,242</b>	<b>(\$4,032,346)</b>	<b>(88.26%)</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In	84,954	94,151	87,998	56,000	(31,998)	(36.36%)
<b>Sub-total Other Financing Sources</b>	<b>\$84,954</b>	<b>\$94,151</b>	<b>\$87,998</b>	<b>\$56,000</b>	<b>(\$31,998)</b>	<b>(36.36%)</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$807,927</b>	<b>\$2,862,170</b>	<b>\$4,656,586</b>	<b>\$592,242</b>	<b>(\$4,064,344)</b>	<b>(87.28%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$159,279	\$169,213	\$186,508	\$97,796	(\$88,712)	(47.56%)
Supplies and Services	713,160	2,568,373	4,606,240	507,610	(4,098,630)	(88.98%)
Universal Commodities	1,501	5,534	3,000	3,000		
Non-Recurring/Non-Capital	4,354	1,740	1,500	1,500		
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$878,294</b>	<b>\$2,744,860</b>	<b>\$4,797,248</b>	<b>\$609,906</b>	<b>(\$4,187,342)</b>	<b>(87.29%)</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$878,294</b>	<b>\$2,744,860</b>	<b>\$4,797,248</b>	<b>\$609,906</b>	<b>(\$4,187,342)</b>	<b>(87.29%)</b>
<b>Transfers Out</b>	<b>\$94,085</b>	<b>\$31,262</b>	<b>\$85,000</b>		<b>(\$85,000)</b>	<b>(100.00%)</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$972,379</b>	<b>\$2,776,122</b>	<b>\$4,882,248</b>	<b>\$609,906</b>	<b>(\$4,272,342)</b>	<b>(87.51%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$164,452)</b>	<b>\$86,048</b>	<b>(\$225,662)</b>	<b>(\$17,664)</b>	<b>\$207,998</b>	<b>92.17%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$802,931</b>	<b>\$638,479</b>	<b>\$724,527</b>	<b>\$498,865</b>	<b>(\$225,662)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$638,479</b>	<b>\$724,527</b>	<b>\$498,865</b>	<b>\$481,201</b>	<b>(\$17,664)</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>65.66%</b>	<b>26.40%</b>	<b>10.40%</b>	<b>78.90%</b>		



**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 2015-2016, the levy for employee benefits will be approximately \$4,268,212 and the commercial property tax replacement funding is projected to be \$252,267. 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 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	\$3,969,065	\$4,089,809	\$4,232,789	\$4,217,915	(\$14,874)	(0.35%)
TIF Revenues						
Other City Taxes	51,673	50,324	50,462	50,297	(165)	(0.33%)
Licenses and Permits						
Use of Money and Property						
Intergovernmental			106,900	252,267	145,367	135.98%
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$4,020,738</b>	<b>\$4,140,133</b>	<b>\$4,390,151</b>	<b>\$4,520,479</b>	<b>\$130,328</b>	<b>2.97%</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In						
<b>Sub-total Other Financing Sources</b>						
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$4,020,738</b>	<b>\$4,140,133</b>	<b>\$4,390,151</b>	<b>\$4,520,479</b>	<b>\$130,328</b>	<b>2.97%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>						
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>						
<b>Transfers Out</b>	<b>\$4,020,738</b>	<b>\$4,129,878</b>	<b>\$4,390,151</b>	<b>\$4,520,787</b>	<b>\$130,636</b>	<b>2.98%</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$4,020,738</b>	<b>\$4,129,878</b>	<b>\$4,390,151</b>	<b>\$4,520,787</b>	<b>\$130,636</b>	<b>2.98%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>\$10,255</b>		<b>(\$308)</b>	<b>(\$308)</b>	
<b>BEGINNING FUND BALANCE</b>			<b>\$10,255</b>	<b>\$10,255</b>		
<b>ENDING FUND BALANCE</b>		<b>\$10,255</b>	<b>\$10,255</b>	<b>\$9,947</b>	<b>(\$308)</b>	
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>		





**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, connecting roadways, and utility work to serve the Athene USA and Microsoft campuses. TIF receipts are projected to be \$4,477,310 for FY 2015-2016.

**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 2015-2016 are projected to be \$3,758,385.

**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.

**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 \$193,060 for FY 2015-2016. An amendment was approved to provide increased economic development incentives to businesses.

**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 \$11,663 for FY 2015-2016.



**Woodland Hills TIF District**

This district was created in 2011 and is set to expire fiscal year 2023-2024. The district has a 10 year life. The objectives of this district are to facilitate 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 as well as South 93rd Street north of Woodland Hills Elementary School, 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 \$880,341 for FY 2015-2016.

**4125 Westown TIF District**

This district was created in 2013 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 the purchase and remodeling of a vacant building in the area.

**Alluvion TIF District**

This district was created in 2014 and the expiration date is to be determined. The district has a 20 year life. The purpose of the district is to finance the construction of infrastructure (streets, water line, sanitary sewer improvements, and power line relocation) for the Microsoft data center complex, and building and equipping a public safety facility within the district.

**SPECIAL REVENUE FUNDS**

**TIF FUNDS**

	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						
TIF Revenues	\$13,272,106	\$10,822,378	\$9,205,790	\$9,320,759	\$114,969	1.25%
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$13,272,106</b>	<b>\$10,822,378</b>	<b>\$9,205,790</b>	<b>\$9,320,759</b>	<b>\$114,969</b>	<b>1.25%</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In	450,006	637,895				
<b>Sub-total Other Financing Sources</b>	<b>\$450,006</b>	<b>\$637,895</b>				
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$13,722,112</b>	<b>\$11,460,273</b>	<b>\$9,205,790</b>	<b>\$9,320,759</b>	<b>\$114,969</b>	<b>1.25%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	1,960,610	1,052,247	788,405	1,336,056	547,651	69.46%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$1,960,610</b>	<b>\$1,052,247</b>	<b>\$788,405</b>	<b>\$1,336,056</b>	<b>\$547,651</b>	<b>69.46%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$1,960,610</b>	<b>\$1,052,247</b>	<b>\$788,405</b>	<b>\$1,336,056</b>	<b>\$547,651</b>	<b>69.46%</b>
<b>Transfers Out</b>	<b>\$11,026,556</b>	<b>\$10,279,898</b>	<b>\$8,082,950</b>	<b>\$7,402,722</b>	<b>(\$680,228)</b>	<b>(8.42%)</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$12,987,166</b>	<b>\$11,332,145</b>	<b>\$8,871,355</b>	<b>\$8,738,778</b>	<b>(\$132,577)</b>	<b>(1.49%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$734,946</b>	<b>\$128,128</b>	<b>\$334,435</b>	<b>\$581,981</b>	<b>\$247,546</b>	<b>74.02%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$4,244,493</b>	<b>\$4,979,439</b>	<b>\$5,107,567</b>	<b>\$5,442,002</b>	<b>\$334,435</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$4,979,439</b>	<b>\$5,107,567</b>	<b>\$5,442,002</b>	<b>\$6,023,983</b>	<b>\$581,981</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>253.97%</b>	<b>485.30%</b>	<b>690.25%</b>	<b>450.88%</b>		



**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 2015-2016 the levy for these pension contributions will be approximately \$2,205,633, and the commercial property tax replacement funding is projected to be \$130,361. The MFPRSI City contribution rate decreased from 30.41% in FY 2014-2015 to 27.77% in FY 2015-2016. As the MFPRSI continues to remain above the 25.00% City 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.

<b>Fiscal Year</b>	<b>City Required Contribution Rate</b>
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%
2015-16	27.77%



**SPECIAL REVENUE FUNDS**

**POLICE & FIRE RETIREMENT FUNDS**

	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	\$1,947,693	\$1,933,474	\$2,131,464	\$2,179,651	\$48,187	2.26%
TIF Revenues						
Other City Taxes	25,107	23,791	25,435	25,982	547	2.15%
Licenses and Permits						
Use of Money and Property						
Intergovernmental			53,831	130,361	76,530	142.17%
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$1,972,800</b>	<b>\$1,957,265</b>	<b>\$2,210,730</b>	<b>\$2,335,994</b>	<b>\$125,264</b>	<b>5.67%</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In						
<b>Sub-total Other Financing Sources</b>						
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$1,972,800</b>	<b>\$1,957,265</b>	<b>\$2,210,730</b>	<b>\$2,335,994</b>	<b>\$125,264</b>	<b>5.67%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$2,036,075	\$2,412,816	\$2,681,125	\$2,595,000	(\$86,125)	(3.21%)
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$2,036,075</b>	<b>\$2,412,816</b>	<b>\$2,681,125</b>	<b>\$2,595,000</b>	<b>(\$86,125)</b>	<b>(3.21%)</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$2,036,075</b>	<b>\$2,412,816</b>	<b>\$2,681,125</b>	<b>\$2,595,000</b>	<b>(\$86,125)</b>	<b>(3.21%)</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$2,036,075</b>	<b>\$2,412,816</b>	<b>\$2,681,125</b>	<b>\$2,595,000</b>	<b>(\$86,125)</b>	<b>(3.21%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$63,275)</b>	<b>(\$455,551)</b>	<b>(\$470,395)</b>	<b>(\$259,006)</b>	<b>\$211,389</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$3,467,712</b>	<b>\$3,404,437</b>	<b>\$2,948,886</b>	<b>\$2,478,491</b>	<b>(\$470,395)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$3,404,437</b>	<b>\$2,948,886</b>	<b>\$2,478,491</b>	<b>\$2,219,485</b>	<b>(\$259,006)</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>167.21%</b>	<b>122.22%</b>	<b>92.44%</b>	<b>85.53%</b>		



**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 \$515,881 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 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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1	2				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	65,329	74,290	45,000	45,000		
<b>Sub-total Operating Revenues</b>	<b>\$65,330</b>	<b>\$74,292</b>	<b>\$45,000</b>	<b>\$45,000</b>		
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In	147,435	120,000	120,000	120,000		
<b>Sub-total Other Financing Sources</b>	<b>\$147,435</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$120,000</b>		
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$212,765</b>	<b>\$194,292</b>	<b>\$165,000</b>	<b>\$165,000</b>		
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	12,013	13,826	13,500	20,000	6,500	48.15%
Universal Commodities						
Non-Recurring/Non-Capital	3,410					
Capital	15,962	42,489	129,750	120,000	(9,750)	(7.51%)
<b>Sub-total Operating Expenditures</b>	<b>\$31,385</b>	<b>\$56,315</b>	<b>\$143,250</b>	<b>\$140,000</b>	<b>(\$3,250)</b>	<b>(2.27%)</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$31,385</b>	<b>\$56,315</b>	<b>\$143,250</b>	<b>\$140,000</b>	<b>(\$3,250)</b>	<b>(2.27%)</b>
<b>Transfers Out</b>	<b>\$21,216</b>					
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$52,601</b>	<b>\$56,315</b>	<b>\$143,250</b>	<b>\$140,000</b>	<b>(\$3,250)</b>	<b>(2.27%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$160,164</b>	<b>\$137,977</b>	<b>\$21,750</b>	<b>\$25,000</b>	<b>\$3,250</b>	<b>14.94%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$170,990</b>	<b>\$331,154</b>	<b>\$469,131</b>	<b>\$490,881</b>	<b>\$21,750</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$331,154</b>	<b>\$469,131</b>	<b>\$490,881</b>	<b>\$515,881</b>	<b>\$25,000</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>1,055.13%</b>	<b>833.08%</b>	<b>342.67%</b>	<b>368.49%</b>		



**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 \$59,000 in donations in FY 2015-2016, 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>
<b>Total</b>	<b>\$83,500</b>

**Estimated Ending Fund Balance**

The projected remaining fund balance of approximately \$151,707 is reserved exclusively for the future support of Library operations.



**SPECIAL REVENUE FUNDS**

**LIBRARY FUNDS**

	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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	27	20	30	20	(10)	(33.33%)
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	76,112	60,882	65,000	59,000	(6,000)	(9.23%)
<b>Sub-total Operating Revenues</b>	<b>\$76,139</b>	<b>\$60,902</b>	<b>\$65,030</b>	<b>\$59,020</b>	<b>(\$6,010)</b>	<b>(9.24%)</b>
<b>Other Financing Sources</b>						
Sale of Surplus Assets & Equipment	\$3,306					
Proceeds of Long Term Debt						
Transfers In						
<b>Sub-total Other Financing Sources</b>	<b>\$3,306</b>					
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$79,445</b>	<b>\$60,902</b>	<b>\$65,030</b>	<b>\$59,020</b>	<b>(\$6,010)</b>	<b>(9.24%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	367					
Universal Commodities						
Non-Recurring/Non-Capital	14,860	13,004	80,000	80,000		
Capital	94,263	75,583	3,500	3,500		
<b>Sub-total Operating Expenditures</b>	<b>\$109,490</b>	<b>\$88,587</b>	<b>\$83,500</b>	<b>\$83,500</b>		
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$109,490</b>	<b>\$88,587</b>	<b>\$83,500</b>	<b>\$83,500</b>		
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$109,490</b>	<b>\$88,587</b>	<b>\$83,500</b>	<b>\$83,500</b>		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$30,045)</b>	<b>(\$27,685)</b>	<b>(\$18,470)</b>	<b>(\$24,480)</b>	<b>(\$6,010)</b>	<b>(32.54%)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$252,387</b>	<b>\$222,342</b>	<b>\$194,657</b>	<b>\$176,187</b>	<b>(\$18,470)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$222,342</b>	<b>\$194,657</b>	<b>\$176,187</b>	<b>\$151,707</b>	<b>(\$24,480)</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>203.07%</b>	<b>219.74%</b>	<b>211.00%</b>	<b>181.69%</b>		



**Description of Police Funds**

These funds account for the Police Department's Federal and State forfeiture programs, as well as 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 2015-2016, 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 \$343,522 is reserved exclusively for future police operations.

**SPECIAL REVENUE FUNDS**

**POLICE FUNDS**

	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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	14	6				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	75,964	62,153	15,000	15,000		
<b>Sub-total Operating Revenues</b>	<b>\$75,978</b>	<b>\$62,159</b>	<b>\$15,000</b>	<b>\$15,000</b>		
<b>Other Financing Sources</b>						
Sale of Surplus Assets & Equipment						
Proceeds of Long Term Debt						
Transfers In						
<b>Sub-total Other Financing Sources</b>						
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$75,978</b>	<b>\$62,159</b>	<b>\$15,000</b>	<b>\$15,000</b>		
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	1,443	2,076	10,000	5,000	(\$5,000)	(50.00%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	154,473	118,751	5,000	10,000	5,000	50.00%
<b>Sub-total Operating Expenditures</b>	<b>\$155,916</b>	<b>\$120,827</b>	<b>\$15,000</b>	<b>\$15,000</b>		
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$155,916</b>	<b>\$120,827</b>	<b>\$15,000</b>	<b>\$15,000</b>		
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$155,916</b>	<b>\$120,827</b>	<b>\$15,000</b>	<b>\$15,000</b>		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$79,938)</b>	<b>(\$58,668)</b>				<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$482,128</b>	<b>\$402,190</b>	<b>\$343,522</b>	<b>\$343,522</b>		<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$402,190</b>	<b>\$343,522</b>	<b>\$343,522</b>	<b>\$343,522</b>		<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>257.95%</b>	<b>284.31%</b>	<b>2,290.15%</b>	<b>2,290.15%</b>		



**Description of E911 Funds**

These funds account for revenues generated from a monthly surcharge on each telephone access line terminating within Polk, Dallas, and Warren 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 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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	669,673	689,468	1,475,000	847,576	(627,424)	(42.54%)
<b>Sub-total Operating Revenues</b>	<b>\$669,673</b>	<b>\$689,468</b>	<b>\$1,475,000</b>	<b>\$847,576</b>	<b>(\$627,424)</b>	<b>(42.54%)</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In						
<b>Sub-total Other Financing Sources</b>						
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$669,673</b>	<b>\$689,468</b>	<b>\$1,475,000</b>	<b>\$847,576</b>	<b>(\$627,424)</b>	<b>(42.54%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	215,313	271,304	235,000	415,046	180,046	76.62%
Universal Commodities						
Non-Recurring/Non-Capital	1,902	1,490	6,500		(6,500)	(100.00%)
Capital	190,062	130,215	342,495	522,552	180,057	52.57%
<b>Sub-total Operating Expenditures</b>	<b>\$407,277</b>	<b>\$403,009</b>	<b>\$583,995</b>	<b>\$937,598</b>	<b>\$353,603</b>	<b>65.67%</b>
<b>Debt Service Expenditures</b>	<b>\$71,711</b>	<b>\$71,711</b>	<b>\$71,712</b>	<b>\$29,882</b>	<b>(\$41,830)</b>	<b>(58.33%)</b>
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$478,988</b>	<b>\$474,720</b>	<b>\$655,707</b>	<b>\$967,480</b>	<b>\$311,773</b>	<b>47.54%</b>
<b>Transfers Out</b>	<b>\$170,000</b>	<b>\$170,000</b>	<b>\$170,000</b>	<b>\$170,000</b>		
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$648,988</b>	<b>\$644,720</b>	<b>\$825,707</b>	<b>\$1,137,480</b>	<b>\$311,773</b>	<b>37.76%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$20,685</b>	<b>\$44,748</b>	<b>\$649,293</b>	<b>(\$289,904)</b>	<b>(\$939,197)</b>	<b>(144.65%)</b>
<b>BEGINNING FUND BALANCE</b>	<b>(\$17,675)</b>	<b>\$3,010</b>	<b>\$47,758</b>	<b>\$697,051</b>	<b>\$649,293</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$3,010</b>	<b>\$47,758</b>	<b>\$697,051</b>	<b>\$407,147</b>	<b>(\$289,904)</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>0.63%</b>	<b>10.06%</b>	<b>106.31%</b>	<b>42.08%</b>		



**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 \$128,000 in donations and grants and expend approximately \$146,000 on programs for FY 2015-2016. These donations are above and beyond City allocations to the Human Services Department, as those allocations are accounted for through the General Fund.

**Estimated Ending Fund Balance**

The projected ending fund balance of \$529,108 is reserved exclusively for Human Services' outreach programs.



## SPECIAL REVENUE FUNDS

## HUMAN SERVICES FUNDS

	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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	167	511		250	250	100.00%
Intergovernmental	27,000	12,500	18,000	13,000	(\$5,000)	(27.78%)
Charges for Services						
Special Assessments						
Miscellaneous	119,559	98,313	130,000	115,000	(15,000)	(11.54%)
<b>Sub-total Operating Revenues</b>	<b>\$146,726</b>	<b>\$111,324</b>	<b>\$148,000</b>	<b>\$128,250</b>	<b>(\$19,750)</b>	<b>(13.34%)</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In	16,000	8,000				
<b>Sub-total Other Financing Sources</b>	<b>\$16,000</b>	<b>\$8,000</b>				
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$162,726</b>	<b>\$119,324</b>	<b>\$148,000</b>	<b>\$128,250</b>	<b>(\$19,750)</b>	<b>(13.34%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	118,987	87,764	161,000	146,000	(15,000)	(9.32%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	6,020					
<b>Sub-total Operating Expenditures</b>	<b>\$125,007</b>	<b>\$87,764</b>	<b>\$161,000</b>	<b>\$146,000</b>	<b>(\$15,000)</b>	<b>(9.32%)</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$125,007</b>	<b>\$87,764</b>	<b>\$161,000</b>	<b>\$146,000</b>	<b>(\$15,000)</b>	<b>(9.32%)</b>
<b>Transfers Out</b>	<b>\$31,715</b>	<b>\$40,912</b>	<b>\$35,598</b>	<b>\$3,600</b>	<b>(\$31,998)</b>	<b>(89.89%)</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$156,722</b>	<b>\$128,676</b>	<b>\$196,598</b>	<b>\$149,600</b>	<b>(\$46,998)</b>	<b>(23.91%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$6,004</b>	<b>(\$9,352)</b>	<b>(\$48,598)</b>	<b>(\$21,350)</b>	<b>\$27,248</b>	<b>56.07%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$602,404</b>	<b>\$608,408</b>	<b>\$599,056</b>	<b>\$550,458</b>	<b>(\$48,598)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$608,408</b>	<b>\$599,056</b>	<b>\$550,458</b>	<b>\$529,108</b>	<b>(\$21,350)</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>486.70%</b>	<b>682.59%</b>	<b>341.90%</b>	<b>362.40%</b>		



**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 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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>						
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In						
<b>Sub-total Other Financing Sources</b>						
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>						
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	186	402				
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$186</b>	<b>\$402</b>				
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$186</b>	<b>\$402</b>				
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$186</b>	<b>\$402</b>				
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$186)</b>					
<b>BEGINNING FUND BALANCE</b>	<b>\$941</b>	<b>\$755</b>	<b>\$353</b>	<b>\$353</b>		<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$755</b>	<b>\$353</b>	<b>\$353</b>	<b>\$353</b>		<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>405.38%</b>	<b>87.56%</b>	<b>n/a</b>	<b>n/a</b>		



# 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 other types of bonds are not.

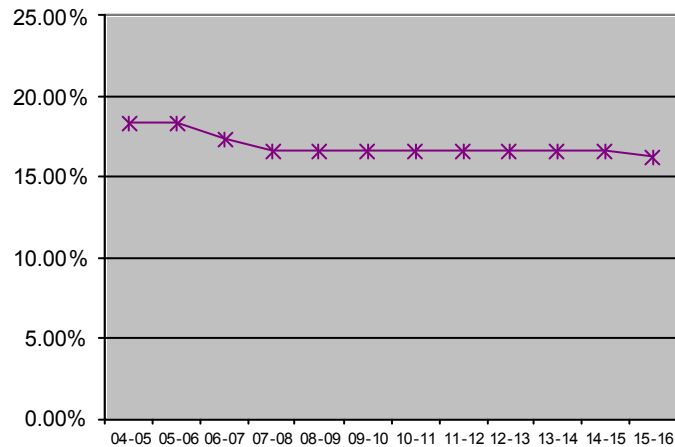
There are two types of general obligation bonds: essential corporate purpose and general corporate purpose. **Bonds issued for a general corporate purpose require a public election with a 60 percent majority vote. Some examples of general corporate purpose bonds include bonds issued for swimming pools, 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 2015-2016 the Debt Service levy rate is projected to be \$1.95 per \$1,000 in valuation. This rate is 16.25% of the City's total property tax rate. This is the lowest percentage since FY 2007-08 through FY 2014-15, when the Debt Service rate equaled approximately 16.60% 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 2015-2016, 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 \$3,431,289 at June 30, 2016. Currently, the Debt Service fund balance is approximately 15.61% 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 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	\$8,283,204	\$8,490,080	\$8,652,596	\$8,493,732	(\$158,864)	(1.84%)
TIF Revenues						
Other City Taxes	95,528	94,465	94,573	93,163	(1,410)	(1.49%)
Licenses and Permits						
Use of Money and Property	62,422	57,223				
Intergovernmental			237,475	468,350	230,875	97.22%
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$8,441,154</b>	<b>\$8,641,768</b>	<b>\$8,984,644</b>	<b>\$9,055,245</b>	<b>\$70,601</b>	<b>0.79%</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt						
Transfers In	12,386,055	22,750,946	7,157,950	12,932,722	5,774,772	80.68%
<b>Sub-total Other Financing Sources</b>	<b>\$12,386,055</b>	<b>\$22,750,946</b>	<b>\$7,157,950</b>	<b>\$12,932,722</b>	<b>\$5,774,772</b>	<b>80.68%</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$20,827,209</b>	<b>\$31,392,714</b>	<b>\$16,142,594</b>	<b>\$21,987,967</b>	<b>\$5,845,373</b>	<b>36.21%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>						
<b>Debt Service Expenditures</b>	<b>\$20,921,357</b>	<b>\$31,458,455</b>	<b>\$16,142,596</b>	<b>\$21,987,969</b>	<b>\$5,845,373</b>	<b>36.21%</b>
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$20,921,357</b>	<b>\$31,458,455</b>	<b>\$16,142,596</b>	<b>\$21,987,969</b>	<b>\$5,845,373</b>	<b>36.21%</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$20,921,357</b>	<b>\$31,458,455</b>	<b>\$16,142,596</b>	<b>\$21,987,969</b>	<b>\$5,845,373</b>	<b>36.21%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$94,148)</b>	<b>(\$65,741)</b>	<b>(\$2)</b>	<b>(\$2)</b>		<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$3,591,182</b>	<b>\$3,497,034</b>	<b>\$3,431,293</b>	<b>\$3,431,291</b>	<b>(\$2)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$3,497,034</b>	<b>\$3,431,293</b>	<b>\$3,431,291</b>	<b>\$3,431,289</b>	<b>(\$2)</b>	<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>16.72%</b>	<b>10.91%</b>	<b>21.26%</b>	<b>15.61%</b>		



## Composition of Debt Service Levy

	Principal Payable in FY 2015-16	Interest Payable in FY 2015-16	Total FY 2015-16 Obligation	Amount Paid by Other Funds & Debt Service Fund Balance	Amount Paid by Current Year Debt Service Taxes
2008B -ECP Mills abated	\$6,500,000	\$248,292	\$6,748,292	\$6,748,292	
2010A -ECP	660,000	147,625	807,625		807,625
2010A -ECP Jordan Creek abated	2,990,000	518,675	3,508,675	3,508,675	
2010C -ECP	745,000	118,800	863,800		863,800
2010D -ECP Mills abated	255,000	145,832	400,832	400,832	
2011A - ECP	850,000	130,982	980,982		980,982
2011B -ECP MCP-WFHM abated	1,900,000	126,425	2,026,425	2,026,425	
2012A - Advance Refunding	365,000	44,000	409,000		409,000
2012B - Advance Refunding	2,320,000	470,500	2,790,500		2,790,500
2012D - ECP	510,000	188,250	698,250		698,250
2013A - ECP	250,000	67,860	317,860		317,860
2014A - ECP	695,000	356,388	1,051,388		1,051,388
2014A - ECP Jordan Creek abated	210,000	38,500	248,500	248,500	
2015 - ECP (pre-levy)		1,125,840	1,125,840		1,125,840
Registration Costs			10,000		10,000
<b>Total General Obligation Bonds</b>	<b>\$18,250,000</b>	<b>\$3,727,969</b>	<b>\$21,987,969</b>	<b>\$12,932,724</b>	<b>\$9,055,245</b>

## FY 2015-16 General Obligation Bonds Outstanding

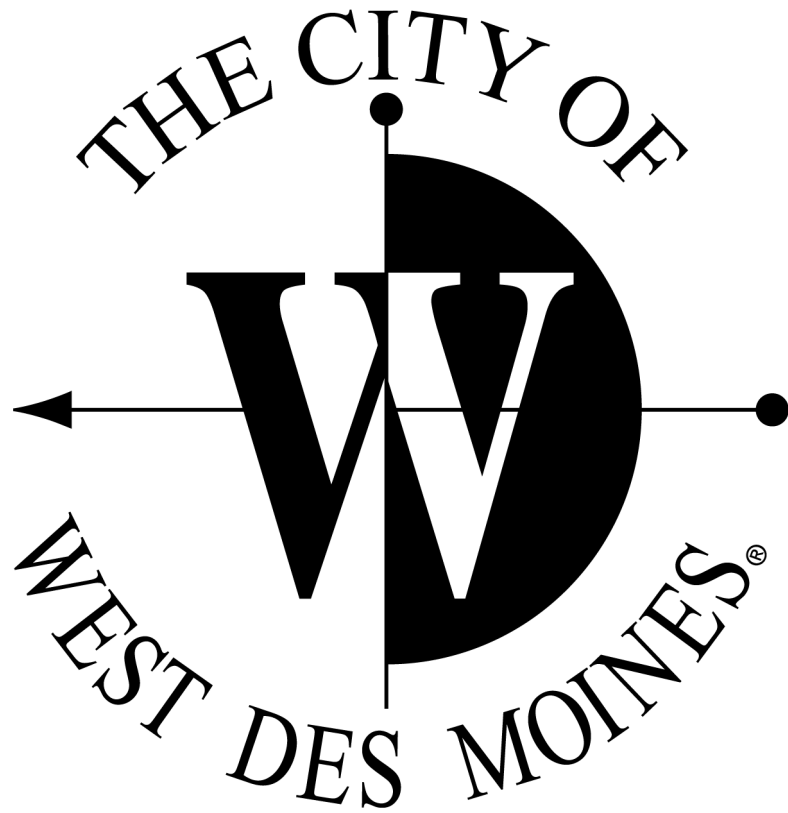
	Original Issue	Estimated Balance June 30, 2015	FY 2015-16 Additions	FY 2015-16 Reductions	Estimated Balance June 30, 2016
2008B - ECP Mills abated	\$7,000,000	\$6,500,000		\$6,500,000	
2010A - ECP Refunding	6,050,000	3,595,000		660,000	2,935,000
2010A - Refunding JC abated	25,400,000	12,755,000		2,990,000	9,765,000
2010C - ECP	7,000,000	3,960,000		745,000	3,215,000
2010D - ECP Mills abated	5,000,000	4,455,000		255,000	4,200,000
2011A - ECP	6,900,000	4,545,000		850,000	3,695,000
2011B - ECP MCP-WFHM-abated	11,270,000	5,825,000		1,900,000	3,925,000
2012A - ECP Refunding	2,610,000	1,100,000		365,000	735,000
2012B - ECP Refunding	11,355,000	9,410,000		2,320,000	7,090,000
2012D -ECP	7,520,000	6,275,000		510,000	5,765,000
2013A - ECP	4,385,000	2,510,000		250,000	2,260,000
2014A - ECP	12,250,000	9,530,000		695,000	8,835,000
2014A - ECP JC abated	1,125,000	920,000		210,000	710,000
2015 - ECP (Pre-Levy)			12,150,000		12,150,000
<b>Total General Obligation Bonds</b>	<b>\$107,865,000</b>	<b>\$71,380,000</b>	<b>\$12,150,000</b>	<b>\$18,250,000</b>	<b>\$65,280,000</b>

**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 2016-17	\$11,545,000	\$1,929,236	\$13,474,236	\$6,196,232	\$7,278,004
FY 2017-18	11,225,000	1,502,924	12,727,924	6,225,132	6,502,792
FY 2018-19	8,950,000	1,077,574	10,027,574	4,190,882	5,836,692
FY 2019-20	4,850,000	738,947	5,588,974	403,557	5,185,417
FY 2020-21	3,010,000	550,688	3,560,688	405,007	3,155,681
FY 2021-22	2,540,000	431,124	2,971,124	406,157	2,564,967
FY 2022-23	2,635,000	336,255	2,971,255	412,007	2,559,248
FY 2023-24	2,715,000	259,980	2,974,980	411,607	2,563,373
FY 2024-25	2,470,000	181,869	2,651,869	415,469	2,236,400
FY 2025-26	2,030,000	103,975	2,133,975	413,825	1,720,150
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	
	<b>\$53,130,000</b>	<b>\$7,206,799</b>	<b>\$60,336,799</b>	<b>\$20,734,075</b>	<b>\$39,602,724</b>









# Projects



capital  
projects  
funds



**Highlights of FY 2015-2016 Projects**

The FY 2015-2016 Capital Project Budget is an integral part of the City's overall financial program. In FY 2015-2016, capital project expenditures are projected to be \$40,096,507, which is approximately 27.33% of the City's total budgeted expenditures. Capital projects within Enterprise funds make up \$6,081,000, while general fund-related capital projects total \$34,015,507. Projects in FY 2015-2016 are designated for improvements of streets and traffic control, sanitary sewers, storm water, parks, and city facilities.

Street and Traffic Control projects account for 49.86%, or \$19,991,707, of the FY 2015-2016 capital improvements. Major projects include the reconstruction of Ashworth Road from Jordan Creek Parkway to 98th St, various street improvements to as part of the Microsoft Alluvion data center project, and the construction of S 88th St from Sugar Creek Drive to Grand Avenue.

Ongoing maintenance projects total \$6,297,000 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 \$2,764,000 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 \$1,084,000. Major projects identified are the Northeast Basin Pump Station, 9th Street Rehabilitation from Railroad Avenue to Holiday Park, and Sugar Creek conveyance improvements.

One project within the Valley Junction neighborhood is receiving capital funding, the design/study of a neighborhood redevelopment plan, at an expected cost of \$200,000.

Projects related to Parks & Recreation facilities total \$2,817,000, which is approximately 7.02% of the FY 2015-2016 Capital Projects Budget. The projects include the continued development of several area parks and trails. Major projects include the construction of a trail along Grand Avenue north of Fuller Road, the replacement of play structure at the Valley View aquatic center, the continued development of Woodland Hills Park, the initial development of the 39th Street site, and Phase 3 of the Holiday Park Baseball Field Improvements.

City Facilities & Equipment projects total \$5,906,800 and include the renovation of the Community Center at a cost of \$1,000,000, design and site work for a new Public Services facility, HVAC improvement to Public Safety Station #18, the construction of garages/storage structure at the Law Enforcement Center, and the replacement of the Public Safety Dispatching system.

**FY 2015-2016 Revenue Summary**

In FY 2015-2016 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.

<b>FY 15-16 Funding Source Summary</b>	
General Operating Funds	\$723,600
Tax Increment Financing Funds	14,474,907
Road Use Tax Fund	5,777,000
Sanitary Sewer Funds	4,572,000
Stormwater Funds	1,509,000
General Obligation Bonds	13,040,000
<b>Total Transfers to Capital Project Funds</b>	<b>\$40,096,507</b>

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.

<b>Project Categories</b>	<b>Capital Project FY 2015-16 Expenditure Budget</b>	<b>Governmental Funds</b>	<b>Intergovernmental Grants</b>	<b>Assessment &amp; Fee Revenue</b>
Streets & Traffic Control	\$19,991,707	\$19,991,707		
Ongoing Maintenance	6,297,000	5,112,000		1,185,000
City Facilities	5,906,800	5,894,800		12,000
Sanitary Sewers	3,800,000			3,800,000
Stormwater	1,084,000			1,084,000
Parks	2,817,000	2,817,000		
Neighborhood Redevelopment	200,000	200,000		
<b>Total FY 14-15 Capital Projects</b>	<b>\$40,096,507</b>	<b>\$34,015,507</b>		<b>\$6,081,000</b>



**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 2015-2016 Capital Improvement Program are shown in the table below.

<b>Future Annual Operations &amp; Maintenance Costs</b>	
City Facilities	\$78,730
Ongoing Maintenance	125,940
Parks	70,425
Sanitary Sewers	71,475
Stormwater	27,100
Streets	470,000
<b>Total Future Annual O&amp;M Costs</b>	<b>\$843,670</b>

Several of the projects included in the FY 2015-2016 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. 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 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						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	1,004,230	2,588,754	43,600			
Charges for Services						
Special Assessments	359,798	315,821	150,000	225,000	75,000	50.00%
Miscellaneous	332,326	377,265	273,250		(250,000)	(100.00%)
<b>Sub-total Operating Revenues</b>	<b>\$1,696,354</b>	<b>\$3,281,840</b>	<b>\$466,850</b>	<b>\$225,000</b>	<b>(\$175,000)</b>	<b>(43.75%)</b>
<b>Other Financing Sources</b>						
Proceeds of Long Term Debt		\$4,493,907	\$14,125,000	\$12,150,000	(\$1,975,000)	(13.98%)
Transfers In	12,653,859	10,416,639	23,911,600	34,015,507	10,103,907	42.26%
<b>Sub-total Other Financing Sources</b>	<b>\$12,653,859</b>	<b>\$14,910,546</b>	<b>\$38,036,600</b>	<b>\$46,165,507</b>	<b>\$8,128,907</b>	<b>21.37%</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$14,350,213</b>	<b>\$18,192,386</b>	<b>\$38,503,450</b>	<b>\$46,390,507</b>	<b>\$7,887,057</b>	<b>20.48%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>						
<b>Debt Service Expenditures</b>	<b>\$2,250</b>	<b>\$65,175</b>				
<b>Capital Improvement Expenditures</b>	<b>\$15,598,014</b>	<b>\$13,840,433</b>	<b>\$34,558,780</b>	<b>\$34,015,507</b>	<b>(\$543,273)</b>	<b>(1.57%)</b>
<b>Total Expenditures</b>	<b>\$15,600,264</b>	<b>\$13,905,608</b>	<b>\$34,558,780</b>	<b>\$34,015,507</b>	<b>(\$543,273)</b>	<b>(1.57%)</b>
<b>Transfers Out</b>	<b>\$7,793,034</b>	<b>\$16,358,898</b>	<b>\$13,374,500</b>	<b>\$33,294,907</b>	<b>\$19,920,407</b>	<b>148.94%</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$23,393,299</b>	<b>\$30,264,506</b>	<b>\$47,933,280</b>	<b>\$67,310,414</b>	<b>\$19,377,134</b>	<b>40.43%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$9,043,086)</b>	<b>(\$12,072,120)</b>	<b>(\$9,429,830)</b>	<b>(\$20,919,907)</b>	<b>(\$11,490,077)</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$28,439,748</b>	<b>\$19,396,658</b>	<b>\$7,324,538</b>	<b>(\$2,105,292)</b>	<b>(\$9,429,830)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$19,396,658</b>	<b>\$7,324,538</b>	<b>(\$2,105,292)</b>	<b>(\$23,025,199)</b>	<b>(\$20,919,907)</b>	<b>n/a</b>
<b>FUND BALANCE % OF EXPENDITURES</b>	<b>124.34%</b>	<b>52.67%</b>	<b>(6.09%)</b>	<b>(67.79%)</b>		



City of West Des Moines, IA  
 5 Year Capital Improvement Program  
 FY 15-16 thru FY 19-20

	<b>15-16</b>	<b>16-17</b>	<b>18, '19, '20</b>
	Budget	Potential	Potential
<i>General Fund Reserves Total</i>	300,000	0	0
<i>General Fund, Capital Improvements Total</i>	423,600	130,000	105,000
<i>General Obligation Bonds Total</i>	12,000,000	9,070,500	11,383,200
<i>Road Use Tax Total</i>	5,777,000	8,631,400	15,945,000
<i>Sewer Fee Revenue Total</i>	4,572,000	9,474,000	2,355,000
<i>Stormwater Utility Fee Total</i>	1,509,000	8,880,500	3,102,500
<i>TIF Funds Total</i>	370,000	0	0
<i>TIF Funds - Mills Sub 7 (Microsoft) Total</i>	2,000,000	4,510,000	8,745,000
<i>TIF Funds - Ashworth Road</i>	12,104,907	500,000	1,500,000
<i>TIF Funds Mills Total</i>	0	9,925,000	0
<i>Unknown Total</i>	1,040,000	8,815,000	19,000,000
<b>Grand Total</b>	<b>40,096,507</b>	<b>59,936,400</b>	<b>62,135,700</b>

City of West Des Moines, IA  
5 Year Capital Improvement Program  
FY 15-16 thru FY 19-20

**PROJECTS & FUNDING SOURCES BY TYPE**

Project Name ( <i>funding source</i> )	15-16 Budget	16-17 Potential	18, 19, 20 Fiscal Years	Total
<b>City Facilities</b>				
Weather Alert Sirens-New or Upgrades	25,000	25,000	75,000	125,000
<i>General Fund, Capital Improvements</i>	25,000	25,000	75,000	125,000
Various City Facilities-Parking Lot Repairs	340,000	350,000	0	690,000
<i>General Obligation Bonds</i>	340,000	350,000	0	690,000
City-Wide Facility Energy Saving measures (CH)	78,000	95,000	0	173,000
<i>General Fund, Capital Improvements</i>	78,000	95,000	0	173,000
139 6th St- Building Acquisition	170,000	0	0	170,000
<i>TIF Funds</i>	170,000	0	0	170,000
Community Center- Building Renovation	1,000,000	0	0	1,000,000
<i>General Fund, Capital Improvements</i>	300,000	0	0	300,000
<i>General Obligation Bonds</i>	700,000	0	0	700,000
Public Works Bldg - Carpet	40,000	0	0	40,000
<i>General Fund, Capital Improvements</i>	40,000	0	0	40,000
Public Works Bldg - Office Renovation	35,000	0	0	35,000
<i>General Fund, Capital Improvements</i>	35,000	0	0	35,000
Public Services Facility (West)- Design	400,000	0	0	400,000
<i>Road Use Tax</i>	400,000	0	0	400,000
Public Services Facility (West)- Site Work	500,000	330,000	0	830,000
<i>Road Use Tax</i>	500,000	330,000	0	830,000
Public Services Facility (West)- Fuel Island	0	485,000	0	485,000
<i>Road Use Tax</i>	0	485,000	0	485,000
Public Services Facility (West)- Salt/Sand Storage	0	825,000	0	825,000
<i>Road Use Tax</i>	0	825,000	0	825,000
Public Services Facility (West)- Drive & Parking	0	165,000	0	165,000
<i>Road Use Tax</i>	0	165,000	0	165,000
Public Services Facility (West)- Brine Tank	0	390,000	0	390,000
<i>Road Use Tax</i>	0	390,000	0	390,000
Public Services Facility (West)- Fencing / Security	0	269,400	0	269,400
<i>Road Use Tax</i>	0	269,400	0	269,400
Public Services Facility (West)- Cold Storage	0	1,292,000	0	1,292,000
<i>Road Use Tax</i>	0	1,292,000	0	1,292,000
Public Services Facility (West)- Building	0	0	19,000,000	19,000,000
<i>Unknown</i>	0	0	19,000,000	19,000,000
Fire/EMS Station #18- HVAC Improvements	550,000	0	0	550,000
<i>General Obligation Bonds</i>	550,000	0	0	550,000
Fire/EMS Station #21- HVAC Improvements	15,600	TBD	TBD	15,600
<i>General Fund, Capital Improvements</i>	15,600	TBD	TBD	15,600

City of West Des Moines, IA  
 5 Year Capital Improvement Program  
 FY 15-16 thru FY 19-20

**PROJECTS & FUNDING SOURCES BY TYPE**

<b>Project Name (funding source)</b>	<b>15-16 Budget</b>	<b>16-17 Potential</b>	<b>18, 19, 20 Fiscal Years</b>	<b>Total</b>
Fire/EMS Station #21- Interior Renovation	50,000	TBD	TBD	50,000
<i>General Fund, Capital Improvements</i>	50,000	TBD	TBD	50,000
LEC Remodel - Phase 2.1 (Locker Room)	195,400	0	0	195,400
<i>General Obligation Bonds</i>	195,400	0	0	195,400
LEC Remodel - Phase 2.2 (Paint/Carpet)	40,000	0	0	40,000
<i>General Fund, Capital Improvements</i>	40,000	0	0	40,000
LEC Roll Call Expansion	0	293,500	0	293,500
<i>General Obligation Bonds</i>	0	293,500	0	293,500
LEC Garages/Storage Structure	345,800	0	0	345,800
<i>General Obligation Bonds</i>	345,800	0	0	345,800
Library HVAC Variable Frequency Drive Repl.	20,000	0	0	20,000
<i>General Fund, Capital Improvements</i>	20,000	0	0	20,000
City Hall Exterior Renovation - Commissioning	35,000	0	0	35,000
<i>General Fund, Capital Improvements</i>	35,000	0	0	35,000
City Hall Heat Pump Replacement	75,000	TBD	TBD	75,000
<i>General Obligation Bonds</i>	75,000	TBD	TBD	75,000
Public Safety Dispatching Computer System	1,500,000	0	0	1,500,000
<i>General Obligation Bonds</i>	1,500,000	0	0	1,500,000
Library RFID Book Sorting Computer System	225,000	0	0	225,000
<i>General Obligation Bonds</i>	225,000	0	0	225,000
Fleet Management Computer System	75,000	0	0	75,000
<i>General Fund, Capital Improvements</i>	75,000	0	0	75,000
City Hall Communications System	180,000	0	0	180,000
<i>General Obligation Bonds</i>	180,000	0	0	180,000
Lift Station Improvements- 50th & University (Roof)	12,000	0	0	12,000
<i>Sewer Fee Revenue</i>	12,000	0	0	12,000
<b>City Facilities Total</b>	<b>5,906,800</b>	<b>4,519,900</b>	<b>19,075,000</b>	<b>29,501,700</b>



City of West Des Moines, IA  
 5 Year Capital Improvement Program  
 FY 15-16 thru FY 19-20

**PROJECTS & FUNDING SOURCES BY TYPE**

Project Name	15-16 Budget	16-17 Potential	18, 19, 20 Fiscal Years	Total
<b>Neighborhood Redevelopment</b>				
Valley Junction Plan / Design / Study	200,000	0	0	200,000
<i>TIF Funds</i>	200,000	0	0	200,000
	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>

City of West Des Moines, IA  
5 Year Capital Improvement Program  
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**PROJECTS & FUNDING SOURCES BY TYPE**

Project Name	15-16 Budget	16-17 Potential	18, 19, 20 Fiscal Years	Total
<b>Ongoing Maintenance</b>				
Pavement Rehabilitation Program	2,764,000	3,980,000	13,200,000	19,944,000
<i>Road Use Tax</i>	<i>2,764,000</i>	<i>3,980,000</i>	<i>13,200,000</i>	<i>19,944,000</i>
University Ave. Asphalt Resurfacing- 50th to 22nd	966,000	0	0	966,000
<i>Road Use Tax</i>	<i>966,000</i>	<i>0</i>	<i>0</i>	<i>966,000</i>
Durable Pavement Markings	80,000	80,000	240,000	400,000
<i>Road Use Tax</i>	<i>80,000</i>	<i>80,000</i>	<i>240,000</i>	<i>400,000</i>
Pavement, Curb, and Yard Supplemental Repair	190,000	200,000	660,000	1,050,000
<i>Road Use Tax</i>	<i>190,000</i>	<i>200,000</i>	<i>660,000</i>	<i>1,050,000</i>
Sidewalk Placement and Repair Program	120,000	120,000	360,000	600,000
<i>Road Use Tax</i>	<i>120,000</i>	<i>120,000</i>	<i>360,000</i>	<i>600,000</i>
ADA Accessible Sidewalks	110,000	75,000	225,000	410,000
<i>Road Use Tax</i>	<i>110,000</i>	<i>75,000</i>	<i>225,000</i>	<i>410,000</i>
Traffic Signal System	330,000	400,000	1,200,000	1,930,000
<i>Road Use Tax</i>	<i>330,000</i>	<i>400,000</i>	<i>1,200,000</i>	<i>1,930,000</i>
Traffic Signal Installation - New Signals (TBD)	297,000	0	0	297,000
<i>Road Use Tax</i>	<i>297,000</i>	<i>0</i>	<i>0</i>	<i>297,000</i>
Tree Removal/Forestation	20,000	20,000	60,000	100,000
<i>Road Use Tax</i>	<i>20,000</i>	<i>20,000</i>	<i>60,000</i>	<i>100,000</i>
Median Renovations	10,000	10,000	30,000	50,000
<i>General Fund, Capital Improvements</i>	<i>10,000</i>	<i>10,000</i>	<i>30,000</i>	<i>50,000</i>
Storm Sewer Intake Replacement	250,000	250,000	750,000	1,250,000
<i>Stormwater Utility Fee</i>	<i>250,000</i>	<i>250,000</i>	<i>750,000</i>	<i>1,250,000</i>
Water Channel Management	100,000	100,000	300,000	500,000
<i>Stormwater Utility Fee</i>	<i>100,000</i>	<i>100,000</i>	<i>300,000</i>	<i>500,000</i>
Drainage Structure & Pipe Repair Operations	75,000	80,000	240,000	395,000
<i>Stormwater Utility Fee</i>	<i>75,000</i>	<i>80,000</i>	<i>240,000</i>	<i>395,000</i>
Sump Pump Sewer Program	200,000	225,000	675,000	1,100,000
<i>Sewer Fee Revenue</i>	<i>200,000</i>	<i>225,000</i>	<i>675,000</i>	<i>1,100,000</i>
Sanitary Rehab-Projects to be identified	400,000	400,000	1,200,000	2,000,000
<i>Sewer Fee Revenue</i>	<i>400,000</i>	<i>400,000</i>	<i>1,200,000</i>	<i>2,000,000</i>
Sewer Facility Design Study	10,000	10,000	30,000	50,000
<i>Sewer Fee Revenue</i>	<i>10,000</i>	<i>10,000</i>	<i>30,000</i>	<i>50,000</i>
Sewer TV Program	150,000	150,000	450,000	750,000
<i>Sewer Fee Revenue</i>	<i>150,000</i>	<i>150,000</i>	<i>450,000</i>	<i>750,000</i>
Trail Renovation	225,000	230,000	720,000	1,175,000
<i>General Obligation Bonds</i>	<i>225,000</i>	<i>230,000</i>	<i>720,000</i>	<i>1,175,000</i>
	<b>6,297,000</b>	<b>6,330,000</b>	<b>20,340,000</b>	<b>32,967,000</b>

City of West Des Moines, IA  
5 Year Capital Improvement Program  
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**PROJECTS & FUNDING SOURCES BY TYPE**

Project Name	15-16 Budget	16-17 Potential	18, 19, 20 Fiscal Years	Total
<b>Parks</b>				
Grand Avenue Trail (North of Fuller Road)	450,000	0	0	450,000
<i>General Obligation Bonds</i>	450,000	0	0	450,000
Trail Underpass Lighting Upgrade	60,000	50,000	0	110,000
<i>General Obligation Bonds</i>	60,000	50,000	0	110,000
Valley View Aquatic Center - SCS Replacement	263,000	0	0	263,000
<i>General Obligation Bonds</i>	263,000	0	0	263,000
Raccoon River Park - Mintzer Shelter	20,000	0	0	20,000
<i>General Obligation Bonds</i>	20,000	0	0	20,000
Raccoon River Park - Irrigation Upgrade	100,000	0	0	100,000
<i>General Obligation Bonds</i>	100,000	0	0	100,000
Fairmeadows Park Slope Stabilization	40,000	0	0	40,000
<i>General Obligation Bonds</i>	40,000	0	0	40,000
Holiday Park Baseball Improvements	570,000	640,000	1,210,000	2,420,000
<i>General Obligation Bonds</i>	570,000	640,000	1,210,000	2,420,000
Holiday Park Softball Improvements	235,000	0	0	235,000
<i>General Obligation Bonds</i>	235,000	0	0	235,000
Valley View Park Improvements	269,000	0	1,200,000	1,469,000
<i>General Obligation Bonds</i>	269,000	0	1,200,000	1,469,000
Woodland Hills Park Improvements	385,000	390,000	0	775,000
<i>General Obligation Bonds</i>	385,000	390,000	0	775,000
Woodland Hills Greenway - Trails Plan	75,000	0	0	75,000
<i>General Obligation Bonds</i>	75,000	0	0	75,000
39th Street Site Development	350,000	0	0	350,000
<i>General Obligation Bonds</i>	350,000	0	0	350,000
Raccoon River Park - Enclosures	0	70,000	0	70,000
<i>General Obligation Bonds</i>	0	70,000	0	70,000
Raccoon River Park - Boat Ramp Dock Replacement	0	40,000	0	40,000
<i>General Obligation Bonds</i>	0	40,000	0	40,000
Raccoon River Park - Dog Park Drinking Fountain	0	10,000	0	10,000
<i>General Obligation Bonds</i>	0	10,000	0	10,000
Pearson Park - South Bridge Replacement	0	150,000	0	150,000
<i>General Obligation Bonds</i>	0	150,000	0	150,000
Jordan Creek Trail	0	137,000	0	137,000
<i>General Obligation Bonds</i>	0	137,000	0	137,000
Various Parks Improvements	0	0	TBD	0
<i>General Obligation Bonds</i>	0	0	TBD	0
	<b>2,817,000</b>	<b>1,487,000</b>	<b>2,410,000</b>	<b>6,714,000</b>

City of West Des Moines, IA  
 5 Year Capital Improvement Program  
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**PROJECTS & FUNDING SOURCES BY TYPE**

Project Name	15-16 Budget	16-17 Potential	18, 19, 20 Fiscal Years	Total
<b>Stormwater</b>				
NE Basin - Connection to SE 4th St	34,000	306,000	0	340,000
<i>Stormwater Utility Fee</i>	<i>34,000</i>	<i>306,000</i>	<i>0</i>	<i>340,000</i>
9th St Rehab - RR Ave to Holiday Park	60,000	440,000	0	500,000
<i>Stormwater Utility Fee</i>	<i>60,000</i>	<i>440,000</i>	<i>0</i>	<i>500,000</i>
NE Basin - Pump Station	882,000	5,590,000	0	6,472,000
<i>Stormwater Utility Fee</i>	<i>882,000</i>	<i>5,590,000</i>	<i>0</i>	<i>6,472,000</i>
Sugar Creek Conveyance Improvements	42,000	937,000	0	979,000
<i>Stormwater Utility Fee</i>	<i>42,000</i>	<i>937,000</i>	<i>0</i>	<i>979,000</i>
Jordan Creek Conveyance Improvements	30,000	617,500	0	647,500
<i>Stormwater Utility Fee</i>	<i>30,000</i>	<i>617,500</i>	<i>0</i>	<i>647,500</i>
NE Basin - Connection to Ashworth Road	36,000	297,000	0	333,000
<i>Stormwater Utility Fee</i>	<i>36,000</i>	<i>297,000</i>	<i>0</i>	<i>333,000</i>
Raccoon River Drive - Bridge (Sugar Creek)	0	153,000	987,500	1,140,500
<i>Stormwater Utility Fee</i>	<i>0</i>	<i>153,000</i>	<i>987,500</i>	<i>1,140,500</i>
Raccoon River Drive - Bridge (Johnson Creek)	0	110,000	825,000	935,000
<i>Stormwater Utility Fee</i>	<i>0</i>	<i>110,000</i>	<i>825,000</i>	<i>935,000</i>
	<b>1,084,000</b>	<b>8,450,500</b>	<b>1,812,500</b>	<b>11,347,000</b>

City of West Des Moines, IA  
 5 Year Capital Improvement Program  
 FY 15-16 thru FY 19-20

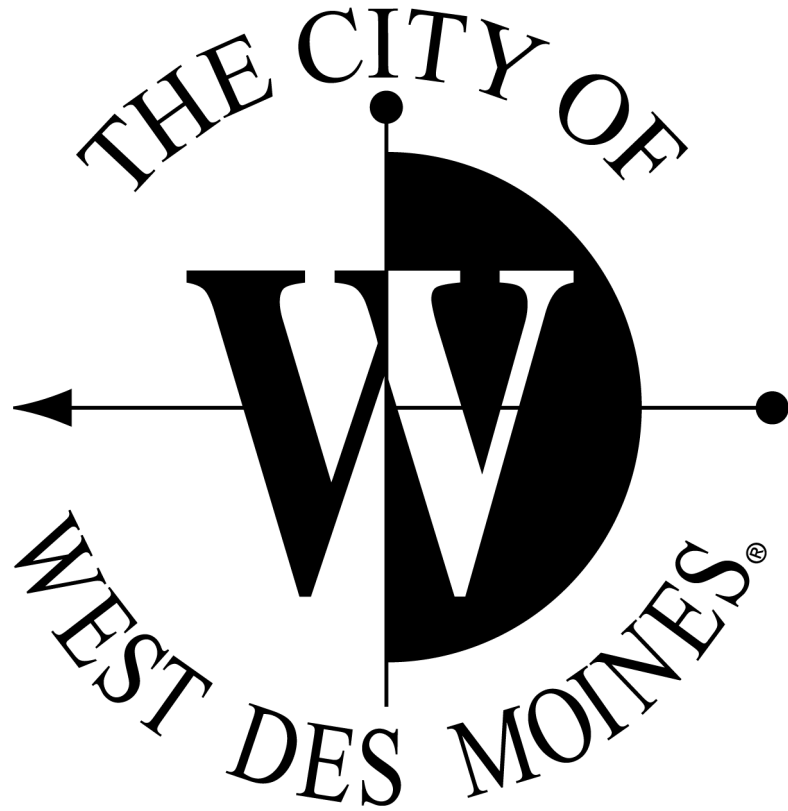
**PROJECTS & FUNDING SOURCES BY TYPE**

Project Name	15-16 Budget	16-17 Potential	18, 19, 20 Fiscal Years	Total
<b>Sanitary Sewer</b>				
Project Alluvion Improvements	2,859,000	0	0	2,859,000
<i>Sewer Fee Revenue</i>	<i>2,859,000</i>	<i>0</i>	<i>0</i>	<i>2,859,000</i>
Maple Grove Lift Station and Forcemain	259,000	2,436,000	0	2,695,000
<i>Sewer Fee Revenue</i>	<i>259,000</i>	<i>2,436,000</i>	<i>0</i>	<i>2,695,000</i>
Grand Avenue Siphon Conversion	84,000	799,000	0	883,000
<i>Sewer Fee Revenue</i>	<i>84,000</i>	<i>799,000</i>	<i>0</i>	<i>883,000</i>
Raccoon River Basin Crossing (Knapp)	382,000	3,408,000	0	3,790,000
<i>Sewer Fee Revenue</i>	<i>382,000</i>	<i>3,408,000</i>	<i>0</i>	<i>3,790,000</i>
South Service Area (SE 35th St)	0	0	0	0
<i>Sewer Fee Revenue</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
South Service Area Segment II (Brown's Woods)	172,000	1,535,000	0	1,707,000
<i>Sewer Fee Revenue</i>	<i>172,000</i>	<i>1,535,000</i>	<i>0</i>	<i>1,707,000</i>
Barnes Heights Plat 1&2	44,000	511,000	0	555,000
<i>Sewer Fee Revenue</i>	<i>44,000</i>	<i>511,000</i>	<i>0</i>	<i>555,000</i>
	<b>3,800,000</b>	<b>8,689,000</b>	<b>0</b>	<b>12,489,000</b>

City of West Des Moines, IA  
 5 Year Capital Improvement Program  
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**PROJECTS & FUNDING SOURCES BY TYPE**

Project Name	15-16 Budget	16-17 Potential	18, 19, 20 Fiscal Years	Total
<b>Streets</b>				
22nd Street and Kingman Intersection Improvements	75,000	0	0	75,000
<i>General Obligation Bonds</i>	<i>75,000</i>	<i>0</i>	<i>0</i>	<i>75,000</i>
50th Street and Corporate Drive Intersection Improvements	60,000	0	0	60,000
<i>General Obligation Bonds</i>	<i>60,000</i>	<i>0</i>	<i>0</i>	<i>60,000</i>
50th Street and University Avenue Intersection Improvements	250,000	0	0	250,000
<i>General Obligation Bonds</i>	<i>250,000</i>	<i>0</i>	<i>0</i>	<i>250,000</i>
92nd Street and University Intersection Improvements	175,000	0	0	175,000
<i>General Obligation Bonds</i>	<i>175,000</i>	<i>0</i>	<i>0</i>	<i>175,000</i>
Jordan Creek Parkway and Westown Intersection Improvements	80,000	0	0	80,000
<i>General Obligation Bonds</i>	<i>80,000</i>	<i>0</i>	<i>0</i>	<i>80,000</i>
S 60th Street and MCP Intersection Improvements	150,000	0	0	150,000
<i>General Obligation Bonds</i>	<i>150,000</i>	<i>0</i>	<i>0</i>	<i>150,000</i>
S 50th St Widening - Mills to EP True	400,000	3,210,000	0	3,610,000
<i>General Obligation Bonds</i>	<i>400,000</i>	<i>3,210,000</i>	<i>0</i>	<i>3,610,000</i>
Ashworth Road Reconstruction - JCP to 98th St	3,656,800	4,000,000	9,753,200	17,410,000
<i>General Obligation Bonds</i>	<i>3,656,800</i>	<i>3,500,000</i>	<i>8,253,200</i>	<i>15,410,000</i>
<i>TIF Funds - Ashworth Road URA</i>	<i>0</i>	<i>500,000</i>	<i>1,500,000</i>	<i>2,000,000</i>
Grand Ave- S 88th St to Jordan Creek Parkway	0	210,000	6,045,000	6,255,000
<i>TIF Funds - Mills Sub 7 (Microsoft)</i>	<i>0</i>	<i>210,000</i>	<i>6,045,000</i>	<i>6,255,000</i>
S 88th St - Sugar Creek Dr to Grand Avenue	2,000,000	4,000,000	0	6,000,000
<i>TIF Funds - Mills Sub 7 (Microsoft)</i>	<i>2,000,000</i>	<i>4,000,000</i>	<i>0</i>	<i>6,000,000</i>
S Jordan Creek Pkwy - Grand to Raccoon River Drive	0	300,000	2,700,000	3,000,000
<i>TIF Funds - Mills Sub 7 (Microsoft)</i>	<i>0</i>	<i>300,000</i>	<i>2,700,000</i>	<i>3,000,000</i>
Various Alluvion Street Improvements	12,104,907	0	0	12,104,907
<i>TIF Funds - Alluvion</i>	<i>12,104,907</i>	<i>0</i>	<i>0</i>	<i>12,104,907</i>
S 60th Street Reconstuction - Mills to Pheasant Ridge	0	4,425,000	0	4,425,000
<i>TIF Funds - Mills URA</i>	<i>0</i>	<i>4,425,000</i>	<i>0</i>	<i>4,425,000</i>
S 60th Street Reconstuction - Pheasant Ridge to Grand	0	5,500,000	0	5,500,000
<i>TIF Funds - Mills URA</i>	<i>0</i>	<i>5,500,000</i>	<i>0</i>	<i>5,500,000</i>
Mills Parkway & S 88th Street Intersection	1,040,000	8,815,000	0	9,855,000
<i>Unknown</i>	<i>1,040,000</i>	<i>8,815,000</i>	<i>0</i>	<i>9,855,000</i>
	<b>19,991,707</b>	<b>30,460,000</b>	<b>18,498,200</b>	<b>68,949,907</b>



# 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 services 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 particular 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 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 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 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 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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1,565,888	1,673,776	1,901,825	1,913,605	11,780	0.62%
Intergovernmental	12,088	12,018	13,000	13,000		
Charges for Services	13,730,273	14,240,697	13,767,875	14,149,500	381,625	2.77%
Special Assessments						
Miscellaneous	6,612,763	6,717,500	6,742,200	6,877,100	134,900	2.00%
<b>Sub-total Operating Revenues</b>	<b>\$21,921,012</b>	<b>\$22,643,991</b>	<b>\$22,424,900</b>	<b>\$22,953,205</b>	<b>\$528,305</b>	<b>2.36%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Assets Sales	(\$39,804)					
Contributed Capital Assets	4,674,951	3,225,513				
Transfers In	10,012,132	7,865,678	4,421,700	6,331,000	1,909,300	43.18%
<b>Sub-total Other Financing Sources</b>	<b>\$14,647,279</b>	<b>\$11,091,191</b>	<b>\$4,421,700</b>	<b>\$6,331,000</b>	<b>\$1,909,300</b>	<b>43.18%</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$36,568,291</b>	<b>\$33,735,182</b>	<b>\$26,846,600</b>	<b>\$29,284,205</b>	<b>\$2,437,605</b>	<b>9.08%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$1,248,807	\$1,317,986	\$1,374,309	\$1,417,335	\$43,026	3.13%
Supplies and Services	12,873,871	13,143,842	15,072,100	15,088,080	15,980	0.11%
Universal Commodities	184,123	221,001	244,205	244,810	605	0.25%
Non-Recurring/Non-Capital	193,525	5,250				
Capital	3,244,288	3,380,072	1,562,100	4,445,400	2,883,300	184.58%
<b>Sub-total Operating Expenditures</b>	<b>\$17,744,614</b>	<b>\$18,068,151</b>	<b>\$18,252,714</b>	<b>\$21,195,625</b>	<b>\$2,942,911</b>	<b>16.12%</b>
<b>Debt Service Expenditures</b>	<b>\$17,050</b>					
<b>Capital Improvement Expenditures</b>	<b>\$1,481,433</b>	<b>\$1,008,929</b>	<b>\$5,591,700</b>	<b>\$6,081,000</b>	<b>\$489,300</b>	<b>8.75%</b>
<b>Total Expenditures</b>	<b>\$19,243,097</b>	<b>\$19,077,080</b>	<b>\$23,844,414</b>	<b>\$27,276,625</b>	<b>\$3,432,211</b>	<b>14.39%</b>
<b>Transfers Out</b>	<b>\$9,623,965</b>	<b>\$6,359,312</b>	<b>\$4,316,400</b>	<b>\$6,081,000</b>	<b>\$1,764,600</b>	<b>40.88%</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$28,867,062</b>	<b>\$25,436,392</b>	<b>\$28,160,814</b>	<b>\$33,357,625</b>	<b>\$5,196,811</b>	<b>18.45%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$7,701,229</b>	<b>\$8,298,790</b>	<b>(\$1,314,214)</b>	<b>(\$4,073,420)</b>	<b>(\$2,759,206)</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$133,296,768</b>	<b>\$140,997,997</b>	<b>\$149,296,787</b>	<b>\$147,982,573</b>	<b>(\$1,314,214)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$140,997,997</b>	<b>\$149,296,787</b>	<b>\$147,982,573</b>	<b>\$143,909,153</b>	<b>(\$4,073,420)</b>	<b>n/a</b>
<b>CASH AND CASH EQUIVALENTS</b>	<b>\$57,409,604</b>	<b>\$57,409,207</b>	<b>\$56,094,993</b>	<b>\$52,021,573</b>		<b>n/a</b>
<b>FUND BALANCE% OF EXPENDITURES</b>	<b>281.81%</b>	<b>298.34%</b>	<b>235.25%</b>	<b>190.72%</b>		



**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%.

<b>WRA Member Communities</b>	<b>Net Budget FY 2016</b>	<b>% of Total</b>
Altoona	\$2,063,565	5.12%
Ankeny	6,248,519	15.51%
Bondurant	424,314	1.05%
Clive	1,803,299	4.48%
Cumming	10,942	0.03%
Des Moines	15,218,648	37.78%
Greenfield Plaza	143,961	0.36%
Johnston	773,715	1.92%
Norwalk	1,030,207	2.56%
Pleasant Hill	400,082	0.99%
Polk City	342,260	0.85%
Polk County	85,488	0.21%
Urbandale Sanitary Sewer District	3,957,718	9.83%
Urbandale-Windsor Heights Sanitary Sewer District	398,213	0.99%
Waukee	1,273,141	3.16%
West Des Moines	6,104,880	15.16%
<b>Total</b>	<b>\$40,278,952</b>	<b>100.00%</b>



Financial Summary

	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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	64,610	102,692	87,000	88,700	1,700	1.95%
Intergovernmental						
Charges for Services	9,814,669	10,253,778	9,832,100	9,986,500	154,400	1.57%
Special Assessments						
Miscellaneous	39					
<b>Sub-total Operating Revenues</b>	<b>\$9,879,318</b>	<b>\$10,356,470</b>	<b>\$9,919,100</b>	<b>\$10,075,200</b>	<b>\$156,100</b>	<b>1.57%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Asset Sales		82				
Contributed Capital Assets	982,089	1,012,550				
Transfers In	8,84,2749	5,627,259	711,700	4,372,000	3,660,300	514.30%
<b>Sub-total Other Financing Sources</b>	<b>\$9,824,838</b>	<b>\$6,639,891</b>	<b>\$711,700</b>	<b>\$4,372,000</b>	<b>\$3,660,300</b>	<b>514.30%</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$19,704,156</b>	<b>\$16,996,361</b>	<b>\$10,630,800</b>	<b>\$14,447,200</b>	<b>\$3,816,400</b>	<b>35.90%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$669,409	\$723,385	\$756,642	\$781,405	\$24,763	3.27%
Supplies and Services	5,016,240	5,506,668	5,936,000	6,370,210	434,210	7.31%
Universal Commodities	91,531	128,410	137,905	130,810	(7,095)	(5.14%)
Non-Recurring/Non-Capital						
Capital	1,603,761	1,633,378	25,000	1,661,700	1,636,700	6,546.80%
<b>Sub-total Operating Expenditures</b>	<b>\$7,380,941</b>	<b>\$7,991,841</b>	<b>\$6,855,547</b>	<b>\$8,944,125</b>	<b>\$2,088,578</b>	<b>30.47%</b>
<b>Debt Service Expenditures</b>	<b>\$17,050</b>					
<b>Capital Improvement Expenditures</b>	<b>\$996,096</b>	<b>\$848,011</b>	<b>\$1,417,700</b>	<b>\$4,372,000</b>	<b>\$2,954,300</b>	<b>208.39%</b>
<b>Total Expenditures</b>	<b>\$8,394,087</b>	<b>\$8,839,852</b>	<b>\$8,273,247</b>	<b>\$13,316,125</b>	<b>\$5,042,878</b>	<b>60.95%</b>
<b>Transfers Out</b>	<b>\$8,903,360</b>	<b>\$5,627,259</b>	<b>\$734,100</b>	<b>\$4,572,000</b>	<b>\$3,837,900</b>	<b>522.80%</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$17,297,447</b>	<b>\$14,467,111</b>	<b>\$9,007,347</b>	<b>\$17,888,125</b>	<b>\$8,880,778</b>	<b>98.59%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$2,406,707</b>	<b>\$2,529,250</b>	<b>\$1,623,453</b>	<b>(\$3,440,925)</b>	<b>(\$5,064,378)</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$83,624,147</b>	<b>\$86,030,854</b>	<b>\$88,560,104</b>	<b>\$90,183,557</b>	<b>\$1,623,453</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$86,030,854</b>	<b>\$88,560,104</b>	<b>\$90,183,557</b>	<b>\$86,742,632</b>	<b>(\$3,440,925)</b>	<b>n/a</b>
<b>CASH AND INVESTMENTS</b>	<b>\$33,482,582</b>	<b>\$36,457,619</b>	<b>\$38,081,072</b>	<b>\$34,640,147</b>		
<b>CASH AND INVESTMENT % OF EXPENDITURES</b>	<b>398.88%</b>	<b>412.42%</b>	<b>460.29%</b>	<b>260.14%</b>		



## 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 2015-2016 are to maintain a high level, cost effective solid waste service to the citizens of West Des Moines.

### Financial Summary

Revenue in FY 2015-2016 from solid waste charges is expected to be approximately \$1,928,000.

**Financial Summary**

	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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services	1,762,412	1,797,487	1,768,000	1,928,000	160,000	9.05%
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$1,762,412</b>	<b>\$1,797,487</b>	<b>\$1,768,000</b>	<b>\$1,928,000</b>	<b>\$160,000</b>	<b>9.05%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Assets Sales						
Contributed Capital Assets						
Transfers In						
<b>Sub-total Other Financing Sources</b>						
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$1,762,412</b>	<b>\$1,797,487</b>	<b>\$1,768,000</b>	<b>\$1,928,000</b>	<b>\$160,000</b>	<b>9.05%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	1,778,178	1,839,484	1,949,500	1,967,500	18,000	0.92%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$1,778,179</b>	<b>\$1,839,484</b>	<b>\$1,949,500</b>	<b>\$1,967,500</b>	<b>\$18,000</b>	<b>0.92%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$1,778,179</b>	<b>\$1,839,484</b>	<b>\$1,949,500</b>	<b>\$1,967,500</b>	<b>\$18,000</b>	<b>0.92%</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$1,778,179</b>	<b>\$1,839,484</b>	<b>\$1,949,500</b>	<b>\$1,967,500</b>	<b>\$18,000</b>	<b>0.92%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$15,767)</b>	<b>(\$41,997)</b>	<b>(\$181,500)</b>	<b>(\$39,500)</b>	<b>\$142,000</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$784,949</b>	<b>\$769,182</b>	<b>\$727,185</b>	<b>\$454,685</b>	<b>(\$181,500)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$769,182</b>	<b>\$727,185</b>	<b>\$454,685</b>	<b>\$415,185</b>	<b>(\$39,500)</b>	<b>n/a</b>
<b>CASH AND INVESTMENTS</b>	<b>\$599,190</b>	<b>\$441,175</b>				
<b>CASH AND CASH INVESTMENTS % OF EXPENDITURES</b>	<b>33.70%</b>	<b>23.98%</b>				



**Description of the Storm Water Utility Fund**

The FY 2015-2016 budget reflects the tenth 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 \$2,249,600.



**Financial Summary**

	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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1,887	7,429	1,400	1,600	200	14.29%
Intergovernmental	12,089	12,018	13,000	13,000		
Charges for Services	2,153,191	2,189,432	2,167,775	2,235,000	67,225	3.10%
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$2,167,167</b>	<b>\$2,208,879</b>	<b>\$2,182,175</b>	<b>\$2,249,600</b>	<b>\$67,425</b>	<b>3.09%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Asset Sales						
Contributed Capital Assets	3,557,677	2,208,091				
Transfers In	647,541	607,951	3,460,000	1,709,000	(1,751,000)	(50.61%)
<b>Sub-total Other Financing Sources</b>	<b>\$4,205,218</b>	<b>\$2,816,042</b>	<b>\$3,460,000</b>	<b>\$1,709,000</b>	<b>(\$1,751,000)</b>	<b>(50.61%)</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$6,372,385</b>	<b>\$5,024,921</b>	<b>\$5,642,175</b>	<b>\$3,958,600</b>	<b>(\$1,683,575)</b>	<b>(29.84%)</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$579,399	\$594,600	\$617,667	\$635,930	\$18,263	2.96%
Supplies and Services	139,319	142,271	258,600	239,370	(19,230)	(7.44%)
Universal Commodities	92,592	92,591	106,300	114,000	7,700	7.24%
Non-Recurring/Non-Capital		5,250				
Capital	579,412	634,430		667,200	667,200	100.00%
<b>Sub-total Operating Expenditures</b>	<b>\$1,390,722</b>	<b>\$1,469,142</b>	<b>\$982,567</b>	<b>\$1,656,500</b>	<b>\$673,933</b>	<b>68.59%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>	<b>\$557,382</b>	<b>\$160,918</b>	<b>\$4,174,000</b>	<b>\$1,709,000</b>	<b>(\$2,465,000)</b>	<b>(59.06%)</b>
<b>Total Expenditures</b>	<b>\$1,948,104</b>	<b>\$1,630,060</b>	<b>\$5,156,567</b>	<b>\$3,365,500</b>	<b>(\$1,791,067)</b>	<b>(34.73%)</b>
<b>Transfers Out</b>	<b>\$636,106</b>	<b>\$721,183</b>	<b>\$3,582,300</b>	<b>\$1,509,000</b>	<b>(\$2,073,300)</b>	<b>(57.88%)</b>
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$2,584,210</b>	<b>\$2,351,243</b>	<b>\$8,738,867</b>	<b>\$4,874,500</b>	<b>(\$3,864,367)</b>	<b>(44.22%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$3,788,175</b>	<b>\$2,673,678</b>	<b>(\$3,096,692)</b>	<b>(\$915,900)</b>	<b>\$2,180,792</b>	<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$28,348,243</b>	<b>\$32,136,418</b>	<b>\$34,810,096</b>	<b>\$31,713,404</b>	<b>(\$3,096,692)</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$32,136,418</b>	<b>\$34,810,096</b>	<b>\$31,713,404</b>	<b>\$30,797,504</b>	<b>(\$915,900)</b>	<b>n/a</b>
<b>CASH AND INVESTMENTS</b>	<b>\$5,775,656</b>	<b>\$6,307,443</b>	<b>\$3,210,751</b>	<b>\$2,294,851</b>		
<b>CASH AND INVESTMENTS % OF EXPENDITURES</b>	<b>296.48%</b>	<b>386.95%</b>	<b>62.27%</b>	<b>68.19%</b>		





**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 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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property			100,000	100,000		
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>			<b>\$100,000</b>	<b>\$100,000</b>		
<b>Other Financing Sources</b>						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In		\$1,000,000				
<b>Sub-total Other Financing Sources</b>		<b>\$1,000,000</b>				
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		<b>\$1,000,000</b>	<b>\$100,000</b>	<b>\$100,000</b>		
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>						
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>						
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>						
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>\$1,000,000</b>	<b>\$100,000</b>	<b>\$100,000</b>		
<b>BEGINNING FUND BALANCE</b>			<b>\$1,000,000</b>	<b>\$1,100,000</b>	<b>\$100,000</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>		<b>\$1,000,000</b>	<b>\$1,100,000</b>	<b>\$1,200,000</b>	<b>\$100,000</b>	<b>n/a</b>
<b>CASH AND CASH EQUIVALENTS</b>		<b>\$1,000,000</b>	<b>\$1,100,000</b>	<b>\$1,200,000</b>		
<b>CASH AND CASH EQUIVALENTS % OF EXPENDITURES</b>		<b>n/a</b>	<b>n/a</b>	<b>n/a</b>		



**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 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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	1,272,186	1,198,125	1,250,000	1,296,000	46,000	3.68%
<b>Sub-total Operating Revenues</b>	<b>\$1,272,186</b>	<b>\$1,198,125</b>	<b>\$1,250,000</b>	<b>\$1,296,000</b>	<b>\$46,000</b>	<b>3.68%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In						
<b>Sub-total Other Financing Sources</b>						
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$1,272,186</b>	<b>\$1,198,125</b>	<b>\$1,250,000</b>	<b>\$1,296,000</b>	<b>\$46,000</b>	<b>3.68%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	1,233,552	1,194,474	1,250,000	1,275,000	25,000	2.00%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$1,233,552</b>	<b>\$1,194,474</b>	<b>\$1,250,000</b>	<b>\$1,275,000</b>	<b>\$25,000</b>	<b>2.00%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$1,233,552</b>	<b>\$1,194,474</b>	<b>\$1,250,000</b>	<b>\$1,275,000</b>	<b>\$25,000</b>	<b>2.00%</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$1,233,552</b>	<b>\$1,194,474</b>	<b>\$1,250,000</b>	<b>\$1,275,000</b>	<b>\$25,000</b>	<b>2.00%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$38,634</b>	<b>\$3,651</b>		<b>\$21,000</b>		
<b>BEGINNING FUND BALANCE</b>	<b>\$95,345</b>	<b>\$133,979</b>	<b>\$137,630</b>	<b>\$137,630</b>		<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$133,979</b>	<b>\$137,630</b>	<b>\$137,630</b>	<b>\$158,630</b>	<b>\$21,000</b>	<b>n/a</b>
<b>CASH AND CASH EQUIVALENTS</b>	<b>\$121,535</b>	<b>\$94,356</b>	<b>\$94,356</b>	<b>\$115,356</b>		
<b>CASH AND CASH EQUIVALENTS % OF EXPENDITURES</b>	<b>9.85%</b>	<b>7.90%</b>	<b>7.55%</b>	<b>9.05%</b>		



**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 2015-2016 are expected to be \$2,116,500, which is a 37.69% increase from FY 2014-15. 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.

<b>Class</b>	<b>Age</b>
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 \$13,917,000 at June 30, 2016. This fund balance is reserved for future vehicle and equipment replacements.



**Financial Summary**

	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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1,497,085	1,559,166	1,712,625	1,722,005	9,380	0.55%
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
<b>Sub-total Operating Revenues</b>	<b>\$1,497,085</b>	<b>\$1,559,166</b>	<b>\$1,712,625</b>	<b>\$1,722,005</b>	<b>\$9,380</b>	<b>0.55%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Assets Sales	(\$39,804)	(\$24,311)				
Contributed Capital Assets	135,185	29,101				
Transfers In						
<b>Sub-total Other Financing Sources</b>	<b>\$95,381</b>	<b>\$4,790</b>				
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$1,592,466</b>	<b>\$1,563,956</b>	<b>\$1,712,625</b>	<b>\$1,722,005</b>	<b>\$9,380</b>	<b>0.55%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	1,345	447				
Universal Commodities						
Non-Recurring/Non-Capital	193,525					
Capital	1,061,116	1,112,264	1,537,100	2,116,500	579,400	37.69%
<b>Sub-total Operating Expenditures</b>	<b>\$1,255,986</b>	<b>\$1,112,711</b>	<b>\$1,537,100</b>	<b>\$2,116,500</b>	<b>\$579,400</b>	<b>37.69%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$1,255,986</b>	<b>\$1,112,711</b>	<b>\$1,537,100</b>	<b>\$2,116,500</b>	<b>\$579,400</b>	<b>37.69%</b>
<b>Transfers Out</b>	<b>\$12,452</b>	<b>\$10,869</b>				
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$1,268,438</b>	<b>\$1,123,580</b>	<b>\$1,537,100</b>	<b>\$2,116,500</b>	<b>\$579,400</b>	<b>37.69%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$324,028</b>	<b>\$440,376</b>	<b>\$175,525</b>	<b>(\$394,495)</b>		<b>n/a</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$13,371,593</b>	<b>\$13,695,621</b>	<b>\$14,135,997</b>	<b>\$14,311,522</b>	<b>\$175,525</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$13,695,621</b>	<b>\$14,135,997</b>	<b>\$14,311,522</b>	<b>\$13,917,027</b>	<b>(\$394,495)</b>	<b>n/a</b>
<b>CASH AND CASH EQUIVALENTS</b>	<b>\$8,489,449</b>	<b>\$9,117,756</b>	<b>\$9,293,281</b>	<b>\$8,898,786</b>		
<b>CASH AND CASH EQUIVALENTS % OF EXPENDITURES</b>	<b>675.92%</b>	<b>819.42%</b>	<b>604.60%</b>	<b>420.45%</b>		



**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 2015-2016 is projected to be \$4,665,000. 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 \$5,236,000 for FY 2015-2016.

**Estimated Fund Balance**

The City estimates the ending fund balance for the Health Insurance Fund will be approximately \$6,981,000 at June 30, 2016. This balance is reserved for future claims that will not be funded by coinsurance.

**Financial Summary**

	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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	2,305	4,488	800	1,300	500	62.50%
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	5,095,636	5,225,018	5,292,200	5,331,100	38,900	0.74%
<b>Sub-total Operating Revenues</b>	<b>\$5,097,941</b>	<b>\$5,229,506</b>	<b>\$5,293,000</b>	<b>\$5,332,400</b>	<b>\$39,400</b>	<b>0.74%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In						
<b>Sub-total Other Financing Sources</b>						
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$5,097,941</b>	<b>\$5,229,506</b>	<b>\$5,293,000</b>	<b>\$5,332,400</b>	<b>\$39,400</b>	<b>0.74%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	4,362,037	4,063,845	5,233,000	5,236,000	3,000	0.06%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$4,362,037</b>	<b>\$4,063,845</b>	<b>\$5,233,000</b>	<b>\$5,236,000</b>	<b>\$3,000</b>	<b>0.06%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$4,362,037</b>	<b>\$4,063,845</b>	<b>\$5,233,000</b>	<b>\$5,236,000</b>	<b>\$3,000</b>	<b>0.06%</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$4,362,037</b>	<b>\$4,063,845</b>	<b>\$5,233,000</b>	<b>\$5,236,000</b>	<b>\$3,000</b>	<b>0.06%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$735,904</b>	<b>\$1,165,661</b>	<b>\$60,000</b>	<b>\$96,400</b>	<b>\$36,400</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$4,923,566</b>	<b>\$5,659,470</b>	<b>\$6,825,131</b>	<b>\$6,885,131</b>	<b>\$60,000</b>	
<b>ENDING FUND BALANCE</b>	<b>\$5,659,470</b>	<b>\$6,825,131</b>	<b>\$6,885,131</b>	<b>\$6,981,531</b>	<b>\$96,400</b>	
<b>CASH AND CASH EQUIVALENTS</b>	<b>\$6,036,847</b>	<b>\$7,186,141</b>	<b>\$7,246,141</b>	<b>\$7,342,541</b>		
<b>CASH AND CASH EQUIVALENTS % OF EXPENDITURES</b>	<b>138.40%</b>	<b>176.83%</b>	<b>138.47%</b>	<b>105.17%</b>		





**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 \$3,155,000 at June 30, 2016. This balance is reserved for future claims.

**Financial Summary**

	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						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	244,902	294,357	200,000	250,000	50,000	25.00%
<b>Sub-total Operating Revenues</b>	<b>\$244,902</b>	<b>\$294,357</b>	<b>\$200,000</b>	<b>\$250,000</b>	<b>\$50,000</b>	<b>25.00%</b>
<b>Other Financing Sources</b>						
Proceeds of Capital Assets Sales						
Contributed Capital Assets						
Transfers In	521,843	630,467	250,000	250,000		
<b>Sub-total Other Financing Sources</b>	<b>\$521,843</b>	<b>\$630,467</b>	<b>\$250,000</b>	<b>\$250,000</b>		
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$766,745</b>	<b>\$924,824</b>	<b>\$450,000</b>	<b>\$500,000</b>	<b>\$50,000</b>	<b>11.11%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services						
Supplies and Services	343,199	396,652	445,000	450,000	5,000	1.12%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
<b>Sub-total Operating Expenditures</b>	<b>\$343,199</b>	<b>\$396,652</b>	<b>\$445,000</b>	<b>\$450,000</b>	<b>\$5,000</b>	<b>1.12%</b>
<b>Debt Service Expenditures</b>						
<b>Capital Improvement Expenditures</b>						
<b>Total Expenditures</b>	<b>\$343,199</b>	<b>\$396,652</b>	<b>\$445,000</b>	<b>\$450,000</b>	<b>\$5,000</b>	<b>1.12%</b>
<b>Transfers Out</b>						
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$343,199</b>	<b>\$396,652</b>	<b>\$445,000</b>	<b>\$450,000</b>	<b>\$5,000</b>	<b>1.12</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$423,546</b>	<b>\$528,172</b>	<b>\$5,000</b>	<b>\$50,000</b>	<b>\$45,000</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$2,148,928</b>	<b>\$2,572,474</b>	<b>\$3,100,646</b>	<b>\$3,105,646</b>	<b>\$5,000</b>	<b>n/a</b>
<b>ENDING FUND BALANCE</b>	<b>\$2,572,474</b>	<b>\$3,100,646</b>	<b>\$3,105,646</b>	<b>\$3,155,646</b>	<b>\$450,000</b>	
<b>CASH AND CASH EQUIVALENTS</b>	<b>\$2,887,799</b>	<b>\$3,431,292</b>	<b>\$3,436,292</b>	<b>\$3,486,292</b>		
<b>CASH AND CASH EQUIVALENTS % OF EXPENDITURES</b>	<b>841.44%</b>	<b>865.06%</b>	<b>772.20%</b>	<b>701.25%</b>		



# 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	725
Unpaved	54

**Miles of Sewers:**

Storm	200
Sanitary	245

**Public Education Facilities:**

Elementary	10
Middle School	2
Ninth Grade School	1
High School	1

**Higher Education Facilities:**

Community College	1
College/University Campus	3

**Medical Facilities:**

Hospitals	2
Number of Beds	241



**Leisure Services:**

Parks and Greenways	40
Number of Park Acres	1,275
Number of Picnic Shelters	25
Number of Dog Parks	1
Number of Playgrounds	36
Number of Outdoor Aquatic Centers	2
Number of Splash Pads/Spray Grounds	2
Number of Tennis Courts	13
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	50

**Libraries:**

Number of Physical and Downloadable Volumes	180,000
Annual Circulation	626,000
Annual Visitors	305,307

**Cemeteries:**

Number of Facilities	2
Number of Acres	9

**Income Statistics:**

	<b>Median Family Income</b>	<b>Median Household Income</b>	<b>Per Capita Income</b>
State of Iowa	\$65,550	\$51,653	\$26,992
Madison County	68,812	57,581	27,685
Polk County	72,230	58,350	30,034
Warren County	73,189	62,386	28,407
Dallas County	85,440	73,011	35,111
<b>West Des Moines</b>	<b>86,730</b>	<b>70,755</b>	<b>38,627</b>

Source: U.S. Census Bureau; 2011-2013 American Community Survey 3-Estimates



**Principal Property Taxpayers:**

<b>Taxpayer</b>	<b>Taxable Value</b>	<b>Percentage of Total City Taxable Value</b>
Wells Fargo Home Mortgage Inc.	\$184,138,344	4.18%
Microsoft Corporation	165,332,539	3.75%
GGP Jordan Creek, LLC	155,193,912	3.52%
Valley West Mall, LLC	60,885,000	1.38%
Aviva	49,483,629	1.12%
Regency West Office Partners, LLC	37,540,800	0.85%
IFBF Property Management	36,225,630	0.82%
CCOP I, LLC	34,776,072	0.79%
MRES West Glen Holdings LP	34,451,100	0.78%
Dallas County Partners II	28,945,098	0.66%

Source: 2014 Valuations Polk, Dallas, Warren, & Madison County Assessor’s Office

**Principal Employers:**

<b>Employer</b>	<b>Type of Business</b>	<b>Employees</b>
Wells Fargo & Company	Financial Services	8,393
West Des Moines Community Schools	Education	1,114
Athene USA Corporation	Insurance/Financial Services	1,051
FBL Financial Group Inc.	Insurance/Financial Services	979
Hy-Vee Inc.	Grocery Store Chain	876
Mediacom	Communications	538
MetLife	Insurance	496
Sammons Financial Group	Financial Services	470
GuideOne Insurance	Insurance	450
The Iowa Clinic	Medical	445

Source: West Des Moines Community & Economic Development Department



**Demographic Statistics:**

<b>Year</b>	<b>West Des Moines Population</b>	<b>% Change</b>	<b>Polk County</b>	<b>% Change</b>	<b>State of Iowa</b>	<b>% Change</b>
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:**

<b>Fiscal Year</b>	<b>Retail Taxable Sales</b>	<b>Percentage of Total State Sales Tax Generated</b>
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%
2014	1,647,831,070	4.59%

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.

**AVL**-Automated Vehicle Location

**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](http://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](http://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.

**EMS**-Emergency Medical Services

**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](http://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](http://www.icma.org)

**IDNR**-Iowa Department of Natural Resources, [www.iowadnr.gov](http://www.iowadnr.gov)

**IDOT**-Iowa Department of Transportation, [www.iowadot.gov](http://www.iowadot.gov)

**IEDA**-Iowa Economic Development Authority, [www.iowaeconomicdevelopment.com](http://www.iowaeconomicdevelopment.com)



**IMFOA**-Iowa Municipal Finance Officers Association, [www.imfoa.org](http://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](http://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](http://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](http://www.usgbc.org/LEED)

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

**LIHEAP**-Low-Income Home Energy Assistance Program

**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.

**Major Fund**-Those funds whose revenue, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent for the aggregate of all governmental and enterprise funds in total.

**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](http://www.mfprsi.org)

**Metropolitan Planning Organization**-(MPO), [www.dmampo.org](http://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 determine 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 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.

**TIME-21 Fund**-The Transportation Investment Moves the Economy in the 21st Century Fund consists of moneys appropriated by the State of Iowa to fund construction and maintenance of Iowa's public roadway system.

**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](http://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.

