



General Fund



	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC (DEC) FY 2018-19 OVER FY 2017-18	% INC (DEC)
<b>REVENUES</b>						
<b>Operating Revenues</b>						
Property Taxes	\$33,776,558	\$36,360,406	\$37,771,463	\$39,430,144	\$1,658,681	4.39%
Other City Taxes	4,636,249	4,878,795	4,720,981	4,996,176	275,195	5.83%
Licenses and Permits	4,308,784	1,980,884	1,700,782	1,700,800	18	0.00%
Use of Money and Property	372,505	283,574	321,500	581,000	259,500	80.72%
Intergovernmental	6,246,816	7,114,087	7,782,061	7,982,147	200,086	2.57%
Charges for Services	7,408,298	5,850,765	5,556,975	5,558,200	1,225	0.02%
Miscellaneous	1,033,423	882,639	1,269,766	799,600	(470,166)	(37.03%)
<b>Sub-total Operating Revenues</b>	<b>\$57,782,633</b>	<b>\$57,351,150</b>	<b>\$59,123,528</b>	<b>\$61,048,067</b>	<b>\$1,924,539</b>	<b>3.26%</b>
<b>Other Financing Sources</b>						
Sale of Surplus Assets & Equipment	\$58,767	\$71,011	\$53,000	\$25,000	(\$28,000)	(52.83%)
Transfer In (Local Option Sales Tax)				1,012,682	1,012,682	
Transfers In	12,405,463	8,760,419	10,318,978	9,328,770	(990,208)	(9.60%)
<b>Sub-total Other Financing Sources</b>	<b>\$12,464,230</b>	<b>\$8,831,430</b>	<b>\$10,371,978</b>	<b>\$10,366,452</b>	<b>(\$5,526)</b>	<b>(0.05%)</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>\$70,246,863</b>	<b>\$66,182,580</b>	<b>\$69,495,506</b>	<b>\$71,414,519</b>	<b>\$1,919,013</b>	<b>2.76%</b>
<b>EXPENDITURES</b>						
<b>Operating Expenditures</b>						
Personal Services	\$37,263,804	\$38,271,203	\$42,681,442	\$44,859,982	\$2,178,540	5.10%
Supplies and Services	14,059,920	14,977,438	19,139,467	18,085,123	(1,054,344)	(5.51%)
Universal Commodities	1,358,938	1,468,157	1,950,205	2,034,550	84,345	4.32%
Capital	1,531,745	1,437,589	1,600,647	1,898,495	297,848	18.61%
<b>Sub-total Operating Expenditures</b>	<b>\$54,214,407</b>	<b>\$56,154,387</b>	<b>\$65,371,761</b>	<b>\$66,878,150</b>	<b>\$1,506,389</b>	<b>2.30%</b>
Lease/Purchase or Installment Contract Expenditures	80,828					
<b>Total Expenditures</b>	<b>\$54,295,235</b>	<b>\$56,154,387</b>	<b>\$65,371,761</b>	<b>\$66,878,150</b>	<b>\$1,506,389</b>	<b>2.30%</b>
Transfers Out	\$9,628,523	\$4,870,788	\$5,628,299	\$5,341,229	(\$287,070)	(5.10%)
Transfers Out (Major Capital)	1,505,650		3,019,061	1,724,250	(1,294,811)	(42.89%)
<b>TOTAL EXPENDITURES/TRANSFERS OUT</b>	<b>\$65,429,408</b>	<b>\$61,025,175</b>	<b>\$74,019,121</b>	<b>\$73,943,629</b>	<b>(\$75,492)</b>	<b>(0.10%)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$4,817,455</b>	<b>\$5,157,405</b>	<b>(\$4,523,615)</b>	<b>(\$2,529,110)</b>	<b>(\$1,994,505)</b>	<b>N/A</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$26,738,006</b>	<b>\$31,555,461</b>	<b>\$36,712,866</b>	<b>\$32,189,251</b>	<b>(\$4,523,615)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$31,555,461</b>	<b>\$36,712,866</b>	<b>\$32,189,251</b>	<b>\$29,660,141</b>	<b>(\$2,529,110)</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>\$29,455,461</b>	<b>\$34,612,866</b>	<b>\$30,089,251</b>	<b>\$27,560,141</b>		<b>n/a</b>
<b>Uncommitted Fund Balance as % of Exp</b>	<b>54.25%</b>	<b>61.64%</b>	<b>46.03%</b>	<b>41.21%</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 18-19 operating budget projects property tax revenue to increase by 4.39% from the amount budgeted in the previous year. Valuations of property increased from the previous year due to the county's reassessments and also due to new construction, this is despite a decrease in the residential "rollback" percentage from 56.94% to 55.62%, and a decrease in the multi-residential property class decreasing from the "rollback" from 82.50% to 78.75% 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.

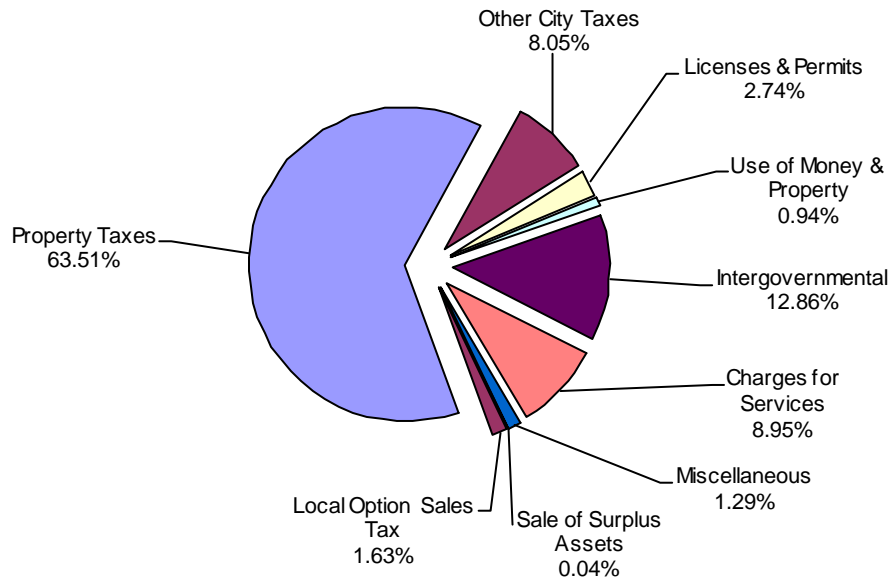
While the property tax rollback system remains in place, several major changes were made during the 2013 legislative session. For each assessment year beginning in 2013, residential and agricultural property value growth will now be capped at 3%, or whichever is lowest between the two classes. Commercial, 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, most cities will not see an increasing rollback for commercial and industrial properties.

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 units 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 455.75 full time equivalent positions, 96% 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 63.51% 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. For FY 18-19 the emergency levy will be \$0.06, this is a decrease of \$0.21 from FY 17-18, due to the passing of the Local Option Sales Tax in Dallas County. Half of that revenue is to be used to reduce property taxes. The City's combined rate for the General, Tort Liability, and Emergency levies is projected to be \$8.32478 per \$1,000 of taxable property valuation for FY 18-19. 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** - Taxes levied for the Debt Service Fund in the amount necessary to pay:

- Judgements against the city, except those authorised by state law to be paid from other funds.
- Interest as it becomes due and the amount necessary to pay, or to create a sinking fund, pay the principal at maturity of all general obligation bonds issued by the city or to pay or to create a sinking fund to pay, amounts as due on loans received through the Iowa community development loan program.
- Payments required to be made from the debt service fund under a lease or lease-purchase agreement.
- Payments required to be made from the debt service fund under a loan agreement.
- Payments authorized to be made from the debt service fund to a flood project under section 418.14, subsection 4

The Fiscal Year 2018-19 Debt Service levy is \$1.95 per \$1,000 of taxable property valuation

**Other Employee Benefits** - 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), and certain other employee benefits.

The Fiscal Year 2018-19 Other Employee Benefits levy is \$1.00117 per \$1,000 of taxable property valuation.

**Police & Fire Retirement** - Cities are allowed to levy in a Special Revenue Fund for contributions under the Municipal Fire and Police Retirement System of Iowa (MFPRSI).

The Fiscal Year 2018-19 Police & Fire Retirement levy is \$0.51405 per \$1,000 of taxable property valuation





## Analysis of Property Tax Levy

Property tax revenue is projected to increase by 4.39% in FY 18-19 as a result of the following factors:

- In FY 18-19 the taxable valuations subject to operating levies increases by 6.85%
- In FY 18-19 the Tort Liability Levy was increased \$0.00728 per \$1,000 of taxable property valuation.
- In FY 18-19 the Emergency Tax Levy was decreased \$0.21 per \$1,000 of taxable property valuation.
- In FY 18-19 the multi-residential rollback percentage decreased the amount of multi-residential property valuations that are taxable in comparison to the FY 17-18 state rollback percentage. In previous years this property was considered commercial and subject to a higher rollback percentage. The multi-residential rollback percentage will continue to decrease by 3.75% in future years until the rollback percentage is equal to the residential rollback percentage.
- In FY 18-19 the residential rollback percentage decreased the amount of residential property valuations that are taxable in comparison to the FY 17-18 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
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%
2016-17	55.63%	86.25%	90.00%
2017-18	56.94%	82.50%	90.00%
<b>2018-19</b>	<b>55.62%</b>	<b>78.75%</b>	<b>90.00%</b>

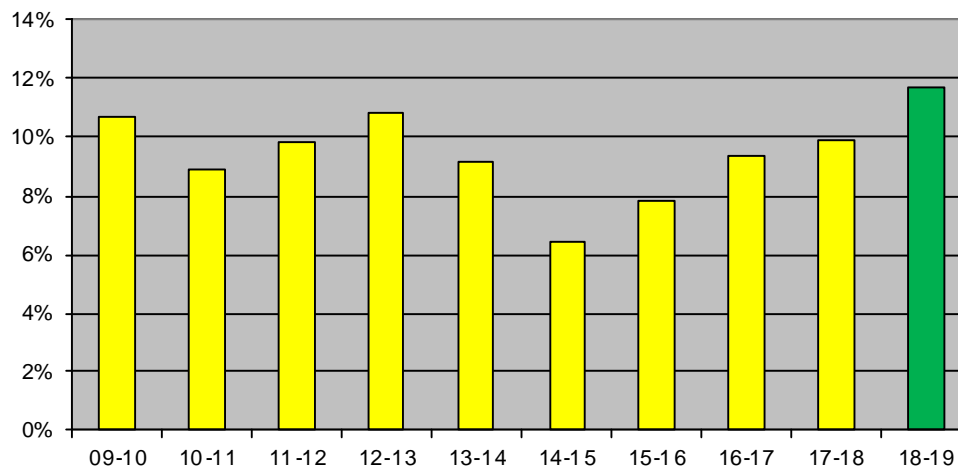


• In FY 18-19 the percentage of the property tax levy that is allocated to the general fund levy remains steady. The chart below is a ten-year comparison of the distribution of the property tax levy for City operations and debt service.

	<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 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
FY 16-17	\$12.00	\$36,821,048	69.77%	\$6,654,282	12.61%	\$9,297,771	17.62%	\$52,773,101
FY 17-18	\$12.00	\$38,215,544	69.84%	\$6,819,605	12.46%	\$9,686,650	17.70%	\$54,721,799
<b>FY 18-19</b>	<b>\$11.79</b>	<b>\$39,863,320</b>	<b>69.11%</b>	<b>\$7,251,868</b>	<b>12.57%</b>	<b>\$10,564,743</b>	<b>18.32%</b>	<b>\$57,679,931</b>

• The percentage of the overall City property base included in Tax Increment Financing (TIF) districts increased from the previous year, to 11.64% of the total taxable valuation. This percentage increased primarily due to valuation in the Alluvion, Ashworth Road, and Westtown V TIF Districts. 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**



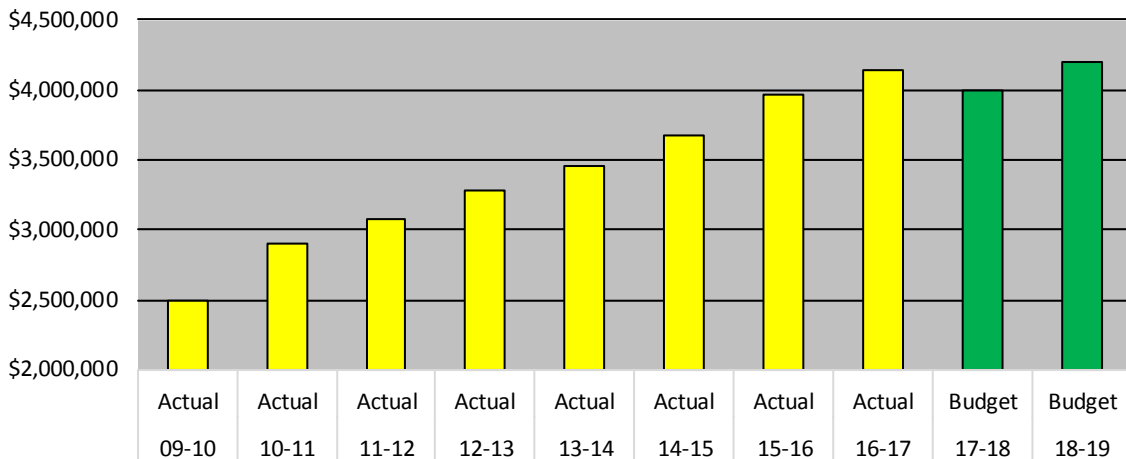
**Other City Taxes**

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 18-19 hotel/motel revenue is expected to be approximately \$4,300,000. 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 2015-16</b>	<b>ACTUAL FY 2016-17</b>	<b>REVISED BUDGET FY 2017-18</b>	<b>BUDGET FY 2018-19</b>	<b>INC (DEC) FY 2018-19 OVER FY 2017-18</b>	<b>% INC (DEC)</b>
<b>Other City Taxes</b>						
Utility Tax Replacement	\$397,089	\$466,471	\$444,081	\$433,176	(\$10,905)	(2.46%)
Cable Television Commission	275,273	266,724	273,000	263,000	(10,000)	(3.66%)
Local Options Sales Tax (Warren County)		3,416	3,900		(3,900)	(100.00%)
Hotel/Motel Taxes	3,963,886	4,142,183	4,000,000	4,300,000	300,000	7.50%
<b>Total Other City Taxes</b>	<b>\$4,636,249</b>	<b>\$4,878,795</b>	<b>\$4,720,981</b>	<b>\$4,996,176</b>	<b>\$275,195</b>	<b>5.83%</b>

**Hotel / Motel Tax Revenue**





## Licenses and Permits

As a rule, revenue received for the issuance of licenses and permits does not fluctuate significantly, with the exception of building and construction related permits.

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC(DEC) FY 2017-18 OVER FY 2017-18	% INC (DEC)
<b><u>Licenses and Permits</u></b>						
Beer/Liquor/Cigarette Licenses	\$100,395	\$118,599	\$105,000	\$115,000	\$10,000	9.52%
Animal Licenses-WDM	102,830	101,218	107,972	105,000	(2,972)	(2.75%)
Animal Licenses-Clive	33,283	27,123	231		(231)	(100.00%)
Animal Licenses-Urbandale	82,811	67,204	1,029		(1,029)	(100.00%)
Fire Permits & Licenses	24,853	31,951	24,000	32,000	8,000	33.33%
Building Permits	1,991,937	1,532,194	1,335,000	1,350,000	15,000	1.12%
Occupancy Permits	23,191	22,392	25,000	25,000		
Utilities Permits	5,500	11,500	13,000	7,000	(6,000)	(46.15%)
Miscellaneous License & Permits	1,897,426	23,215	40,550	17,800	(22,750)	(56.10%)
Archery Facility Permit	10,273	9,270	12,000	10,000	(2,000)	(16.67%)
Dog Park Permit	26,170	29,590	27,000	29,000	2,000	7.41%
Special Event Permits	7,575	5,203	8,000	8,000		
Alarm License & Permit	2,540	1,425	2,000	2,000		
<b>Total Licenses and Permits</b>	<b>\$4,308,784</b>	<b>\$1,980,884</b>	<b>\$1,700,782</b>	<b>\$1,700,800</b>	<b>\$18</b>	<b>0.00%</b>

## Use of Money and Property

Interest income is generated by interest earned on public funds. Two factors that affect interest income are interest rates and cash balances available for investment. With the constant fluctuations in interest rates, staff regularly makes investments with the primary goal being safety of the investments followed by maximizing the return on our asset base.

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC(DEC) FY 2018-19 OVER FY 2017-18	% INC (DEC)
<b><u>Use of Money and Property</u></b>						
Interest Income	\$235,042	\$163,942	\$200,000	\$460,000	\$260,000	130.00%
ATM Fees Collected	347					
Payment Processing Rebate	90,562	75,912	80,000	75,000	(5,000)	(6.25%)
Other Land Rental	39,649	40,760	35,500	40,000	4,500	12.68%
Building/Land Lease Charge	6,905	2,960	6,000	6,000		
<b>Total Use of Money and Property</b>	<b>\$372,505</b>	<b>\$283,574</b>	<b>\$321,500</b>	<b>\$581,000</b>	<b>\$259,500</b>	<b>80.72%</b>

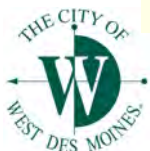


**Intergovernmental**

**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 2015-16	ACTUAL FY 16-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC (DEC) FY 2018-19 OVER FY 2017-18	% INC (DEC)
<b>Intergovernmental</b>						
<b>Federal</b>						
Police - COPS Grant	\$48,519	\$34,799	\$50,000		(\$50,000)	(100.00%)
Police - Misc. Cost Share	285	101,243				
Police - Misc. Grants	63,262	58,473				
EMS - Misc. Grants	7,910	19,212	5,000	5,000		
Human Services - Red Rock	12,000	12,000	12,000	12,000		
<b>State</b>						
Commercial & Industrial Replacement	2,023,165	1,919,899	1,807,587	1,858,658	51,071	2.83%
Police - Misc. Grants	5,000					
Westcom - Misc. Grants	4,130	735				
<b>Counties</b>						
Dallas County - Jordan Creek	662,587	923,511	1,591,993	1,590,234	(1,759)	(0.11%)
Dallas County - Mills Civic Parkway	440,000	440,000	440,000	440,000		
Polk County - Police MINE Task Force		877				
Polk County - Human Services Grants	41,621	41,292	62,000	42,938	(19,062)	(30.75%)
<b>Cities</b>						
Fire - Regional Fire Training	1,925		4,400	2,500	(1,900)	(43.18%)
Fire - Westside Station -Clive	749,293	736,046	784,594	807,779	23,185	2.96%
EMS - Billing Service - Clive	38,128	36,534	38,000	30,000	(8,000)	(21.05%)
Housing - Metro Home Improvement	53,960	243,126	180,000	220,686	40,686	22.60%
Public Services - Salt Storage Facility	24,242	24,405	25,490	25,000	(490)	(1.92%)
Public Services - Traffic Signals	1,678	38,158	5,100	3,000	(2,100)	(41.18%)
WestPet - Clive	21,852	20,251	35,008	51,772	16,764	47.89%
WestPet - Urbandale	61,628	38,837	95,944	126,957	31,013	32.32%
Westcom Dispatch - Clive	298,971	406,751	412,759	419,195	6,436	1.56%
Westcom Dispatch - Norwalk	209,183	230,715	239,079	252,924	13,845	5.79%
Westcom Dispatch - Urbandale	760,486	1,028,894	1,000,629	1,027,991	27,362	2.73%
Westcom Dispatch - Waukee	354,185	442,308	423,123	460,670	37,547	8.87%
Westcom Dispatch - Admin Fee			230,000	260,000	30,000	13.04%



	<b>ACTUAL FY 2015-16</b>	<b>ACTUAL FY 16-17</b>	<b>REVISED BUDGET FY 2017-18</b>	<b>BUDGET FY 2018-19</b>	<b>INC (DEC) FY 2018-19 OVER FY 2017-18</b>	<b>% INC (DEC)</b>
<b><u>Intergovernmental Continued</u></b>						
<b><u>Schools</u></b>						
Parks & Recreation - Teen Center	9,500					
Police - Crossing Guards	64,733	16,797	52,730	52,730		
Police - Liaison Officers	178,148	188,921	170,000	180,000	10,000	5.88%
Police - Youth Justice Initiative	77,778	77,778	77,750	80,113	2,363	3.04%
Westcom - Radio Network Usage	20,647	20,525	20,000	20,000		
<b><u>Water Works</u></b>						
ITS Services	12,000	12,000	12,000	12,000		
Parks & Recreation -			6,875		(6,875)	(100.00%)
<b>Total Intergovernmental</b>	<b>\$6,246,816</b>	<b>\$7,114,087</b>	<b>\$7,782,061</b>	<b>\$7,982,147</b>	<b>\$200,086</b>	<b>2.57%</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 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC (DEC) FY 2018-19 OVER FY 2017-18	% INC (DEC)
<b>Charges for Services</b>						
Alarm Monitoring	\$57,992	\$38,254	\$50,000	\$40,000	(\$10,000)	(20.00%)
Ambulance Charges	3,312,721	3,457,965	3,100,000	3,250,000	150,000	4.84%
Administration Fee - EMS Alliance	120,000	120,000	120,000	120,000		
Animal Impoundment	6,450	3,990				
Cemetery Charges	16,925	4,000	18,450	12,000	(6,450)	(34.96%)
Construction Inspection - Engineering	147,200	100,417	151,000	90,000	(61,000)	(40.40%)
CPR Class Charges	35,734	36,161	50,000	50,000		
EMS Charges	10,587	3,301	8,000	3,000	(5,000)	(62.50%)
False Alarm Charges - Fire	5,800	2,200	3,500	3,000		
False Alarm Charges - Police	12,600	11,000	14,000	14,000		
Fire Charges	4,265	5,715	5,650	5,150	(500)	(8.85%)
Holiday Park Baseball	90,722	99,616	84,000	84,000		
Housing Inspections	113,990	151,627	125,000	125,000		
Legal Fees		1,123				
Library - Copy, Fax, Printing	12,481	13,656	12,400	14,000	1,600	12.90%
Miscellaneous Development Charges	81,842	67,643	49,500	40,000	(9,500)	(19.19%)
Nuisance Abatement Charges	23,992	27,579	35,000	28,000	(7,000)	(20.00%)
Park Athletic & Misc Building Rentals	2,614					
Parks Future Unearned Programs		133,800				
Plan Review Fee - Dev Services	1,986,583	402,216	325,000	350,000	25,000	7.69%
Plan Review Fees - Fire	62,495	61,118	53,000	54,000	1,000	1.89%
Police Charges	31,977	27,754	38,800	25,000	(13,800)	(35.57%)
Pool Admission	593,183	444,540	485,000	485,000		
Recreation Fees	319,228	208,789	368,000	355,000	(13,000)	(3.53%)
RRP Nature Lodge	102,392	124,871	109,000	109,000		
RRP Softball	154,958	154,255	173,000	170,000	(3,000)	(1.73%)
Salt Brine Solution	7,094	4,040	11,000	5,000	(6,000)	(54.55%)
Seminar Registrations	185	300				
Shelter Rentals	37,500	25,528	40,800	40,800		
Special Events	12,134	29,385	64,875	24,250	(40,625)	(62.62%)
Traffic Studies & Street Light Analysis	24,180	53,894	40,000	40,000		
Teen Center Fees	2,025					
Valley Junction Activity Center Rental	18,449	36,028	22,000	22,000		
<b>Total Charges for Services</b>	<b>\$7,408,298</b>	<b>\$5,850,765</b>	<b>\$5,556,975</b>	<b>\$5,558,200</b>	<b>\$1,225</b>	<b>0.02%</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.

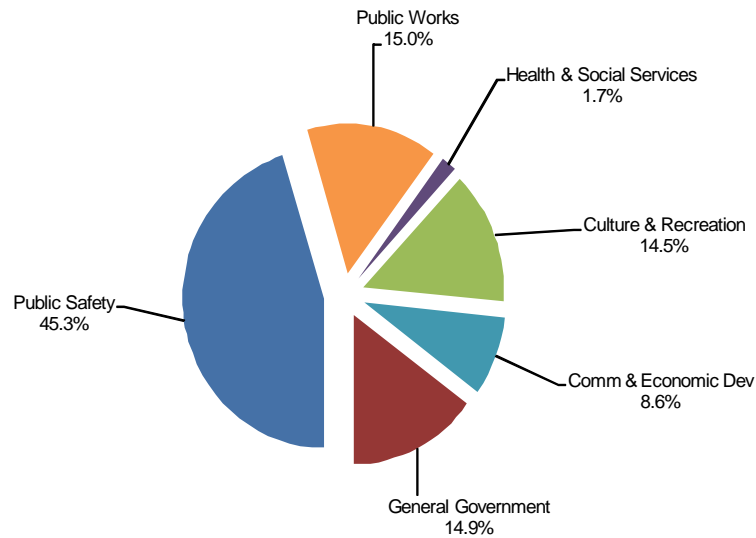
	ACTUAL FY 2015-16	ACTUAL FY 2016-17	REVISED BUDGET FY 2017-18	BUDGET FY 2018-19	INC (DEC) FY 2018-19 OVER FY 2017-18	% INC (DEC)
<b>Miscellaneous</b>						
EMS - Iowa Health	\$370,164		\$325,000	\$250,000	(\$75,000)	(23.07%)
Fire - Signs/Inspection Tags	6,062	6,266	5,250	6,000	750	14.29%
Housing - Contributions	157,409	112,756	245,646	160,000	(85,646)	(34.87%)
Human Services - Handyman & Transportation Donations	3,251	3,210	2,600	3,700	1,100	42.31%
Insurance Reimbursements/Proceeds	34,773	154,227	40,350		(40,350)	(100.00%)
Library - Collection Agency (Net)			1,600	1,600		
Library - Fines	32,626	34,546	40,000	36,500	(3,500)	(8.75%)
Library - Lost Books	5,628	5,561	5,000	5,800	800	16.00%
Parks & Rec - Event Sponsorship	4,659		3,000	3,000		
Police - Alcohol Fine	15,000	7,500	10,000	10,000		
Police - Cigarette Fines			500	500		
Police - OWI Restitution	5,270	3,481	3,000	3,500	500	16.67%
Public Safety - Parking Violations/Fines	40,539	18,246	30,000	30,000		
Sale of Magazine Ads	22,210	13,500	30,000	20,000	(10,000)	(33.33%)
Sale of Scrap	1,291	8,849	2,500	4,000	1,500	60.00%
Sales Tax Refunds	60,514	274,967	258,750		(258,750)	(100.00%)
Traffic/Court Fines	188,443	140,459	165,000	165,000		
Unanticipated/Miscellaneous	7,543	31,427	26,570	25,000	(1,570)	(5.91%)
WestPet Donations	3,041	(7,356)				
Youth Justice Initiative Contributions	75,000	75,000	75,000	75,000		
<b>Total Miscellaneous</b>	<b>\$1,033,423</b>	<b>\$882,639</b>	<b>\$1,269,766</b>	<b>\$799,600</b>	<b>(\$470,166)</b>	<b>(37.03%)</b>



**Expenditure Highlights**

General Fund operating expenditures for FY 18-19 are projected to increase by approximately 2.30% over FY 17-18. 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  
\$66,878,150**



**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 18-19 budget continues the City's longstanding tradition of providing high quality public safety services. Public Safety represents the largest appropriations category, accounting for 45.3% of the General Fund budget. Included in this category are appropriations for Police, Fire, Emergency Medical Services, Building Inspection, Animal Control and WestCom.

The Emergency Medical Services department has been allocated \$66,000 for X-Series Cardiac Monitor Defibrillators, \$40,000 for UCAP-it medication vending machine upgrades, and \$10,000 for an AmbuMan training manikin.

The Fire department has been allocated \$24,000 for the replacement of Self-Contained Breathing Apparatus (SCBA), \$20,000 for personal protective equipment, and \$34,000 for supplemental equipment.

The Police department has been allocated a total of \$245,000 to replace five patrol vehicles and \$85,000 for supplemental requests

Public Works functions constitutes approximately 15% of the General Fund budget. The Public Services Department 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 Services department has been allocated \$170,000 for the replacement of half of the digital radios that will no longer be supported by the manufacturer as of December 31, 2018, \$100,000 for a rubber track excavator, \$63,000 for a wide area mower, and funding for additional equipment.

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 \$65,000 for the purchase of facility management software.

## 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; housing program for homeless families with children; handyman services, and other programs.

## Culture & Recreation

The Parks and Recreation Department and Public Services Department operates and maintains 1,289 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, dog park, 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. The Community & Economic Development Department budget includes \$200,000 for the Neighborhood Finance Corporation program.

### **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 citizen 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.



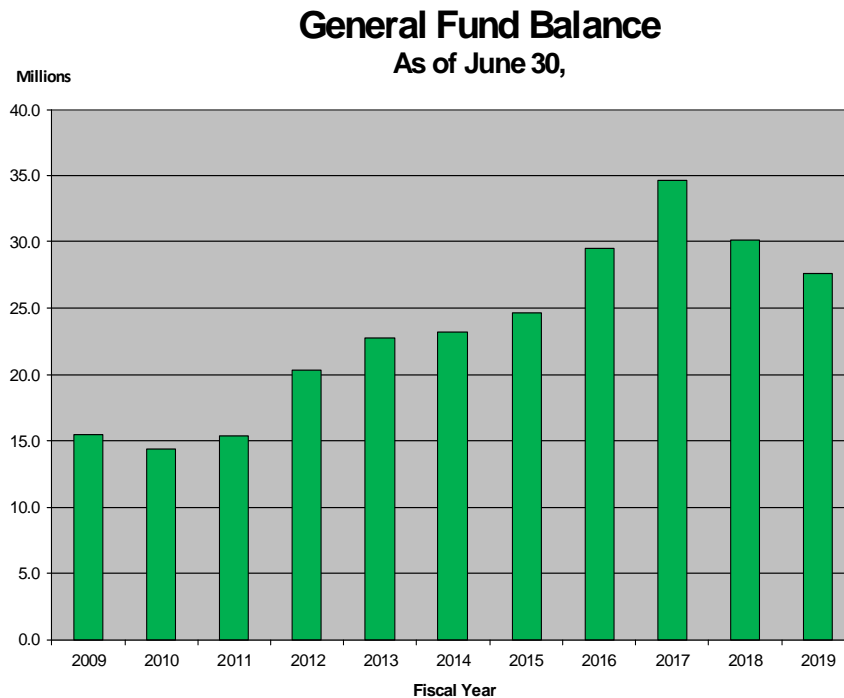
## General Fund Expenditure Summary for FY 2018-2019

	Departmental Expenditures	% of Total
Police	\$10,459,183	15.64%
Fire	8,767,139	13.11%
Emergency Medical Services	5,606,281	8.38%
Westcom Dispatch	3,723,136	5.57%
WestPet Animal Control	383,995	0.57%
Parks & Recreation	4,268,400	6.38%
Library	3,118,930	4.66%
Human Services	1,108,961	1.66%
Human Rights Commission	15,000	0.02%
Public Services	9,925,529	14.84%
Engineering Services	2,490,800	3.73%
Development Services	2,434,297	3.64%
Community & Economic Development	1,119,157	1.67%
Regional Economic Development	135,150	0.20%
Sister Cities Commission	68,000	0.10%
Mayor & Council	110,625	0.17%
City Manager	1,148,130	1.72%
City Clerk	428,425	0.64%
Finance	1,242,748	1.86%
Information Technology Services	4,021,931	6.01%
Human Resources	1,532,690	2.29%
Legal	841,288	1.26%
Leased City Buildings	26,855	0.04%
Risk Management	600,000	0.90%
Hotel/Motel	3,069,500	4.59%
City Contingency	232,000	0.35%
<b>Total</b>	<b>\$66,878,150</b>	<b>100.00%</b>



**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 18-19 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 \$27,560,141 at June 30, 2019, which is 41.21% of FY 18-19 operating expenditures. <sup>1</sup>



<sup>1</sup> The General Fund Balance consists of several subfunds, including the General Operating Fund, Tort and Liability, and Hotel/Motel Tax Fund.



