



# **2007-2008 City Budget Comparison**

**ANKENY  
WEST DES MOINES  
URBANDALE  
DES MOINES**

## **CITY BUDGET COMPARISON**

The Association SUPPORTED all four proposed FY2007/2008 municipal budgets. The following graphs take a look at the budgeted Revenues and Expenditures by breaking them down on a *Per Capita* basis (using population estimates\*) and by Percent of the total. Both General Fund and Operating categories are used. For those of you who are only concerned with the tax levy rate, the last graph on the last page (Chart XXXII) shows that Urbandale's levy went up .15/\$1000, Ankeny's levy *decreased* .05/\$1000, West Des Moines' levy increased .10/\$1000, and Des Moines' levy increased .14/\$1000.

### **Revenues**

General Fund Revenue (I) shows that Ankeny has the lowest number, with WDM the highest. Yet with Total Revenue (II) Ankeny, with high a CIP – Federal and State revenue – jumps to the top. The Per Capita Taxable Valuation Chart (III) clearly shows that DM is property tax poor.

Operating Revenue (Chart V) tells us that WDM relies heavily on property tax to generate operating revenue - \$37.5 million. This is reinforced by the pie chart (XV) showing percent of the various revenue sources. DM leads the group in Service Charges per Capita (VI). Ankeny (VII), with the previously mentioned Intergovernmental Revenue for CIP, brings in 25% more than the next

closest city – WDM. Jordan Creek and other new development in WDM are reflected in the TIF Revenue chart (VIII).

Chart IX – Permits, Licenses, and Other categories - brings in only a small amount of revenue, per person, but it is interesting to see how the four cities differ.

Des Moines (Chart X) does an excellent job of generating income from interest, while Urbandale and WDM seem to have some opportunities.

Urbandale (Chart XI) has (relatively) high revenue from Special Assessments compared to the other three cities. Ankeny's Miscellaneous Revenue category per capita is more than \$200 higher than the next city – DM.

Add all of the revenue sources together (Chart XII) and we see that, on a per capita basis, Ankeny has the highest revenue, followed by DM, WDM, and then Urbandale.

Pie charts XIII – XVI use the per capita numbers for each revenue category and break them out as a percent of the total operating revenue. Property tax revenue ranges from a low of 25% in DM (XIV) to 42% in Urbandale (XIII).

### **Expenditures**

Public Safety (Chart XVII) is, of course, the largest expenditure category. With a 100% full-time fire department, DM has the highest per capita expenditures, followed by WDM, Ankeny, and Urbandale, only ½ of that of DM. Association members know from talking to Bob

Layton, Urbandale's city manager, that he fully analyzes and justifies the need for FTE's prior to hiring staff.

Public Works expenditures (Chart XVIII) are the third largest operating expenditure category, behind Public Safety and Debt. Urbandale has the highest per capita amount, but WDM and DM are close behind.

Surprisingly WDM has the highest per capita expenditures for Health and Social Services at \$18 for each person (Chart XIX). ACTUAL expenditures are very close - \$960K for WDM and \$1.02 million for DM.

DM's budgeted expenditures for Community and Economic Development (Chart XX) reflect the city council's goal of fostering growth - commercial as well as residential - in the city's neighborhoods.

Urbandale leads the group in per capita expenditures for Culture and Recreation (Chart XXI) at \$159 per person with the other three grouped close together.

Ankeny and Urbandale are virtually tied for per capita expenditures for General Government (Chart XXII). DM is next at \$87 per person, while WDM has budgeted \$111 for each citizen. That deserves a closer look as to why that is.

Ankeny has \$85.5 million budgeted for CIP, even more than DM (at \$77.8 million) in ACTUAL dollars and 5 times higher per person. Urbandale's per capita expenditures are about the same as DM's, with WDM roughly \$100 more.

WDM has the highest per capita expenditures for Debt (Chart XXIV) - the Jordan Creek and surrounding area. That number has come down significantly since the 2006/2007 budgets. The other three cities are fairly consistent.

Pie charts XXV-XXVIII display the expenditure categories as a percent of the total Operating Expenditures.

### **Miscellaneous**

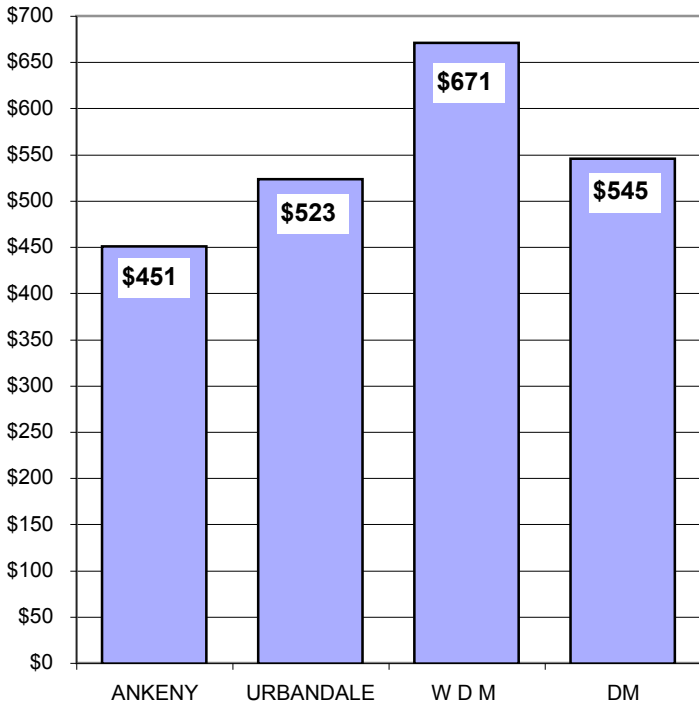
Salary & Benefits per capita are affected by many variables: number of FTE's, starting wages for positions, health insurance packages, average length of time employed, step plans, etc. Chart XXIX clearly illustrates that the taxpayers of DM pay more for Salary & Benefits than the taxpayers in the other three cities, in fact, twice as much as taxpayers do in Urbandale and Ankeny. Urbandale has the most taxpayers for each FTE at 141:1 (Chart XXX), followed by Ankeny at 190:1, WDM at 146:1, and DM at 107:1. Urbandale's high ratio is a good thing as long as the citizen's are satisfied with the quality of the services the city provides.

Expenditures Per Capita (Chart XXXI) contains all of the activities plus Debt, but does not contain CIP expenditures. Without Debt included, Ankeny would be at \$612 per person, Urbandale would be at \$641, DM would be at \$846, and still tops the list at \$857.

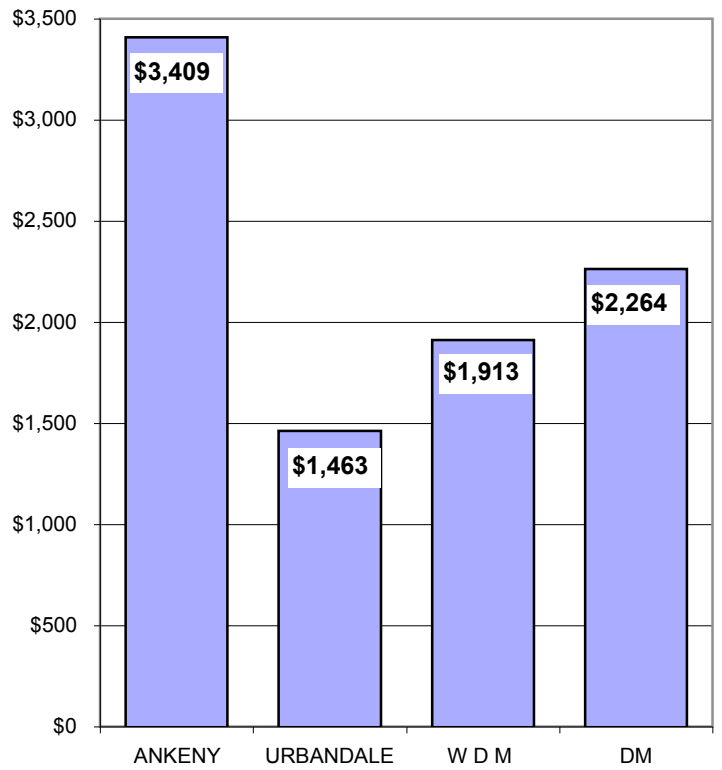
### **\*POPULATION ESTIMATES**

Ankeny - 36,681    Urbandale - 36,404  
WDM - 52,768    DM - 195,540

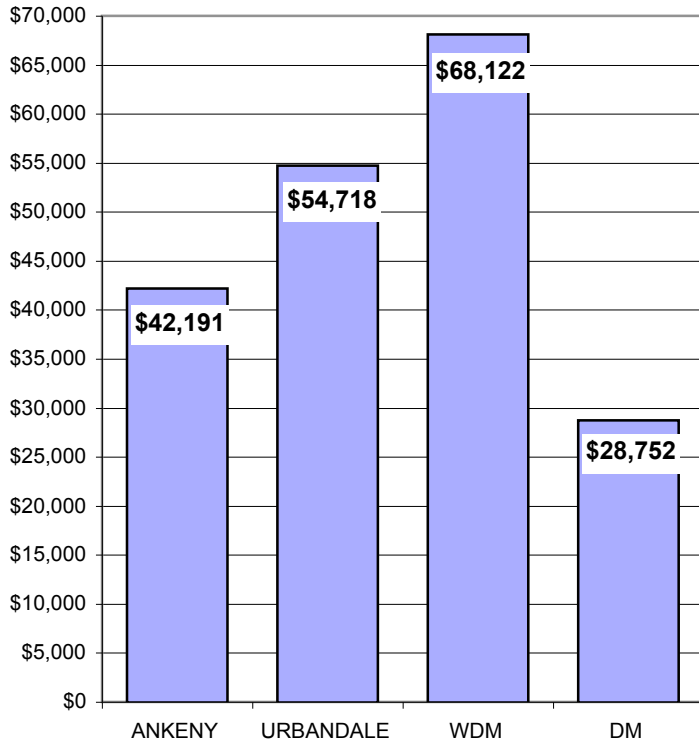
**GENERAL FUND REVENUE PER CAPITA  
(I)**



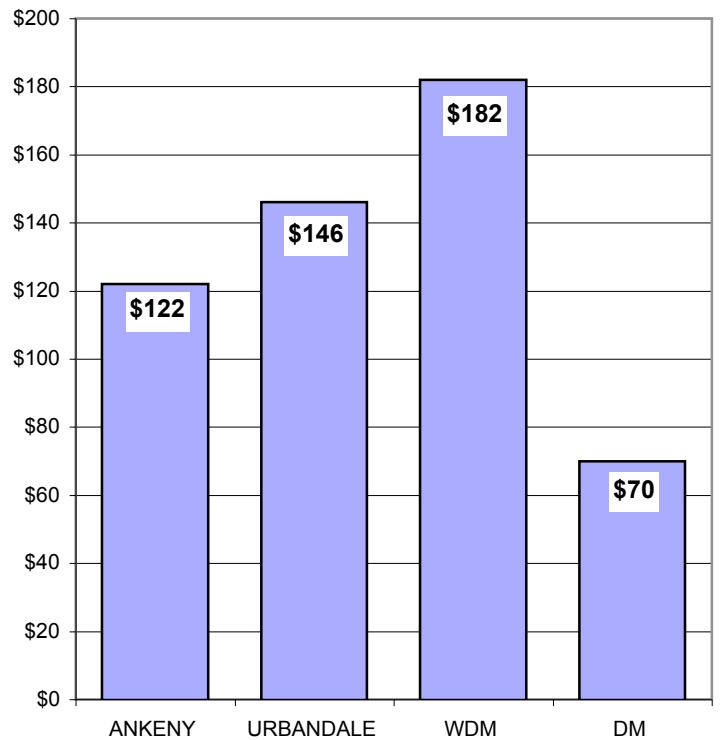
**TOTAL REVENUE (INCL. CIP) PER CAPITA (II)**



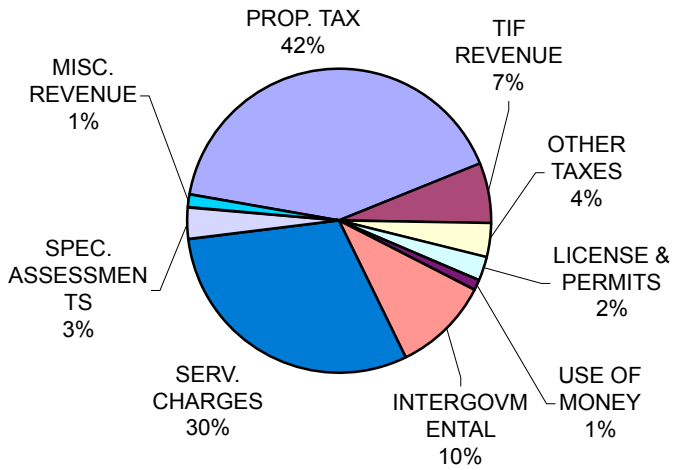
**Per Capita Taxable Valuation  
(III)**



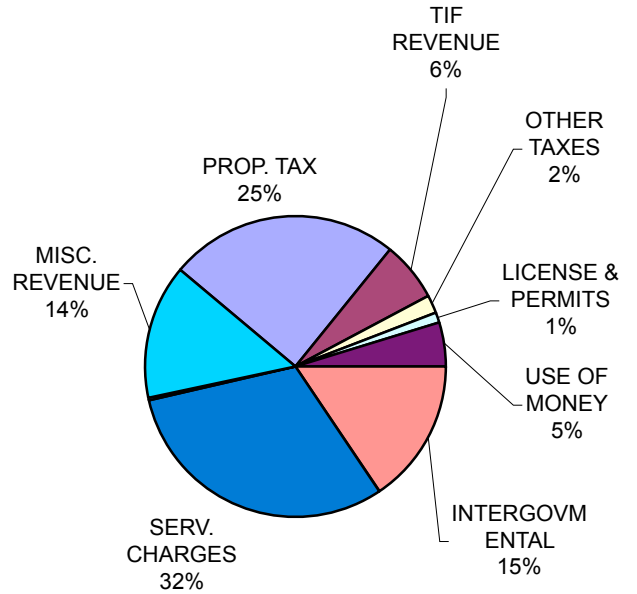
**General Fund Balance Per Capita  
(IV)**



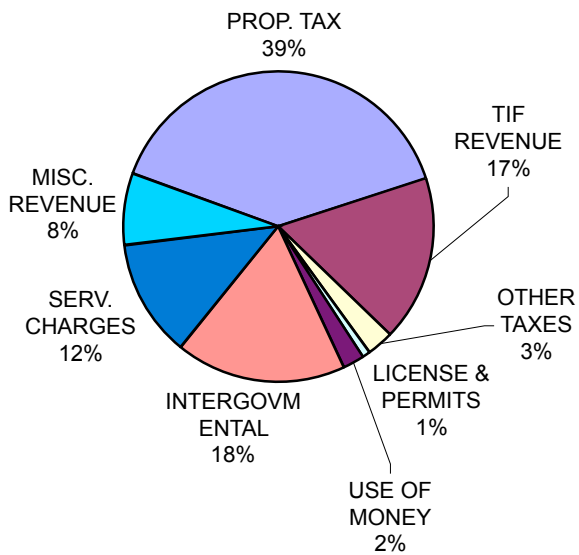
**URBANDALE - OPERATING REVENUE SOURCES % (XIII)**



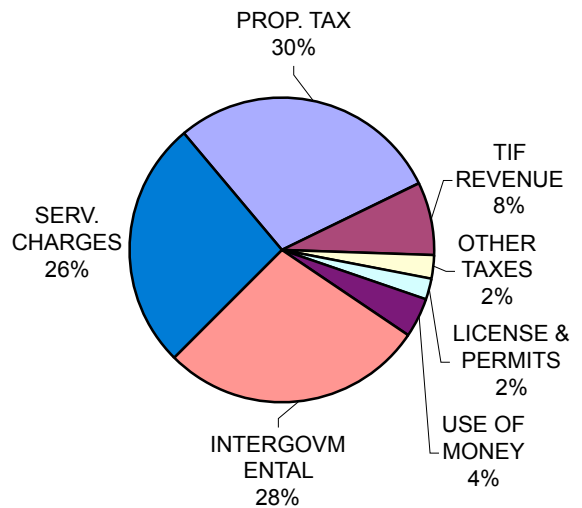
**DES MOINES - OPERATING REVENUE SOURCES % (XIV)**



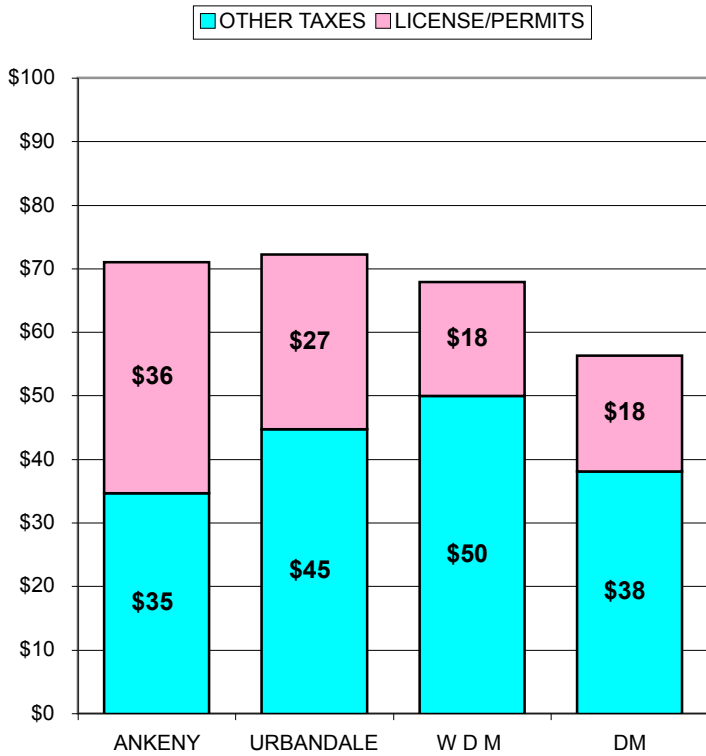
**W D M - OPERATING REVENUE SOURCES % (XV)**



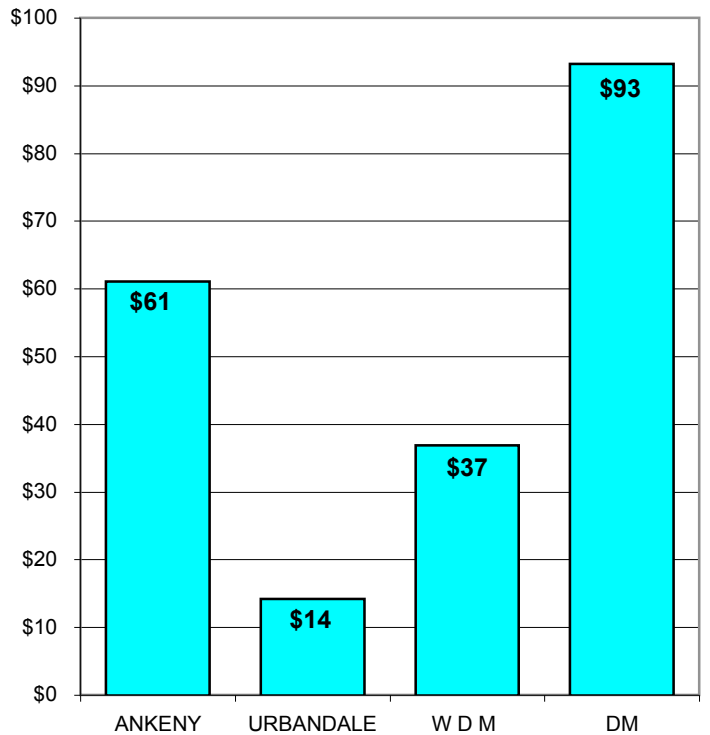
**ANKENY - OPERATING REVENUE SOURCES % (XVI)**



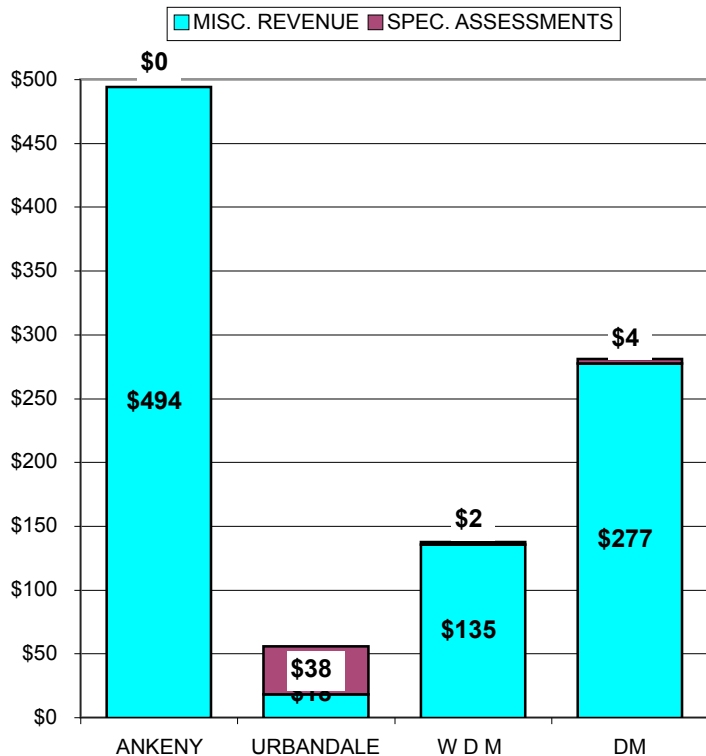
**OPERATING REVENUE - OTHER TAXES & PERMITS/LICENSES PER CAPITA (IX)**



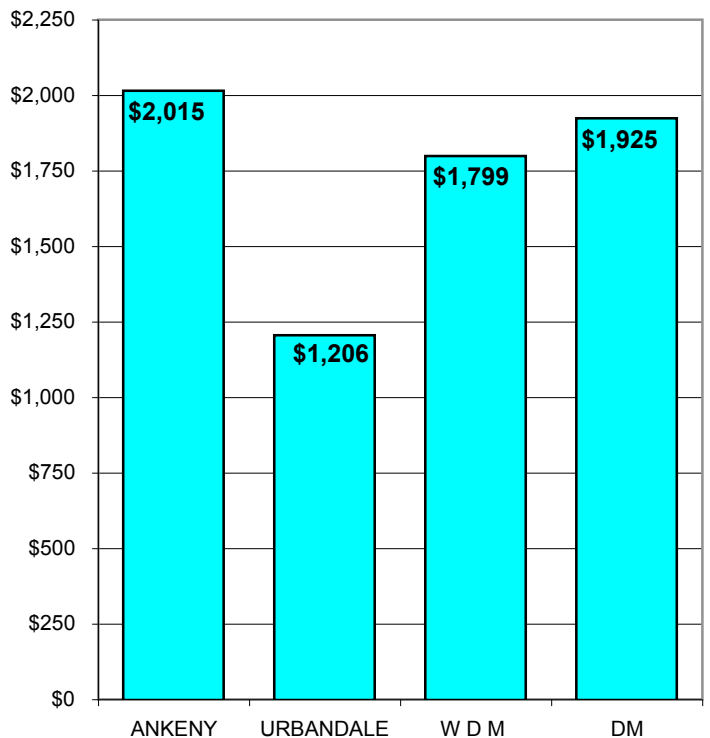
**OPERATING REVENUE - USE OF MONEY PER CAPITA (X)**



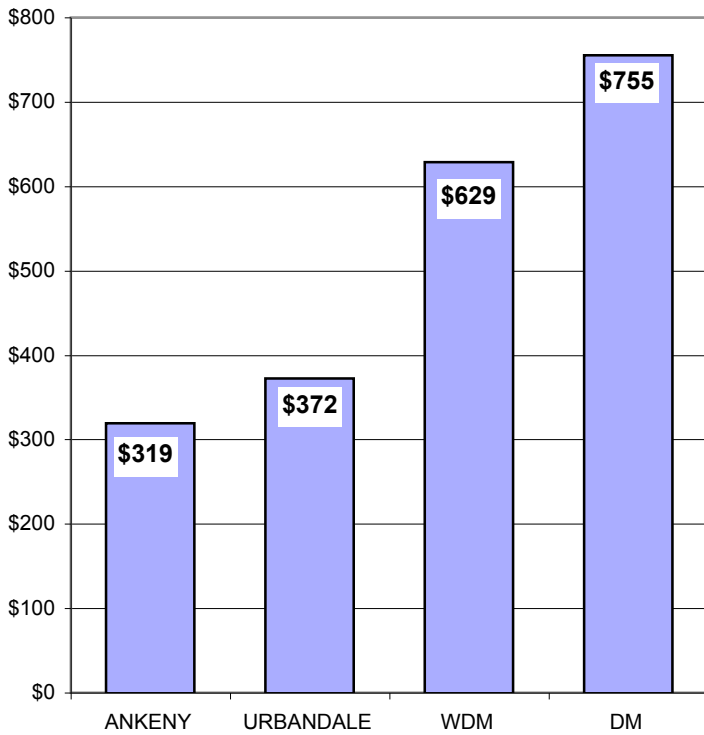
**OPERATING REVENUE - SPECIAL ASSESSMENTS & MISC. PER CAPITA (XI)**



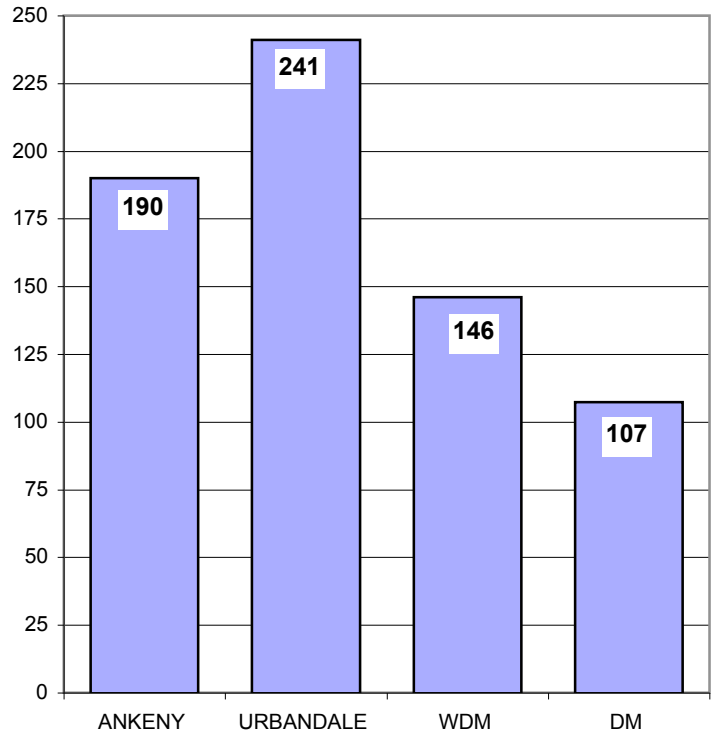
**TOTAL OPERATING REVENUE PER CAPITA (XII)**



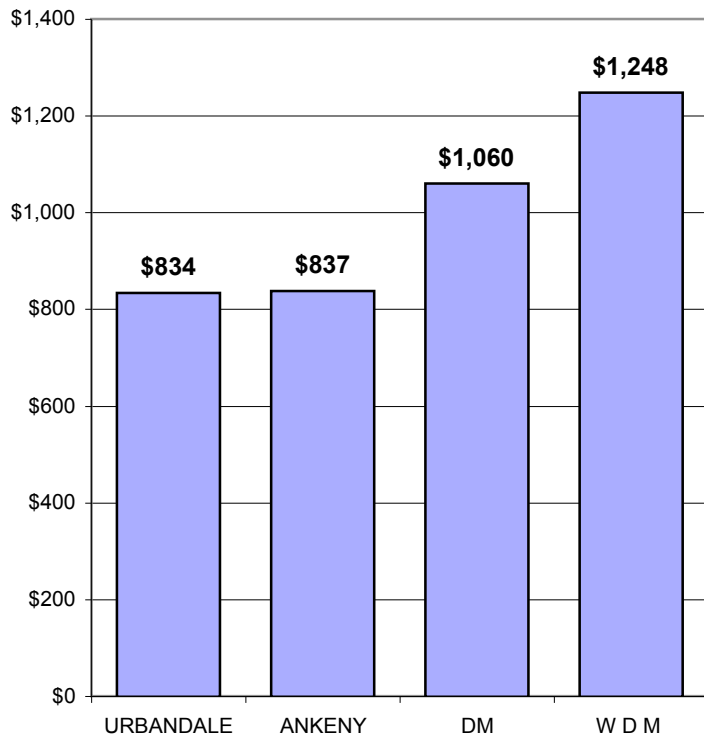
**Per Capita Salary & Benefits (XXIX)**



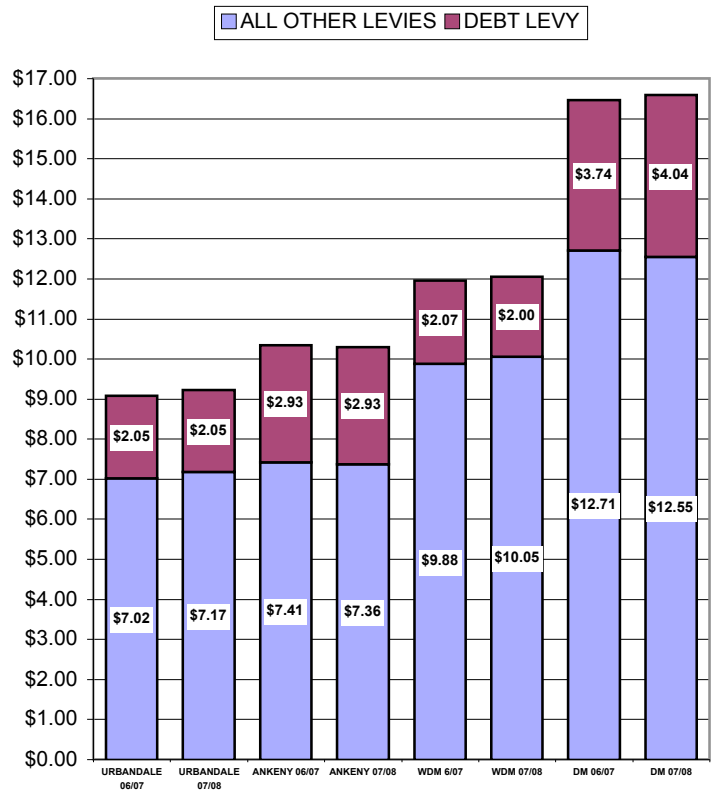
**Population per FTE (XXX)**



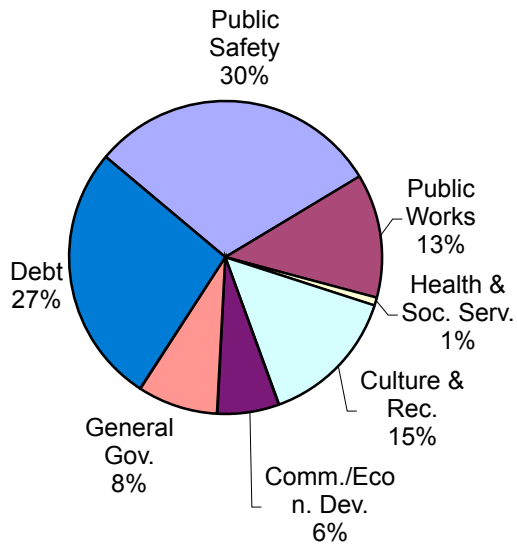
**Per Capita (w/o CIP) Expenditures (XXXI)**



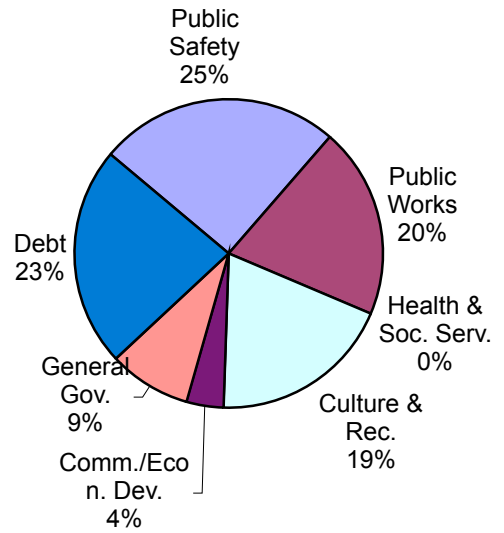
**TAX LEVY RATE CHANGE (XXXII)**



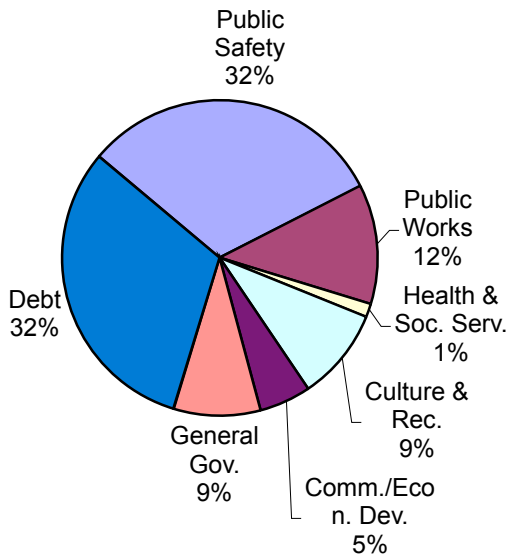
**ANKENY - Expenditures by Activity (XXV)**



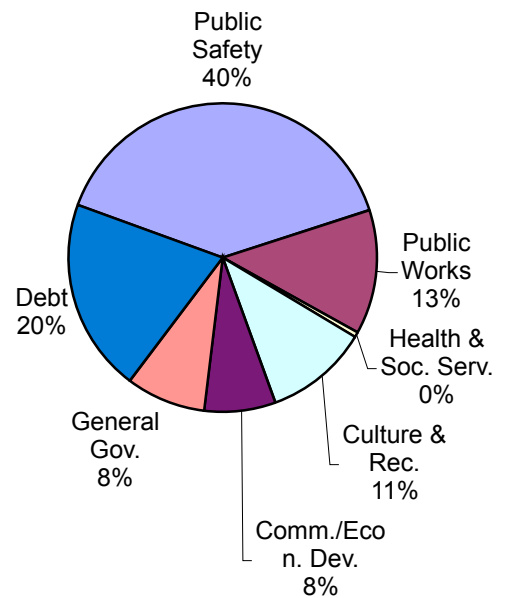
**URBANDALE - Expenditures by Activity (XXVI)**



**W D M - Expenditures by Activity (XXVII)**



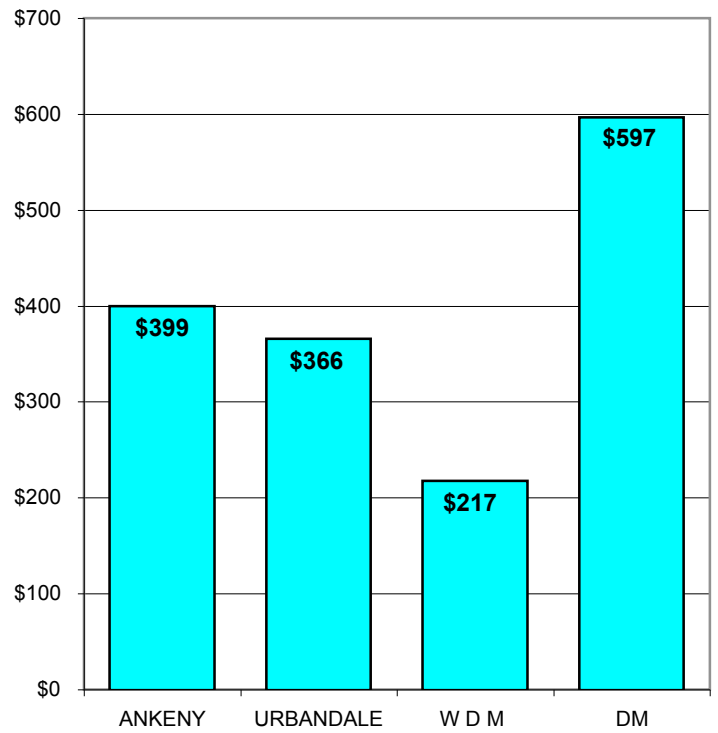
**DM - Expenditures by Activity (XXVIII)**



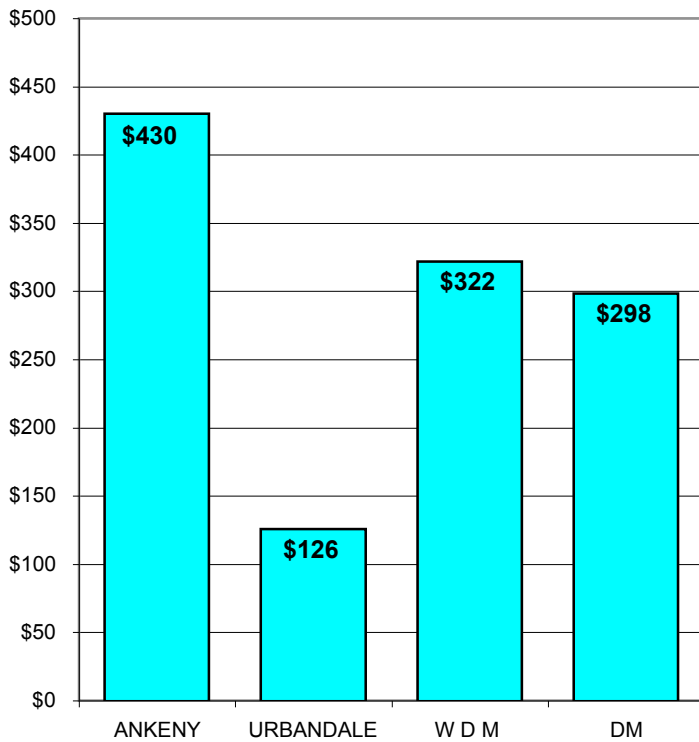
**OPERATING REVENUE - PROPERTY TAX PER CAPITA (V)**



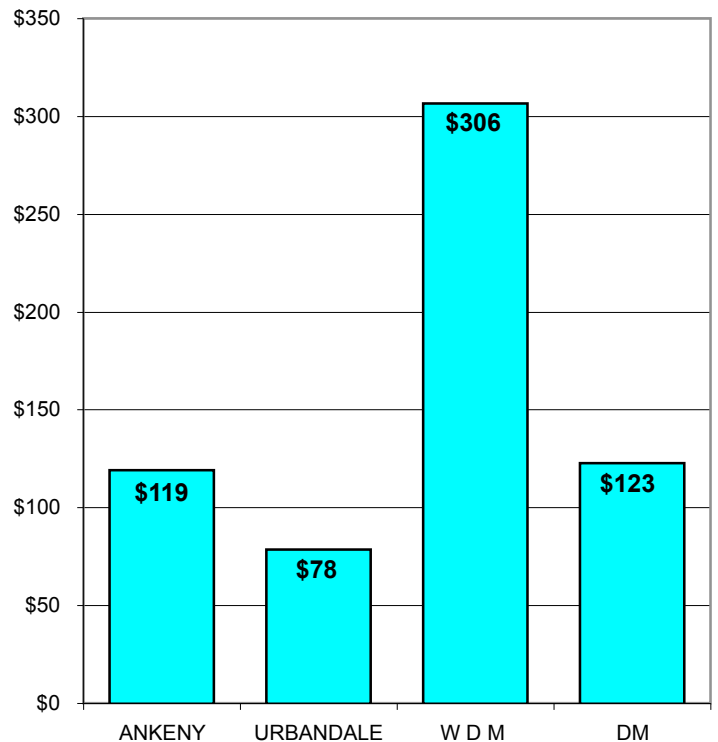
**OPERATING REVENUE - SERVICE CHARGES PER CAPITA (VI)**



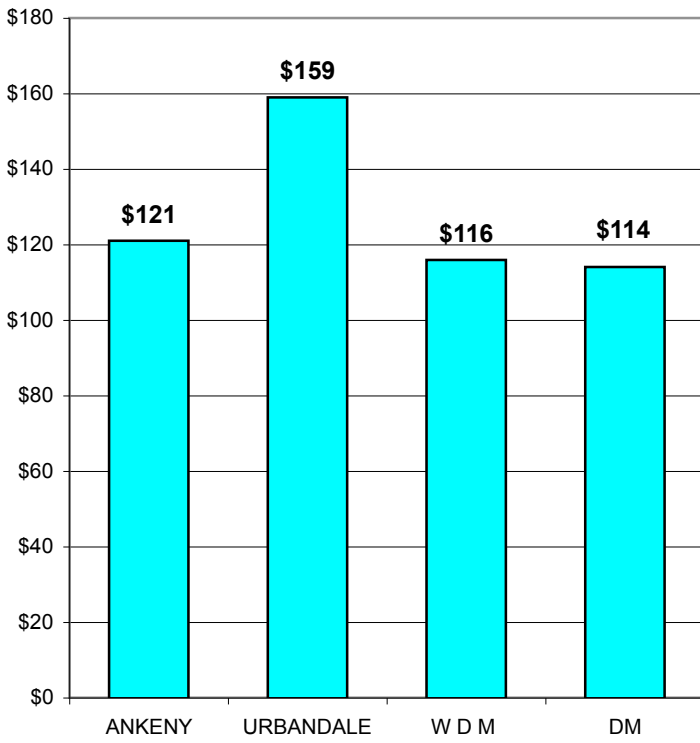
**OPERATING REVENUE - INTERGOVMENTAL PER CAPITA (VII)**



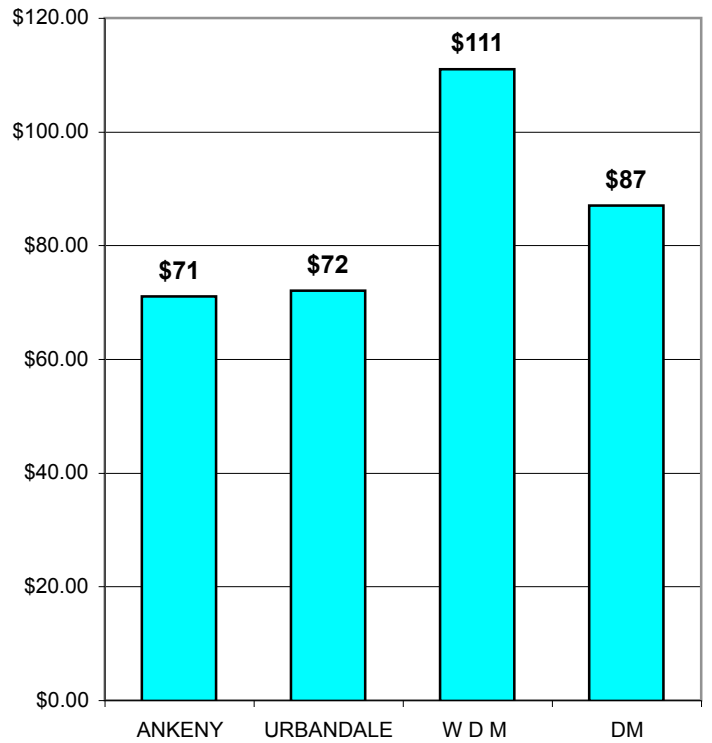
**OPERATING REVENUE - TIF PER CAPITA (VIII)**



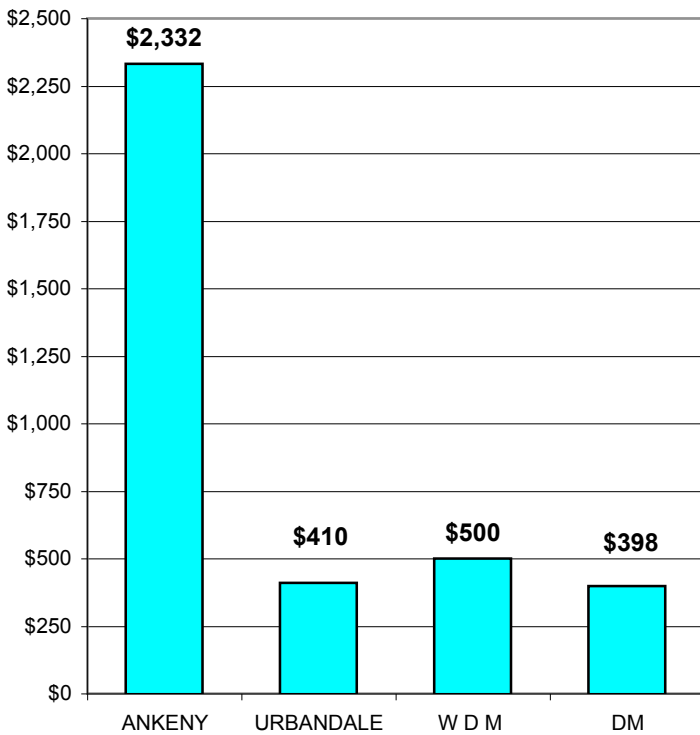
**Per Capita Culture & Rec. Expenditures  
(XXI)**



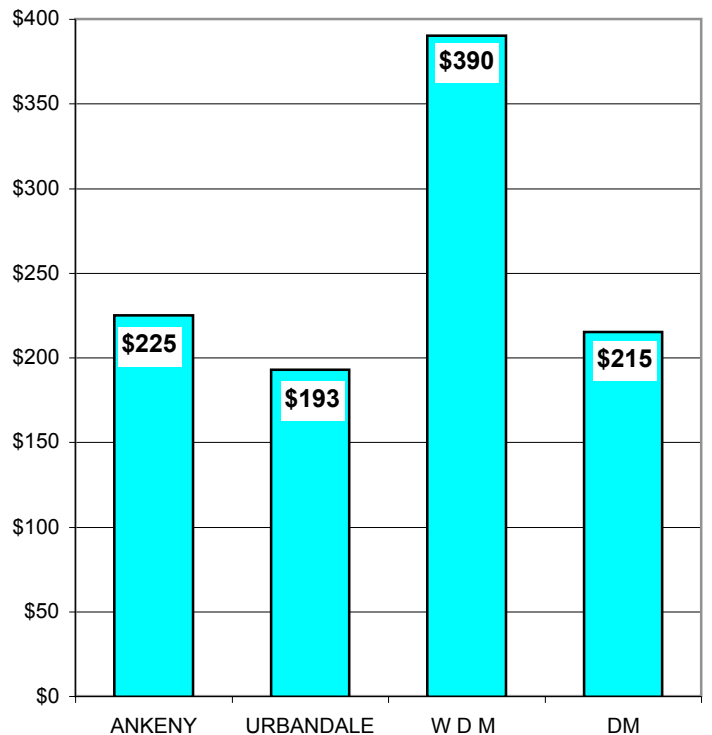
**Per Capita General Government Expenditures  
(XXII)**



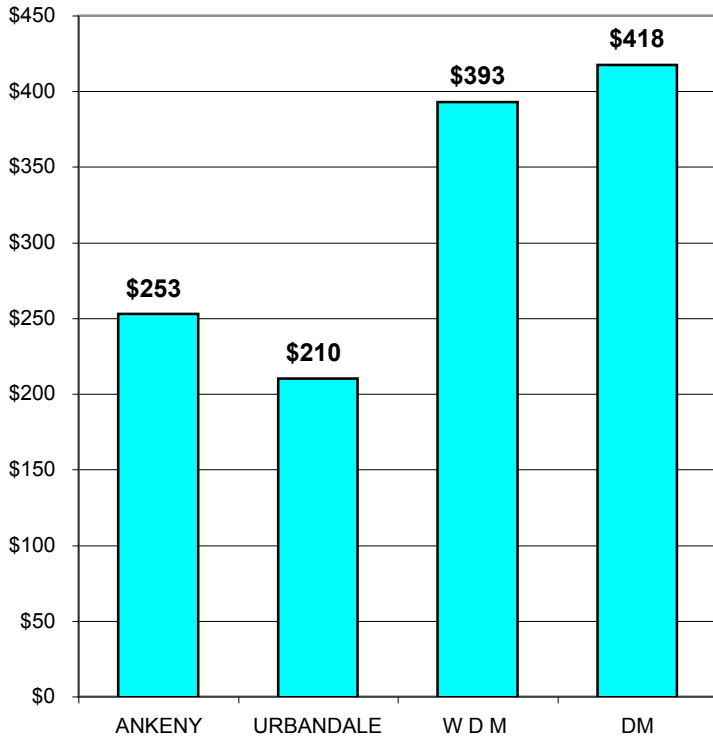
**Per Capita CIP Expenditures  
(XXIII)**



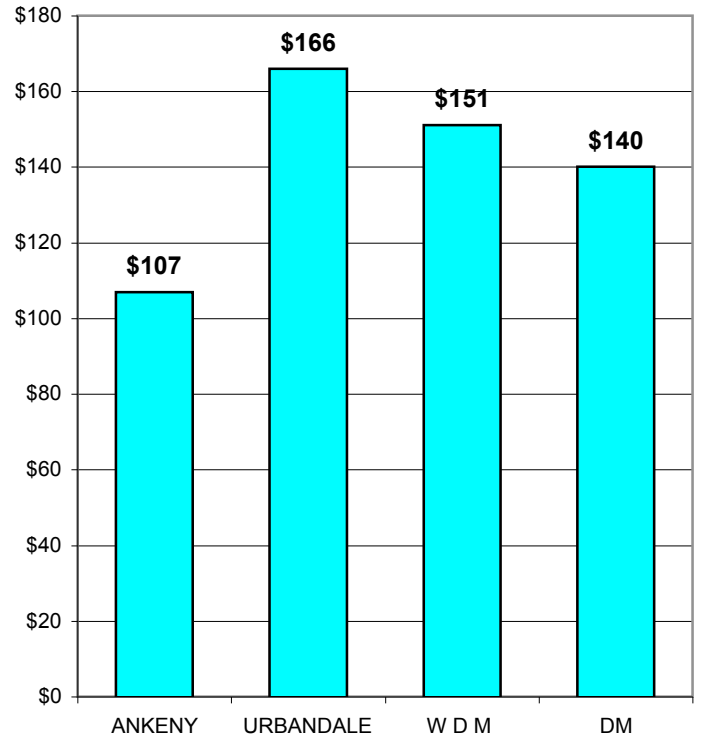
**Per Capita Debt Expenditures  
(XXIV)**



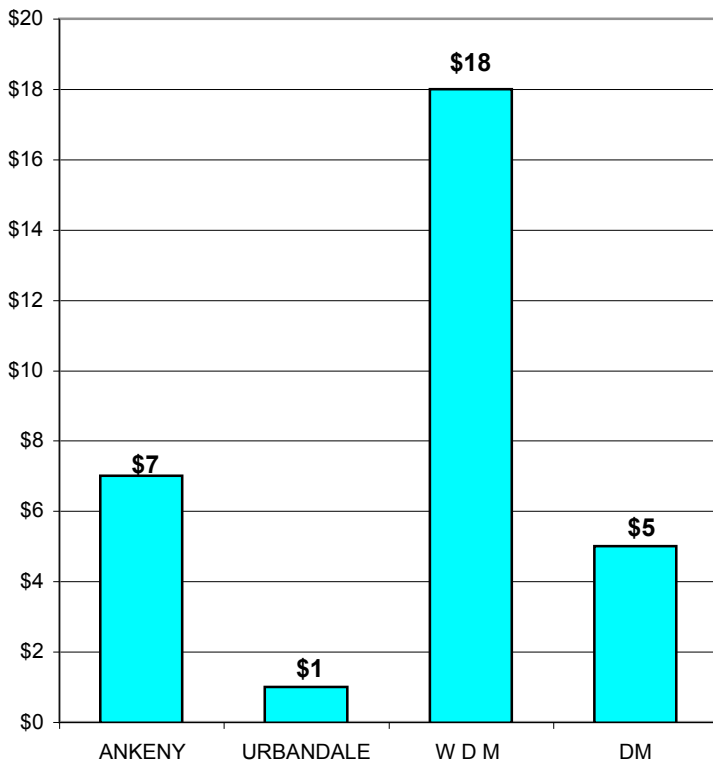
**Per Capita Public Safety Expenditures (XVII)**



**Per Capita Public Works Expenditures (XVIII)**



**Per Capita Health & Soc. Serv. Expenditures (XIX)**



**Per Capita Comm./Econ. Dev. Expenditures (XX)**

