



General Fund



GENERAL FUND

FY 2017-2018 BUDGET

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$33,463,152	\$33,776,558	\$36,341,388	\$37,771,463	\$1,430,075	3.94%
Other City Taxes	4,402,705	4,636,249	4,455,560	4,720,981	265,421	6.05%
Licenses and Permits	2,326,549	4,400,512	1,429,530	1,806,671	377,141	26.38%
Use of Money and Property	184,824	373,078	187,500	321,500	134,000	71.47%
Intergovernmental	5,684,589	6,744,073	7,491,081	7,326,461	(164,620)	(2.20%)
Charges for Services	5,722,482	7,150,821	5,279,475	5,407,600	128,125	2.43%
Miscellaneous	770,299	701,342	1,038,350	992,096	(46,254)	(4.45%)
Sub-total Operating Revenues	\$52,554,600	\$57,782,633	\$56,222,884	\$58,346,772	\$2,123,888	3.78%
Other Financing Sources						
Sale of Surplus Assets & Equipment	\$67,959	\$58,767	\$18,800	\$10,000	(\$8,800)	(46.81%)
Proceeds of Long Term Debt						
Transfers In	12,082,755	12,405,463	11,406,446	10,217,978	(\$1,188,468)	(10.42%)
Sub-total Other Financing Sources	\$12,150,714	\$12,464,230	\$11,425,246	\$10,227,978	(\$1,197,268)	(10.48%)
TOTAL REVENUES & OTHER SOURCES	\$64,705,314	\$70,246,863	\$67,648,130	\$68,574,750	\$926,620	1.37%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$35,188,617	\$37,263,804	\$41,453,100	\$42,979,397	\$1,526,397	3.68%
Supplies and Services	10,810,625	14,067,234	16,296,726	16,898,571	601,845	3.69%
Universal Commodities	2,891,490	1,358,938	1,618,475	1,948,810	330,335	20.41%
Non-Recurring/Non-Capital	1,286,526					
Capital	1,258,125	\$1,531,745	2,794,848	1,143,947	(1,650,901)	(59.07%)
Sub-total Operating Expenditures	\$51,435,383	\$54,221,721	\$62,163,149	\$62,970,725	\$807,576	1.30%
Lease/Purchase or Installment Contract Expenditures	107,749	80,831				
Total Expenditures	\$51,543,132	\$54,302,552	\$62,163,149	\$62,970,725	\$807,576	1.30%
Transfers Out	\$8,682,690	\$9,628,523	\$7,815,235	\$5,598,299	(\$2,216,936)	(28.37%)
Transfers Out (Major Capital)	3,039,826	1,505,650	2,603,800	3,019,061	415,261	15.95%
TOTAL EXPENDITURES/TRANSFERS OUT	\$63,265,648	\$65,436,725	\$72,582,184	\$71,588,085	(\$994,099)	(1.37%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,439,666	\$4,810,138	(\$4,934,054)	(\$3,013,335)	\$1,920,719	N/A
BEGINNING FUND BALANCE	\$25,298,338	\$26,738,004	\$31,548,142	\$26,614,088	(\$4,934,054)	
ENDING FUND BALANCE	\$26,738,004	\$31,548,142	\$26,614,088	\$23,600,753	(\$3,013,335)	
IPERS COMMITTED	\$600,000	\$600,000	\$600,000	\$600,000		
TAX STABILIZATION	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000		
UNCOMMITTED FUND BALANCE	\$24,638,004	\$29,448,142	\$24,514,088	\$21,500,753		n/a
Uncommitted Fund Balance as % of Exp	47.80%	54.23%	39.44%	34.14%		



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 17-18 operating budget projects property tax revenue to increase by 3.94% from the amount budgeted in the previous year. Valuations of property increased from the previous year due to new construction and an increase in the residential "rollback" percentage from 55.63% to 56.94%. This is despite a decrease in the multi-residential property class decreasing from the "rollback from 86.25% to 82.50% 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.

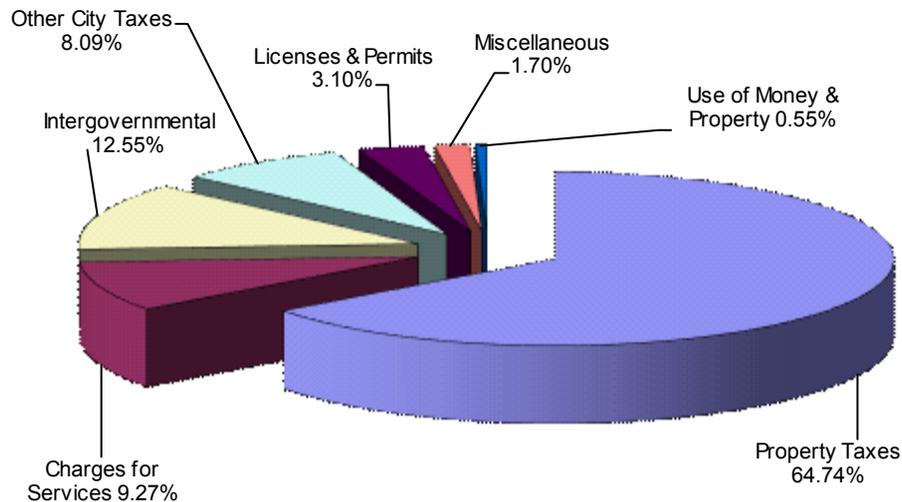
While the property tax rollback system remains in place, several major changes were made during the 2013 legislative session. For each assessment year beginning in 2013, residential and agricultural property value growth will now be capped at 3%, or whichever is lowest between the two classes. Commercial, 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 unites located in the building. This new class will be subjected to an eight year graduated rollback from commercial to residential rates beginning in the assessment year 2015 (there is no backfill provision for this class).



General Fund Revenues



Property Taxes

Of the City's 429.25 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 64.74% of all general fund revenue. Therefore, property taxes have a major influence on City operations. The components of the general fund property tax levy are described below.

General Fund Levies

The City of West Des Moines currently has three operational levies that are levied within the general fund. These are the General Levy, Tort Liability Levy, and Emergency Levy. The General Levy is the City's primary levy and is limited by state law to \$8.10 per \$1,000 of assessed valuation. The City is also allowed to levy for tort liability costs, independent of the \$8.10 limitation. There is no limitation on the Tort Liability Levy. State statutes allow cities in Iowa to levy an "emergency tax" of up to \$0.27 per \$1,000 of valuation if the General Fund tax levy of a city is at its limit. The City's combined rate for the General, Tort Liability, and Emergency levies is projected to be \$8.5275 per \$1,000 of taxable property valuation for FY 17-18. Below is a brief description of the services these levies finance:

General Fund levies finance the following City services:

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



Other City Levies

- Debt Service - \$1.95 per \$1,000 of taxable property valuation
- Other Employee Benefits - \$1.00906 per \$1,000 of taxable property valuation
- Police & Fire Pension - \$0.51344 per \$1,000 of taxable property valuation



Analysis of Property Tax Levy

Property tax revenue is projected to increase by 3.94% in FY 17-18 as a result of the following factors:

- In FY 17-18 the taxable valuations subject to operating levies increases by 3.59%
- In FY 17-18 the Tort Liability Levy was increased \$0.0164 per \$1,000 of taxable property valuation.
- In FY 17-18 the multi-residential rollback percentage decreased the amount of multi-residential property valuations that are taxable in comparison to the FY 16-17 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 17-18 the residential rollback percentage increased the amount of residential property valuations that are taxable in comparison to the FY 16-17 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
2007-08	45.56%		100.00%
2008-09	44.08%		99.73%
2009-10	45.59%		100.00%
2010-11	46.91%		100.00%
2011-12	48.53%		100.00%
2012-13	50.75%		100.00%
2013-14	52.82%		100.00%
2014-15	54.40%		95.00%
2015-16	55.73%		90.00%
2016-17	55.63%	86.25%	90.00%
2017-18	56.94%	82.50%	90.00%

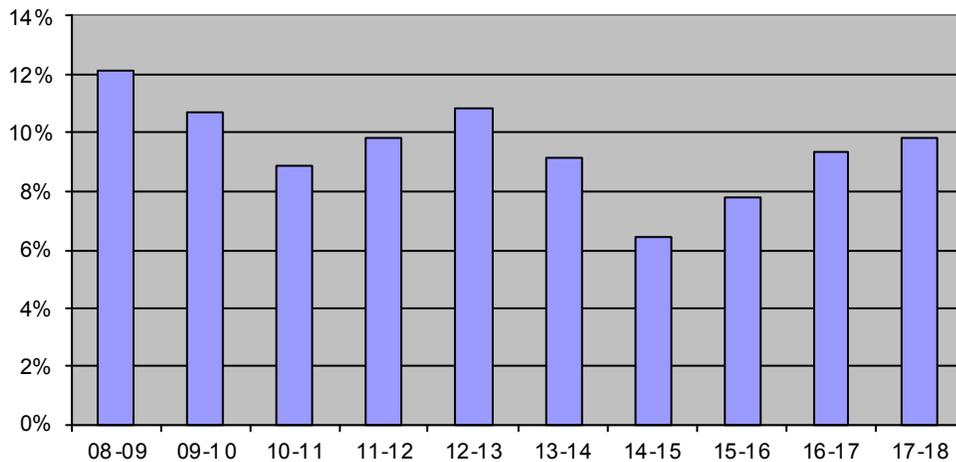


• In FY 17-18 the percentage of the property tax levy that is allocated to the general fund levy remains steady. The chart below is a ten-year comparison of the distribution of the property tax levy for City operations and debt service.

	Property Tax Rate	General Funds	% of Levy	Special Revenue Funds	% of Levy	Debt Service Fund	% of Levy	Total Levy
FY 08-09	\$12.05	\$28,171,950	68.12%	\$5,547,500	13.41%	\$7,636,863	18.47%	\$41,356,313
FY 09-10	\$12.05	\$29,917,286	68.52%	\$5,787,770	13.26%	\$7,955,388	18.22%	\$43,660,445
FY 10-11	\$12.05	\$31,347,416	68.80%	\$6,054,200	13.29%	\$8,162,218	17.91%	\$45,563,834
FY 11-12	\$12.05	\$32,663,578	70.27%	\$5,416,580	11.65%	\$8,403,530	18.08%	\$46,483,688
FY 12-13	\$12.05	\$31,763,509	68.69%	\$6,045,375	13.07%	\$8,433,881	18.24%	\$46,242,765
FY 13-14	\$12.05	\$33,292,422	69.24%	\$6,156,906	12.80%	\$8,635,980	17.96%	\$48,085,308
FY 14-15	\$12.05	\$33,907,707	69.06%	\$6,440,150	13.12%	\$8,747,169	17.82%	\$49,095,026
FY 15-16	\$12.00	\$34,266,995	69.47%	\$6,473,845	13.12%	\$8,587,488	17.41%	\$49,328,328
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

• The percentage of the overall City property base included in Tax Increment Financing (TIF) districts increased from the previous year, to 9.82% of the total. This percentage increased primarily due to valuation in the Alluvion TIF District. The percentage of TIF valuations for West Des Moines remains fairly low compared to comparable cities. Below is a ten-year history of TIF valuations as a percentage of taxable property.

TIF Valuations as a Percentage of Taxable Property



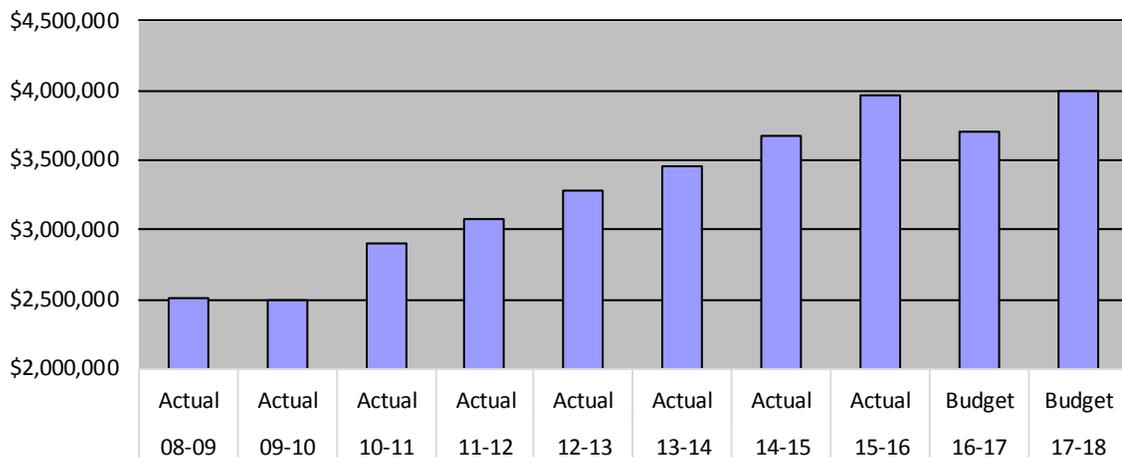
Other City Taxes

In 1984 West Des Moines voters approved the imposition of a hotel/motel tax of 7% on the rental of hotel rooms in our community. For a number of years, until the University Park Holiday Inn (now Sheraton) opened in 1987, annual revenue from this source was minimal. Thereafter, annual hotel/motel tax revenue held at the \$500,000 to \$600,000 range until the development of hotels in the vicinity of Jordan Creek Town Center. FY 17-18 hotel/motel revenue is expected to be approximately \$4,000,000. 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.

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Other City Taxes						
Utility Tax Replacement	\$461,398	\$397,089	\$479,660	\$444,081	(\$35,579)	(7.42%)
Cable Television Commission	272,029	275,273	272,000	273,000	1,000	0.37%
Local Options Sales Tax (Warren County)			3,900	3,900		
Hotel/Motel Taxes	3,669,279	3,963,886	3,700,000	4,000,000	300,000	8.11%
Total Other City Taxes	\$4,402,705	\$4,636,249	\$4,455,560	\$4,720,981	\$265,421	5.95%

Hotel / Motel Tax Revenue Collected



Licenses and Permits

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

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
<u>Licenses and Permits</u>						
Beer/Liquor/Cigarette Licenses	\$125,728	\$100,395	\$105,000	\$105,000		
Animal Licenses-WDM	82,041	102,830	95,000	107,972	12,972	13.65%
Animal Licenses-Clive	24,214	33,283	30,000	34,947	4,947	16.49%
Animal Licenses-Urbandale	56,990	82,811	68,000	86,952	18,952	27.79%
Fire Permits & Licenses	24,125	24,853	24,000	24,000		
Building Permits	1,831,134	2,025,673	1,010,000	1,335,000	325,000	32.18%
Occupancy Permits	27,135	23,191	25,000	25,000		
Miscellaneous License & Permits	64,176	1,910,501	31,530	46,800	15,270	48.43%
Archery Facility Permit	12,470	10,273	12,000	12,000		
Dog Park Permit	27,665	26,170	27,000	27,000		
Alarm License/Permit/Monitoring	50,871	60,532	2,000	2,000		
Total Licenses and Permits	\$2,326,549	\$4,400,512	\$1,429,530	\$1,806,671	\$377,141	26.38%

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 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
<u>Use of Money and Property</u>						
Interest Income	\$65,676	\$235,042	\$71,000	\$200,000	\$129,000	181.69%
ATM Fees Collected	1,354	347				
Payment Processing Rebate	73,403	90,562	75,000	80,000	5,000	6.67%
Other Land Rental	37,794	39,649	35,500	35,500		
Building/Land Lease Charge	6,597	7,478	6,000	6,000		
Total Use of Money and Property	\$184,824	\$373,078	\$187,500	\$321,500	\$134,000	71.47%



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 2014-15	ACTUAL FY 15-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Intergovernmental						
Animal Control-Clive	\$20,500	\$21,852	\$23,914	\$22,617	(\$1,297)	(5.42%)
Animal Control-Urbandale	75,000	61,628	67,367	51,994	(15,373)	(22.82%)
Commercial & Industrial Replacement	961,705	2,023,165	1,921,507	1,807,587	(113,920)	(5.93%)
Dallas County - Jordan Creek	501,069	662,587	1,052,434	1,209,599	157,165	14.93%
Dallas County - MCP	440,000	440,000	440,000	440,000		
EMS - Clive	14,714	38,128	30,000	38,000	8,000	26.67%
EMS - Iowa Health	385,825	370,164				
EMS - EMS Alliance transfer to WDM	120,000	120,000				
EMS - Misc. Federal Grant		7,910		5,000	5,000	100.00%
FEMA Grant	22,072					
Fire - Westside Fire - Clive	716,175	749,293	773,820	784,594	10,774	1.39%
Fire - Regional Fire Training	3,300	925	2,500		(2,500)	(100.00%)
Housing - DCLHTF Transfer to WDM	874					
Housing - MHIP	231,444	53,960	270,140	180,000	(90,140)	(33.37%)
Housing - MHIP Transfer to WDM	8,574					
Housing - Polk City	17,362					
Human Services - Polk County	41,127	41,621	42,938	62,000	19,062	44.39%
Human Services - Red Rock	12,000	12,000	12,000	12,000		
ITS - ITS Service - WDM Water Works	12,000	12,000	12,000	12,000		
Library - Metro Library Contract	5,526		12,000		(12,000)	(100.00%)
Parks & Rec - Teen Center - WDM Schools	9,500	9,500	9,500		(9,500)	100.00%
Police - COPS Grant		48,519	50,000	50,000		
Police - Crossing Guards - WDM Schools	41,372	64,732	40,000	52,730	12,730	31.835
Police - Liaison Officer - Dowling	57,565	56,017	56,000	56,000		
Police - Liaison Officer - WDM Schools	102,710	122,131	110,000	114,000	4,000	3.64%
Police - YJI - WDM Schools	777,778	77,778	77,750	77,750		
Public Safety - Misc. Grants	3,000	6,000				
Public Safety - Misc. Federal Cost Share	40,300	63,547	160,000		(160,000)	(100.00%)
Public Works - Misc. Grants	1,342					
Public Works - Salt Brine Solution	3,756	7,094				
Public Works - Salt Storage Facility	10,188	24,242	22,000	22,000		



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<u>Intergovernmental Continued</u>						
Traffic Signals-Clive	1,302	1,079	2,500	2,500		
Traffic Signals-Des Moines	481	599	400	400		
Traffic Signals-Waukee			100	100		
WestCom - Joint Dispatch - Clive	248,876	298,971	393,029	412,759	19,730	5.02%
WestCom - Joint Dispatch - Norwalk	168,305	209,183	221,122	239,079	17,957	8.12%
WestCom - Joint Dispatch - Urbandale	1,003,421	760,486	950,788	1,000,629	49,841	5.24%
WestCom - Joint Dispatch - Waukee		354,185	426,522	423,123	(3,399)	(0.80%)
Westcom - Misc Grants	2,003	4,130	20,750		(20,750)	(100.00%)
WestCom - Trf to WDM	300,542		260,000	230,000	(30,000)	(11.54%)
WestCom - Network Use WDM Schools	22,882	20,647	30,000	20,000	(10,000)	(33.33%)
Total Intergovernmental	\$5,684,589	\$6,744,073	\$7,491,081	\$7,326,461	(\$164,620)	(2.20%)



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 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Charges for Services						
Alarm Monitoring			\$45,000	\$50,000	\$5,000	11.11%
Ambulance Charges	3,082,099	3,197,083	3,000,000	3,100,000	100,000	3.33%
Administration Fee - EMS Alliance			120,000	120,000		
Animal Impoundment	6,425	6,450	6,000		(6,000)	(100.00%)
Cemetery Charges	13,850	16,925	12,000	12,000		
Construction Inspection - Dev Services	778,096	1,986,583	300,000	325,000	25,000	8.33%
Construction Inspection - Engineering	130,000	113,464	80,000	90,000	10,000	12.50%
CPR Class Charges	36,566	35,734	55,000	50,000	(5,000)	(9.09%)
EMS Charges	4,265	14,022	500	8,000	7,500	1,500.00%
False Alarm Charges - Fire	4,200	5,800	3,500	3,500		
False Alarm Charges - Police	10,505	12,600	14,000	14,000		
Fire Charges	6,998	4,110	5,650	5,650		
Fire Plan Review Fees	56,795	62,495	53,000	53,000		
Holiday Park Baseball	76,142	90,722	78,000	84,000	6,000	7.69%
Housing Inspections	161,149	113,990	125,000	125,000		
Library - Copy, Fax, Printing			12,400	12,400		
Miscellaneous Development Charges	56,501	81,842	40,000	40,000		
Nuisance Abatement Charges	41,883	23,860	25,000	35,000	10,000	40.00%
Park Athletic Rentals	5,855	1,785	6,000		(6,000)	(100.00%)
Police Charges	8,710	9,680	25,000	25,000		
Pool Admission	455,218	593,183	485,000	485,000		
Recreation Fees	366,391	319,228	355,000	355,000		
RRP Nature Lodge	114,088	102,392	109,000	109,000		
RRP Softball	168,956	151,809	173,000	173,000		
Salt Brine Solution			11,000	11,000		
Seminar Registrations			10,000		(10,000)	(100.00%)
Shelter Rentals	41,010	37,757	40,000	40,800	800	2.00%
Special Events	11,075	8,884	23,625	19,250	(4,375)	(18.52%)
Teen Center Fee	3,050	2,025	4,000		(4,000)	(100.00%)
Traffic Studies	60,777	24,180	40,800	40,000	(800)	(1.96%)
Valley Junction Activity Center Rental	21,878	18,449	22,000	22,000		
Total Charges for Services	\$5,722,482	\$7,035,052	\$5,279,475	\$5,407,600	\$128,125	2.43%



Miscellaneous

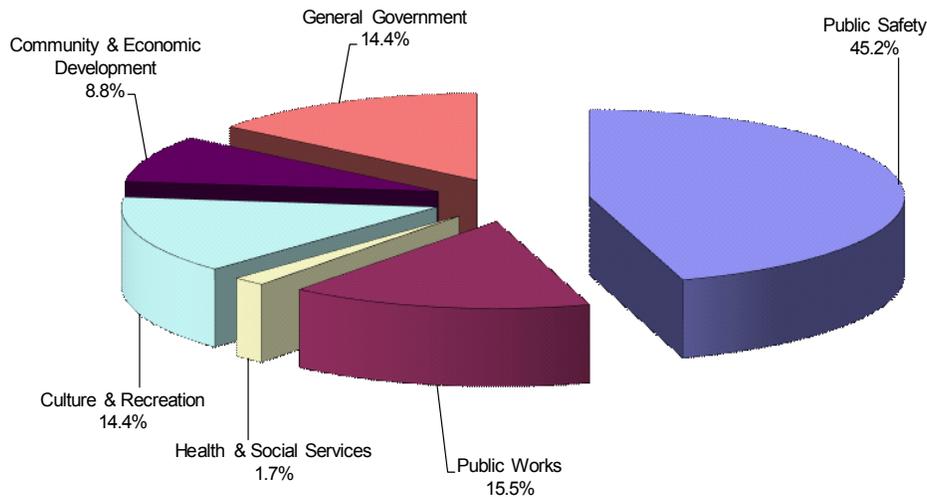
State regulations require that revenue be placed in one of the revenue categories specified above; if there is not a perfect fit to one of the categories listed, the revenue is then placed in a miscellaneous category.

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Miscellaneous						
EMS - Iowa Health			\$275,000	\$325,00	\$50,000	18.18%
Fire - Reports/Signs/Inspection Tags	\$5,583	6,217	5,250	5,250		
Housing - Contributions	124,232	157,409	160,000	245,646	85,646	53.53%
Human Services - Handyman & Transportation Donations	4,147	3,251	4,700	2,600	(2,100)	(44.68%)
Insurance Reimbursements/Proceeds	44,770	34,773	156,200		(156,200)	(100.00%)
Library - Miscellaneous	60,376	50,735	46,600	46,600		
Parks & Rec - Miscellaneous	4,500	6,649		3,000	3,000	100.00%
Police - Accident Reports	28,140	22,297				
Police - Alcohol Fine	6,500	15,000	10,000	10,000		
Police - Cigarette Fines			500	500		
Police - OWI Restitution	10,485	5,270	3,000	3,000		
Public Safety - Contributions	75,926					
Public Safety - Parking Violations/Fines	43,137	40,539	30,000	30,000		
Sale of Magazine Ads	27,900	22,210	30,000	30,000		
Sale of Scrap	2,084	1,291	3,300	2,500	(800)	(24.24%)
Sales Tax Refunds	100,999	60,514	48,000	48,000		
Traffic/Court Fines	221,819	188,443	165,000	165,000		
Unanticipated/Miscellaneous	4,610	8,602	25,800		(25,800)	(100.00%)
WestPet Donations	5,091	3,142				
Youth Justice Initiative Contributions		75,000	75,000	75,000		
Total Miscellaneous	\$770,299	\$701,342	\$1,038,350	\$992,096	(\$46,254)	(4.45%)

Expenditure Highlights

General Fund operating expenditures for FY 17-18 are projected to increase by approximately 1.30% over FY 16-17. 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
\$62,970,725**



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 17-18 budget continues the City's longstanding tradition of providing high quality public safety services. Public Safety represents the largest appropriations category, accounting for 45.2% 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 and Communication Services department has been allocated a total of \$26,000 for the supplemental request of a two Lucas Cardiac Compression devices.

The Fire department has been allocated \$48,000 for the replacement of Self-Contained Breathing Apparatus (SCBA), \$40,907 for personal protective equipment, and \$37,390 for supplemental equipment.

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

Public Works functions constitutes approximately 15% of the General Fund budget. The 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.

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 \$6,000 for the purchase of pavement 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; transitional housing for homeless families with children; handyman services, and other programs.

Culture & Recreation

The Parks and Recreation Department and Public Services Department operates and maintains 1,275 acres of parkland consisting of parks, special use facilities, a natural resource area, greenways, and 51 miles of paved multi-purpose trails. The department provides a wide variety of recreational services including operating a full service community center, softball complex, two outdoor aquatic centers, spray grounds, nature lodge, and an archery facility. Program areas include adult sports, youth introductory sports, nature programs, senior programs, aquatics, teen after school programming, travel, and special events.

The West Des Moines Public Library provides access to information of all sorts to the population of the city and also to library users from outside of West Des Moines. The library selects, maintains, and makes available a high-quality collection of books, periodicals, video media, and portable computing devices for use by the public. The library designs and offers such cultural programming as story times, craft projects, book discussion, computer and technology-use classes and special events for all ages. The library also makes gathering space and study room available to the public free of charge.

Community & Economic Development

The Development Services Department includes two divisions. The Planning and Building Inspection Divisions strive to ensure a desirable, well-planned, and safe community that exceeds citizens' expectations. This group provides the regulation of any new development, a change in the use of a property, and the subdivision of property. It also strives to provide this integrity through plan review of construction projects for compliance with the City's codes and ordinances. This department also provides on site inspections to help ensure that the actual construction is safe and secure.

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



Community & Economic Development Department budget includes \$200,000 for the Neighborhood Finance Corporation program and \$25,000 for a housing needs assessment.

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.



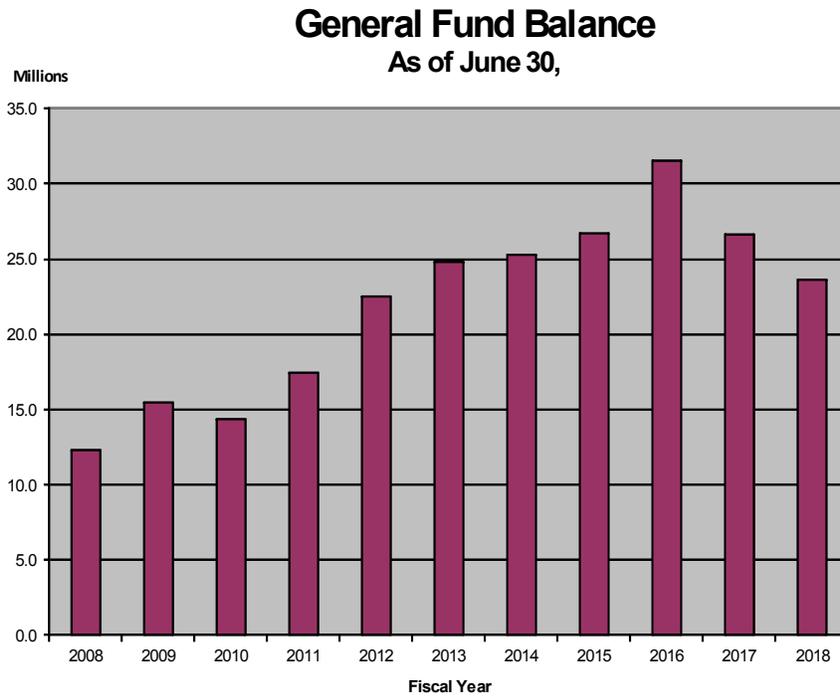
General Fund Expenditure Summary for FY 2017-2018

	Departmental Expenditures	% of Total
Police	\$9,537,470	15.14%
Fire	8,526,627	13.54%
Emergency Medical Services	5,136,815	8.15%
Westcom Dispatch	3,593,675	5.71%
WestPet Animal Control	408,005	0.65%
Parks & Recreation	4,062,913	6.45%
Library	2,891,790	4.59%
Human Services	1,052,406	1.67%
Public Services	9,446,170	15.00%
Engineering Services	2,416,295	3.84%
Development Services	2,465,982	3.91%
Community & Economic Development	1,114,605	1.77%
Regional Economic Development	125,365	0.20%
Sister Cities Commission	29,000	0.05%
Mayor & Council	117,925	0.19%
City Manager	993,515	1.58%
City Clerk	438,115	0.70%
Finance	1,206,138	1.92%
Information Technology Services	3,625,569	5.76%
Human Resources	1,309,312	2.08%
Legal	739,028	1.17%
Leased City Buildings	14,005	0.02%
Risk Management	570,000	0.91%
Hotel/Motel	2,898,000	4.60%
City Contingency	252,000	0.40%
Total	\$62,970,725	100.00%



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 17-18 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 \$21,500,753 at June 30, 2018, which is 34.14% of FY 17-18 operating expenditures. ¹



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



