



GENERAL FUND



GENERAL FUND

FY 2008-09 BUDGET

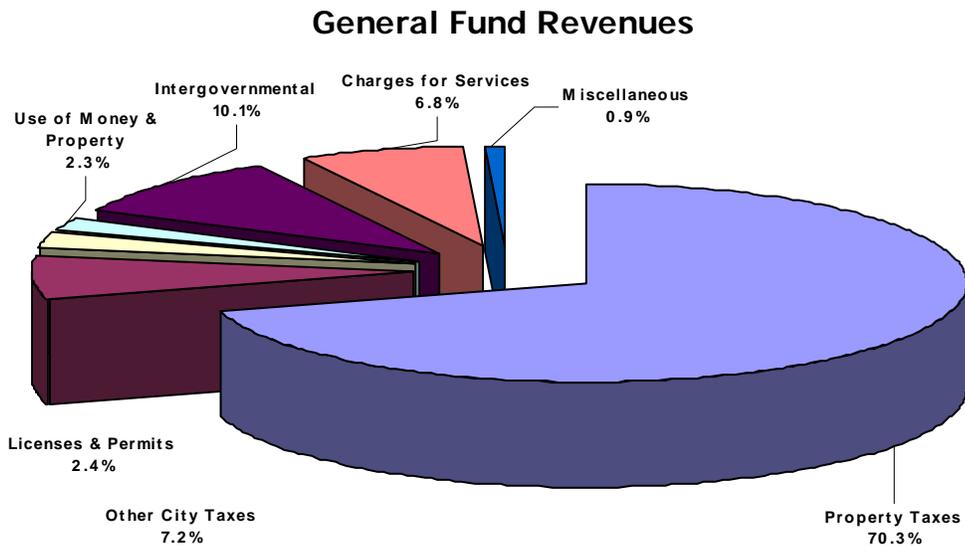
	ACTUAL FY 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$21,502,197	\$23,031,190	\$24,841,902	\$27,772,813	\$2,930,911	11.80%
TIF Revenues						
Other City Taxes	2,601,319	2,803,369	2,857,262	2,874,137	16,875	0.59%
Licenses and Permits	973,262	975,003	944,000	945,500	1,500	0.16%
Use of Money and Property	1,232,134	1,689,717	613,000	910,000	297,000	48.45%
Intergovernmental	2,965,356	2,932,274	3,462,696	3,973,878	511,182	14.76%
Charges for Services	2,738,930	2,775,390	2,626,200	2,668,650	42,450	1.62%
Special Assessments						
Miscellaneous	607,286	844,785	604,930	372,955	(231,975)	(38.35%)
Sub-total Operating Revenues	\$32,620,485	\$35,051,729	\$35,949,990	\$39,517,933	\$3,567,943	9.92%
Other Financing Sources						
Proceeds of Long Term Debt	\$127,919	\$10,630	\$5,000	\$5,000		
Transfers In	6,036,791	7,741,585	10,886,067	10,762,540	(123,527)	(1.13%)
Sub-total Other Financing Sources	\$6,164,710	\$7,752,215	\$10,891,067	\$10,767,540	(\$123,527)	(1.13%)
TOTAL REVENUES & OTHER SOURCES	\$38,785,195	\$42,803,944	\$46,841,057	\$50,285,473	\$3,444,416	7.35%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$24,112,569	\$26,537,616	\$30,351,887	\$31,558,494	\$1,206,607	3.98%
Supplies and Services	7,342,438	7,617,772	8,803,689	8,880,939	77,250	0.88%
Universal Commodities	2,000,883	2,158,706	2,248,298	2,485,985	237,687	10.57%
Non-Recurring/Non-Capital	336,601	424,287	473,736	588,348	114,612	24.19%
Capital	797,890	708,147	746,518	1,120,468	373,950	50.09%
Sub-total Operating Expenditures	\$34,590,380	\$37,446,529	\$42,624,128	\$44,634,234	\$2,010,106	4.72%
Lease/Purchase or Installment Contract Expenditures	\$77,905	\$87,534	\$87,612	\$30,982	(\$56,630)	(64.64%)
Total Operating Expenditures	\$34,668,286	\$37,534,062	\$42,711,740	\$44,665,216	\$1,953,476	4.57%
Capital Improvement Expenditures						
Total Expenditures	\$34,668,286	\$37,534,062	\$42,711,740	\$44,665,216	\$1,953,476	4.57%
Transfers Out	\$3,655,779	\$4,069,237	\$4,268,567	\$4,146,805	(\$121,762)	(2.85%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$38,324,065	\$41,603,300	\$46,980,307	\$48,812,021	\$1,831,714	3.90%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$461,130	\$1,200,644	(\$139,250)	\$1,473,452	\$1,612,702	n/a
BEGINNING FUND BALANCE	\$8,620,777	\$9,081,907	\$10,282,551	\$10,143,301	(\$139,250)	n/a
ENDING FUND BALANCE	\$9,081,907	\$10,282,551	\$10,143,301	\$11,616,753	\$1,473,452	n/a
FUND BALANCE % OF EXPENDITURES	26.20%	27.40%	23.75%	26.01%		



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 08-09 budget projects an increase in property tax revenue of approximately 11.80% over FY 07-08. 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.



Property Taxes

Of the City's 363.85 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 70.3% 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 has three operational levies that may be levied within the general fund. These are the General Levy, Transit 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 allowed to levy for the costs of operating a municipal transit system and tort liability costs, independent of the \$8.10 limitation. The Transit Levy, if imposed, is limited to \$.95 per \$1,000 of valuation. There is no limitation on the Tort Liability Levy. The City's combined rate for the General, Transit, and Tort Liability levies is projected to be \$8.3957 per \$1,000 of taxable property valuation for FY 08-09. 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 and dispatch 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 11.80% in FY 08-09 as a result of the following factors:

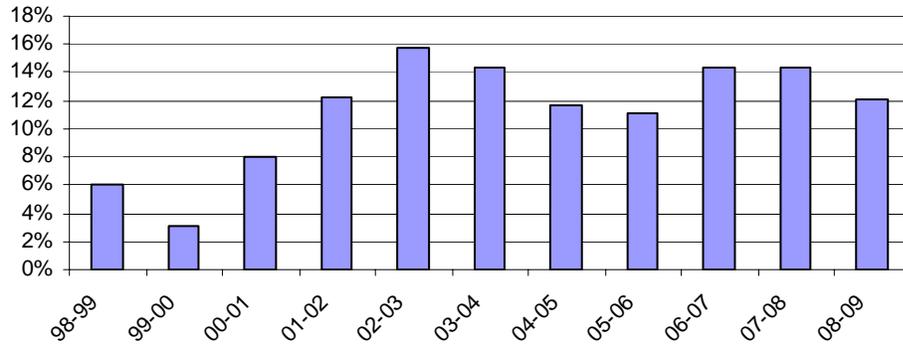
- In FY 08-09 the residential rollback percentage decreased the amount of property valuations that are taxable in comparison to the FY 07-08 state rollback percentage. Below is a historical chart of state rollback percentages (i.e. the percentage of a property's value that is taxable).

Fiscal Year	Residential	Commercial
1998-99	54.91%	97.36%
1990-00	56.48%	100.00%
2000-01	54.85%	98.35%
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%



• The portion of the City included in T.I.F. districts decreases slightly in FY 08-09, primarily due to the release of \$69,481,040 from Westtown III, \$94,906,527 from Jordan Creek and \$81,475,206 from Mills Parkway districts. 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 08-09 there is a change in the percentage of the property tax levy that is allocated to the general fund levy due to the decrease in the employee benefits levy. 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 98-99	\$10.90	\$14,384,683	71.90%	\$1,100,000	5.50%	\$4,522,107	22.60%	\$20,006,790
FY 99-00	\$10.90	\$16,429,767	74.58%	\$1,260,000	5.72%	\$4,338,488	19.70%	\$22,028,255
FY 00-01	\$10.90	\$16,610,809	74.02%	\$1,268,023	5.65%	\$4,561,298	20.33%	\$22,440,130
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



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 08-09 hotel/motel revenue is expected to be approximately \$2,200,000. 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 debt payments for Sec Taylor Stadium (now Principal Park) 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.

As a precursor to utility deregulation, Iowa utility companies lobbied state legislators to discontinue taxing utility valuations in Iowa as property tax. Instead, all utilities providing service in the state would pay an excise tax based on profits. Taxing bodies, such as municipalities and school districts, were opposed to this as the amount that can be levied for debt is based on the property tax valuations that had included utilities. As a compromise, for three years the utility valuations will be included for debt levy purposes but the preponderance of revenue remitted to local governments will be in the form of excise taxes. This tax went into effect in FY 00-01 and is affected locally by the new revenue line item and increase in the Other City Taxes revenue category.

	ACTUAL FY 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
Other City Taxes						
Utility Tax Replacement	\$394,466	\$389,565	\$382,262	\$399,137	\$16,875	4.41%
Cable Television Commission	342,629	281,827	275,000	275,000		
Hotel/Motel Taxes	1,864,224	2,131,977	2,200,000	2,200,000		
Total Other City Taxes	\$2,601,319	\$2,803,369	\$2,857,262	\$2,874,137	\$16,875	0.59%



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. As of July 1, 2008, new legislation takes effect which will require plumbers and mechanical professionals to have a state-issued license.

	ACTUAL FY 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
<u>Licenses and Permits</u>						
Beer/Liquor/Cigarette Licenses	\$78,209	\$101,321	\$86,000	\$91,000	\$5,000	5.81%
Animal License	9,324	9,026	10,000	10,000		
Electrical/Heating/Plumbing License	4,214	36,850	5,000		(5,000)	(100.00%)
Building Permits	554,621	538,112	552,500	552,500		
Electrical Permits	81,749	73,816	90,000	85,000	(5,000)	(5.56%)
Heating Permits	61,069	47,823	50,000	50,000		
Plumbing Permits	49,606	64,689	50,000	50,000		
Miscellaneous License & Permits	57,913	34,634	28,500	35,000	6,500	22.81%
Dog Park Permit	21,821	22,237	22,000	22,000		
Alarm License/Permit	54,737	46,496	50,000	50,000		
Total Licenses and Permits	\$973,262	\$975,003	\$944,000	\$945,500	\$1,500	0.16%

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 goal of maximizing the return on our asset base.

	ACTUAL FY 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
<u>Use of Money and Property</u>						
Interest Income	\$1,169,751	\$1,637,046	\$575,000	\$875,000	\$300,000	52.17%
ATM Fees Collected	1,997	2,259	2,000	2,000		
Other Land Rental	36,634	37,684	30,000	30,000		
Building/Land Lease Charge	23,752	12,728	6,000	3,000	(3,000)	(50.00%)
Total Use of Money and Property	\$1,232,134	\$1,689,717	\$613,000	\$910,000	\$297,000	48.45%



Intergovernmental

State Shared Revenue - Moneys & Credits, Bank Franchise Fees, and Personal Property Tax Replacement are shared revenues from the State general fund which were distributed to cities partially or totally based on population. These revenues are no longer passed onto local governments after the Iowa Legislature and Governor approved their elimination in FY 03-04.

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.

	ACTUAL FY 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
Intergovernmental						
Clive - Animal Control	\$16,200	\$16,700	\$17,600	\$18,500	\$900	5.11%
Clive - Traffic Signals	3,332	1,769	2,500	2,500		
Clive - Westside Fire/EMS	596,162	516,731	429,054	412,550	(16,504)	(3.85%)
COPS Grant	114,759	5,605				
Dallas County - Westtown III	447,209	611,282	672,081	878,094	206,013	30.65%
Dallas County - Jordan Creek				274,850	274,850	
DCLHTF	1,876		140,000	153,800	13,800	9.86%
Dowling - Liaison Officer	38,223	41,828	40,000	44,000	4,000	10.00%
EMS - Dallas County	141,730	146,678	155,500	168,900	13,400	8.62%
FEMA Reimbursement	36,679	32,779				
Grants - Other	59,389	65,680	27,785	1,600	(26,185)	(94.24%)
Human Services - Polk County Trans	38,122	38,971	38,000	39,780	1,780	4.68%
Human Services - Red Rock	12,000	11,000	12,000	12,000		
Metro Home Imp Program	110,535	28,113	396,223	386,225	(9,998)	(2.52%)
Metro Library Contract	12,387	10,391	10,000	10,000		
Misc. Federal - Cost Share	4,760	2,785				
Parks - Trees Forever	9,005					
Polk County Library	2,620	924	1,000		(1,000)	(100.00%)
Urbandale - HR Services	30,000	31,200	40,000	40,000		
Waukee - IS Services	41,200	42,436	43,700	45,000	1,300	2.97%
WDM Schools - 800 mHz	9,500	9,500	9,500	9,500		
WDM Schools - Crossing Guards	45,546	42,913	61,800	63,900	2,100	3.40%
WDM Schools - Liaison Officer	76,960	84,244	80,000	90,000	10,000	12.50%
WDM Schools - YJI	71,250	73,388	75,589	75,589		
WDM Water Works - IS Services	35,000	35,000	35,000	35,000		
WestCom - Clive	292,529	289,960	312,396	327,696	15,300	4.90%
WestCom - Urbandale	505,201	541,594	565,967	621,701	55,734	9.85%
WestCom Trf to WDM	184,241	216,545	229,828	223,680	(6,148)	(2.68%)
WestEMS Trf to WDM	26,425	29,227	30,950	33,580	2,630	8.50%
WestHelp Trf to WDM	2,516	5,031	36,223	5,433	(30,790)	(85.00%)
Total Intergovernmental	\$2,965,356	\$2,932,274	\$3,462,696	\$3,973,878	\$511,182	14.76%



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 fluctuation from year to year.

	ACTUAL FY 2005-05	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
Charges for Services						
Ambulance Charges	\$938,962	\$928,344	\$1,000,000	\$1,000,000		
Animal Control	11,090	12,236	8,000	9,300	1,300	16.25%
Cemetery Charges	10,035	9,965	8,500	9,000	500	5.88%
Community Center Rental	24,245	21,697	17,000	18,000	1,000	5.88%
CPR Class Charges			20,000	20,000		
Developer Paid Inspection	349,001	421,008	262,500	275,000	12,500	4.76%
False Alarm Charges	24,100	16,450	20,000	20,000		
Fire Charges	15,319	10,963	10,000	10,000		
Fire Plan Review Fees	12,435	10,551	11,000	10,000	(1,000)	(9.09%)
Housing Inspection	88,643	79,695	60,000	60,000		
Miscellaneous Development Charges	74,009	64,216	68,700	66,500	(2,200)	(3.20%)
Miscellaneous Park Charges	16,227	18,571	16,500	18,000	1,500	9.09%
Nuisance Abatement Charges	7,222	11,170	4,500	7,000	2,500	55.56%
Police Charges	9,525	11,340	8,000	8,600	600	7.50%
Pool Admission	596,125	583,943	502,500	512,550	10,050	2.00%
Recreation Fees	370,258	352,469	364,000	371,280	7,280	2.00%
RRP Nature Lodge	57,111	57,240	50,000	55,720	5,720	11.44%
RRP Softball	134,624	165,229	135,000	137,700	2,700	2.00%
Traffic Studies		304	60,000	60,000		
Total Charges for Services	\$2,738,930	\$2,775,390	\$2,626,200	\$2,668,650	42,450	1.62%

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.

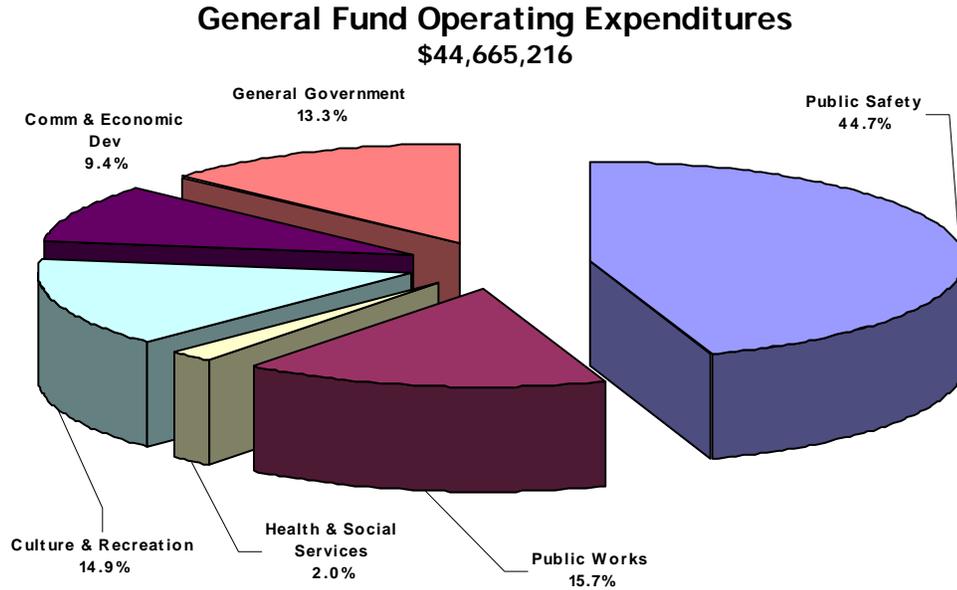
The Principal Charity Classic has committed \$10,000 in funding for FY 08-09, which is proposed to be used to fund additional hours for a seasonal/intermittent program outreach worker position in the Human Services department.

	ACTUAL FY 2005-06	ACTUAL FY 2006-07	REVISED BUDGET FY 2007-08	BUDGET FY 2008-09	INC(DEC) FY 2008-09 OVER FY 2007-08	% INC (DEC)
Miscellaneous						
Cigarette Fines	\$2,400	\$2,400	\$1,000	\$1,000		
Fire - Reports/Signs/Inspection Tags	215	3,979	3,000	3,000		
Human Services - Miscellaneous	6,837	12,506	8,000	8,000		
Library - Miscellaneous	75,360	71,752	68,000	70,500	2,500	3.68%
Liquor Fines	26,500	33,500	10,000	10,000		
Parking Violations/Fines	34,230	31,621	25,000	25,000		
Police - Accident Reports	16,765	15,306	14,000	14,000		
Principal Charity Classic				10,000	10,000	
Sale of Magazine Ads	38,575	41,725	45,000	45,000		
Sales Tax Refunds	45,542	139,161	48,000	48,000		
Traffic/Court Fines	134,695	120,125	100,000	100,000		
Unanticipated/Miscellaneous	226,167	372,710	282,930	38,455	(244,475)	(86.41%)
Total Miscellaneous	\$607,286	\$844,785	\$604,930	\$372,955	(\$231,975)	(38.35%)



Expenditure Highlights

General Fund operating expenditures for FY 08-09 are projected to increase by approximately 4.57% over FY 07-08. The primary reason for this increase is the projected increase in personnel services. This increase includes the pay increases for existing staff as well as the additional employees approved by the Mayor and City Council.



Public Safety

One of the principle functions of the City of West Des Moines is to safeguard and protect the lives, health, and property of its citizens. The FY 08-09 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 44% of the General Fund budget. Included in this category are appropriations for Police, Fire, Emergency Medical Services and WestCom.

Supplemental Requests include:

- The EMS department has been allocated \$50,000 for the purchase of miscellaneous capital items. Proposed uses are as follows:

Update/Replace Report Writing and Billing Software	\$20,000
Equip Supervisor's Car	5,000
Medical Equipment (Response Bags, Drugs, AEDs)	25,000
Total	\$50,000



- The Fire department has been allocated \$100,000 for the purchase of miscellaneous capital items. Proposed uses are as follows:

Replacement/Additional MDCs or Radios	\$35,000
Replacement Intercom System on Ladder Truck	13,500
Replacement Rescue Boat	13,500
Washer/Extractor for Protective Clothing	12,000
Switch Fire Hose from 4" to 5"	9,500
2 LCD Projectors	6,000
Fire Hose Testing Machine	5,000
Hydrostatic Testing Machine for Air Bags	1,920
Miscellaneous Fire Equipment	3,580
Total	<u>\$100,000</u>

- Two items are included for the Westside station, which is shared with the City of Clive. A supplied air respirator for confined spaces in the amount of \$5,500 and trench rescue shoring material in the amount of \$1,500.
- \$140,000 has been included for five replacement Ford Crown Victoria patrol cars
- Two full-time patrol officers and two new Ford Crown Victoria patrol cars at \$155,000 and \$103,150 respectively have been included to focus on traffic safety/enforcement.
- The Police department has been allocated \$100,000 for the purchase of miscellaneous capital items. Proposed uses are as follows:

Court Admissible Digital Video Monitoring and Recording Equipment (Jail and Interview Rooms)	\$40,000
Bar coding Inventory System for Property Room	15,000
Replacement Desk Chairs	15,000
Digital Cameras and Related Equipment	15,000
Accident Investigation Software	10,000
Exterior Door/Building Security Upgrades	5,000
Total	<u>\$100,000</u>

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 15.7% of the General Fund budget.

Supplemental Requests include:

- A tandem axle dump truck with snow equipment has been included at \$189,000.



- The Public Works department has been allocated \$100,000 for the purchase of miscellaneous capital items. Proposed uses are as follows:

AVL/Data Safety System	\$16,000
Storm Water Modeling Software	15,000
Replacement Hotsy Power Washer	15,000
Asphalt Repairs	11,000
Fireproof Plan Holder Mylar Cabinet	10,600
Shop Equipment	10,000
Traffic Signal Maintenance	9,100
Street Signs & Posts	7,800
Vehicle Mounted Rock Reclaimer	5,500
Total	<u>\$100,000</u>

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.

The Principal Charity Classic has committed \$10,000 in funding for FY 08-09, which is proposed to fund additional hours for a seasonal/intermittent program outreach worker position in the Human Services department.



Culture & Recreation

The Parks and Recreation Department operates and maintains just over 1,274 acres of parkland consisting of 26 parks and 43.5 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.

Supplemental Requests include:

- \$30,000 to continue the teen center at Rex Mathes. In FY 07-08, the position was funded out of hotel/motel tax revenue at \$25,000.
- \$27,950 has been included to upgrade the existing naturalist position from 3/4 time to full-time.
- Aquatic center basin painting has been included at \$25,000. This would paint one out of the four existing basins each year.
- The Parks & Recreation department has been allocated \$25,000 for the purchase of miscellaneous capital items. Proposed uses are as follows:

1/2 ton Pickup Truck	\$17,000
Replace Community Center Chairs	6,000
Replace Volleyball Equipment	2,000
Total	\$25,000

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.

Supplemental Requests include:

- An increase in library materials funding of \$35,000. This increase will bring the funding for materials to approximately \$5.51 per capita, with the goal cited by Himmel and Wilson, being to reach \$6.00 per capita by the year 2010.

Community & Economic Development

The City of West Des Moines underwent a reorganization in February 2007 in order 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 intended results for Development Services include: develop and implement a unified vision, mission, goals and service levels relative to the development review process; consolidate responsibilities and leadership for the development review process; better align the employee resources that contribute to the development review process; enhance customer service; and recognize and react to dynamics of change and the need for continuous improvement in the process.

The Development Services Department includes three divisions. The Planning 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. The Engineering Division is responsible for the review of development proposals to ensure that adequate public infrastructure is provided and that the public improvements



being constructed are built in conformance with the City's design standards. The Building Division is responsible for the safe building environment and structural integrity of buildings in the City. It 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 site is safe and secure.

Supplemental Requests include:

- Building Inspection/Rental Housing Permit Software and Equipment at \$110,000.
- Laptop Computer and software for \$5,000.

The City's long-term goals for the Community and Economic Development are to: encourage and assist small business expansion and growth; encourage and assist existing companies to expand and grow; create a diverse economy and employment base for the City; expand upon and diversify the tax base of the City.

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 Administrative Services, Legal, Human Resources and Information Services.

Supplemental Requests include:

- In the Information Services area several items have been included for software maintenance and support. These include \$15,300 for HRIS software maintenance, \$10,000 for HRIS support, \$11,000 for anti-spam filter subscription, \$6,500 for CrimeView software maintenance and \$2,000 for sewer pipe modeling software maintenance.
- \$4,600 has been included to enhance the City's Life Insurance benefit. Currently, the City funds 1/2 the annual salary for hourly non-union employees and one time the annual salary for salaried employees. This would increase the insurance to one time the annual salary for hourly non-union employees.
- \$9,000 has been included to reflect the increase in the contract rate with Three Dimensional for the City's quality initiative.
- Due to low turnover, more employees are receiving service awards at a higher level. \$3,000 has been included for employee recognition.
- In order to comply with GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, the City will need to engage the services of an actuary. The estimated cost is \$8,500.
- In order to stay current with professional certifications, \$2,500 was included for Human Resources training.
- \$1,250 has been included in the Administrative Services department to allow payroll staff to attend the annual HRIS system training.



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 08-09 budget maintains minimum 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 \$11,616,753 at June 30, 2009, which is slightly in excess of 26% of FY 08-09 operating expenditures.

General Fund Balance
As of June 30,

