



GENERAL FUND

GENERAL FUND

FY 2011-2012 BUDGET

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$27,718,091	\$29,474,179	\$30,963,533	\$31,237,394	\$273,861	0.88%
TIF Revenues						
Other City Taxes	3,231,613	3,149,929	3,208,080	3,278,473	70,393	2.19%
Licenses and Permits	1,457,441	1,018,192	618,000	818,050	200,050	32.37%
Use of Money and Property	867,139	105,277	219,400	219,400		
Intergovernmental	4,389,888	3,671,993	3,497,032	3,830,766	333,734	9.54%
Charges for Services	3,856,380	3,739,514	3,269,452	3,649,996	380,544	11.64%
Special Assessments						
Miscellaneous	1,182,017	739,341	582,308	607,008	24,700	4.24%
Sub-total Operating Revenues	\$42,702,568	\$41,898,425	\$42,357,805	\$43,641,087	\$1,283,282	3.03%
Other Financing Sources						
Proceeds of Long Term Debt	\$13,797	\$23,633		\$5,000	\$5,000	
Transfers In	10,526,225	13,789,575	13,153,045	12,483,235	(669,810)	(5.09%)
Sub-total Other Financing Sources	\$10,540,022	\$13,813,208	\$13,153,445	\$12,488,235	(\$665,210)	(5.06%)
TOTAL REVENUES & OTHER SOURCES	\$53,242,590	\$55,709,987	\$55,510,850	\$56,129,322	\$618,472	1.11%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$29,876,244	\$31,826,546	\$33,832,049	\$34,856,130	\$1,024,081	3.03%
Supplies and Services	9,109,738	9,155,169	10,246,715	10,382,329	135,614	1.32%
Universal Commodities	2,483,545	2,666,436	2,891,180	2,829,094	(62,086)	(2.15%)
Non-Recurring/Non-Capital	567,068	655,392	550,377	529,444	(20,933)	(3.80%)
Capital	935,410	991,249	1,042,379	826,068	(216,311)	(20.75%)
Sub-total Operating Expenditures	\$42,972,004	\$45,294,792	\$48,562,700	\$49,423,065	\$844,426	1.74%
Lease/Purchase or Installment Contract Expenditures	\$30,980	\$23,908	\$15,939	\$140,000	\$124,061	778.35%
Total Operating Expenditures	\$43,002,984	\$45,318,700	\$48,578,639	\$49,563,065	\$984,426	2.03%
Capital Improvement Expenditures						
Total Expenditures	\$43,002,984	\$45,318,700	\$48,578,639	\$49,563,065	\$984,426	2.03%
Transfers Out	\$7,075,256	\$11,448,339	\$6,891,426	\$6,557,853	(\$333,573)	(4.84%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$50,078,241	\$56,767,039	\$55,470,065	\$56,120,918	\$650,853	1.17%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$3,164,351	(\$1,057,052)	\$40,785	\$8,404	(\$32,381)	n/a
BEGINNING FUND BALANCE	\$12,290,269	\$15,454,619	\$14,393,126	\$14,433,911	\$40,785	n/a
ENDING FUND BALANCE	\$15,454,619	\$14,397,567	\$14,433,911	\$14,442,315	\$8,404	n/a
FUND BALANCE % OF EXPENDITURES	35.94%	33.98%	29.71%	29.13%		

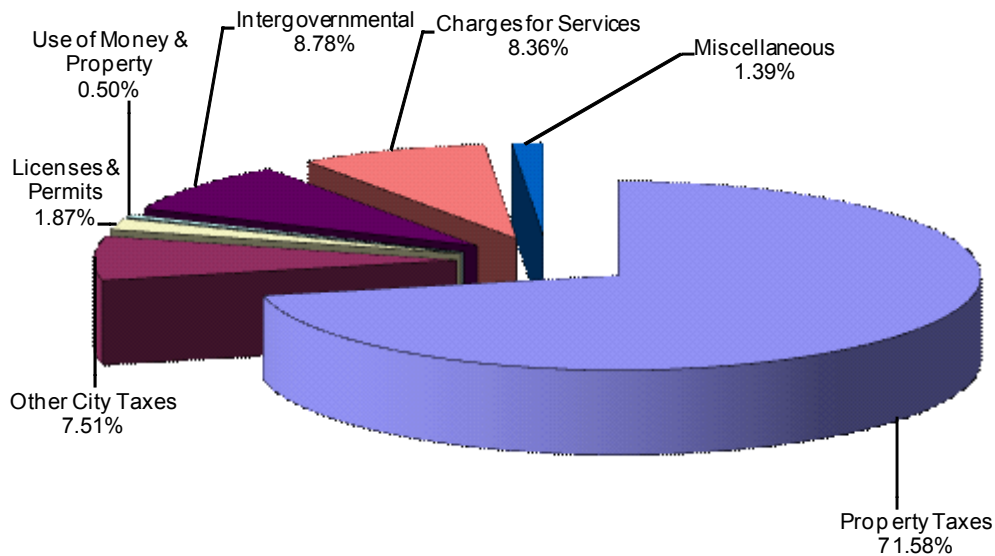


The general fund functions as the chief operating fund for the City. All financial transactions of the City which pertain to general operations and the provision of services to the citizens are recorded in this fund, except those specifically required to be accounted for elsewhere (i.e., legal restrictions). 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 11-12 budget projects an increase in property tax revenue of approximately 0.88% over FY 10-11. As one of the fastest growing cities in Iowa, West Des Moines is experiencing substantial growth in property valuations, however, much of the new growth is located in Tax Increment Financing (T.I.F.) districts. The incremental growth in these districts does not contribute to general fund property taxes until after the district expires; generally three to twenty years following inception. In the following sections we further discuss the various sources of general fund revenue, along with key factors that are the driving forces behind the budget projections.

General Fund Revenues



Property Taxes

Of the City's 369 full time equivalent positions, 98% of the City's personnel costs are funded by the general fund. Therefore, the general fund directly finances nearly all of the City's day to day operations. Property tax revenue constitutes 71.58% 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 on the following page.



General Fund Levies

The City of West Des Moines currently has two operational levies that are levied within the general fund. These are the General Levy and Tort Liability 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. The City's combined rate for the General and Tort Liability levies is projected to be \$8.35 per \$1,000 of taxable property valuation for FY 11-12. Below is a brief description of the services these levies finance:

General Fund levies finance the following City services:

- Public Safety - which includes police and fire protection, as well as ambulance services
- Community Enrichment - which includes park operations, library services, and human services
- Public Services - which includes public works and community development services
- Support Services - which includes the administrative and support services functions of the City

Analysis of Property Tax Levy

Property tax revenue is projected to increase by 0.88% in FY 11-12 as a result of the following factors:

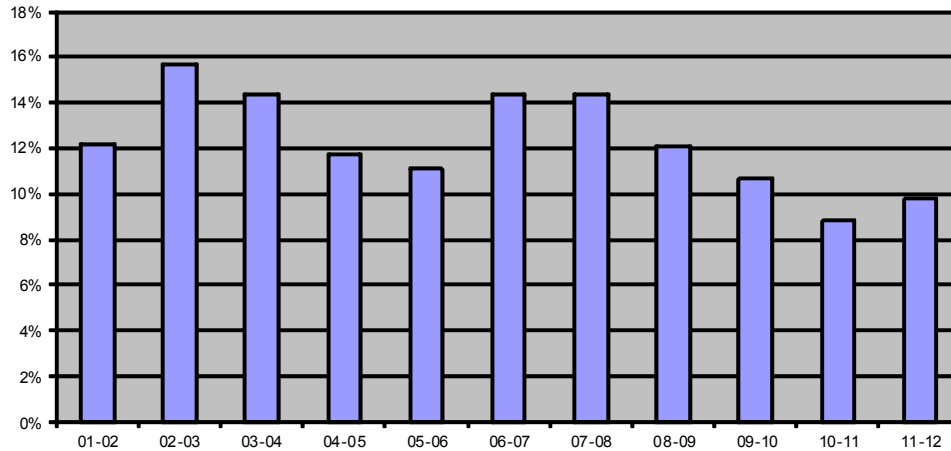
- In FY 11-12 the residential rollback percentage increased the amount of property valuations that are taxable in comparison to the FY 10-11 state rollback percentage. Below is a historical chart of state rollback percentages (i.e. the percentage of a property's value that is taxable).

Fiscal Year	Residential	Commercial
2001-02	56.27%	100.00%
2002-03	51.67%	97.77
2003-04	51.39%	100.00%
2004-05	48.46%	99.26%
2005-06	47.96%	100.00%
2006-07	45.99%	99.15%
2007-08	45.56%	100.00%
2008-09	44.08%	99.73%
2009-10	45.59%	100.00%
2010-11	46.91%	100.00%
2011-12	48.53%	100.00%



• The portion of the City included in T.I.F. districts decreases in FY 11-12, primarily due to the inclusion of the AVIVA headquarters valuation. The ability to tax the incremental property valuation in these districts is lost by the general fund until these districts expire. (Taxes generated by the incremental valuations in these districts are captured in a special revenue fund for the financing of public improvements within the district.) Below is a ten-year history of T.I.F. valuations as a percentage of taxable property.

TIF Valuations as a Percentage of Taxable Property



• In FY 11-12 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.

	Property Tax Rate	General Funds	% of Levy	Special Revenue Funds	% of Levy	Debt Service Fund	% of Levy	Total Levy
FY 01-02	\$10.90	\$16,943,451	71.80%	\$1,750,000	7.42%	\$4,905,339	20.79%	\$23,598,790
FY 02-03	\$11.60	\$18,459,986	71.20%	\$1,950,000	7.52%	\$5,516,588	21.28%	\$25,926,574
FY 03-04	\$11.60	\$19,287,254	70.54%	\$2,165,000	7.92%	\$5,890,000	21.54%	\$27,342,254
FY 04-05	\$11.73	\$21,463,280	71.08%	\$2,644,100	8.76%	\$6,086,514	20.16%	\$30,193,894
FY 05-06	\$11.73	\$22,079,583	70.22%	\$3,021,100	9.61%	\$6,340,796	20.17%	\$31,441,478
FY 06-07	\$11.95	\$23,582,677	67.06%	\$4,679,250	13.31%	\$6,905,976	19.64%	\$35,167,903
FY 07-08	\$12.05	\$25,224,154	66.22%	\$5,688,850	14.93%	\$7,179,591	18.85%	\$38,092,595
FY 08-09	\$12.05	\$28,171,950	68.12%	\$5,547,500	13.41%	\$7,636,863	18.47%	\$41,356,313
FY 09-10	\$12.05	\$29,917,286	68.52%	\$5,787,770	13.26%	\$7,955,388	18.22%	\$43,660,445
FY 10-11	\$12.05	\$31,346,613	68.80%	\$6,055,000	13.29%	\$8,162,218	17.91%	\$45,563,831
FY 11-12	\$12.05	\$31,640,867	68.07%	\$6,439,291	13.85%	\$8,403,530	18.08%	\$46,483,688



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 Parkway and I-80 interchange. FY 11-12 hotel/motel revenue is expected to be approximately \$2,600,000. Recent City Council action designated discretionary revenues in excess of \$2,550,000 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 would pay an excise tax based on profits, instead of paying property taxes. This tax went into effect in FY 00-01 and is affected in the revenue line item Utility Tax Replacement in the Other City Taxes revenue category.

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
Other City Taxes						
Utility Tax Replacement	\$390,737	\$399,148	\$383,080	\$403,473	\$20,393	5.32%
Cable Television Commission	303,761	300,198	275,000	275,000		
Hotel/Motel Taxes	2,537,115	2,450,583	2,550,000	2,600,000	50,000	1.96%
Total Other City Taxes	\$3,231,613	\$3,149,929	\$3,208,080	\$3,278,473	\$70,393	2.19%



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. With the current state of the economy, building and construction related permits are projected to decrease significantly. Additionally, as of July 1, 2008, legislation went into effect which requires plumbers and mechanical professionals to have a state-issued license.

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
<u>Licenses and Permits</u>						
Beer/Liquor/Cigarette Licenses	\$92,567	\$85,597	\$89,000	\$89,000		
Animal License	22,671	22,671	12,000	20,000	8,000	66.67%
Electrical/Heating/Plumbing License	7,395					
Building Permits	983,832	529,639	350,000	407,250	57,250	16.36%
Electrical Permits	109,179	81,739	28,000	70,500	42,500	151.79%
Heating Permits	44,840	83,482	14,000	54,000	40,000	285.71%
Plumbing Permits	52,519	68,897	14,000	44,500	30,500	217.86%
Miscellaneous License & Permits	57,255	72,511	29,000	55,800	26,800	92.24%
Dog Park Permit	32,385	33,690	32,000	42,000	10,000	31.25%
Alarm License/Permit	54,798	39,966	50,000	35,000	(15,000)	(30.00%)
Total Licenses and Permits	\$1,457,441	\$1,018,192	\$618,000	\$818,050	\$200,050	32.37%

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 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
<u>Use of Money and Property</u>						
Interest Income	\$830,660	\$59,392	\$175,000	\$175,000		
ATM Fees Collected	2,370	2,272	2,000	2,000		
Other Land Rental	34,109	42,863	39,900	39,900		
Building/Land Lease Charge		750	2,500	2,500		
Total Use of Money and Property	\$867,139	\$105,277	\$219,400	\$219,400		



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. It is important to note that COPS grants and Local Law Enforcement Block Grants are no longer being funded.

Local Grants and Reimbursements - West Des Moines has a number of grants and reimbursement agreements with surrounding cities and counties.

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
Intergovernmental						
Clive - Animal Control	\$18,500	\$18,700	\$18,700	\$18,700		
Clive - Traffic Signals	3,753	1,719	2,500	2,500		
Clive - Westside Fire/EMS	491,362	499,406	554,012	626,827	72,815	13.14%
COPS Grant	185,595	(175,435)				
Dallas County - Westtown III	880,899					
Dallas County - Jordan Creek	288,427	473,325	513,194	524,000	10,806	2.11%
Dallas County - MCP		307,875				
DCLHTF	12,805	3,546	213,602	213,602		
Des Moines - Traffic Signals				1,000	1,000	100.00%
Dowling - Liaison Officer	45,796	46,180	47,000	49,000	2,000	4.26%
EMS - Dallas County	150,125	126,024		125,000	125,000	100.00%
EMS - Iowa Health	186,609	359,868	240,000	350,000	110,000	45.83%
FEMA Reimbursement	475,770	21,366				
Grants - Other	72,171	157,262				
Human Services - Polk County Trans	37,821	31,191	41,687	42,000	313	0.75%
Human Services - Red Rock	12,000	12,000	12,000	12,000		
Metro Home Imp Program	29,869	175,928	160,000	160,000		
Metro Library Contract	12,883	4,024	13,000	14,200	1,200	9.23%
Misc. Federal - Cost Share	4,918	9,615	1,250	250	(1,000)	(80.00%)
Polk City Home Improvement	40,762	47,992	192,500	192,500		
Polk County Library	50	10,328		100	100	100.00%
Regional Fire Training		3,850		1,000	1,000	100.00%
Waukee - IT Services	7,285					
WDM Schools - 800 mHz	9,500	10,500	10,500	10,500		
WDM Schools - Crossing Guards	18,534	57,989	63,900	63,900		
WDM Schools - Liaison Officer	91,319	89,688	92,000	94,000	2,000	2.17%
WDM Schools - YJI	75,592	75,592	77,750	77,750		
WDM Schools - Teen Center		8,500		8,500	8,500	100.00%
WDM Water Works - IS Services	35,000	12,000	12,000	12,000		
WestCom - Clive	323,561	302,418	354,700	354,700		
WestCom - Urbandale	554,367	633,346	688,535	688,535		
WestCom Trf to WDM	231,015	245,330	188,202	188,202		
WestEMS Trf to WDM	93,600	101,865				
Total Intergovernmental	\$4,389,888	\$3,671,992	\$3,497,032	\$3,830,766	\$33,734	9.54%



Charges for Services

Several city departments charge fees for some 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 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
Charges for Services						
Ambulance Charges	\$1,756,316	\$2,003,112	\$1,850,000	\$2,100,000	\$250,000	13.51%
Animal Control	7,675	7,963	7,500	7,500		
Cemetery Charges	9,485	9,250	8,000	8,000		
Community Center Rental	50,963	27,258	24,000	27,000	3,000	12.50%
CPR Class Charges	18,507	30,776	20,000	20,000		
Developer Paid Inspection	496,394	222,609	60,000	110,000	50,000	83.33%
False Alarm Charges	17,850	13,200	15,000	15,000		
Fire Charges	12,250	25,185	11,000	11,000		
Fire Plan Review Fees	7,947	7,351	4,500	4,500		
Housing Inspection	125,590	76,292	50,000	50,000		
Miscellaneous Charges		57,729				
Miscellaneous Development Charges	35,658	36,474	25,500	31,515	6,015	23.59%
Miscellaneous Park Charges	9,985	14,246	20,000	20,000		
Nuisance Abatement Charges	23,551	32,480	14,000	18,000	4,000	28.57%
Police Charges	9,090	10,470	9,000	9,000		
Pool Admission	634,067	556,937	557,600	604,356	46,756	
Recreation Fees	353,413	353,759	382,452	365,744	(16,708)	4.37%
RRP Nature Lodge	92,890	96,964	58,100	93,232	35,132	60.47%
RRP Softball	144,549	144,542	142,800	145,149	2,349	1.64%
Traffic Studies	49,930	12,917	10,000	10,000		
Total Charges for Services	\$3,856,380	\$3,739,514	\$3,269,452	\$3,649,996	\$380,544	11.64%



Miscellaneous

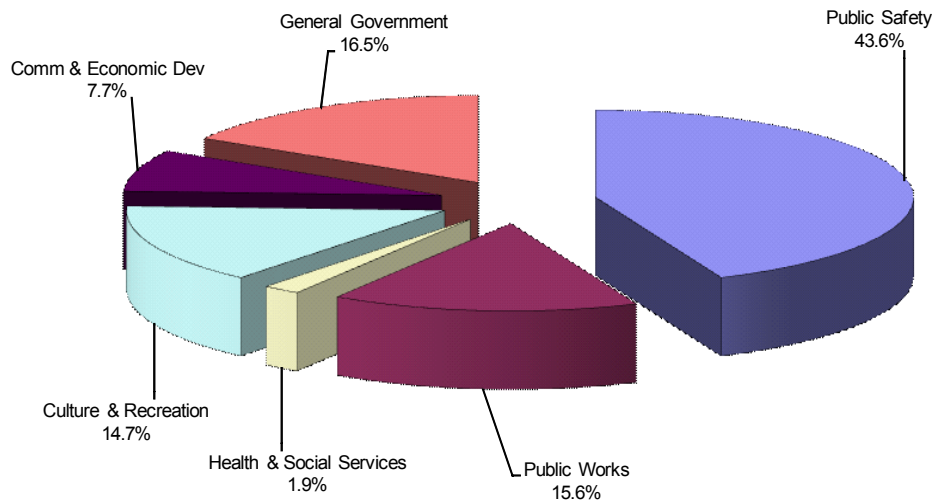
State regulations require that revenue be placed in one of the revenue categories specified above; if there is not a perfect fit to one of the categories listed, the revenue is then placed in a miscellaneous category.

	ACTUAL FY 2008-09	ACTUAL FY 2009-10	REVISED BUDGET FY 2010-11	BUDGET FY 2011-12	INC(DEC) FY 2011-12 OVER FY 2010-11	% INC (DEC)
<u>Miscellaneous</u>						
Cigarette Fines	\$1,600	\$600	\$1,000	\$1,000		
Fire - Reports/Signs/Inspection Tags	5,328	4,412	3,000	3,000		
Human Services - Miscellaneous	8,493	14,134	8,000	8,000		
Library -Miscellaneous	79,615	81,909	76,000	80,700	4,700	6.18%
Liquor Fines	15,282	8,759	11,000	11,000		
Parking Violations/Fines	40,487	39,121	30,000	30,000		
Police - Accident Reports	14,871	15,304	15,000	15,000		
Sale of Magazine Ads	28,200	24,800	28,000	28,000		
Sales Tax Refunds	209,748	150,596	48,000	48,000		
Traffic/Court Fines	110,041	126,509	105,000	105,000		
Unanticipated/Miscellaneous	667,352	273,197	257,308	277,308	20,000	7.77%
Total Miscellaneous	\$1,182,017	\$739,341	\$582,308	\$607,008	\$24,700	4.24%

Expenditure Highlights

General Fund operating expenditures for FY 11-12 are projected to increase by approximately 1.99% over FY 10-11. The primary reason for this increase is the projected increase in personnel services. The increase includes the pay increases for existing staff as well as minor modifications to staffing levels approved by the Mayor and City Council

**General Fund Operating Expenditures
\$49,563,065**



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 11-12 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 over 43% of the General Fund budget. Included in this category are appropriations for Police, Fire, Emergency Medical Services and WestCom.

The Emergency Medical and Communication Services department has been allocated a total of \$68,000 for supplemental requests. Proposed uses are as follows:

- Cardiac Monitor Replacement
- Medical Oxygen Generator
- City AED Replacement

The Fire department has been allocated \$100,000 for supplemental requests. Proposed uses are as follows:

- Confined Space POD
- Hotsy Portable Pressure Washer
- Station #21 Tool Room Cabinetry



- Water Rescue Vehicle

The Police department has been allocated a total of \$243,000 for supplemental requests. Proposed uses are as follows:

- Patrol Vehicle Replacement (5)
- Ballistic Helmets and Face Shields

Public Works

The Department of Public Works provides services through two internal divisions: Operations and Engineering. The Operations Division addresses street and sewer maintenance, street cleaning, drainage facilities, City building and equipment maintenance, snow removal, street and sewer repair, dust control and mosquito spraying. The Engineering Division is responsible for designing CIP projects and construction plans, reviewing and commenting on private development plans as well as developing maintenance system schedules for pavement management and sewer management. Their mission is to provide first class operations, maintenance, repair, engineering, and construction services for all City public infrastructure and improvements. Public Works constitutes 15% of the General Fund budget.

The Public Works department has been allocated \$100,000 for supplemental requests. Proposed uses are as follows:

- AVL / Data Safety System
- Liquid DeIcer System Upgrade
- YourGov System
- Lighted Arrow Board
- Loader Rental (4 Months)
- Document Management
- Large Document Color Plotter

Health & Social Services

The Department of Human Services strives toward improving the quality of life for all residents of West Des Moines regardless of income, ethnicity, age or physical/mental limitations. Among the services offered to eligible residents are: transportation assistance; emergency food pantry; personal pantry, which stocks personal hygiene items; clothing closet; energy assistance; homeless prevention; transitional housing; emergency assistance; handyman services which provide elderly and disabled residents help with odd jobs, lawn maintenance, snow shoveling, minor home repairs, etc.; holiday assistance; and other seasonal services.

Culture & Recreation

The Parks and Recreation Department operates and maintains just over 1,238 acres of parkland consisting of 36 parks and greenways and nearly 48 miles of multi-purpose trails. The department provides a wide variety of recreational services including operating a full service community center, softball complex, two outdoor aquatic centers, and nature lodge. Program areas include adult sports, aquatics, fitness, youth, seniors, and cultural arts.



The Parks and Recreation department has been allocated a total of \$45,000 for supplemental requests. Proposed uses are as follows:

- Replacement Volleyball Equipment
- CLASS Software and Hardware Conversion to ActiveNet
- 1/2 Ton Pick-Up Truck

The West Des Moines Public Library provides access to informational, educational and recreational resources to the community, and encourages children to develop a lifelong appreciation for the rewards of self directed reading and learning.

Community & Economic Development

The City of West Des Moines underwent a reorganization in February 2007 to place all development related activities in one department. The result is a more focused and responsive development process. During this process two departments were formed, Development Services and Community and Economic Development.

The Development Services Department includes two divisions. The Planning/Building Inspection Division strives 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 division also provides on site inspections to help ensure that the actual construction is safe and secure. The Engineering Division is responsible for the review of development proposals to ensure that the adequate public infrastructure is provided and the public improvements to be constructed are in conformance with the City's design standards.

Development Services has been allocated \$80,000 for Enterprise Land Management Software. This is the third year of a three year project.

The mission statement of the Community & Economic Development department is to plan and promote an economically strong and vibrant community through long-range planning, business retention and development, housing initiatives, redevelopment, and community promotion.

The department has become and will need to continue being more involved with activities that the City had not played a significant role in previously. Such as exhibiting at trade shows, preparation of targeted economic development promotional materials, taking a more proactive role in retail business recruitment and an expanded role in dealing with economic development prospects.

General Government

It is the responsibility of the City Manager's Office to provide the overall direction for the City organization in accordance with policies established by the City Council. Other responsibilities are to assure that the City operations are conducted economically, efficiently, and effectively and that the Council and citizens' concerns are addressed. This office also develops recommendations to the City Council for changes in programs, operations, and policies. In addition, the City Manager prepares a recommended annual budget for the Council's consideration. Other departments in the general government area are Finance, Legal, Human Resources and Information Technology Services.

Supplemental Requests include:



- Phone System/ Network Replacement. This will be the second year of a five year lease/ purchase. Many components within the current system are no longer supported by the manufacturer.
- AS400 (computer server) Replacement

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 FY11-12 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 \$14,442,315 at June 30, 2012, which is 29.13% of FY 11-12 operating expenditures.

General Fund Balance
As of June 30,

