

# General Fund



**GENERAL FUND**

**FY 2016-2017 BUDGET**

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes	\$32,593,404	\$33,463,152	\$33,858,032	\$36,341,388	\$2,483,356	7.33%
Other City Taxes	4,144,319	4,402,705	4,336,704	4,451,660	114,956	2.65%
Licenses and Permits	2,172,885	2,326,549	1,465,550	1,474,530	8,980	0.61%
Use of Money and Property	183,629	184,824	163,000	187,500	24,500	15.03%
Intergovernmental	4,164,254	5,684,589	7,075,061	7,401,257	326,196	4.61%
Charges for Services	5,600,845	5,722,482	4,904,850	5,038,300	133,450	2.72%
Miscellaneous	656,854	770,299	611,050	566,900	(44,150)	(7.23%)
<b>Sub-total Operating Revenues</b>	<b>\$49,516,190</b>	<b>\$52,554,600</b>	<b>\$52,414,247</b>	<b>\$55,461,535</b>	<b>\$3,047,288</b>	<b>5.81%</b>
<b>Other Financing Sources</b>						
Sale of Surplus Assets & Equipment	\$11,358	\$67,959	\$8,000	\$8,000		
Proceeds of Long Term Debt						
Transfers In	11,451,436	12,082,755	12,726,957	11,406,446	(1,320,511)	(10.38%)
<b>Sub-total Other Financing Sources</b>	<b>\$11,462,794</b>	<b>\$12,150,714</b>	<b>\$12,734,957</b>	<b>\$11,414,446</b>	<b>(\$1,320,511)</b>	<b>(10.37%)</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$60,978,984</b>	<b>\$64,705,314</b>	<b>\$65,149,204</b>	<b>\$66,875,981</b>	<b>\$1,726,777</b>	<b>2.65%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$33,689,245	\$35,188,617	\$38,953,189	\$41,195,935	\$2,242,746	5.76%
Supplies and Services	10,458,592	10,810,625	13,287,868	13,254,467	(33,401)	(0.25%)
Universal Commodities	2,860,232	2,891,490	3,216,810	3,317,616	100,806	3.13%
Non-Recurring/Non-Capital	693,504	1,286,526	1,278,941	671,239	(607,702)	(47.52%)
Capital	1,240,083	1,258,125	1,355,040	825,700	(529,340)	(39.06%)
<b>Sub-total Operating Expenditures</b>	<b>\$48,941,656</b>	<b>\$51,435,383</b>	<b>\$58,091,848</b>	<b>\$59,264,957</b>	<b>\$1,173,109</b>	<b>2.02%</b>
Lease/Purchase or Installment Contract Expenditures	107,748	107,749	80,815			
<b>Total Expenditures</b>	<b>\$49,049,404</b>	<b>\$51,543,132</b>	<b>\$58,172,663</b>	<b>\$59,264,957</b>	<b>\$1,092,294</b>	<b>1.88%</b>
Transfers Out	\$8,095,204	\$8,682,690	\$8,377,170	\$7,815,235	(\$561,935)	(6.71%)
Transfers Out (Major Capital)	2,379,890	3,039,826	300,000	2,603,800	2,303,800	767.93%
Transfers Out (Technology Fund)	1,000,000					
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$60,524,498</b>	<b>\$63,265,648</b>	<b>\$66,849,833</b>	<b>\$69,683,992</b>	<b>\$2,834,159</b>	<b>4.24%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$454,489</b>	<b>\$1,439,666</b>	<b>(\$1,700,629)</b>	<b>(\$2,808,011)</b>	<b>(\$1,107,382)</b>	<b>N/A</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$24,843,852</b>	<b>\$25,298,338</b>	<b>\$26,738,004</b>	<b>\$25,037,375</b>	<b>(\$1,700,629)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$25,298,338</b>	<b>\$26,738,004</b>	<b>\$25,037,375</b>	<b>\$22,229,364</b>	<b>(\$2,808,011)</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>\$23,198,338</b>	<b>\$24,638,004</b>	<b>\$22,937,375</b>	<b>\$20,129,364</b>	<b>(\$2,808,011)</b>	<b>n/a</b>
<b>Uncommitted Fund Balance as % of Exp</b>	<b>47.30%</b>	<b>47.80%</b>	<b>39.43%</b>	<b>33.97%</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 16-17 operating budget projects property tax revenue to increase by 7.33% from the amount budgeted in the previous year. Valuations of property increased from the previous year due the county's reassessments and also due to new construction, this is despite a decrease in the residential "rollback" percentage from 55.73% to 55.63% and the multi-residential property class decreasing from the commercial rate of 90.00% to 86.25% taxable valuation.

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.

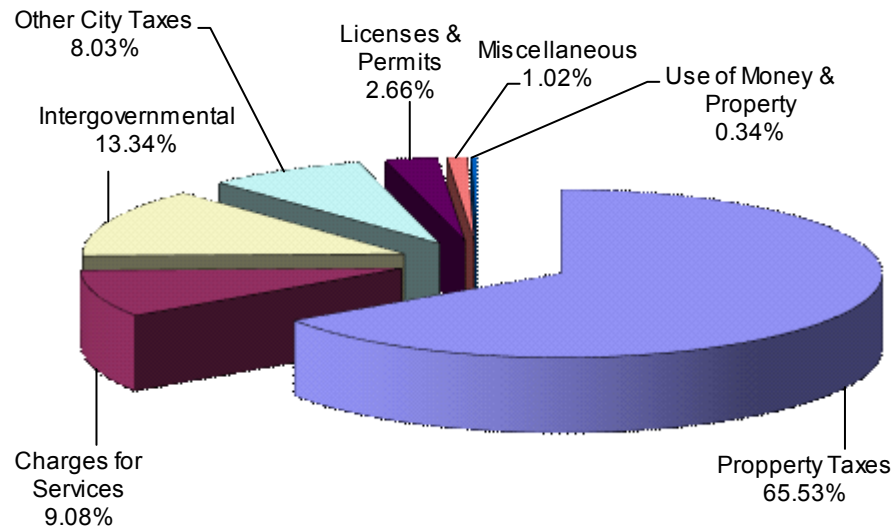
While the property tax rollback system remains in place, several major changes were made during the 2013 legislative session. For each assessment year beginning in 2013, residential and agricultural property value growth will now be capped at 3%, or whichever is lowest between the two classes. Commercial, 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 419 full time equivalent positions, 96.08% of the City's personnel 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 65.53% 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 \$8.5111 per \$1,000 of taxable property valuation for FY 16-17. 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, ambulance services, and dispatch
- 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 - \$1.95 per \$1,000 of taxable property valuation
- Other Employee Benefits - \$1.02202 per \$1,000 of taxable property valuation
- Police & Fire Pension - \$0.51688 per \$1,000 of taxable property valuation



## Analysis of Property Tax Levy

Property tax revenue is projected to increase by 7.33% in FY 16-17 as a result of the following factors:

- In FY 16-17 the taxable valuations subject to operating levies increases by 6.70%
- In FY 16-17 the Tort Liability Levy was increased \$0.06137 per \$1,000 of taxable property valuation.
- In FY 16-17 the new multi-residential rollback percentage decreased the amount of multi-residential property valuations that are taxable in comparison to the FY 15-16 state rollback percentage. In previous years this property was considered commercial and subject to a higher rollback percentage.
- In FY 16-17 the residential rollback percentage decreased the amount of residential property valuations that are taxable in comparison to the FY 15-16 state rollback percentage. Below is a historical chart of state rollback percentages (i.e. the percentage of a property's value that is taxable).

Fiscal Year	Residential	Multi-Residential	Commercial
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%
2015-16	55.73%		90.00%
<b>2016-17</b>	<b>55.63%</b>	<b>86.25%</b>	<b>90.00%</b>

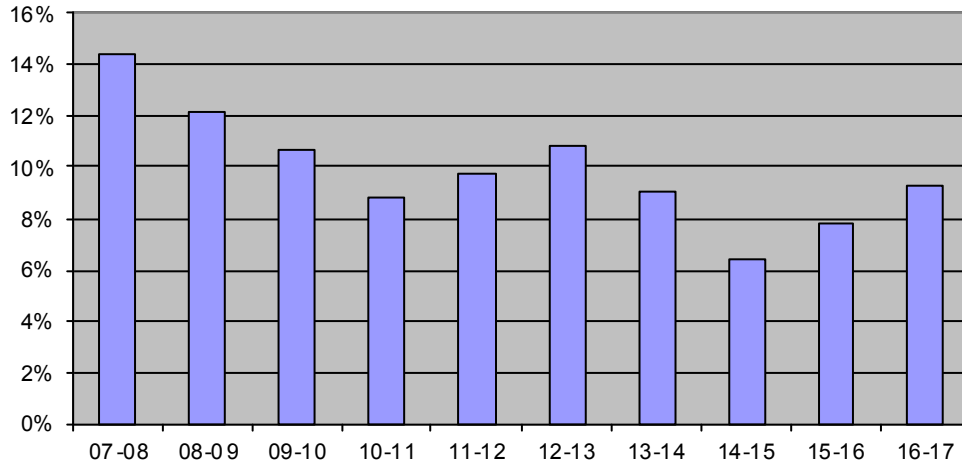


• In FY 16-17 the percentage of the property tax levy that is allocated to the general fund levy remains steady. The chart below is a ten-year comparison of the distribution of the property tax levy for City operations and debt service.

	<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 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
FY 15-16	\$12.00	\$34,266,995	69.47%	\$6,473,845	13.12%	\$8,587,488	17.41%	\$49,328,328
<b>FY 16-17</b>	<b>\$12.00</b>	<b>\$36,821,048</b>	<b>69.77%</b>	<b>\$6,654,282</b>	<b>12.61%</b>	<b>\$9,297,771</b>	<b>17.62%</b>	<b>\$52,773,101</b>

• The percentage of the overall City property base included in Tax Increment Financing (TIF) districts increased from the previous year, to 9.30% of the total. This percentage increased primarily due to adding the Alluvion 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**





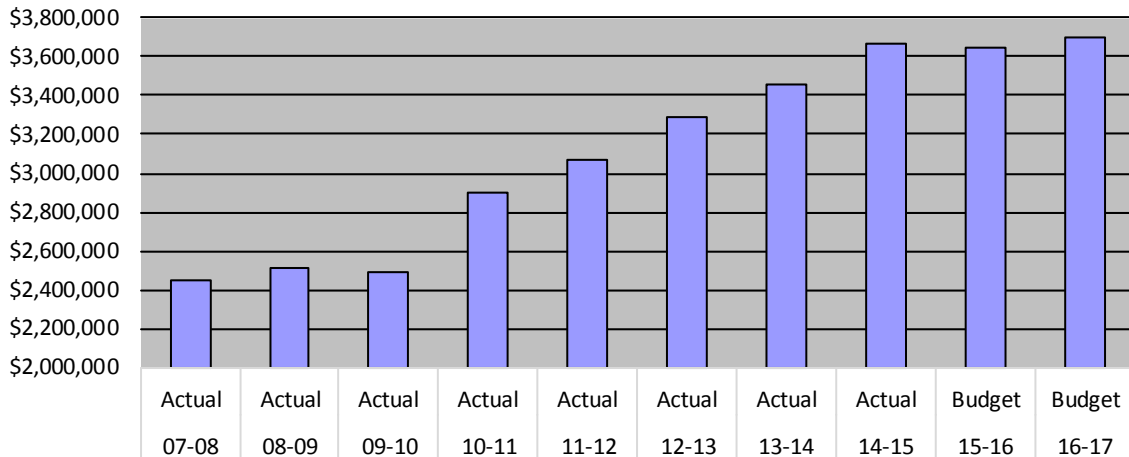
**Other City Taxes**

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 16-17 hotel/motel revenue is expected to be approximately \$3,700,000. 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 2013-14</b>	<b>ACTUAL FY 2014-15</b>	<b>REVISED BUDGET FY 2015-16</b>	<b>BUDGET FY 2016-17</b>	<b>INC(DEC) FY 2016-17 OVER FY 2015-16</b>	<b>% INC (DEC)</b>
<b>Other City Taxes</b>						
Utility Tax Replacement	\$400,570	\$461,398	\$403,704	\$479,660	\$75,956	18.81%
Cable Television Commission	286,404	272,029	283,000	272,000	(11,000)	(3.89%)
Hotel/Motel Taxes	3,457,345	3,669,278	3,650,000	3,700,000	50,000	1.37%
<b>Total Other City Taxes</b>	<b>\$4,144,319</b>	<b>\$4,402,705</b>	<b>\$4,336,704</b>	<b>\$4,451,660</b>	<b>\$114,956</b>	<b>2.65%</b>

**Hotel / Motel Tax Revenue Collected**





**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 2013-14</b>	<b>ACTUAL FY 2014-15</b>	<b>REVISED BUDGET FY 2015-16</b>	<b>BUDGET FY 2016-17</b>	<b>INC(DEC) FY 2016-17 OVER FY 2015-16</b>	<b>% INC (DEC)</b>
<b><u>Licenses and Permits</u></b>						
Beer/Liquor/Cigarette Licenses	\$109,325	\$125,728	\$105,000	\$105,000		
Animal Licenses-WDM	84,803	82,041	95,000	95,000		
Animal Licenses-Clive	25,734	24,214	30,000	30,000		
Animal Licenses-Urbandale	61,035	56,990	68,000	68,000		
Fire Permits	24,025	24,125	24,000	24,000		
Building Permits	1,295,310	1,488,287	800,000	800,000		
Electrical Permits	164,121	141,395	75,000	75,000		
Heating Permits	109,001	81,147	50,000	50,000		
Plumbing Permits	101,375	82,625	55,000	55,000		
Occupancy Permits	28,458	27,135	25,000	25,000		
Miscellaneous License & Permits	37,829	64,176	28,050	31,530	3,480	12.41%
Archery Facility Permit	4,835	12,470	6,500	12,000	5,500	84.62%
Dog Park Permit	27,310	27,665	27,000	27,000		
Storm Water Erosion Permit	52,786	37,680	30,000	30,000		
Alarm License/Permit/Monitoring	46,938	50,871	47,000	47,000		
<b>Total Licenses and Permits</b>	<b>\$2,172,885</b>	<b>\$2,326,549</b>	<b>\$1,465,550</b>	<b>\$1,474,530</b>	<b>\$8,980</b>	<b>0.61%</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 2013-14</b>	<b>ACTUAL FY 2014-15</b>	<b>REVISED BUDGET FY 2015-16</b>	<b>BUDGET FY 2016-17</b>	<b>INC(DEC) FY 2016-17 OVER FY 2015-16</b>	<b>% INC (DEC)</b>
<b><u>Use of Money and Property</u></b>						
Interest Income	\$77,473	\$65,676	\$71,000	\$71,000		
ATM Fees Collected	1,462	1,354	500	0	(500)	(100.00%)
Payment Processing Rebate	61,201	73,403	50,000	75,000	25,000	50.00%
Other Land Rental	37,790	37,794	35,500	35,500		
Building/Land Lease Charge	5,703	6,597	6,000	6,000		
<b>Total Use of Money and Property</b>	<b>\$183,629</b>	<b>\$184,824</b>	<b>\$163,000</b>	<b>\$187,500</b>	<b>\$24,500</b>	<b>15.03%</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 2013-14	ACTUAL FY 14-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
<b>Intergovernmental</b>						
Animal Control-Clive	\$19,900	\$20,500	\$21,852	\$23,914	\$2,062	9.44%
Animal Control-Urbandale	40,800	75,000	61,628	67,367	5,739	9.31%
Commercial & Industrial Replacement		961,705	2,024,143	1,921,507	(102,636)	(5.07%)
Dallas County - Jordan Creek	521,742	501,069	620,000	675,000	55,000	8.87%
Dallas County - MCP	440,000	440,000	440,000	440,000		
EMS - Clive	9,151	14,714	25,000	30,000	5,000	20.00%
EMS - Iowa Health	187,728	385,825	275,000	275,000		
EMS - EMS Alliance transfer to WDM	120,000	120,000	120,000	120,000		
FEMA Grant		22,072				
Fire - Westside Fire/EMS - Clive	625,108	716,175	697,680	773,820	76,140	10.91%
Fire - Regional Fire Training	4,950	3,300	2,500	2,500		
Housing - DCLHTF Transfer to WDM	5,534	874				
Housing - MHIP	229,464	231,444	200,000	160,000	(40,000)	(20.00%)
Housing - MHIP Transfer to WDM	8,244	8,574				
Housing - Polk City		17,362				
Human Services - Polk County Trans	41,292	41,127	42,900	42,938	38	0.09%
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	17,998	5,526	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		
Police - Crossing Guards - WDM Schools	41,257	41,372	40,000	40,000		
Police - Liaison Officer - Dowling	56,142	57,565	56,000	56,000		
Police - Liaison Officer - WDM Schools	110,974	102,710	110,000	110,000		
Police - YJI - WDM Schools	77,750	77,778	77,750	77,750		
Public Safety - Misc. Grants	111,725	3,000				
Public Safety - Misc. Federal Cost Share		40,300	1,300	160,000	158,700	122.08%
Public Works - Misc. Grants	4,160	1,342				
Public Works - Salt Brine Solution	14,030	3,756	11,000	11,000		
Public Works - Seminar Registrations	7,394		10,000	10,000		
Public Works - Salt Storage Facility	12,000	10,188	28,000	22,000	(6,000)	(21.43%)



**GENERAL FUND**

**FY 2016-2017 BUDGET**

	<b>ACTUAL FY 2013-14</b>	<b>ACTUAL FY 14-15</b>	<b>REVISED BUDGET FY 2015-16</b>	<b>BUDGET FY 2016-17</b>	<b>INC(DEC) FY 2016-17 OVER FY 2015-16</b>	<b>% INC (DEC)</b>
<b><u>Intergovernmental Continued</u></b>						
Traffic Signals-Clive	7,140	1,302	2,500	2,500		
Traffic Signals-Des Moines	146	481	400	400		
Traffic Signals-Waukee	157		100	100		
WestCom - Joint Dispatch - Clive	461,465	248,876	354,972	393,029	38,057	10.72%
WestCom - Joint Dispatch - Norwalk	103,208	168,305	205,312	221,122	15,810	7.70%
WestCom - Joint Dispatch - Urbandale	558,710	1,003,421	897,964	950,788	52,824	5.88%
WestCom - Joint Dispatch - Waukee			368,492	426,522	58,030	15.75%
Westcom - Misc Grants	3,726	2,003	2,500	2,500		
WestCom - Trf to WDM	278,359	300,542	252,568	260,000	7,432	2.94%
WestCom - Network Use WDM Schools	10,500	22,882	30,000	30,000		
<b>Total Intergovernmental</b>	<b>\$4,164,254</b>	<b>\$5,684,589</b>	<b>\$7,075,061</b>	<b>\$7,401,257</b>	<b>\$326,196</b>	<b>4.61%</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 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
<b>Charges for Services</b>						
Ambulance Charges	\$3,205,139	\$3,082,099	\$2,800,000	\$3,000,000	\$200,000	7.14%
Animal Impoundment	6,881	6,425	6,000	6,000		
Cemetery Charges	10,565	13,850	10,000	12,000	2,000	20.00%
Community Center Rental	22,268	21,878	24,300	22,000	(2,300)	(9.47%)
Construction Inspection - Dev Services	637,502	778,096	300,000	300,000		
Construction Inspection - Public Works	65,797	130,000	50,000	80,000	30,000	60.00%
CPR Class Charges	60,074	36,566	50,000	55,000	5,000	10.00%
EMS Charges	5,140	4,265	500	500		
False Alarm Charges - Fire	3,650	4,200	3,500	3,500		
False Alarm Charges - Police	9,210	10,505	14,000	14,000		
Fire Charges	5,535	6,998	5,500	5,500		
Fire Plan Review Fees	46,231	56,795	43,000	53,000	10,000	23.26%
Holiday Park Baseball	63,310	76,142	148,000	78,000	(70,000)	(47.30%)
Housing Inspections	138,926	161,149	120,000	125,000	5,000	4.17%
Miscellaneous Development Charges	59,826	56,501	40,000	40,000		
Nuisance Abatement Charges	42,680	41,883	25,000	25,000		
Parks Rentals	7,959	5,855		6,000	6,000	100.00%
Police Charges	7,755	8,710	9,000	9,000		
Pool Admission	484,478	455,218	546,000	485,000	(61,000)	(11.17%)
Recreation Fees	351,201	366,391	351,500	355,000	3,500	1.00%
RRP Nature Lodge	103,139	114,088	101,050	109,000	7,950	7.87%
RRP Softball	172,873	168,956	169,850	170,000	150	0.09%
Shelter Rentals	36,175	41,010	36,000	40,000	4,000	11.11%
Special Events	5,351	11,075	7,850		(7,850)	(100.00%)
Teen Center Fee	2,350	3,050	3,800	4,000	200	5.26%
Traffic Studies	46,830	60,777	40,000	40,800	800	2.00%
<b>Total Charges for Services</b>	<b>\$5,600,845</b>	<b>\$5,722,482</b>	<b>\$4,904,850</b>	<b>\$5,038,300</b>	<b>\$133,450</b>	<b>2.72%</b>



## Miscellaneous

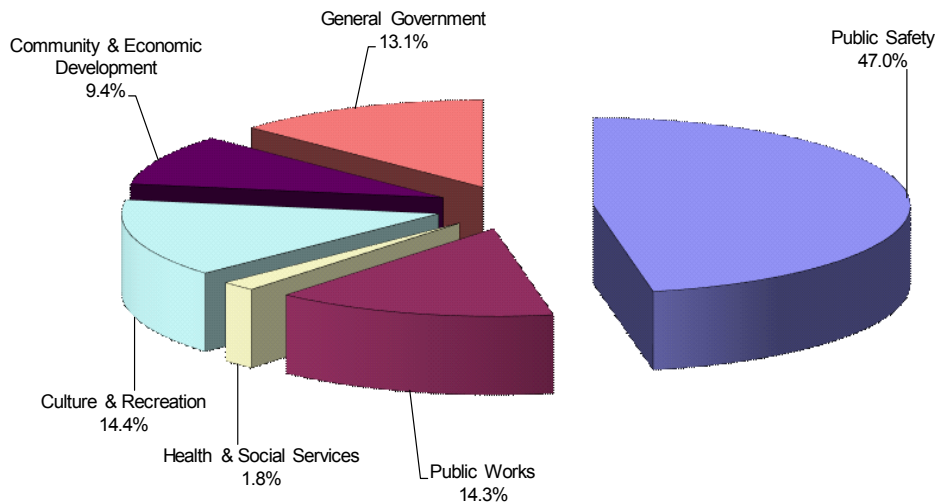
State regulations require that revenue be placed in one of the revenue categories specified above; if there is not a perfect fit to one of the categories listed, the revenue is then placed in a miscellaneous category.

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
<b>Miscellaneous</b>						
Fire - Reports/Signs/Inspection Tags	\$5,270	\$5,583	\$5,150	\$5,400	\$250	4.85%
Housing - Contributions	81,326	124,232	200,000	160,000	(40,000)	(20.00%)
Human Services - Handyman & Transportation Donations	5,106	4,147	5,750	4,700	(1,050)	(18.26%)
Insurance Reimbursements	62,256	44,770				
Library - Miscellaneous	56,691	60,376	58,150	59,000	850	1.46%
Parks & Rec - Miscellaneous	6,300	4,500	7,200	6,000	(1,200)	(16.67%)
Police - Accident Reports	23,747	28,140	16,000	16,000		
Police - Cigarette Fines	1,100		500	500		
Police - Liquor Fines	14,000	6,500	10,000	10,000		
Police - OWI Restitution	5,949	10,485	3,000	3,000		
Public Safety - Contributions	27,804	75,926	22,000	22,000		
Public Safety - Parking Violations/Fines	68,589	43,137	30,000	30,000		
Sale of Magazine Ads	37,700	27,900	32,000	30,000	(2,000)	(6.25%)
Sale of Scrap	4,518	2,084	3,300	3,300		
Sales Tax Refunds	62,556	100,999	48,000	48,000		
Traffic/Court Fines	180,891	221,819	165,000	165,000		
Unanticipated/Miscellaneous	8,704	4,610	5,000	4,000	(1,000)	(20.00%)
WestPet Donations	4,347	5,091				
<b>Total Miscellaneous</b>	<b>\$656,854</b>	<b>\$770,299</b>	<b>\$611,050</b>	<b>\$566,900</b>	<b>(\$44,150)</b>	<b>(7.23%)</b>

**Expenditure Highlights**

General Fund operating expenditures for FY 16-17 are projected to increase by approximately 1.88% over FY 15-16. The primary reason for this increase is the projected increase in personnel services. This budget does include pay increases for existing staff as well as minor modifications to staffing levels approved by the Mayor and City Council.

**General Fund Operating Expenditures  
\$59,264,957**



**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 16-17 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 46.8% 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 \$75,000 for the supplemental request of a cot securing track system.

The Fire department has been allocated \$100,00 for supplemental requests.

The Police department has been allocated a total of \$245,000 to replace five patrol vehicles and \$47,500 for supplemental requests

Public Works functions constitutes approximately 15% of the General Fund budget. The Department of Public Works 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 department is also responsible for developing maintenance system schedules for pavement management and sewer management. Their mission is to provide first class operations, maintenance, repair, and construction services for City public infrastructure and improvements. The Public Works department has been allocated \$35,000 for a diesel exhaust fluid station.



The Engineering Services Department is responsible for designing CIP projects, construction plans and 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 Engineering Services department has been allocated \$28,500 for the purchase of a SUV.

### **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 1,275 acres of parkland consisting of parks, special use facilities, a natural resource area, greenways, and 51 miles of paved 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, nature lodge, and an archery facility. Program areas include adult sports, youth introductory sports, nature programs, senior programs, aquatics, teen after school programming, travel, and special events.

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.





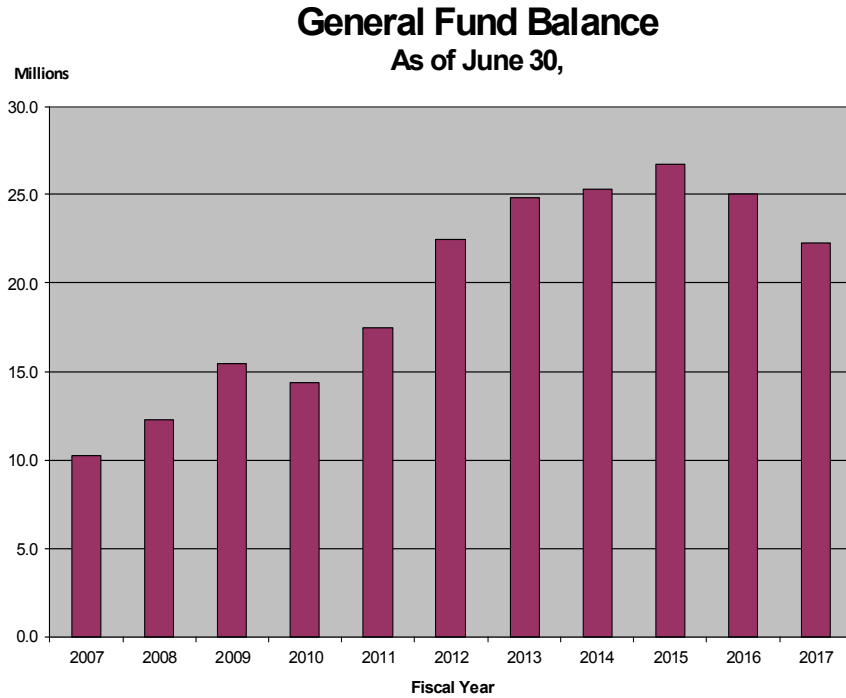
**General Government**

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.



**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 16-17 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 \$22,229,364 at June 30, 2017, which is 37.51% of FY 16-17 operating expenditures. <sup>1</sup>



<sup>1</sup>. 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.

