CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION

ITEM: Public Hearing, FY 2014-15 Budget Amendment #3 **DATE:** May 18, 2015

FINANCIAL IMPACT:

There will be no increase to the tax rates as a result of this amendment. Details of the more significant adjustments include the following:

General Fund – net decrease of $185,317 to the fund balance

As a result of the amendment, overall estimated General Fund operating revenues will be increased by $202,450, while estimated General Fund operating expenditures will be increased by $423,767.

The amendment includes various fee-based revenues increased to year-to-date results:

- Building Permits +$70,000
- Heating Permits +$20,000
- Plumbing Permits +$11,000
- Housing Inspections +$17,000
- Developer Paid Inspections +$20,000
- Insurance Reimbursements +$24,000

Various departmental contingency accounts are being decreased in order to offset the unexpected repairs and maintenance items listed below:

- Building Maintenance for Public Safety Station #18 increased $10,000 for repairs to the trash dumpster enclosure.

- Vehicle Maintenance for Public Safety Station #22 (shared with Clive) increased $25,000 for repairs to Engine #220.

- Building Maintenance for Library increased $26,000 for replacement of the entrance doors.

Other specific items of note within the General Fund are as follows:

- $126,000 has been allocated for brick paver repair and replacement in the Valley Junction business district.

- Public Works Building Maintenance increased $40,000 for removal of the office trailer work space and building remodeling costs needed to accommodate staff moved out of the trailers.

- Information Technology Services costs increased $98,000 to pay for Share Point/Records Management Services, SQL Server Support, and Enterprise Data Architecture 2.0 upgrade.

Special Revenue Fund - net decrease of $17,992 to the fund balance

- Revenues and expenses each increased by $80,000 due to changes within the HUD Entitlement Program, as some programs were not completed in FY 13-14 and have been carried over to FY 14-15.

- Street lighting expenses decreased $26,000 as the charges from MidAmerican Energy decreased due to new rate plans.

- The amendment also includes several minor adjustments to the Housing Funds, Police Gift Trust, Human Services Funds, and the RRP Softball Trust Fund.

Capital Budget - net decrease of $2,037,250 to the fund balance

As a result of the amendment, budgeted revenue for capital items increased $437,800; $411,800 of this revenue comes from State of Iowa contributions and grants.

Transfers Out in the Capital Fund have increased by $1,220,000 as proceeds from the 2014A bond issue have been transferred to the Debt Service Fund to the 2007A bond.

Expenses for Capital items will increase by $1,255,055 due to two major factors. First, several projects need to be added to the Capital Budget (primarily due to Project Alluvion) as they were not foreseen at the time the original budget was approved. Second, costs of other approved projects have increased as more detailed analysis has revealed a larger-than-expected scope of work than was originally budgeted. The increased expenditures do not reflect the realization of staff that several of the scheduled FY 2014-15 projects will not be initiated or completed as forecasted. This amendment calls for major adjustments in expenditures (defined as being over $100,000) for the following public improvements:

Parks Maintenance Facility	+$194,000
318 5th Street	+$336,000
Pine Ave. S. 8th to End of Pavement	+$142,000
Alluvion 1A2 Water Main Improvement	+$210,000

Necessary funds for these projects are provided by various sources, including bond proceeds, assessments, road use tax, and grants.

Business Type / Enterprise Funds - net increase to the fund of $73,950

Business Type/Enterprise revenues will increase by $157,400 while estimate expenditures will increase $83,450.

- $94,000 of increased revenue is related to year-to-date sewer district fee charges and sewer capital charges.

- Vehicle Replacement Fund revenue increased by $63,400 from the sale of vehicles.

- Expenses increased $60,000 for the purchase of a Strategic Emergency Response (SERT) vehicle. This expense is offset by contributions received from other communities that participate in the SERT program.

- Expenses for Sanitary Sewer and Storm Water Capital items will increase by $32,000 due to the Right of Way costs associated with the multiple sewer projects.

- Vehicle Replacement Charges increased by a net of $51,450 because, in order to receive a higher sales price, the City opted to sell a vehicle instead of trading it in.

BACKGROUND:

This is a public hearing on Amendment #3 to the City's FY 14-15 operating and capital budget. The Finance Director and Budget Analyst, after reviewing all expenditure levels and receiving input from several of the departments, developed this proposed amendment. The amendment was presented and discussed with the Finance and Administration Sub-Committee on April 22, 2015. The Sub-Committee recommended approval and also recommended including the attached notes.

RECOMMENDATION:

Adopt Resolution approving Amendment #3 to the FY 2014-15 operating and capital budget.

Lead Staff Member: **Chris Hamlett, Budget Analyst** CH

STAFF REVIEWS

Department Director	Tim Stiles, Finance Director TMS
Appropriations/Finance	
Legal	
Agenda Acceptance	RTG

PUBLICATION(S) (if applicable)

Published In	The Des Moines Register
Dates(s) Published	May 8, 2015

SUBCOMMITTEE REVIEW (if applicable)

Committee	Finance & Administration		
Date Reviewed	April 22, 2015		
Recommendation	(Yes)	No	Split

77-727

CITY BUDGET AMENDMENT AND CERTIFICATION RESOLUTION

To the Auditor of POLK, DALLAS, WARREN, & MADISON County, Iowa:

The City Council of West Des Moines in said County/Counties met on 5/18/2015 ,at the place and hour set in the notice, a copy of which accompanies this certificate and is certified as to publication. Upon taking up the proposed amendment, it was considered and taxpayers were heard for and against the amendment.

The Council, after hearing all taxpayers wishing to be heard and considering the statements made by them, gave final consideration to the proposed amendment(s) to the budget and modifications proposed at the hearing, if any. thereupon, the following resolution was introduced.

RESOLUTION No. _____

A RESOLUTION AMENDING THE CURRENT BUDGET FOR THE FISCAL YEAR ENDING JUNE 30 2015
(AS AMENDED LAST ON 4/6/2015 .)

Be It Resolved by the Council of the City of West Des Moines

Section 1. Following notice published 5/8/2015 and the public hearing held, 5/18/2015 the current budget (as previously amended) is amended as set out herein and in the detail by fund type and activity that supports this resolution which was considered at that hearing:

		Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources				
Taxes Levied on Property	1	48,525,173	0	48,525,173
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	48,525,173	0	48,525,173
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	9,205,790	0	9,205,790
Other City Taxes	6	4,009,853	0	4,009,853
Licenses & Permits	7	1,876,850	113,500	1,990,350
Use of Money and Property	8	2,044,055	8,150	2,052,205
Intergovernmental	9	16,244,019	496,600	16,740,619
Charges for Services	10	20,341,575	141,000	20,482,575
Special Assessments	11	185,600	26,000	211,600
Miscellaneous	12	9,464,565	35,000	9,499,565
Other Financing Sources	13	102,039,054	1,351,400	103,390,454
Total Revenues and Other Sources	14	213,936,534	2,171,650	216,108,184
Expenditures & Other Financing Uses				
Public Safety	15	28,667,706	77,950	28,745,656
Public Works	16	9,044,647	-48,850	8,995,797
Health and Social Services	17	1,258,878	2,500	1,261,378
Culture and Recreation	18	8,581,999	7,700	8,589,699
Community and Economic Development	19	23,294,485	296,950	23,591,435
General Government	20	7,940,281	119,525	8,059,806
Debt Service	21	20,520,328	0	20,520,328
Capital Projects	22	36,355,665	1,255,050	37,610,715
Total Government Activities Expenditures	23	135,663,989	1,710,825	137,374,814
Business Type / Enterprises	24	27,522,519	83,450	27,605,969
Total Gov Activities & Business Expenditures	25	163,186,508	1,794,275	164,980,783
Transfers Out	26	57,864,054	1,288,000	59,152,054
Total Expenditures/Transfers Out	27	221,050,562	3,082,275	224,132,837
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out Fiscal Year	28	-7,114,028	-910,625	-8,024,653
Beginning Fund Balance July 1	29	206,658,634	0	206,658,634
Ending Fund Balance June 30	30	199,544,606	-910,625	198,633,981

Passed this _____ (Day) day of _____ (Month/Year)

Signature
City Clerk/Finance Officer

Signature
Mayor

Mar-14

Form 653.C1

NOTICE OF PUBLIC HEARING
AMENDMENT OF CURRENT CITY BUDGET

The City Council of West Des Moines in POLK, DALLAS, WARREN, & MADISON County, Iowa

will meet at Council Chambers of WDM City Hall

at 5:35 PM (hour) on 5/18/2015 (Date)

,for the purpose of amending the current budget of the city for the fiscal year ending June 30, 2015 (year)

by changing estimates of revenue and expenditure appropriations in the following functions for the reasons given. Additional detail is available at the city clerk's office showing revenues and expenditures by fund type and by activity.

		Total Budget as certified or last amended	Current Amendment	Total Budget after Current Amendment
Revenues & Other Financing Sources				
Taxes Levied on Property	1	48,525,173		48,525,173
Less: Uncollected Property Taxes-Levy Year	2			0
Net Current Property Taxes	3	48,525,173	0	48,525,173
Delinquent Property Taxes	4	0		0
TIF Revenues	5	9,205,790		9,205,790
Other City Taxes	6	4,009,853		4,009,853
Licenses & Permits	7	1,876,850	113,500	1,990,350
Use of Money and Property	8	2,044,055	8,150	2,052,205
Intergovernmental	9	16,244,019	496,600	16,740,619
Charges for Services	10	20,341,575	141,000	20,482,575
Special Assessments	11	185,600	26,000	211,600
Miscellaneous	12	9,464,565	35,000	9,499,565
Other Financing Sources	13	102,039,054	1,351,400	103,390,454
Total Revenues and Other Sources	14	213,936,534	2,171,650	216,108,184
Expenditures & Other Financing Uses				
Public Safety	15	28,667,706	77,950	28,745,656
Public Works	16	9,044,647	-48,850	8,995,797
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Beginning Fund Balance July 1	29	206,658,634		206,658,634
Ending Fund Balance June 30	30	199,544,606	-910,625	198,633,981

Explanation of increases or decreases in revenue estimates, appropriations, or available cash:

Miscellaneous revenues and expenditures revised from the adopted budget.

There will be no increase in tax levies to be paid in the current fiscal year named above related to the proposed budget amendment. Any increase in expenditures set out above will be met from the increased non-property tax revenues and cash balances not budgeted or considered in this current budget.

Tim Stiles

City Clerk/ Finance Officer Name

Fund Summary

Fund Type	Revenues Inc (Dec)	Expenditures Inc (Dec)	Transfers In (Out)	Net Inc (Dec)
General	$ 202,450	$ 423,767	$ 36,000	$ (185,317)
Special Revenue	$ 86,000	$ 32,008	$ (36,000)	$ 17,992
Debt Service	$ -		$ 1,220,000	$ 1,220,000
Capital Projects	$ 437,800	$ 1,255,050	$ (1,220,000)	$ (2,037,250)
Business Type / Enterprise	$ 157,400	$ 83,450	$ -	$ 73,950
	$ 883,650	**$ 1,794,275**	**$ -**	**$ (910,625)**

Revenue Detail

Account Number								
Fund	Function	Cost Center	Type	Line Item	Description	Current Budget	Change Inc (Dec)	Amended Budget
General Funds								
Licenses and Permits								
0100	10	20	1	2310	Building Permits	$ 1,220,000	$ 70,000	$ 1,290,000
0100	10	20	1	2315	Electrical Permits	$ 105,000	$ 6,500	$ 111,500
0100	10	20	1	2320	Heating Permits	$ 48,000	$ 20,000	$ 68,000
0100	10	20	1	2325	Plumbing Permits	$ 58,000	$ 11,000	$ 69,000
0100	20	20	1	2340	Fiber Optic License	$ 8,000	$ 4,000	$ 12,000
0100	40	20	1	2030	Archery Facility Permit	$ 7,300	$ 2,000	$ 9,300
Sub-total Licenses and Permits							**$ 113,500**	
Intergovernmental								
0100	10	40	2	4099	Grants-Misc Federal	$ 18,700	$ 4,800	$ 23,500
Sub-total Intergovernmental							**$ 4,800**	
Charges for Services								
0100	10	50	1	5233	Fire Plan Review - C. D.	$ 18,000	$ 7,000	$ 25,000
0100	10	50	1	5246	Housing Inpsection	$ 110,000	$ 17,000	$ 127,000
0100	50	50	1	5002	Developer Paid Inspection	$ 680,000	$ 20,000	$ 700,000
0100	50	50	1	5016	Zoning & Platting Fees	$ 15,000	$ 3,000	$ 18,000
Sub-total Charges for Services							**$ 47,000**	
Use of Money & Property								
0100	60	30	4	3000	Interest on Investments	$ 5,000	$ 4,500	$ 9,500
0100	60	30	4	3040	Interest from IPAIT	$ 7,500	$ (5,850)	$ 1,650
0100	60	30	4	3045	Interst on Money Markets	$ 32,000	$ 5,500	$ 37,500
0100	60	30	4	3100	Control Pay Revenue Sharing	$ 55,000	$ 4,000	$ 59,000
Sub-total Use of Money & Property							**$ 8,150**	
Miscellaneous								
0100	60	70	4	7560	Sales Tax Refunds	$ 48,000	$ 5,000	$ 53,000
0100	60	70	4	7855	Insurance Reimburse-Property	$ -	$ 24,000	$ 24,000
Sub-total Miscellaneous							**$ 29,000**	
General Funds Total							**$ 202,450**	
Special Revenue Funds								
Intergovernmental								
1645	50	40	2	4020	HUD Grant	$ 220,000	$ 80,000	$ 300,000
Sub-total Intergovernmental							**$ 80,000**	
Miscellaneous								
1330	10	70	1	7799	Unaticipated/Miscellaneous	$ 5,000	$ 6,000	$ 11,000
Sub-total Miscellaneous							**$ 6,000**	
Special Revenue Funds Total							**$ 86,000**	

Revenue Detail

Account Number								
Fund	Function	Cost Center	Type	Line Item	Description	Current Budget	Change Inc (Dec)	Amended Budget
Revenue-Continued								
Capital Projects Funds								
Grand Avenue/I35 to S.50th								
4038	20	40	3	4355	Iowa DOT Agreement/Grant	$ 25,000	$ 167,300	$ 192,300
Sub-total Grand Avenue/ I35 to S. 50th							**$ 167,300**	
Grand Avenue S.35 to S.50th								
4045	20	40	3	4355	Iowa DOT Agreement/Grant	$ -	$ 52,000	$ 52,000
Sub-total Grand Avenue S.35 to S. 50th							**$ 52,000**	
Southwest Connector								
4070	20	40	3	4355	Iowa DOT Agreement/Grant	$ 149,000	$ 35,000	$ 184,000
Sub-total Southwest Connector							**$ 35,000**	
Grand Technology Gateway								
4233	20	40	3	4355	Iowa DOT Agreement/Grant	$ 110,000	$ 124,500	$ 234,500
Sub-total Grand Technology Gateway							**$ 124,500**	
City/School Campus Pond Watershed Improvements								
6543	40	40	3	4599	State Grants	$ -	$ 33,000	$ 33,000
Sub-total City/School Campus Pond Watershed Improvements							**$ 33,000**	
Special Assessments								
7952	20	60	1	6000	Lump Sum Budget Projections	$ 185,600	$ 26,000	$ 211,600
Sub-total Special Assessments							**$ 26,000**	
Capital Projects Funds Total							**$ 437,800**	
Business Type Funds								
Charges for Services								
8100	80	50	1	5412	Sewer Capital Charges	$ 339,000	$ 21,000	$ 360,000
8150	80	50	3	5416	Special Fee District Charges	$ 51,600	$ 32,500	$ 84,100
8152	80	50	3	5416	Special Fee District Charges	$ 49,700	$ 25,500	$ 75,200
8342	80	50	3	5416	Special Fee District Charges	$ 42,675	$ 15,000	$ 57,675
Sub-total Charges for Services							**$ 94,000**	
Other Financing Sources								
9200	80	90	4	7789	Sale Proceeds from Auction	$ -	$ 3,400	$ 3,400
9200	80	90	4	9025	Sale fo Equipment/Vehicles	$ -	$ 60,000	
Sub-total Other Financing Sources							**$ 63,400**	
Business Type Funds Total							**$ 157,400**	
Revenue Total							**$ 883,650**	

Transfers

Account Number						Current Budget	Change Inc (Dec)	Amended Budget
Fund	Function	Cost Center	Type	Line Item	Description			
Transfers In								
General								
0100	95	95	9	9100	Transfers In	$ -	$ 36,000	$ 36,000
Total General Transfers In							**$ 36,000**	
Debt Service								
2100	95	95	9	9100	Transfers In	$ -	$ 1,220,000	$ 1,220,000
Total Debt Service Transfers In							**$ 1,220,000**	
Business Type								
5011	95	95	9	9100	Transfers In	$ -	$ 10,000	$ 10,000
5071	95	95	9	9100	Transfers In	$ -	$ 20,000	$ 20,000
5085	95	95	9	9100	Transfers In	$ -	$ 2,000	$ 2,000
Total Business Type Transfers In							**$ 32,000**	
Total Transfers In							**$ 1,288,000**	
Transfers Out								
Special Revenue								
1100	95	890	9	9100	Transfer Out	$ -	$ 36,000	$ 36,000
Total Special Revenue Transfers Out							**$ 36,000**	
Capital Projects								
7758	95	890	9	9100	Transfer Out	$ -	$ 1,220,000	$ 1,220,000
Total Capital Projects Transfers Out							**$ 1,220,000**	
Business Type								
8100	95	890	9	9100	Transfer Out	$ -	$ 32,000	$ 32,000
Total Business Type Transfers Out							**$ 32,000**	
Total Transfers Out							**$ 1,288,000**	
Net Transfers In/Out							**$ -**	

Expenditure Summary

Program		Change Inc (Dec)
Public Safety		
Operating		
Police Patrol	$	34,500
Animal Control	$	150
EMS	$	3,750
Public Safety Station #18	$	9,000
Public Safety Station #19	$	2,700
Westside Fire	$	25,000
Building Inspection	$	4,100
Public Safety Contingency	$	(25,000)
WestPet	$	-
IA EMS Alliance -Admin	$	6,500
Westcom	$	250
Operating Total	**$**	**60,950**
Special Revenue		
Police Gift Trust	$	17,000
Special Revenue Total	**$**	**17,000**
Public Safety Total	**$**	**77,950**
Public Works		
Operating		
Street Maintenance-Improved	$	29,000
Street Maintenance-Unimproved	$	(25,850)
Building/Fleet	$	40,000
Public Works Contingency	$	(27,000)
Operating Total	**$**	**16,150**
Special Revenue		
Road Use Tax	$	(65,000)
Special Revenue Total	**$**	**(65,000)**
Public Works Total	**$**	**(48,850)**
Health & Social Services		
Special Revenue		
Human Services - Goodman Bequest	$	2,500
Special Revenue Total	**$**	**2,500**
Health & Social Services Total	**$**	**2,500**

Expenditure Summary

Program		Change Inc (Dec)
Expenditures-Continued		
Culture and Recreation		
Operating		
Park & Rec Administration	$	6,000
Parks	$	(4,300)
Recreation	$	2,300
RRP Softball Complex	$	14,652
Holiday Pool	$	15,000
Valley View Aquatic Center	$	(15,000)
RRP Nature Lodge	$	200
Culture & Recreation Contingency	$	(22,500)
Library	$	26,000
Operating Total	**$**	**22,352**
Special Revenue		
Adult Softball Trust - RRP	$	(14,652)
Special Revenue Total	**$**	**(14,652)**
Culture and Recreation Total	**$**	**7,700**
Community and Economic Development		
Valley Junction Development	$	126,000
Nusiance Abatement	$	27,750
Development Services	$	62,200
Metro Home Improvement Program	$	(9,160)
Community & Economic Development	$	10,000
Comm & Econ Development Contingency	$	(12,000)
Operating Total	**$**	**204,790**
Special Revenue		
Dallas County Local Housing Trust Fund	$	2,655
HUD Entitlement Program	$	110,790
Valley Station	$	(21,285)
Special Revenue Total	**$**	**92,160**
Community and Economic Development Total	**$**	**296,950**
General Government		
Operating		
City Manager's Office	$	86,900
Public Information	$	26,500
Information Technology Services	$	98,000
Human Resources	$	(100,000)
Finance	$	24,200
City Clerk	$	6,425
General Governement Contingency	$	(22,500)
Operating Total	**$**	**119,525**
General Government Total	**$**	**119,525**

Expenditure Summary

Program	Change Inc (Dec)
Expenditures-Continued	
Debt Service	
Capital Projects	**$ 1,255,050**
Total Government Activities Expenditures	**$ 1,710,825**
Business Type / Enterprise	**$ 83,450**
Total Government Activities & Business Expenditures	**$ 1,794,275**

Expenditure Detail - Public Safety

Account Number						Current Budget	Change Inc (Dec)	Amended Budget
Fund	Function	Cost Center	Type	Line Item	Description			
Public Safety								
Operating								
Police Patrol								
0100	10	118	6	7401	Squad/Radios/Equipment	$ 337,750	$ 34,500	$ 372,250
Sub-total Police Patrol							**$ 34,500**	
Animal Control								
0100	10	120	4	7000	Vehicle Replacement	$ 9,000	$ 150	$ 9,150
Sub-total Animal Control							**$ 150**	
EMS								
0100	10	126	4	7000	Vehicle Replacement	$ 98,500	$ 3,750	$ 102,250
Sub-total EMS							**$ 3,750**	
Public Safety Station #18								
0100	10	147	3	3851	Building Maintenance		$ 10,000	$ 10,000
0100	10	147	4	3970	Electricity	$ 16,000	$ (1,000)	$ 15,000
Sub-total Public Safety Station #18							**$ 9,000**	
Public Safety Station #19								
0100	10	148	4	3970	Electricity	$ 25,500	$ 2,700	$ 28,200
Sub-total Safety Station #19							**$ 2,700**	
Westside Fire								
0100	10	170	3	3821	Vehicle Maintenance	$ 35,000	$ 25,000	$ 60,000
Sub-total Westside Fire							**$ 25,000**	
Building Inspection								
0100	10	550	4	3955	Credit Card Processing Fees	$ 8,000	$ 2,100	$ 10,100
0100	10	550	5	4500	Contractual Services	$ 3,000	$ 2,000	$ 5,000
Sub-total Building Inspection							**$ 4,100**	
Public Safety Contingency								
0100	10	793	3	7992	City Contingency	$ 63,000	$ (25,000)	$ 38,000
Sub-total Public Safety Contingency							**$ (25,000)**	
WestPet								
0150	10	120	3	3000	Supplies	$ 6,000	$ (6,000)	$ -
0150	10	120	3	4500	Contractual Services	$ -	$ (8,000)	
0150	10	750	3	3010	Office Supplies	$ -	$ 14,000	$ 14,000
Sub-total WestPet							**$ -**	
EMS Admin								
0250	10	128	3	4500	Software Maint Contracts	$ 16,500	$ 5,500	$ 22,000
0250	10	128	4	3955	Credit Card Processing Fee	$ 2,600	$ 1,000	$ 3,600
Sub-total Westcom							**$ 6,500**	
Westcom								
0300	10	125	4	7000	Vehicle Replacement	$ 9,200	$ 250	$ 9,450
Sub-total Westcom							**$ 250**	
Operating Total							**$ 60,950**	

Expenditure Detail - Public Safety

Account Number						Current Budget	Change Inc (Dec)	Amended Budget
Fund	Function	Cost Center	Type	Line Item	Description			
Public Safety-Continued								
Special Revenue								
Police Gift Trust								
1360	10	110	6	7390	Donations/Gifts/Bequests	$ 5,000	$ 17,000	$ 22,000
Sub-total Police Gift Trust							**$ 17,000**	
Special Revenue Total							**$ 17,000**	
Public Safety Total							**$ 77,950**	

Expenditure Detail - Public Works

Account Number						Current Budget	Change Inc (Dec)	Amended Budget
Fund	Function	Cost Center	Type	Line Item	Description			
Public Works								
Operating								
Street Maintenance Improved								
0100	20	430	3	3625	Equipment Rental	$ 42,000	$ 36,000	$ 78,000
0100	20	430	4	7000	Vehicle Replacement	$ 480,000	$ (7,000)	$ 473,000
Sub-total Street Maintenance Improved							**$ 29,000**	
Street Maintenance-Unimproved								
0100	20	435	1	1100	Compensation	$ 244,850	$ (12,500)	$ 232,350
0100	20	435	1	1300	Overtime	$ 20,000	$ (5,000)	$ 15,000
0100	20	435	1	1440	On Call Pay	$ -	$ 1,500	$ 1,500
0100	20	435	1	1550	Health/Medical Insurance	$ 66,512	$ (5,350)	$ 61,162
0100	20	435	1	1610	City Share FICA	$ 20,442	$ (2,000)	$ 18,442
0100	20	435	1	1620	City Share IPERS	$ 24,437	$ (2,500)	$ 21,937
Sub-total Street Maintenance-Unimproved							**$ (25,850)**	
Building/Fleet								
0100	20	480	3	3851	Building Maintenance	$ 82,000	$ 40,000	$ 122,000
Sub-total Street Maintenance Improved							**$ 40,000**	
Public Works Contingency								
0100	20	794	3	7992	City Contingency	$ 27,000	$ (27,000)	$ -
Sub-total Public Works Contingency							**$ (27,000)**	
Operating Total							**$ 16,150**	
Special Revenue								
Road Use Tax								
1100	20	409	4	3970	Electricity	$ 942,000	$ (65,000)	$ 877,000
Sub-total Road Use Tax							**$ (65,000)**	
Special Revenue Total							**$ (65,000)**	
Public Works Total							**$ (48,850)**	

Expenditure Detail - Health Social Services

Account Number						Current Budget	Change Inc (Dec)	Amended Budget
Fund	Function	Cost Center	Type	Line Item	Description			
Health & Social Services								
Special Revenue								
Goodman Bequest								
1602	30	310	3	5020	General Assistance	$ -	$ 2,500	$ 2,500
Sub-total Goodman Bequest							**$ 2,500**	
Special Revenue Total							**$ 2,500**	
Health & Social Services Total							**$ 2,500**	

Expenditure Detail - Culture and Recreation

Account Number									
Fund	Function	Cost Center	Type	Line Item	Description	Current Budget	Change Inc (Dec)	Amended Budget
Culture and Recreation								
Operating								
Park & Rec Administration								
0100	40	340	3	3701	Computer Maintenance Suplies	$ 8,790	$ 1,700	$ 10,490
0100	40	340	5	7305	Non Capital Assests	$ -	$ 4,300	$ 4,300
Sub-total Park & Rec Administration							**$ 6,000**	
Parks								
0100	40	344	3	2180	Training	$ 8,300	$ (4,000)	$ 4,300
0100	40	344	3	3920	Cell Phone/Data Service	$ 800	$ 4,200	$ 5,000
0100	40	344	3	5410	Plantings	$ 7,000	$ 2,700	$ 9,700
0100	40	344	3	5420	Turf Program	$ 19,000	$ (5,000)	$ 14,000
0100	40	344	3	5435	Tree Maintenance	$ 6,000	$ 6,500	$ 12,500
0100	40	344	3	5470	Trail Maintenance	$ 2,000	$ 3,200	$ 5,200
0100	40	344	3	5476	Archery Facility Maintenance	$ -	$ 2,600	$ 2,600
0100	40	344	3	5490	General Repairs	$ 35,000	$ (5,000)	$ 30,000
0100	40	344	5	4500	Contractual Services	$ 100,000	$ (6,400)	$ 93,600
0100	40	344	5	7305	Non Capital Assets	$ 18,500	$ (4,300)	$ 14,200
0100	40	344	6	7800	Landscaping	$ 3,000	$ 1,200	$ 4,200
Sub-total Parks							**$ (4,300)**	
Recreation								
0100	40	348	3	5000	Programs	$ 30,982	$ (1,700)	$ 29,282
0100	40	348	4	3955	Credit Card Processing Fee	$ 4,500	$ 4,000	$ 8,500
Sub-total Recreation							**$ 2,300**	
RRP Softball Complex								
0100	40	350	3	5465	Softball Field Maintenance	$ 15,570	$ 14,652	$ 30,222
Sub-total RRP Softball Complex							**$ 14,652**	
Holiday Park Baseball								
0100	40	351	3	5007	Sales Tax	$ -	$ 9,000	$ 9,000
0100	40	351	3	5425	Electricity	$ 27,000	$ (9,000)	$ 18,000
Sub-total Holiday Park Baseball							**$ -**	
Holiday Pool								
0100	40	352	3	3851	Building Maintenance	$ 33,887	$ 15,000	$ 48,887
Sub-total Holiday Pool							**$ 15,000**	
Valley View Aquatic Center								
0100	40	353	4	3960	Natural Gas	$ 13,500	$ 7,000	$ 20,500
0100	40	353	4	3970	Electricity	$ 35,000	$ (7,000)	$ 28,000
0100	40	353	3	5446	Basin Painting	$ 28,393	$ (15,000)	$ 13,393
Sub-total Valley View Aquatic Center							**$ (15,000)**	
Community Center								
0100	40	356	4	3960	Natural Gas	$ 4,250	$ 1,000	$ 5,250
0100	40	356	4	3970	Electricity	$ 12,000	$ (1,000)	$ 11,000
Sub-total Community Center							**$ -**	

Expenditure Detail - Culture and Recreation

Account Number						Current Budget	Change Inc (Dec)	Amended Budget
Fund	Function	Cost Center	Type	Line Item	Description			
Culture & Recreation-Continued								
RRP Nature Lodge								
0100	40	358	4	3955	Credit Card Processing Fee	$ 600	$ 200	$ 800
Sub-total RRP Nature Lodge							**$ 200**	
Culture & Recreation Contingency								
0100	40	796	3	7992	City Contingency	$ 22,500	$ (22,500)	$ -
Sub-total Culture & Recreaton Contingency							**$ (22,500)**	
Library								
0200	40	320	3	3851	Building Maintenance	$ 92,000	$ 26,000	$ 118,000
Sub-total Library							**$ 26,000**	
Operating Total							**$ 22,352**	
Special Revenue								
Adult Softball Trust-RRP								
1540	40	344	6	7390	Donations/Gifts/Bequests	$ 20,000	$ (14,652)	$ 5,348
Sub-total Adult Softball Trust - RRP							**$ (14,652)**	
Special Revenue Total							**$ (14,652)**	
Culture and Recreation Total							**$ 7,700**	

Expenditure Detail - Community and Economic Development

Account Number						Current Budget	Change Inc (Dec)	Amended Budget
Fund	Function	Cost Center	Type	Line Item	Description			
Community and Economic Development								
Operating								
Valley Junction Development								
0100	50	395	3	5490	General Repairs	$ 3,600	$ 126,000	$ 129,600
Sub-total Valley Junction Development							**$ 126,000**	
Nuisance Abatement								
0100	50	470	1	1100	Compensation	$ 115,350	$ 12,500	$ 127,850
0100	50	470	1	1300	Overtime	$ 5,000	$ 8,000	$ 13,000
0100	50	470	1	1400	Longevity	$ 1,550	$ (350)	$ 1,200
0100	50	470	1	1440	On Call Pay	$ -	$ 8,500	$ 8,500
0100	50	470	1	1550	Health/Medical	$ 37,662	$ (3,500)	$ 34,162
0100	50	470	1	1610	City Share FICA	$ 10,995	$ 1,500	$ 12,495
0100	50	470	1	1620	City Share IPERS	$ 13,237	$ 500	$ 13,737
0100	50	470	1	1640	Deferred Compensation	$ 1,495	$ (1,300)	$ 195
0100	50	470	4	7000	Vehicle Replacement	$ 33,800	$ 1,900	$ 35,700
Sub-total Nuisance Abatement							**$ 27,750**	
Development Services								
0100	50	560	3	4880	Recording Fees	$ -	$ 2,200	$ 2,200
0100	50	560	5	4500	Contractual Services	$ -	$ 60,000	$ 60,000
Sub-total Development Services							**$ 62,200**	
Comm & Econ Development Contingency								
0100	50	797	3	7992	General Repairs	$ 12,000	$ (12,000)	$ -
Sub-total Com & Econ Development Contingency							**$ (12,000)**	
Metro Home Improvement Program								
0105	50	570	1	1100	Compensation	$ 27,630	$ (3,850)	$ 23,780
0105	50	570	1	1200	Part-Time/Temp	$ 9,378	$ (3,900)	$ 5,478
0105	50	570	1	1550	Health/Medical	$ 6,205	$ (360)	$ 5,845
0105	50	570	1	1610	City Share FICA	$ 2,940	$ (300)	$ 2,640
0105	50	570	1	1620	City Share IPERS	$ 3,317	$ (750)	$ 2,567
Sub-total Metro Home Improvement Program							**$ (9,160)**	
Community & Economic Development								
0100	50	585	3	5087	Phenix Building	$ -	$ 10,000	$ 10,000
Sub-total Community & Economic Develoment							**$ 10,000**	
Operating Total							**$ 204,790**	

Expenditure Detail - Community and Economic Development

Account Number						Current Budget	Change Inc (Dec)	Amended Budget
Fund	Function	Cost Center	Type	Line Item	Description			
Special Revenue								
Dallas County Local Housing Trust Fund								
1106	50	570	1	1100	Compensation	$ 12,280	$ (1,450)	$ 10,830
1106	50	570	1	1200	Part-Time/Temp	$ 4,168	$ 3,600	$ 7,768
1106	50	570	1	1610	City Share FICA	$ 1,610	$ 300	$ 1,910
1106	50	570	1	1620	City Share IPERS	$ 1,475	$ 205	$ 1,680
Sub-total Metro Home Improvement Program							**$ 2,655**	
HUD								
1645	50	570	1	1100	Compensation	$ 21,490	$ 18,000	$ 39,490
1645	50	570	1	1200	Part-Time/Temp	$ 7,294	$ 5,510	$ 12,804
1645	50	570	1	1400	Longevity	$ 98	$ 95	$ 193
1645	50	570	1	1550	Health/Medical	$ 4,826	$ 3,300	$ 8,126
1645	50	570	1	1560	Dental Insurance	$ 119	$ 80	$ 199
1645	50	570	1	16	City Share FICA	$ 2,286	$ 1,600	$ 3,886
1645	50	570	1	1620	City Share IPERS	$ 2,580	$ 2,205	$ 4,785
1645	50	570	3	5000	Programs	$ 170,000	$ 80,000	$ 250,000
Sub-total HUD							**$ 110,790**	
Valley Station								
1646	50	570	1	1100	Compensation	$ 15,350	$ (12,700)	$ 2,650
1646	50	570	1	1200	Part-Time/Temp	$ 5,210	$ (5,210)	$ -
1646	50	570	1	1400	Longevity	$ 70	$ (70)	$ -
1646	50	570	1	1550	Health/Medical	$ 3,477	$ (2,940)	$ 537
1646	50	570	1	1560	Dental Insurance	$ 85	$ (70)	$ 15
1646	50	570	1	1570	Life Insurance	$ 44	$ (35)	$ 9
1646	50	570	1	1610	City Share FICA	$ 2,286	$ (1,400)	$ 886
1646	50	570	1	1620	City Share IPERS	$ 2,580	$ (1,600)	$ 980
1646	50	570	1	1640	City Share Deferred Comp	$ 260	$ (260)	$ -
1646	50	570	3	4710	Audit Services	$ -	$ 3,000	$ 3,000
Sub-total Metro Home Improvement Program							**$ (21,285)**	
Special Revenue Total							**$ 92,160**	
Community & Economic Development Total							**$ 296,950**	

Expenditure Detail - General Government

Account Number									
Fund	Function	Cost Center	Type	Line Item	Description	Current Budget	Change Inc (Dec)	Amended Budget
General Government								
Operating								
City Manager's Office								
0100	60	630	1	1550	Health/Medical Insurance	$ 65,850	$ (11,100)	$ 54,750
0100	60	630	5	4500	Contractual Services	$ 42,000	$ 98,000	$ 140,000
Sub-total City Manager's Office							**$ 86,900**	
Public Information								
0100	60	635	3	4020	WDM Magazine	$ 140,000	$ 26,500	$ 166,500
Sub-total Public Information							**$ 26,500**	
Information Technology Services								
0100	60	650	3	4500	Contractual Services	$ 240,000	$ 80,000	$ 320,000
0100	60	650	6	7110	Computer Hardware	$ 290,900	$ 18,000	$ 308,900
Sub-total Information Technology Services							**$ 98,000**	
Human Resources								
0100	60	670	3	2705	Fitness Reimb/Assessment	$ 100,000	$ (50,000)	$ 50,000
0100	60	670	6	7190	HR/Financial Software	$ 50,000	$ (50,000)	$ -
Sub-total Human Resources							**$ (100,000)**	
Finance								
0100	60	710	5	4500	Contractual Services	$ 24,900	$ 24,200	$ 49,100
Sub-total Finance							**$ 24,200**	
City Clerk								
0100	60	714	1	1550	Health/Medical Insurance	$ 11,280	$ 625	$ 11,905
0100	60	714	1	1554	H.S.A Employer Contribution	$ 1,200	$ 300	$ 1,500
0100	60	714	1	1620	City Share IPERS	$ 6,061	$ (500)	$ 5,561
0100	60	714	3	4200	Publishing Expense	$ 24,000	$ 6,000	$ 30,000
Sub-total City Clerk							**$ 6,425**	
General Govt Contingency								
0100	60	792	3	7992	City Contingency	$ 22,500	$ (22,500)	$ -
Sub-total General Govt Contingency							**$ (22,500)**	
Operating Total							**$ 119,525**	
General Government Total							**$ 119,525**	

Capital Projects

Account Number						Current Budget	Change Inc (Dec)	Amended Budget
Fund	Function	Cost Center	Type	Line Item	Description			
Capital Projects								
Capital Projects Funds								
Street Light Installation								
3518	75	820	6	7910	Contracts	$ 75,000	$ 68,000	$ 143,000
Sub-total Street Light Installation							**$ 68,000**	
105th St/Wendover to MCP								
4152	75	820	6	7930	Land/ROW	$ 12,000	$ 90,000	$ 102,000
Sub-total 105th/Wendover to MCP							**$ 90,000**	
Pine Ave- S. 8th to End of Pavement								
4261	77	820	6	7920	Design/Inspection	$ 248,000	$ 142,000	$ 390,000
Sub-total Pine Ave. - S. 8th to End of Pavement							**$ 142,000**	
Alluvion Water Main Improvement								
4266	77	820	6	7910	Contracts	$ 960,000	$ 1,650	$ 961,650
Sub-total Alluvion Water Main Improvement							**$ 1,650**	
Alluvion 1A2 Water Main Improvements								
4268	77	820	6	7920	Design/Inspection	$ -	$ 210,000	$ 210,000
Sub-total Alluvion 1A2 Water Main Improvements							**$ 210,000**	
City/School Campus Pond Watershed Improvements								
6543	75	840	6	7910	Contracts	$ -	$ 69,000	$ 69,000
Sub-total City/School Campus Pond Watershed Improvements							**$ 69,000**	
Parks Maintenance Facility								
6576	75	840	6	7910	Contracts	$ 136,000	$ 194,000	$ 330,000
Sub-total Parks Maitnenance Facility							**$ 194,000**	
Library Facility								
6578	75	840	6	7910	Contracts	$ 190,100	$ 30,600	$ 220,700
Sub-total Library Facility							**$ 30,600**	
318 5th								
7006	75	830	6	7910	Contracts	$ 209,000	$ 336,000	$ 545,000
Sub-total 318 5th							**$ 336,000**	
2014 A Gen Obligation								
7758	70	880	7	4730	Bond Issuance Expense	$ -	$ 84,000	$ 84,000
Sub-total 2014 A Gen Obligation							**$ 84,000**	
2015 A URA Bonds								
7759	70	880	7	4730	Bond Issuance Expense	$ -	$ 15,000	$ 15,000
Sub-total 2015 A URA Bonds							**$ 15,000**	
2015 B Taxable Bonds								
7760	70	880	7	4730	Bond Issuance Expense	$ -	$ 8,600	$ 8,600
Sub-total 2015 B Taxable Bonds							**$ 8,600**	
2015 C Taxable Bonds								
7761	70	880	7	4730	Bond Issuance Expense	$ -	$ 6,200	$ 6,200
Sub-total 2015 C Taxable Bonds							**$ 6,200**	
Capital Projects Funds Total							**$ 1,255,050**	
Capital Projects Total							**$ 1,255,050**	

Business Type/Enterprise

Account Number						Current Budget	Change Inc (Dec)	Amended Budget
Fund	Function	Cost Center	Type	Line Item	Description			
Business Type								
Capital Projects Funds								
Thornwood San Sewer								
5011	80	820	6	7930	Land/ROW	$ -	$ 10,000	$ 10,000
Sub-total Thornwood San Sewer							**$ 10,000**	
Frink Creek San Sewer								
5071	80	820	6	7930	Land/ROW	$ 80,000	$ 20,000	$ 100,000
Sub-total Frink Creek San Sewer							**$ 20,000**	
Sugar Creek San Swr Ext								
5085	80	820	6	7930	Land/ROW	$ -	$ 2,000	$ 2,000
Sub-total Sugar Creek San Swr Ext							**$ 2,000**	
Capital Projects Funds Total							**$ 32,000**	
Business Type/Enterprise Funds								
Vehicle Replacement								
9200	80	112	6	7421	Van Replacement	$ 21,500	$ 4,100	$ 25,600
9200	80	344	6	7431	Pick-Up Replacement	$ 19,000	$ 1,500	$ 20,500
9200	80	416	6	7431	Pick-Up Replacement	$ -	$ 101,100	$ 101,100
9200	80	430	6	7431	Pick-Up Replacement	$ 85,000	$ (85,000)	$ -
9200	80	430	6	7441	Dump Truck/Box Replacement	$ 190,000	$ 41,600	$ 231,600
9200	80	440	6	7431	Pick-Up Replacement	$ 21,000	$ 9,150	$ 30,150
9200	80	460	6	7451	Sweeper Replacement	$ 410,000	$ (21,000)	$ 389,000
Sub-total Vehicle Replacement							**$ 51,450**	
Business Type/Enterprise Funds Total							**$ 83,450**	
Business Type Total							**$ 83,450**	