

Budget Summary



WEST DES MOINES, IOWA



FISCAL YEAR
2016 – 2017



Our
Purpose...

Mission Statement

Our mission is to serve the people of West Des Moines honestly and effectively. Through a variety of services, we strive to provide the quality of life desired by the community.

City of West Des Moines

OUR VALUE STATEMENT

We, the employees of the City of West Des Moines, through **TEAMWORK** and **COOPERATION**, are **COMMITTED** to provide the highest **QUALITY OF SERVICE** with **HONESTY** and **INTEGRITY** to the community we serve.

We take pride in providing **EFFECTIVE**, **DEPENDABLE** services while striving to achieve **EXCELLENCE** through **VISION** and **INNOVATION**.

THE CITY OF
West Des Moines



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of West Des Moines

Iowa

For the Fiscal Year Beginning

July 1, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of West Des Moines, Iowa** for its annual budget for the fiscal year beginning **July 1, 2015**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Cover

The cover is a compilation of images of public art located in the City of West Des Moines.

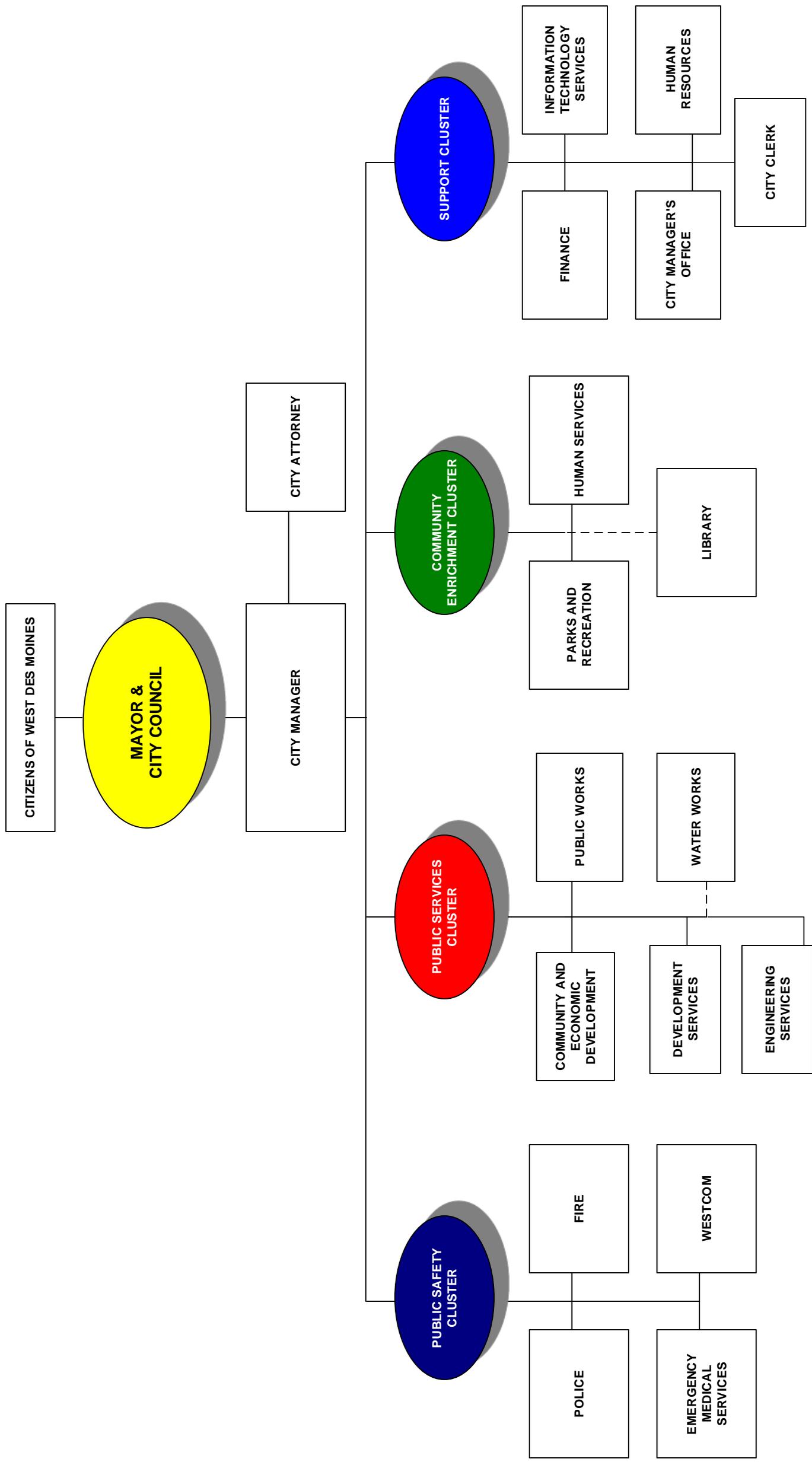
ANNUAL BUDGET
CITY OF WEST DES MOINES, IOWA
Fiscal Year July 1, 2016 to June 30, 2017

CITY OFFICIALS

Steven K. GaerMayor
Kevin L. TrevillyanCouncil Member First Ward
John MickelsonCouncil Member Second Ward
Russ TrimbleCouncil Member Third Ward
Rick Messerschmidt Council Member At Large
Jim Sandager Council Member At Large

Tom Hadden..... City Manager
Tim Stiles Finance Director
Richard J. Scieszinski City Attorney

CITY OF WEST DES MOINES



Mission of this Document

The City of West Des Moines' budget document is intended to inform and enhance the citizens' understanding of the budget process and the services they receive. It is vital that the City Council is provided with the information they need to ensure the budget reflects public interest and is structurally correct. Therefore, it is critical the document serves the following four functions:

Acts as a Policy Document

All budgets reflect decisions about a variety of policy issues such as whom to tax and how much, what new programs to fund, and what programs to reduce or terminate. It is in this context that the budget functions as a policy document as decisions made within the budget reflect the general principles or plans that guide actions taken in the future.

Serves as a Legally Required Financial Planning Tool

Traditionally, the budget has always been used as a financial planning tool. To this end, the budget has been made a requirement of all Iowa cities, as stated in Chapter 384.16 of the Iowa Code. The budget is the legal authority to expend public funds, and it controls these expenditures by limiting the amount of the appropriation on a program basis. In order to conform to Governmental Accounting Standards Board Statement 34 and to Iowa Administrative Code, the budget includes nine expenditure types. The nine expenditure types are Public Safety, Public Works, Health and Social Services, Culture and Recreation, Community and Economic Development, General Government, Debt Service, Capital Projects and Business Type Activities. Expenditures required to be budgeted include expenditures for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, and Enterprise Funds. Adopted budgets may either be prepared on a cash basis or on another basis consistent with generally accepted accounting principles, such as the accrual basis.

Functions as an Operational Tool

This budget addresses areas which may not be included in traditional budget documents. These include debt management, staffing levels, capital spending plans, and the incorporation of performance measures.

Acts as a Communication Device

The budget process provides a unique opportunity to allow and encourage public review of City operations. This budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

In addition to the above functions, the budget process affords both an interesting and challenging opportunity to reassess objectives, goals, and the means for accomplishing them. It is through this effort that the budget is arguably the single most important policy document produced each year.

Organization of Document

Listed below is a brief description of the individual sections of this document which is intended to acquaint the reader with **the structure, format, and terminology used in this budget document.**

Executive Overview

This section includes the City Manager's budget message, which is intended to articulate priorities, issues, and any major changes in City services for the budget year.

Visioning

The Visioning section includes a plan designed by a cross section of public and private sector leaders, in part to address the strategies identified and ensure that the City of West Des Moines is future ready and resilient. The plan titled, West Des Moines 2036, was presented in December of 2015 and outlines new ambitions for West Des Moines' future, including six strategies intended to help the City to reach these goals. Each strategy has identified success metrics, 5-year milestones, and 10-year milestones. On an annual basis successes will be recorded and priorities will be redefined to ensure the community is vibrant and ready for the future.

Budget Summary

This section includes a summary of the City's major revenues and expenditures, which is intended to provide an overview of the total resources budgeted by the City. Also included are summaries of the City's main revenue source, (property taxes,) one of its largest expenditure items, (personnel services,) and a consolidated debt overview.

Fund Summaries

These sections are intended to provide a breakdown of the FY 2016-17 Budget on an individual fund basis.

General Fund

This section presents the City's general fund budget on a departmental basis. The departments are grouped by clusters (Community Enrichment, Public Safety, Public Services and Support Services). The concept of organizational clusters was introduced in July of 2002 with the intention of breaking down departmental barriers and improving communications. The clusters have played an integral part in the City's quality initiative and strategic planning processes. Better relationships have resulted from cluster meetings and it is the hope that the clusters will continue to develop synergies and efficiencies.

Other Information

This section is intended to provide statistical and supplemental data for the City of West Des Moines and the population we serve.

Glossary

A glossary has been included in this document to assist the reader with any terminology (including abbreviations and acronyms) that is not readily understood.

Description of the Community

The City of West Des Moines is located in central Iowa, adjacent to the western boundary of the City of Des Moines. Situated at the crossroads of two of America's major cross-country interstates (I-35 and I-80) **West Des Moines is a magnet for companies who see this transportation access as an advantage.** The City's major employers include Wells Fargo Mortgage & Home Equity, Athene, FBL Financial Group Inc., Wells Fargo Card Services, Hy-Vee Incorporated, MetLife, ADP National Service Center, and GuideOne Insurance.

West Des Moines is an exceptional community. With virtually every "quality of life" amenity a community can provide. The City is well known for its outstanding neighborhoods, which reflect a wide variety of quality housing ranging in age, size, price and type.

The stores and restaurants in the City are regional attractions. Valley Junction, the City's original downtown, features fine locally owned shops and restaurants in a beautiful "old Americana" environment. In contrast, several modern shopping centers, including regional malls, feature nationally known stores of every type. The community and the region offer many superb leisure and recreational venues.

Government

The City is governed under a Mayor-Council form of government which provides, by ordinance, for a City Manager to be appointed by the Council to serve as the chief administrative officer for the City. The Mayor and the five Council Members are elected to four-year terms, with the Mayor's and three Council Members expiring at the same time. The remaining two Council Members' terms expire two years later, thus ensuring continuity of experienced members.

The City staff is organized into sixteen departments. These departments, in cooperation with the offices of the City Manager, Finance, and City Attorney, carry out the policy of the City Council and the business of the City. The Municipal Library and West Des Moines Water Works are administered by separate boards.

Financial Structure

The City of West Des Moines operates on a July 1 to June 30 fiscal year. The City's accounting and budgeting systems are organized and operated on a fund basis. Where a business typically combines the results of the operations of all its subsidiaries into one consolidated report, the City of West Des Moines creates a separate report for each one of its groups of funds. **A fund is defined as an accounting entity with a self-balancing set of accounts.** Each fund receives revenue from different sources and functions as if it were a self-contained business with its own set of accounts and financial reports. The expenditures from each fund are covered by the revenues from that fund, plus any appropriate transfers of revenue from other funds. As a result of the fund structure, the City of West Des Moines does not have a single bottom line, but many bottom lines, one for each fund.

The fund structure serves the following two main functions: 1) The separation of funds helps ensure that earmarked revenue is being spent appropriately. For example, because individual funds are smaller, less complicated, and have their own reports, it is easier to track or match revenues with expenditures. This task would be far more difficult if the City had one large undifferentiated fund. 2) Fiscal control is a key element of a fund structure. Not only is the budget required to balance, due to current legislation and other mandated constraints. Surpluses in some funds may not be used to cover deficits in other funds. Thus the fund structure forces governments to meet a more exacting standard of balance than private sector organizations.

Types of Funds

The City of West Des Moines groups all of its funds into three broad categories depending on the nature of the fund. **Governmental Funds** are used to account for the City's governmental type activities; **Proprietary Funds** account for the City's business type activities; and, **Fiduciary Funds** are used to account for activities when the City acts in an agent or fiduciary capacity. Listed below are the categories used by the City and the basic types of funds for each category:

Governmental Funds

General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund.

Special Revenue Funds are used to account for revenues derived from specific sources that are usually required by law or regulation to be accounted for in separate funds.

Debt Service Fund is used to account for legally mandated reserves and the payment of interest and principal on the City's general long-term debt.

Capital Project Funds are used to account for all resources used in the acquisition or construction of capital facilities.

Proprietary Funds

Enterprise Funds are used to account for operations and activities that are financed and operated in a manner similar to a private business, where costs of providing the service are expected to be financed through user charges.

Internal Service Funds are used to finance and account for services and commodities furnished by designated departments to other departments of the City.

Fiduciary Funds

Expendable Trust Funds are used to account for assets held by the City in a trustee capacity for other governments, organizations, or other funds.

Budgeting and Accounting Basis

The City prepares its budget for all funds on a cash basis, while the City's Comprehensive Annual Financial Report (CAFR) shows the status of the city's finances on the basis of Generally Accepted Accounting Principles (GAAP). Under GAAP standards, the City is required to use a modified accrual basis of accounting for Government and Fiduciary Funds, while Proprietary Funds are required to use full accrual. Under the modified accrual basis of accounting, revenues are recorded when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred except for principal and interest on general long-term debt which are reported as fund liabilities when due. Disbursements for the purchase of assets providing future benefits are recognized as expenditures at the time of purchase. However, it is important to note, for comparability purposes the City's CAFR includes both GAAP and Cash basis financial statements.

The Budget Process

The budget process for the City of West Des Moines is in some respects, an ongoing, year-round activity. Informal budget planning begins with the City's strategic plan. This process involves discussions between the City Manager, departments, and Mayor/City Council about the status of ongoing programs, and the establishment of new goals and objectives for the future.

Formal budget preparation begins in August when Finance performs a financial capacity projection for the upcoming budget year. This projection involves estimating reserves, revenues, expenditures, debt limits, and the General Fund's contribution to the Capital Improvement Program. It is within this groundwork that the FY 2016-17 budget is formed.

Operating and Capital Budget

There are two main components of the City's budget, its operating budget and the capital improvement program. The budget process for both of these components usually begins in late September when the budget request forms are sent to the departments, and the Budget Review committee conducts its initial meeting. Listed on the following page is a description of each component:

Operating Budget: The departmental request forms are due to the Finance Department in late October. These requests are service level driven and are made within the parameters established in the City's Strategic Plan. Once the budget requests have been initially reviewed by Finance, the departments then meet with the City Manager's budget review team to discuss their request. After all departmental requests have been reviewed; the City Manager then prepares a recommendation for the City's operating budget for the upcoming year.

Capital Improvement Program: After the financial capacity projection is completed and funding sources for the Capital Improvement Program have been identified, the City evaluates whether a Citizens Advisory Committee on Capital Planning is needed. If convened, this Committee, with the assistance of City staff, is responsible for producing a capital improvement plan that ensures future growth will proceed in an orderly and planned manner. The committee begins this planning process by assessing citywide needs. Once the community's needs have been identified, the committee then employs an objective rating system for the purpose of ranking the projects. With exception of those projects that may violate continuity of service, this ranking is followed when determining which projects to undertake in the upcoming budget year, and which projects should be considered in future years.

Once the projects have been ranked, the committee then makes a capital project recommendation for the budget year. This recommendation is part of an eight-year plan for capital improvements for the City of West Des Moines. If the citizen committee is not convened, the City Manager's Budget Review Team, in conjunction with key representatives from the Engineering, Parks, Public Works, and other departments prepare and review the proposed CIP Budget.

Preliminary Budget

The City Manager's and Citizens Advisory Committee, if utilized, recommendations on the operating and capital budgets are ready for Council review in mid-January. The Council then conducts a series of workshops to examine the preliminary operating and capital budget in detail. After the workshops are completed, staff incorporates the Council modifications and prepares the budget for legal adoption. **It should be noted; before any formal action is taken on the budget the City Council conducts a public hearing in February on the City's operating and capital budgets. This allows the citizens of West Des Moines to voice any concerns they may have over the City's budget or its budget process.**

Final Budget

After the public hearing, the final budget is issued as a formal published document in the same format as the preliminary budget, but as modified by the City Council. The actual appropriations implementing the budget are adopted by the City Council. Final action on the budget occurs in late February or early March when the City's operating and capital budget are filed with the Polk, Dallas, Warren, and Madison County Auditors.

Reporting and Monitoring

The budget and its policies are implemented through the individual departments and the accounting controls of the Finance Department. The budget is monitored by a reporting system consisting of monthly financial reports to the department heads and division managers. These reports are

Reporting & Monitoring (continued)

issued by Finance, and contain the same level of detail as presented during the budget process. Financial reports are submitted to the City Council on a quarterly basis.

In Iowa, state law requires expenditures to be monitored and reported on an expenditure type basis. These types are Public Safety, Public Works, Health and Social Services, Culture and Recreation, Community and Economic Development, General Government, Debt Service and Capital Projects. Expenditures required to be budgeted include expenditures for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, Permanent Funds, and Enterprise Funds. The Finance Department reviews expenditures on this basis during the course of the year to ensure the City is within the legal level of compliance.

Amending the Budget

Due to certain unforeseen events, it may become necessary to modify the adopted budget. The procedure for amending the budget depends upon the type of change that is needed. The City employs two types of budget amendments. The first type, an internal budget transfer, does not change the “bottom line” total for a department and is only required to be approved by the department director and the Finance director. The second type of budget amendment, commonly referred to as a formal budget amendment, can bring about change in the total appropriation for a department or fund, and must be approved by the City Council. The guidelines for budget amendments are listed below:

Budget Amendments

Section 384.18 of the Code of Iowa provides that a city budget for the current fiscal year may be amended for any of the following purposes.

- ◆ To permit the appropriation and expenditure of unexpended unencumbered cash balances on hand at the end of the preceding fiscal year which had not been anticipated in the budget.
- ◆ To permit the appropriation and expenditure of amounts anticipated to be available from sources other than property taxation and which had not been anticipated in the budget.
- ◆ To permit transfers from the debt service fund, the capital improvements reserve fund, the emergency fund, or other funds established by state law, to any other city fund unless specifically prohibited by state law.
- ◆ To permit transfers between programs within the general fund.

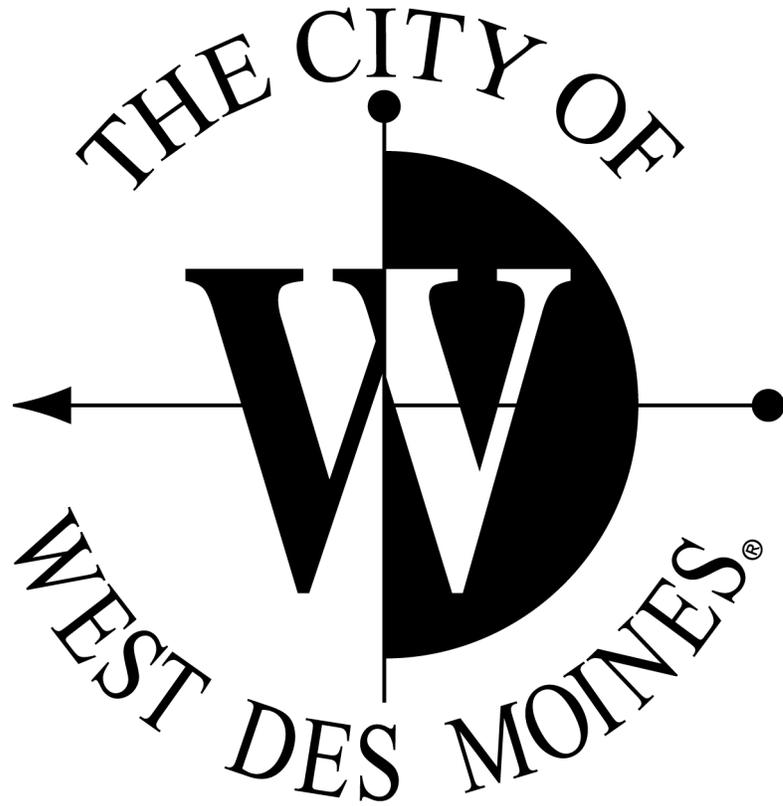
A budget amendment must be prepared and adopted in the same manner as the original budget, as provide in Iowa Code Section 384.16, and is subject to protest as provided in Iowa Code Section 384.19. All amendments to the City Budget must be approved by May 31 of the current fiscal year to allow time for a protest hearing to be held and a decision rendered before June 30, if needed.

**City of West Des Moines
FY 2016 – 17 Budget Calendar**

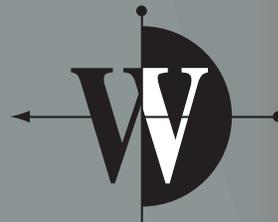
Date	Responsibility	Action
Tuesday, September 28,2015	Finance Dept.	Operating and capital budget request forms distributed and procedures reviewed with department heads/representatives at Sr. Staff Meeting
Tuesday, September 28, 2015 – Friday, October 30, 2015	Departments	Department worksheet preparation.
TBD	Departments	CIP planning meeting
Friday, October 30, 2015	Departments	Department operating budget requests due.
Monday November 2, 2015 – Wednesday, November 25, 2015	Budget Review Team/Departments	Initial reviews with department concerning CIP and Operating Budget matters
Monday, November 30, 2015	Finance Dept.	Hotel/Motel request letters sent to agencies.
Monday, December 14, 2015	City Council	Preliminary Budget Review at Council Workshop
Friday, December 18, 2015	Finance Dept.	Hotel/Motel requests due.
December 2015- January 2016	Budget Review Team	Compilation of FY 2016-17 Recommended Budget document.
Monday January 18, 2016	Finance Dept.	Recommended Budget delivered to Mayor/Council.
Saturday January 23, 2016	City Council	Council work session on Operating recommendations with Budget Review Team and Department Heads present.
Monday January 25, 2016	City Council	Special Council work session on CIP following City Council meeting. (If needed)
January 2016	F&A Committee	Hotel/Motel applicant presentations.
Monday February 1, 2016	Finance Dept.	Proposed budget documents completed and available for distribution.
Friday, February 12, 2016	Finance Dept.	Proposed budget public hearing notice published in the West Des Moines Register
Monday, February 22, 2016	City Council	Public Hearing on operating and capital budgets with City Council approval of final budget after hearing.
By Tuesday March 15,2016	Finance Dept.	Filing of official budget documents with County Auditors

Fund	Budget Program									
	Public Safety	Health & Social Services	Culture & Recreation	Public Works	Community & Economic Development	General Government	Debt Service	Capital Projects	Business Type/Enterprise	Non Program
General:										
General	X	X	X	X	X	X				
Insurance						X				
Hotel/Motel Tax			X		X					
Special Revenue:										
Road Use Tax				X						
Rehab/Economic Development		X			X					
Employee Benefits						X				
Tax Increment Financing					X					
Police & Fire Retirement	X									
Parks			X							
Library			X							
Police	X									
E911	X									
Human Services		X								
EMS	X									
Debt Service							X			
Capital Projects:										
Capital Projects								X		
Special Assessments								X		
Enterprise:										
Sanitary Sewer									X	
Solid Waste									X	
Storm Water									X	
Internal Service:										
Technology Replacement										X
Vehicle Replacement										X
Vehicle Maintenance										X
Health Insurance										X
Worker's Compensation										X
Trust & Agency										
Section 125 Plan										X
Housing Escrow										X
Developer Bonds										X
Police Agency										X





Executive Overview





THE CITY OF
West Des Moines®
www.wdm-ia.com

City Manager

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FAX 515-222-3638

E-mail cityinfo@wdm-ia.com

'AAA'
Credit Rating from
Standard & Poor's

January 23, 2016

Honorable Mayor and Council:

I respectfully present the proposed budget for the City of West Des Moines for the fiscal year beginning July 1, 2016. The adopted budget authorizes resources and sets the direction for our programs and services for the coming fiscal year. As the City's financial and spending plan for the year, the adoption of the budget is the single-most important action taken by the City's elected officials.

As you review the preliminary draft of our FY 16-17 budget, it is staff's belief that the format of the material enhances the public's understanding of the various services we are able to deliver to citizens. It is vital that the City's policymakers are provided with information needed to ensure that the budget document reflects the public interest. It is my intent for the final budget document to serve as an effective public policy document and financial planning tool.

Recent Accomplishments in Financial Management

As we move into the second half of the FY 15-16, we are pleased to note two recent accomplishments in the management of the City's financial resources.

- ◆ In March 2015, the City's bond rating on outstanding general obligation debt was reaffirmed by Standard & Poor's at AAA, the highest rating that can be achieved. Standard & Poor's reaffirmation follows Moody's Investors Services July 2014 Aaa rating which noted: "The City's financial position is expected to remain strong given healthy reserve levels and conservative budgeting practices." In their published rating report, Standard & Poor's states: "West Des Moines has a very strong economy, strong City management and financial policies, and strong budgetary performance and flexibility." Currently, West Des Moines is the only city in Iowa and only one of approximately 100 in the United States to receive the highest bond rating from each of the two agencies.
- ◆ The Government Finance Officers Association of the United States and Canada (GFOA) has again awarded a Certificate of Achievement for Excellence in Financial Reporting for our comprehensive annual financial report for the fiscal year ending June 30, 2014. This is the twenty-second consecutive year the City has received this prestigious award.

Highlights of the FY 16-17 Recommended Budget

- ◆ The proposed budget as recommended by staff maintains the current property tax rate of \$12.00 per thousand dollars of taxable valuation, which has been in place since FY 15-16.
- ◆ Included in the FY 16-17 staff recommended budget is the addition of ten employee positions and changes to eight existing positions:
 - The Fire Department will add two firefighters in order to meet ever-increasing staffing needs. The Fire Department will also promote three firefighters to lieutenant, and three firefighters to fire driver/operator in order to operate a full response crew 24/7 from Public Safety Station 19. Staff also recommends adding a part-time secretary to the department.
 - WestCom will add two dispatchers due to increased volume and the recent addition of the City of Waukee to the system, along with a training and Computer Aided Dispatch (CAD) supervisor who will support the dispatch system. The cost of these WestCom employees will be shared with the cities of Clive, Norwalk, Urbandale and Waukee. West Des Moines will be responsible for approximately 42% of the overall cost.
 - The Police Department will add a Lieutenant position to handle administrative and supervisory duties, which will provide additional senior leadership in the department.
 - Emergency Medical Services (EMS) will upgrade an existing part-time CPR coordinator position to full-time status in order to meet the demand for CPR and AED training needs in the community. Funding for this position is largely or completely offset by corresponding revenue generated by training class fees.
 - The Library will add a part-time Children's Services Assistant and a Young Adult Services Assistant in order to meet the public demand for programming in those associated areas. During recent years, many youth registrations for programming have been rejected and programming has been limited due to insufficient resources. Adding these staff this will help alleviate the problem.
 - Public Works will upgrade two Building Maintenance Workers to Building Maintenance Specialist positions. This move will align job duties and responsibilities with the job description and allow these employees to perform higher level duties.
 - The Information Technology Services Department will be adding an Enterprise Applications Analyst to support and advance several software systems the City has invested in over the past years, primarily those for development services, finance, human resources, and parks and recreation. These systems all require regular maintenance and technical support.
 - Human Resources is adding an Administrative Assistant to increase efficiency and help the department maintain workflow associated with the recruitment processes and maintenance of existing employees.

- ◆ Proposed employee compensation take into consideration terms of bargaining unit contracts for each of the 254.5 union employees. Projected personnel expenditure levels rely on historical trends, current contract information, and projected terms for agreements yet to be finalized. The proposed compensation budget will address 164.5 non-union employees using existing pay plans and benefit packages, including health insurance plans for new employees.

Bargaining unit employees are expected to receive cost-of-living adjustments ranging from 2.10% to 2.50% in agreement with the terms of their respective contracts. All contracts have been negotiated and executed into FY 16-17 with the exception of the ASFCME bargaining unit, which is currently in contract negotiations. In addition to the cost-of-living increases, bargaining unit employees who are not at the maximum pay of their range may be eligible to receive “step” increases dependent upon performance and classification.

Non-union employees who have not yet reached the maximum pay level for their position may be eligible at July 1, 2016 to receive pay increases based solely upon job performance.

- ◆ The City will receive approximately \$7.68 million dollars in Road Use Tax funding during FY 16-17. This is an increase from previous years due to: 1) a state legislative increase to the collection rate, and 2) a larger percentage of collections attributable to the City due to increased population as a result of the City’s 2015 special census. This revenue allows for approximately \$6.70 million in Road Use Tax funds to be expended for street-related expenditures (CIP and operating), along with spending of the remaining funds for street lighting and repayment of debt related to Iowa Highway 5 construction. Staff’s goal for the Road Use Tax Fund is to maintain a steady fund balance from year-to-year.
- ◆ The proposed FY 16-17 budget reflects a decrease in the contribution rate for the Municipal Fire and Police Retirement System of Iowa (MFPRSI). The City’s contribution rate of covered wages for FY 16-17 will be 25.88% as compared to 27.77% for FY 15-16. The decreased rate amounts to a reduction of \$174,025 in annual pension costs. The proposed budget also reflects no change in the contribution rate for Iowa Public Employees Retirement System (IPERS). The City’s contribution rate for IPERS will remain at 8.93% for FY 16-17.
- ◆ During FY 16-17, staff will examine the adequacy of current residential solid waste collection fees, last modified in 2007. Although the contracted services provided by Metro Waste Authority for residential solid waste and recycling currently outpace the rates charged to residents, a strong fund balance allows for the rates charged to residents to remain steady.
- ◆ In 2013, the City Council approved multi-year adjustments to the City’s sanitary sewer fees and this enterprise fund should be able to meet Wastewater Reclamation Authority (WRA) operating expenses and debt payments associated with necessary conveyance system improvements.
- ◆ Continuing with the City’s preference to be proactive on enterprise fund revenues rather than reactive, the City Council in 2010 approved actions indexing both sanitary sewer capital charges as well as sanitary sewer connection fee district per acre charges.
- ◆ During the remainder of FY 15-16, or shortly thereafter, the City should initiate an analysis of

stormwater management fees and determine whether those rates, initially effective in 2005, meet known or expected stormwater expenses.

- ◆ The proposed budget reflects the carryover of cash to ensure the FY 2016-2017 budget maintains prudent general fund balances, which protect the City of West Des Moines' financial integrity. General Fund total revenues are projected to be \$66,875,981 and total expenditures will be \$69,683,992. The projected Uncommitted General Fund composite balance on June 30, 2017, (expected balance of \$20,129,364) will be slightly under 34% of annual operating expenditures. This is sufficient for meeting unexpected shortfalls in revenues or demands on future fund resources and remains within the guideline set by members of City Council, who have consistently ratified a desire to maintain a General Fund cash reserve balance over 25%.

Outlook for FY 16-17 and Beyond

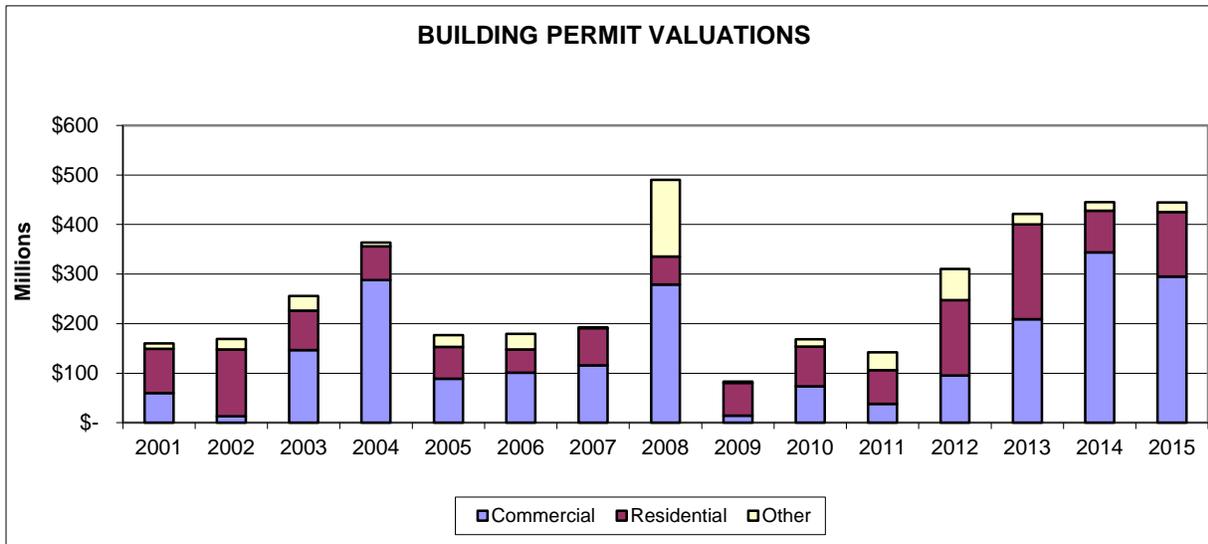
The recent national economic recession changed the way many cities conduct business, including West Des Moines. The City was able to meet budget challenges due to the recession through a reduction in staffing and discretionary spending, while maintaining core services. Present budgeting philosophy is very conservative budgeting to ideally ensure that funding is adequate to provide services to residents and protect the long-term viability of the organization. A starting point for projections was a goal to deliver comparable levels of service to residents, utilize responsible revenue assumptions, and maintain adequate reserves. In addition, the City Council has indicated that maintaining the current general fund tax rate and reducing further the Debt Service levy rate is a priority.

Areas of consideration include: a possible reduction or elimination of the commercial tax rollback backfill from the state of Iowa, reduction in future tax revenues related to multi-family residential properties, a trend (until this year) of relatively slow growth in taxable development, continued low earnings rates on investments, costs of mandated pension contributions and escalating health insurance costs and requirements. Other important considerations are potential modifications to laws concerning Tax Increment Financing. The City will continue to advocate at the state level for alternative revenue sources such as individual jurisdiction referendums on Local Option Sales Tax and Hotel/Motel fees in an attempt to decrease the reliance on property taxes.

Additionally, staff reviewed the FY 16-17 budget at a "macro level" by focusing on key assumptions and projected expenditures as part of a second year financial plan.

Local Economy/Development Activity Highlights

The City continues to be one of the fastest growing cities in the state of Iowa. A Special Census completed in December 2015 revealed a population of 63,541, which reflects growth of 12% since the last official Census in 2010. This follows on the heels of growth of 79% since 1990. In calendar year 2014, the total building permit valuation was \$444.3 million which constituted the third consecutive year of permits valuation over \$400 million. The development activity is a strong indicator of the continued relative strength of the regional economy. Staff will continue to monitor the economy and make budget recommendations and adjustments as necessary.



BUDGET IN BRIEF

Revenues and Taxable Growth

As discussed above, the City continues to experience significant development. Every two years the various county assessors revalue property across the state. Property valuations were adjusted on January 1, 2015. This date’s valuation is used to calculate property tax revenues to be received in FY 16-17, so the development growth allowed for taxable valuation across the City to increase by 8.27% from the prior year. All of this valuation increase will not directly assist the City’s general fund as property tax revenues from Microsoft’s two major data center projects will be used to pay for the surrounding infrastructure over the next 10-12 years, and a portion of the property tax revenues generated by the Jordan Creek Town Center area and Athene office complex continue to be used similarly.

The City has a strong tax base in commercial property, including two regional malls and extensive office and medical clinics along Westown Parkway. Approximately 49% of the properties are taxed commercially, which is a much higher percentage than a typical metro suburb. This has worked to the City’s advantage in the past, but recent reductions to the commercial tax rate by state legislation have slowed revenue growth. The trend will continue into FY 16-17, as the full effect of the legislative changes take effect on July 1, 2016.

Large infrastructure projects in the areas of Mills Civic Parkway and Jordan Creek Parkway, which began over ten years ago, have now seen a significant percentage of developable areas around those corridors filled with retail centers, hotels, restaurants, office, and multi-family residential projects. Other areas are poised for future development such as the areas around Iowa Highway 5 and the Microsoft Alluvion Data Center. More recent infrastructure which could spring future development is the Grand Prairie Parkway Corridor and its newly completed Interstate 80 interchange and gateway to the City of Waukee, which opened for traffic in December 2015.

In FY 16-17, General Fund operating revenues of \$55,461,540 are projected to increase by 5.81% compared to FY 15-16. Several factors contributed to the increase in property tax revenue despite

the decreased percentage of the residential roll back from 55.73% to 55.63%. As mentioned previously, the City saw significant residential and commercial development, and also an overall increase to existing property valuations. As a result, even with the residential rollback percentage decreasing, the city’s taxable valuation subject to operating levies increased by 6.70%. This helped to reverse a recent change of relatively flat overall valuation. Statewide trends among the larger cities shows mixed results, as some cities saw negligible growth while others accelerated similar to West Des Moines. The results of the ten largest cities is depicted below:

Comparison of Taxable Valuation				
FY 16-17				
Top 10 Cities in Iowa				
City	Population Per 2014 US Census Estimate	Total 2015 Taxable Valuation (\$1000's)	Change in Taxable Valuation from Prior Year	Taxable Valuation Per Capita
Des Moines	209,220	7,531,684	4.56%	35,999
Cedar Rapids	129,195	6,312,023	0.48%	48,857
Davenport	102,448	4,210,953	1.00%	41,103
Sioux City	82,517	2,857,577	7.38%	34,630
Iowa City	73,415	3,421,386	7.53%	46,603
Waterloo	68,364	2,495,313	2.01%	36,500
West Des Moines	63,325	4,774,223	8.27%	75,392
Ames	63,266	2,615,598	6.82%	41,343
Council Bluffs	62,245	2,656,080	1.78%	42,671
Dubuque	58,436	2,729,308	4.51%	46,706

Worth noting in the above table is West Des Moines’ place as the highest ranking city in terms of “Taxable Valuation Per Capita”. Having this status is a significant financial advantage, but it also requires a sizable investment in public safety to protect the relatively valuable property.

Among communities in the Des Moines Metro area, the trend is different, as many of those communities are more reliant on residential growth, which has been very strong in several pockets of the metro. The Des Moines Metro area as a whole has been relatively prosperous and has seen tremendous development and growth in recent years, consistently ranking among the top developing cities in the region and country. Within the metro, older, more established communities saw more limited growth while the outer ring of cities continued to grow the tax base at a very rapid pace as depicted in the following table:

Comparison of Taxable Valuation				
FY 16-17				
Des Metro Communities				
City	Population Per 2014 US Census Estimate	Total 2015 Taxable Valuation (\$1000's)	Change in Taxable Valuation from Prior Year	Taxable Valuation Per Capita
Des Moines	209,220	7,531,684	4.56%	\$ 35,999
West Des Moines	63,325	4,774,223	8.27%	\$ 75,392
Ankeny	53,801	2,901,226	10.93%	\$ 53,925
Urbandale	43,150	2,863,058	5.75%	\$ 66,351
Johnston	20,359	1,393,805	7.85%	\$ 68,461
Waukee	17,705	840,297	7.52%	\$ 47,461
Clive	17,052	1,380,172	5.70%	\$ 80,939
Altoona	16,105	926,482	10.05%	\$ 57,528
Grimes	9,786	623,718	14.56%	\$ 63,736
Norwalk	9,639	420,171	8.40%	\$ 43,591
Pleasant Hill	9,159	573,139	4.71%	\$ 62,577
Windsor Heights	4,860	248,666	3.26%	\$ 51,166

One previously significant general fund revenue source (investment earnings) is projected to remain at a low level for FY 16-17. Interest income is projected to be \$71,000, but interest rates are projected to increase slightly and with a recently hired investment management firm on board, the City is optimistic for future increases in interest revenue as the firm will be able to react quickly to changes in the market.

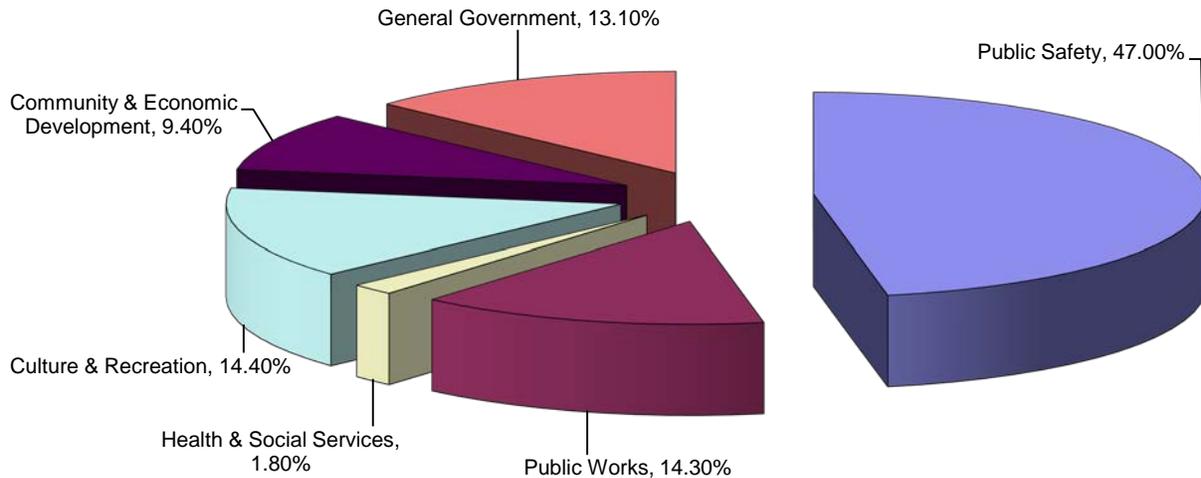
West Des Moines' taxable valuation per capita of over \$75,000 remains the highest of Iowa's ten largest cities and second among cities in the Des Moines metro area.

It is important to note that \$444 million in taxable valuation remains included in the City's Tax Increment Finance (TIF) Districts (up from \$356 million from the previous year, with the increase due to capturing the increment available from the newly constructed Microsoft Alluvion Data Center). This amount equates to \$5,328,000 (estimated) in tax dollars being excluded from potential general fund resources. A large percentage of TIF funds are dedicated to public infrastructure projects such as public safety facilities, bridges, roads and utility systems, with the balance being used for economic incentive payments to various businesses around the City.

Expenditures

The City's FY 16-17 General Fund budgeted operating expenditures total \$59,264,957, which represents an increase of \$1,092,294 (+1.88%) from FY 15-16. The largest percent of expenditures continues to be in the Public Safety program area, which encompassed 47.0% of the General Fund for each of the fiscal years.

**General Fund Operating Expenditures
\$59,264,957**



Police and Fire employee pension costs are accounted for outside the General Fund and utilize their own portion of the overall property tax levy for funding. Due to the increases in taxable valuations and the City’s desire to keep funding for these contributions level, the tax levy rate for the Police and Fire Pension system reflected a \$0.02737 decrease. In response, other tax levies were increased and it is worth noting that the tax capacity of the General Fund increased as a result.

If the budget is approved as recommended, the City’s total number of full time equivalent (FTE) employees will be 419. The impact of accelerating personnel costs must be closely evaluated and monitored as there are a number of new position requests that were not included in this budget due to financial constraints. Self-insured healthcare costs are projected to increase by 7.5%, which is conservative based on historical values for the past few years, but also cognizant of significant claims increases within the past 10-year window.

The FY 16-17 budget reflects a proposed use of operating cash reserves for several “one-time” capital needs related to improvements at Holiday Park and Fire Stations #18 and #21. When factoring in these expenditures, the strictly “operating” part of the projected FY 16-17 General Fund will reflect a slight excess of expenditures over revenues.

Capital Improvement Plan

The City did not convene a citizen committee to develop and present a long-term Capital Improvement Plan. In lieu of this process, staff was asked to develop priorities based on previous commitments, anticipated future development, and a commitment to maintain current infrastructure and amenities. Council also provided direction with a recommendation to reduce the debt service levy rate from \$2.00 to \$1.95. Due to several recent refinancing efforts on current debt, as well as a healthy debt reserve cash balance, we are able to recommend several projects with this budget despite the constriction of available funding.

The budget shows two basic approaches to funding capital projects: Pay-as-you-go and Pay-as-

you-use. Pay-as-you-go means paying for the capital project out of current revenues at the time of expenditure. Pay-as-you-use means borrowing to finance the expenditure with debt service payments being made from revenues generated throughout the useful life of the project. West Des Moines uses a mix of finance approaches to finance capital projects. Capital projects are financed through bonds, reserves, grants, developer contributions, other governmental sources, and fees such as road use taxes.

In addition to infrastructure improvements to developing areas, staff will continue efforts to maintain and improve established neighborhoods. The proposed CIP budget commits substantial resources to resolve stormwater, sanitary sewer, and paving issues, as well as improve existing parks in the community. Efforts to maintain existing buildings has been renewed and clarified by using forecasting tools and analyzing long-term viability of building systems.

The following major projects are recommended for funding in FY 16-17:

- ◆ Necessary improvements to Fire Station #18, including exterior items needed to and maintain the integrity of the building, exterior lighting, and HVAC improvements needed to correct continual operational issues.
- ◆ Replacement of the HVAC system at Fire Station #21 as the current system is at the end of its useful life.
- ◆ Preliminary design for the possible renovation of the Exterior of City Hall needed due to correct issues surrounding air and water filtration.
- ◆ Expansion of the Information Technology system to allow for greater cloud computing infrastructure, needed to accommodate planned public safety initiatives.
- ◆ Phase 4 of improvements to Holiday Park, including renovation of baseball fields 7 & 8.
- ◆ Replacement of the interactive water play structure at Holiday Park Aquatic Center.
- ◆ Construction of a segment of the Jordan Creek Trail near S 19th Street.
- ◆ Stormwater improvements in the NE Basin (the vicinity of 1st Street and Grand Avenue)
- ◆ Stormwater improvements in the vicinity of 9th Street and Railroad Avenue.
- ◆ Sewer system improvements in several strategic areas, each of which is needed to support pending development projects.
- ◆ Widening of S 50th Street between Mills Civic Parkway and EP True Parkway.
- ◆ Improvement and widening of Ashworth Road between 81st and 88th Street (Phase 2).
- ◆ Improvement of S 60th Street between Mills Civic Parkway and Pheasant Ridge (Phase 2).

Strategic Planning / Quality Improvement Process / Goal Setting

The Mayor, Council, and staff continued to pursue a number of initiatives to define the direction for the City organization and community. During 2015, the City engaged a multitude of resources to develop of a forward-looking plan titled “West Des Moines 2036”. The plan began by enlisting the services of a Professional Futurist to challenge the City to find ways to reinvent itself while piggy backing on its financial and development successes. The result is a 20-year plan outlining strategies designed to make that result happen. Approximately 40 community and business leaders worked with the Futurist over a period of several months to create the WDM 2036 plan.

The group ultimately came up with six strategies to ensure a prosperous future for the City:

- ◆ **Create a Leadership Advisory Board** of city, school and business leaders to work toward common priorities and address challenges.
- ◆ **Explore new forms of revenue**, such as a hotel/motel tax or local option sales tax, to ensure the City's financial viability.
- ◆ **Create a Quality of Life Council** to examine West Des Moines’ experiences and amenities, and attract and retain great businesses, educational facilities, talent, and families.
- ◆ **Become a leader in sustainability.**
- ◆ **Double down on technology** and consider providing high-speed Internet as a public/private utility for all homes.
- ◆ **Diversify the City's economy** to develop, retain and attract the world’s best workforce.

Pieces of the City’s previous five-year strategic plan, which contain goals and objectives related to service levels and growth plans, were folded into the 2036 plan. In addition, a more internal visioning process by staff resulted in a new 10-year strategic framework which should serve to guide internal growth as well as provide principles for development.

City staff have committed to enhancing the level of the services provided to our residents through the quality team process called ICE (Innovation for Continual Excellence). City personnel are trained in quality enhancement tools and techniques, and have formed a number of teams that are examining and making recommendations on a wide range of citywide and departmental issues. The ICE team process is guided by a group of employees representing all departments.

In order to improve communications and break down departmental barriers the concept of organizational clusters was introduced several years ago. Four clusters within the City organization have been formed with each of the clusters being comprised of similar departments that are closely related in function and common issues.

- ◆ **Community Enrichment Cluster:** Parks and Recreation, Human Services, and Library

- ◆ **Public Safety Cluster:** Fire, EMS, Police, and WestCom
- ◆ **Public Services Cluster:** Public Works, Development Services, Community and Economic Development, Engineering Services, and Water Works
- ◆ **Support Services Cluster:** City Manager's Office, Finance, City Attorney's Office, Human Resources, City Clerk, and Information Technology Services

Better relationships, synergies, and efficiencies have been established through the increased interactions of the departments. Departments have become more strategic partners as they embrace long-term issues and address strategic planning issues. The organizational clusters are a natural complement to the City's quality process as the City organization continually looks to improve.

Hotel/Motel Revenues

A 7% Hotel/Motel Tax, first authorized by West Des Moines voters in 1984, is expected to generate \$3,700,000 in the upcoming year. By agreement, money is allocated as follows: 2/7th of the funds are directed to the Greater Des Moines Convention and Visitors Bureau (CVB), 2/7th is directed to Bravo Greater Des Moines, 2/7th (subject to City Council approval) will be used for parks, recreation, and/or tourist activities, and the remaining 1/7th will be available for distribution to other City Council-designated entities or for other internal uses. Also, a percentage of City Council-designated discretionary revenues (in excess of total fund revenues of \$2,550,000) continue to be channeled towards the City's public arts program.

Regional Cooperation

The City of West Des Moines continues to support programs that improve the quality of life for all residents of the metro area. Besides direct financial support, the City of West Des Moines contributes to the metro in many ways, including but not limited to:

- ◆ Wastewater Reclamation Authority – regional organization, facility, and systems
- ◆ WestCom Public Safety Center – West Des Moines, Clive, Urbandale, and Norwalk
- ◆ Joint Fire/EMS facility – West Des Moines and Clive
- ◆ WestPet Animal Licensing and Control – West Des Moines, Clive, and Urbandale
- ◆ Police Department remains involved with many metro-wide activities ranging from traffic task forces to narcotic trafficking
- ◆ Metro Home Improvement Program – West Des Moines, Ankeny, Altoona, Clive, Grimes, Johnston, Pleasant Hill, Polk City, Urbandale and Windsor Heights. A multi-jurisdictional housing rehabilitation entity, Metro Home Improvement, a collaborative effort to preserve affordable housing stock
- ◆ Iowa EMS Alliance – private-public partnership with Unity Point Health where the City provides administration and operation of emergency medical services which avoids duplication of services while maintaining high quality care
- ◆ The City has committed \$1,300,000 over a multi-year period to the Iowa Events Center
- ◆ Tomorrow Planning Organization – regional visioning process
- ◆ Capitol Crossroads – regional visioning with a focus on collaboration

Conclusion

The FY 16-17 budget recommended by the City Manager and staff accomplishes the primary objectives of maintaining services, committing capital funds to maintaining infrastructure, amenities, and city facilities as well as development, while maintaining (and in this case reducing) property tax rates.

In addition, City departments have identified supplemental services and projects which are included in the proposed budget document for review by the Mayor and City Council. The ten proposed new staff positions were carefully scrutinized, vetted, and prioritized from a pool of nearly 30 departmental requests, with only the most essential positions being recommended. The Management Team will continue to assess the staffing in these departments and offer the City Council alternatives to achieve effective staffing levels across the organization.

In order to assure that the City's human and physical infrastructure keeps pace with the City's growth, additional user-fee revenue enhancements, strategic expenditure reductions, and potential restructuring will likely continue. Current service demands and limited revenue growth will necessitate a thorough and on-going review of all aspects of our financial plan.

I must express thanks to members of the City staff for their diligent efforts to develop and operate within budgets that provide continual high quality service to our residents.

I would also like to give two specific notes of thanks. First, to the Finance Department staff for their performance in gathering, analyzing, and presenting information clearly and accurately, and second, to the City's departmental leadership for providing critical feedback, input, financial projections, and lists of priorities, all needed to formulate the budget. The budget preparation team composed of Finance Director Tim Stiles, Budget Analyst Chris Hamlett, and me, worked collaboratively with Department Directors and many other staff members to develop the proposed budget. This would not have been completed without the effort of all those involved.

I would also like to thank the elected officials for your continued support in planning and directing the financial operations of the City in a responsible and progressive manner. The West Des Moines community has benefited greatly from your leadership and commitment.

Respectfully submitted,



Tom Hadden
City Manager

Visioning



THE VISION

**WEST DES MOINES IS THE MOST VIBRANT
SUBURBAN CITY IN NORTH AMERICA**

STRATEGY 1

WEST DES MOINES' TOP LEADERS WORK TOGETHER ON COMMUNITY PRIORITIES

In 1916, the residents of West Des Moines voted 2 to 1 in favor of building a new, \$50,000 high school (\$1.14 M in today's dollars.) As part of school board policy, only first-class, college-educated teachers were hired. By 1919, the rooms of Valley Junction high school were filled.

Throughout West Des Moines' history, the community has banded together around common values and found a way to make them come to life. The example above was accomplished during a terrible economic downturn, when 600 workers were unemployed.

As West Des Moines continues to grow, its challenges will become more complex. Without a concerted effort, silos could become rigid, and communication could breakdown. To be future ready and resilient, West Des Moines needs coordinated, cross-sectional leadership.



"I wish that West Des Moines had a formal, private-public "think tank" that is formal in nature, meets regularly, and coordinates responses to trends with our elected bodies." - Participant from strategic foresight workshop, September 2015

West Des Moines needs a government, education, and business Leadership Advisory Board that will work together on the area's most pressing challenges and most promising opportunities.

The following plan was designed by a cross section of public and private sector leaders, in part to address this strategy and ensure that West Des Moines is future ready:

Strategy 1 | West Des Moines' Top Leaders Work Together on Community Priorities

Vision: The area's top government, education and business leaders have high levels of trust in each other, and work collaboratively to address the area's most promising opportunities and most pressing challenges.

Success Metrics	5-Year Milestones (2021)	10-Year Milestones (2026)
1.1 Create a CEO-level "Leadership Advisory Board" that includes leaders of large and small businesses, government leaders, e.g. mayor and city manager, and top education leaders	<ul style="list-style-type: none"> •Leaders are completely aware of each others' needs and limitations •Advisory Board has set a clearly defined common agenda/vision to achieve specific goals •Identify needs of employers and create curriculum/school tailored to employer's needs. 	<ul style="list-style-type: none"> •Advisory Board achieves or implements three key goals that strengthen the community and the business environment
1.2 The Leadership Advisory Board reviews <i>West Des Moines 2036</i> on an annual basis to record successes, redefine priorities, and ensure the community is vibrant and future ready.	<ul style="list-style-type: none"> •Over half of all community priorities as outlined in <i>West Des Moines 2036</i> have active workgroups and achieved significant milestones 	<ul style="list-style-type: none"> •West Des Moines 2045 is underway, to prepare the region for the next 20 years
Who's involved? West Des Moines City Council, Mayor, city manager, key city staff, chamber, business leaders from large and small companies and key WDM industries, education leaders from DMACC, WDM Schools and Waukee schools		
More information needed: Identify those who should serve		
Next action: Form these two advisory boards and get Mayor's buy-in		
Recommended Resources:		
<p>➔ Doing Well by Doing Good: A Leader's Guide by McKinsey. http://www.mckinsey.com/insights/social_sector/doing_well_by_doing_good_a_leaders_guide. This is based on the successful cross-sectional leadership in Minneapolis-St. Paul, MN</p>		

STRATEGY 2

WEST DES MOINES IS FINANCIALLY STRONG & SOLVENT

West Des Moines is currently the only city in Iowa with both a Moody's and a Standard & Poor AAA bond rating. S&P reports, "West Des Moines has a very strong economy, strong city management and financial policies, and strong budgetary performance and flexibility."¹

Financially, the City is doing well. Yet when a panel of West Des Moines leaders were asked, *"Thinking about West Des Moines 20 years from now, what do local governments need to be paying attention to right now, to secure their future?"*



Their unanimous response: **resource sustainability.**

They're right. Now is the time to lengthen West Des Moines' lead, and ensure adequate resources for current and future opportunities, including many outlined in this 20-year vision.

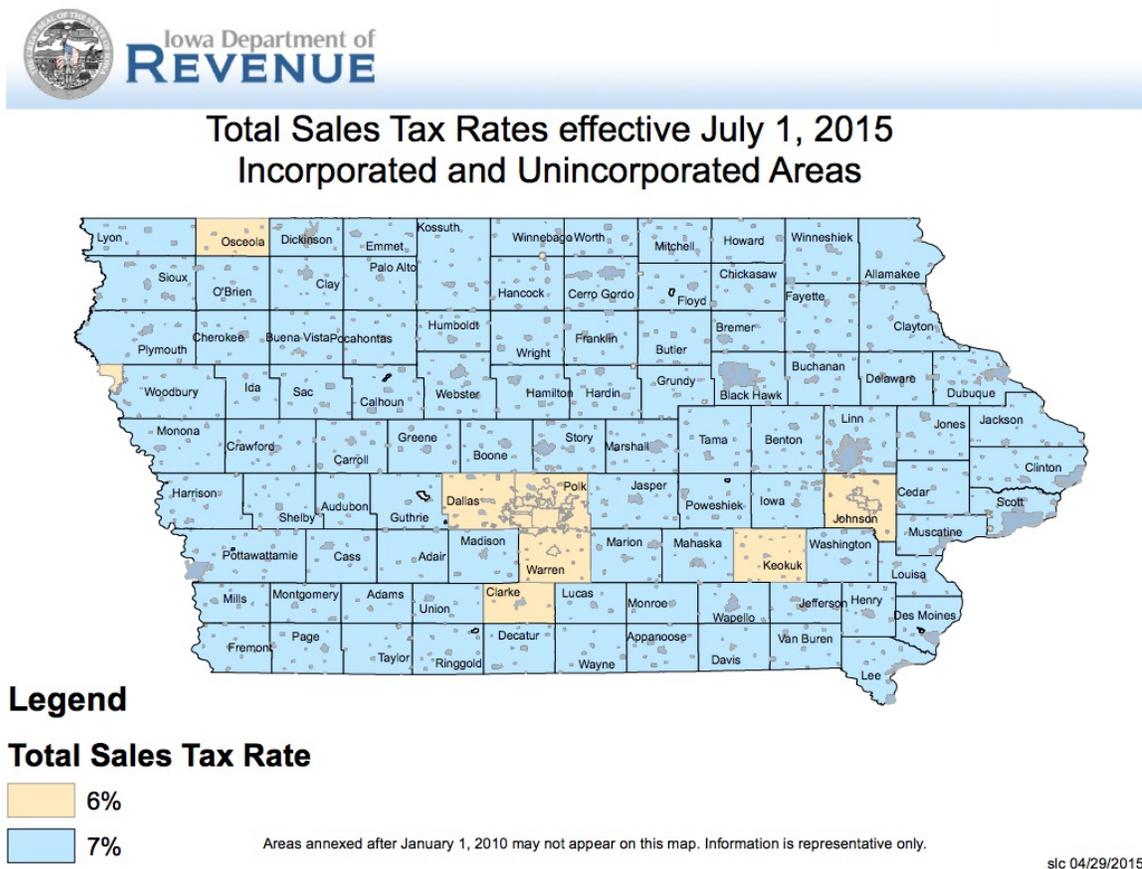
There are several resource options that West Des Moines could add, to strengthen its position:

- Continue to develop internal efficiencies, fostered by an innovative culture.
- Develop public/private partnerships and regional partnerships, modeled after WRA, MPO, MWA, West Com, West Pet and others
- A \$1-\$2.00 per night hotel tax. This tax is paid by guests (not local residents) who stay at hotels and motels in the city. These taxes could help cover costs of funding maintenance and infrastructure required to host 20 million visitors per year to the Jordan Creek Town Center.
- Work with local, regional, and state partners to find ways to work together in economic, environmental, public safety, transportation and other efforts.
- Many communities are experimenting with behavioral economics, a means of encouraging "good behavior" like paying one's taxes on time.

¹ Des Moines Business record, accessed on Nov. 15, 2015: <http://businessrecord.com/Content/Default/-All-Latest-News/Article/West-Des-Moines-credit-rating-is-tops-in-two-books/-3/248/67888#ixzz3sWFY8y>

→ The Local Option Sales Tax (LOST). Currently, 92% of Iowa jurisdictions have the option to ask voters to pay an extra penny on every dollar spent. Only West Des Moines and a handful of other Iowa jurisdictions don't have this option², as Figure 1 shows. The penny tax would add up to \$7 million a year in new revenue for the City of West Des Moines.

Figure 1: Iowa Counties and Jurisdictions that have the Local Option sales Tax (blue) versus those that don't (yellow)



Using any of these resource options could increase resources available for public safety, public works, property tax relief, and the kind of investments that will attract and keep great employers and a world class workforce.

² Emily Schettler, "Bill would help cities pass local option sales tax," *The Des Moines Register*, March 16, 2014.

The following plan was designed by a cross section of public and private sector leaders, in part to address this strategy and ensure that West Des Moines is future ready:

Strategy 2 | West Des Moines is Financially Strong & Solvent

Vision: The City is able to leverage its strengths during difficult financial times

Success Metrics	5-Year Milestones (2021)	10-Year Milestones (2026)
2.1 Continue to strive for internal efficiencies, fostered by an innovative culture	<ul style="list-style-type: none"> •The City has a continual improvement process in place that measures efficiencies 	<ul style="list-style-type: none"> •The City has a public and private partners who help the city achieve efficiencies
2.2 Stable balance sheet	<ul style="list-style-type: none"> •Maintain *high bond rating •Pass local option sales tax •Explore and implement best practices in behavioral economics, to nudge citizens, businesses and others to behave in a financially responsible way 	<ul style="list-style-type: none"> •Reduce the property tax burden by increasing other forms of revenues, including those outlined on the previous page
2.3 Maintain property development *balance	<ul style="list-style-type: none"> •Single family v. multifamily •Commercial v. residential •Explore options to adjust the 1975 tax levy limits to more current levels 	<ul style="list-style-type: none"> •Increase sustainable development while maintaining a balance of services •Offer public programs for local small businesses, to retain them and help them grow
2.4 Explore public-private partnerships for major investments, e.g. infrastructure	<ul style="list-style-type: none"> •Continue and/or strengthen public/private and regional partnerships including WRA, MPO, MWA, West Com, West Pet and others 	
Who's involved? Local, state and federal elected officials; community leaders; and school officials		
More information needed: Define specific ranges for milestones, where *noted		
Next action: Assign this strategy to the appropriate group, which may be a cross section of municipal employees, electeds, and local business owners.		

Recommended Resources:

- Cities at Work, a guide to progressive policies to raise municipal revenues efficiently and fairly, https://www.americanprogress.org/wp-content/uploads/2014/01/COW_05RaiseNeededRevenue.pdf
- What Works Cities, an initiative by Bloomberg Philanthropies to help cities use big data to drive high quality/high result decision, including the use of behavioral economics: <http://www.bloomberg.org/program/government-innovation/what-works-cities/>
- The Next Big Things: The Next 20 Years in Local Government by the Alliance for Innovation includes best practices and case studies in public-private partnerships: http://transformgov.org/en/research/the_next_big_things

STRATEGY 3

“QUALITY OF LIFE” IS THE NORTH STAR FOR WEST DES MOINES

The North Star is famous for holding nearly still in the sky while the entire northern sky moves around it. This makes it popular as a guiding light for travelers.

“Quality of Life” is a North Star for smart communities that want to attract and retain great companies, talent, and families. Quality of Life is valued by citizens regardless of the state of the economy, the diversity of citizens, or the invasiveness of technology. “Quality of Life” has made West Des Moines popular for families and businesses and will continue to matter for the next generation. Yet, there are concerns:



I am concerned that West Des Moines doesn't have a real sense of community due to the perception of suburbs. Is there some way to develop a 'cool' downtown/metro feel in West Des Moines, a place where young people can lift in lofts, apartments, etc. [and is also] affordable as they start their careers out of college? - West Des Moines resident and parent

Quality of life can be measured. Research among America's best places to live show the following seven factors make up “quality of life.”

Vitality How healthy is West Des Moines? This index accounts for air and water quality, parks, trails and recreation areas, and the overall wellbeing of the community.

Earning Talented workers expect to have multiple jobs in their lifetimes and value a community with a breadth and depth of occupational options, plus support for entrepreneurial ventures.



Learning How smart is West Des Moines? Young knowledge workers want to live in communities where education is valued and accessible – for themselves and their children.

Social Capital Young professionals value living in diverse communities. This index evaluates West Des Moines' diversity, its racial profile, inclusion and care of minorities, and its commitment to broad-based young professionals organizations.

Cost of Lifestyle Can I afford to live in West Des Moines? Young talent are normally in the early years of their earning potential and are carrying enormous college debt loads. Affordability is key. This index includes all the variables in the national cost of living index, which includes a roof over the head, food on the table, and a ride to work, plus a few others.

After Hours There's more to life than work. This is the index that tallies all the things to do and places to go after five.

Around Town How easy is it to get around West Des Moines? Out of West Des Moines? Here we look at how much time workers spend in traffic, and how connected West Des Moines is via mass transit and air travel.

How might West Des Moines' quality of life compare to its rivals, or its peers? And what can the community focus on, to lengthen West Des Moines' lead in this area, and ensure that the next generation enjoys the same high quality of life?

Strategy 3 | Quality of Life is the North Star in West Des Moines

Vision: West Des Moines has and maintains high standards for “Quality of Life”

Success Metrics	5-Year Milestones (2021)	10-Year Milestones (2026)
3.1 Appoint a Quality of Life “kitchen cabinet” (a cross section of generations, ethnicities, occupations - including entrepreneurs- and new- and long-time residents.) The kitchen cabinet will informally advise the Mayor and the Leadership Advisory Board on Quality of Life improvements that will have a measurable effect on the city’s reputation as the most vibrant city in N. America.	<ul style="list-style-type: none"> •West Des Moines has calculated its “Quality of Life” scores compared to five or more “Best places to live”, and has a plan to increase its scores in its highest-scoring indexes 	<ul style="list-style-type: none"> •The community has made measurable, visible progress on achieving its QOL goals. These may include: community facilities that add to the area’s quality of life, a professional sports team; increased cultural amenities; increase in youth sports programs; investments in public art, or other priorities determined by citizens. •West Des Moines improves its scores in two of the seven indexes outlined on the previous page
3.2 West Des Moines wins national awards for its commitment to quality of life	<ul style="list-style-type: none"> •The Quality of Life “kitchen cabinet” is recognized for its innovative approach by the U.S. Conference of Mayors, the Alliance for Innovation or a similar national organization 	<ul style="list-style-type: none"> •West Des Moines has completed one capital project, e.g. complete streets, that have a measurable impact on citizens’ reported quality of life •West Des Moines is an innovator in the implementation of “urban villages,” a means to retrofit suburban communities and make them feel more walkable and connected.
3.3 “Quality of life” is the number one reason citizens report staying in West Des Moines, as measured by the citizen survey	<ul style="list-style-type: none"> •The City has codified “quality of life” standards into its development and comprehensive plans 	<ul style="list-style-type: none"> •West Des Moines is listed as the #1 city in America by Money magazine, jumping 93 places from its 2008 place. The city’s commitment to “quality of life” is listed in the article, as the reason it’s on the list
Who’s involved? Mayor, residents who volunteer to serve on the QOL kitchen cabinet, key City staff (i.e. parks and rec, planning, economic development)		
More information needed: Baseline metrics of West Des Moines’ current Quality of Life scores		
Next action: Design an application for citizens to apply for the Mayor’s Quality of Life Advisory Board		

Recommended Resources:

- How to Measure Quality of Life, free tools offered by NEXT Generation Consulting: <http://www.nextgenerationconsulting.com/how-to-measure-quality-of-life/>
- Two successive Cincinnati mayors have successfully used their “Young Professionals Kitchen Cabinet” to promote the city as vibrant and thriving. Learn more: <http://www.wcpo.com/news/local-news/hamilton-county/cincinnati/mayor-john-cranley-cooks-up-young-professionals-kitchen-cabinet-to-promote-vibrant-thriving-city-fo>
- Sustainable Seattle’s Urban Villages, which seeks to build “urban villages” around hubs of activity including in suburban areas. A primer is here: <http://www.theurbanist.org/2015/02/04/measuring-success-on-the-urban-villages-strategy-part-1-what-its-all-about/>. Read more about Sustainable Seattle’s Neighborhood Assessment Project here: http://www.seattle.gov/dpd/cs/groups/pan/@pan/documents/web_informational/p2233677.pdf

STRATEGY 4 | WEST DES MOINES IS A LEADER IN SUSTAINABILITY

In October, 2015 the City of West Des Moines adopted a Strategic Framework to guide the staff's work and the upcoming comprehensive planning process. The first guiding principle is:

Establish a Legacy Community: If we are to serve as one of the nation's most valued communities in which to live, work, learn and play, we must stand the test of time—meaning our work must always value healthy social, economic, and natural resources.

This last part, *valuing our natural resources in order to stand the test of time* is the rationale for why West Des Moines must become a leader in sustainability.

What is sustainability? The original definition of sustainable development comes from the 1987 Brundtland Report, developed by the World Commission on Environment and Development:



Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

With this in mind, and knowing that the predictions for the Midwest include more severe storms, which will require greater community resilience, the plan on the following page combines the ideas from a cross section of public and private sector leaders with those put forth by the West Des Moines City Staff 2026 Strategic Framework.

Strategy 4 | West Des Moines is a Leader in Sustainability

Vision: West Des Moines is a climate-resilient and sustainable community

Success Metrics	5-Year Milestones (2021)	10-Year Milestones (2026)
4.1 Environmentally sensitive areas are protected	<ul style="list-style-type: none"> All areas have been mapped, and appropriate policy and/or infrastructure improvements have been completed or planned 	<ul style="list-style-type: none"> Over half of all environmentally sensitive areas are protected, and the remainder will be protected within 5 years
4.2 Infrastructure withstands severe climate events, i.e. severe storms, floods	<ul style="list-style-type: none"> Policies for new development are in place Plans to retrofit existing infrastructure are in place Partnerships to meet climate needs 	<ul style="list-style-type: none"> 25% of current infrastructure meets new standards West Des Moines has twice as many LEED (Leadership in Energy and Environmental Design) certified buildings in 2026 as 2016
4.3 West Des Moines is recognized as the region's most resilient community	<ul style="list-style-type: none"> MidAmericanCity Hall implements a site improvement that serves as a demonstration project, e.g. a rain garden, native plantings, etc. 	<ul style="list-style-type: none"> Property owners, e.g. residential and commercial, are encouraged or incentivized to increase property resilience, i.e. rain gardens, native, drought-resistant plantings, etc. City Hall and its partners use over 30% of local foods at all public meetings and events, to promote food security and resilience
4.4 Public and private partners work together on greenway development/connections and watershed and water quality planning	<ul style="list-style-type: none"> 10% increase in greenway connections/development Watershed convenes a stakeholder group to identify goals for water quality and planning 	<ul style="list-style-type: none"> West Des Moines receives peer or national recognition for innovations in greenway and watershed partnerships and projects
4.5 West Des Moines has a Climate Action Plan, supported by key stakeholders in business, education, and the public sector	<ul style="list-style-type: none"> City Hall has made progress on over half of the goals included in its Climate Action Plan 	<ul style="list-style-type: none"> City Hall has accomplished "80X80", 80% completion in 80% of the Climate Action Plan's goals.
Who's involved? City, Major Employers, policy makers, schools, Midamerican Energy, Citizens, Developers, Tech Companies, MWA, waste haulers, manufacturers, retailers		
More information needed: Baseline emissions data, options for counterbalance, incentives, current policies, ability of institutes to drive change, identify current standards, forecasts for more extreme climate events, I.D. critical infrastructures for public health and safety, risk assessment for community, current waste stream data, available funding options, best practices, needs assessment		
Next action: Hire a consultant to determine baseline measures and I.D. communities already enacting climate change plans or doing best practices		

Recommended Resources:

- Portland's Climate Action Plan, <https://www.portlandoregon.gov/bps/article/531994>
- Stakeholder Involvement in Sustainable Watershed Management includes best practices from the World Bank and other leaders: <http://www.intechopen.com/books/advances-in-landscape-architecture/stakeholder-involvement-in-sustainable-watershed-management>
- The STAR communities initiative outlines tools to measure sustainability in a community: <http://www.starcommunities.org/>

STRATEGY 5 | DOUBLE DOWN ON TECHNOLOGY

Microsoft is now a member of the West Des Moines business community. Facebook is in Altoona. Google is in Council Bluffs.

These companies are in Iowa in part because of the state's inexpensive energy costs and proximity to high speed broadband. These assets can be leveraged for even more economic development, and can also improve the quality of life for residents in West Des Moines.

One of the participants in West Des Moines 2036 asked,



What if West Des Moines provided high speed internet like a public utility, through a public-private partnership?

How could a robust public-private partnership in West Des Moines leverage a commitment to the internet to improve services and quality of life for all residents, businesses, students, and families?

Many cities are already embarking on plans to bring high speed internet to all citizens. High speed internet is being seen as an essential public utility, like water and electricity.

Eastern Tennessee is approaching high speed internet like a public utility, seeing it as an accelerator for economic development:



You had railroads, you had interstates, and this is the new infrastructure cities need to have," said Jody Wigington, CEO of Morristown Utility Systems (MUS), which is providing the internet service. "To us, this really is as essential to economic development as having electricity or water."³

Doubling down on technology will help West Des Moines lengthen its lead as a robust economic and education engine.

³ Jim Metheny, "Need for Speed: City Utilities Fight to Offer Internet", WBIR, May 6, 2015.

The following plan was designed by a cross section of public and private sector leaders, in part to address this strategy and ensure that West Des Moines is future ready:

Strategy 5 | Double Down on Technology

Vision: West Des Moines will be the city that continues to embrace secure technology to empower and improve the quality of life for its citizens.

Success Metrics	5-Year Milestones (2021)	10-Year Milestones (2026)
5.1 Everyone in the City has fast, affordable internet service in their homes	<ul style="list-style-type: none"> •A public-domain, all-city fiber network is in development with 20% of the population having access 	<ul style="list-style-type: none"> •80% of WDM has access to 1000 mobs download speeds
5.2 Increase in the number of online businesses in the 50265/66 zip codes	<ul style="list-style-type: none"> •Small business usage of the City's public network generates \$250K in revenue, in excess of the costs of maintenance •This surplus is reinvested for expanded services and better quality 	<ul style="list-style-type: none"> •Revenue from small business usage increases to \$2.5M •Target market is tech businesses and entrepreneurs
5.3 Every West Des Moines resident has the "WIN" (West Des Moines Integrated Network) app, which feeds a constant stream of local information	<ul style="list-style-type: none"> •All existing city and government apps are integrated into a single, user friendly app •A roster of private sector partners are identified and working in collaboration with the City 	<ul style="list-style-type: none"> •Local government, businesses and citizens are interacting use the WIN app. •The app expands to include charity information, care fair updates, polls, notifications, etc.
Who's involved? Lawyers - is competition with the private sector a legal issue for a municipality? Network architects, political/public opinion pollsters, contractors to lay fiber, and app developers for the WIN app.		
More information needed: Feasibility studies, cost/benefit studies		
Recommended Resources:		
<ul style="list-style-type: none"> → Institute for Local Self-Reliance, which advocates for community broadband initiatives, tracks more than 60 municipal governments that have built or are building successful fiber networks: http://muninetworks.org/ 		

STRATEGY 6 | DEVELOP, RETAIN, AND ATTRACT THE WORLD'S BEST WORKFORCE

West Des Moines has always had a reputation for high quality schools. But many of our students leave to attend college — or just to get away — and don't come back.

Participants in the foresight lab admitted that West Des Moines needs to diversify its economy. As one participant noted:



In twenty years, we'll say we prospered because we diversified our workforce and had strategic thought leaders who stayed ahead of the job transformation curve.

The future is coming. And we know some of the trends.

-
- We know that future jobs will require more STEAM education (science, technology, engineering, art, and math).
 - We know that many workers can live anywhere in the world, and work remotely.
 - We know that many cities around the world are trying to attract the brightest and best as part of their economic development strategy.
-

To compete in a world where work is what you do, not a place you go, West Des Moines has the potential to lead with its quality of life and award winning schools, and be home to the most talented workforce on the planet.

This strategy builds on one of West Des Moines’ strengths, our education system, and sets ambitious targets for achievements in innovation and economic diversity.

Strategy 6 | Develop, Retain, and Attract the World’s Best Workforce

Vision: West Des Moines is buzzing with global talent, innovation, and really ambitious kids.

Success Metrics	5-Year Milestones (2021)	10-Year Milestones (2026)
6.1 High schools have more National Merit Scholars than Palo Alto, CA	<ul style="list-style-type: none"> •Public-private partnership to leverage best practices in STEAM (science, technology, engineering, arts, and math) 	<ul style="list-style-type: none"> •65% of all STEAM teachers have been trained through Project Lead The Way
6.2 West Des Moines has more patents per capita than Boston	<ul style="list-style-type: none"> •A STEAM incubator is launched in West Des Moines, attracting national attention 	<ul style="list-style-type: none"> •High schoolers begin applying for patents as part of upper level coursework in engineering and science
6.3 West Des Moines’s economy is virtually recession proof because of its diversity and the large percentage of workers in high growth industries	<ul style="list-style-type: none"> •West Des Moines has a targeted economic development plan that focuses on the retention and attraction of high growth businesses 	<ul style="list-style-type: none"> •West Des Moines 5-year unemployment average is lower than the national average •West Des Moines’ employment base grows by 15%
Who’s involved? Master teachers serving West Des Moines schools, business leaders who employ STEAM workers, high tech community, Chamber of Commerce, parents of high performing children		
More information needed: Project Lead the Way status in Iowa, identify master teachers serving in West Des Moines STEAM curriculum		

CONCLUSION

These six strategies form a base for prosperity for the next generation. They come from analyzing hundreds of trends, designing six possible scenarios (see the next section), and identifying the issues that West Des Moines must address, whatever the future brings.



The first two strategies—**adding a source of revenue to the city’s tax base and coordinating our region’s leaders**—are table stakes, a minimum level of investment we have to make, simply to stay in the game and maintain our current advantages.



The next two strategies, **focusing on quality of life and taking sustainability seriously**, will lengthen your lead. They’re areas that most suburban cities aren’t addressing. But if West Des Moines intends to be a great city, it will.

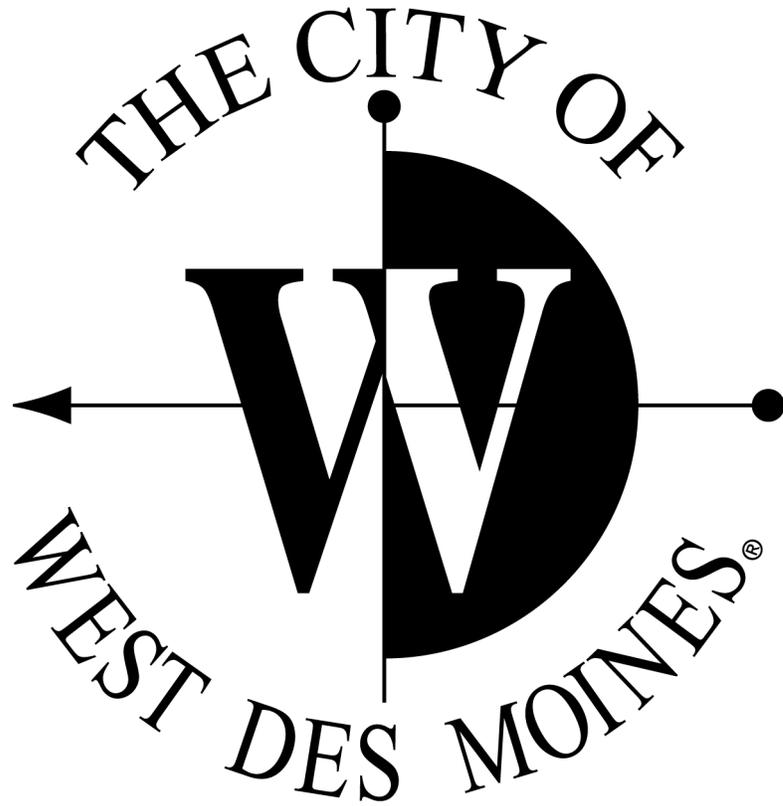


The final two strategies which **drastically increase what I call West Des Moines hardware (internet connectivity) and software (people power)** are where it starts to get interesting. This is where the “leapfrog” moments will happen. This is where West Des Moines makes the jump from being a good Midwestern city to being a great North American city.

The choice is now largely up to us.

Make no little plans; they have no magic to stir men’s blood and probably themselves will not be realized. Make big plans; aim high in hope and work, remembering that a noble, logical diagram once recorded will never die, but long after we are gone be a living thing, asserting itself with ever-growing insistency. Remember that our sons and our grandsons are going to do things that would stagger us. Let your watchword be order and your beacon beauty.

- *Daniel Burnham, American Architect and Urban Planner*



Budget Summary



The City of West Des Moines utilizes the following guidelines in developing its annual budget. These guidelines represent a number of practices utilized over the last fourteen years that have helped the City maintain its financial stability, while not jeopardizing the high level of service provided to citizens of West Des Moines.

Property Tax Rate & Other Revenues

The City's property tax rate should be comparable to cities of similar size and should provide enough revenue to pay for all City services deemed necessary by the City Council. The City will also attempt to maintain a diversified and stable revenue system that will serve as a shelter from fluctuations in any one revenue source. In addition, fees and other service charges are reviewed annually to ensure their rate keeps pace with the cost of providing the service.

General Fund Reserves

The General Fund ending balance goal should be set at a level at or above 25% of annual operating expenditures.

Debt Management

The City has established three benchmarks in regard to the issuance of debt. First, the City would like to limit the amount of general obligation debt issued to one-half of the constitutionally allowed limit. Secondly, the City would like bonded debt per capita not to exceed \$1,000. Finally, the City has stated that a non-voted debt issuance itself should not necessitate an increase in the property tax rate. All of the above benchmarks have met the test of time and have been reviewed, and endorsed, by Moody's Investors Service and Standard & Poor's, each of whom has given the City AAA ratings, the highest rating issued by those agencies.

Capital Improvement Program

Each year the City will assemble a Citizens Advisory Committee on Capital Planning, if needed. The purpose of this committee will be to develop a multi-year plan for capital improvements. To adequately finance the plan, the City will use a number of sources including fee revenue, general fund operating funds, general obligation bonds, grants, road use tax and tax increment financing. If the committee is not convened due to funding constraints, staff and council will consult and plan an appropriated capital program which meets critical needs of the city as efficiently as possible.

Capital Equipment Reserve Fund

The City will maintain a capital equipment reserve fund that will provide for the timely replacement of vehicles and heavy equipment that are no longer cost effective to maintain.

Technology Equipment Reserve Fund

The City will maintain a technology equipment reserve fund that will provide for the timely replacement of computer and network equipment that are no longer cost effective to maintain.

Utility Rates

The City will adopt utility rates that generate adequate revenues to cover operating expenses, meet the legal requirements of bond covenants, and allow for the timely replacement/upgrading of capital equipment and facilities.



The FY 2016-2017 Operating and Capital Budgets were drafted under guidelines listed on the previous page. Below are significant short-term assumptions and policies utilized in developing the FY 2016-2017 Budgets:

Revenue Assumptions

- The proposed budget maintains the current City property tax rate to \$12.00 per thousand of taxable valuation.
- The City of West Des Moines will receive approximately \$7.68 million dollars in Road Use Tax Funds. Approximately \$6.70 million in Road Use Tax funds are being utilized for street related expenditures (CIP and operating). The remaining funds will be used for street lighting and repayment of debt related to Iowa Highway 5 construction.
- Continuing with the City's preference to be proactive on enterprise fund revenues rather than reactive, the City Council in 2010 approved actions indexing both sanitary sewer capital charges as well as sanitary connection fee district per acre charges.

Expenditure & Fund Balance Assumptions

- Ten new employee positions and changes to eight existing positions are being recommended in the budget. The Fire Department will add two firefighters, promote three firefighters to lieutenant, promote three firefighters to driver/operator, and will also add a part-time secretary to the department. Westcom will add two dispatchers, along with a training and computer aided (CAD) supervisor. The Police Department will be adding a lieutenant position. Emergency Medical Services (EMS) will upgrade an existing part-time CPR coordinator position to full-time status. The Library will add a part-time children's services assistant and a part-time young adult services assistant. The Public Works Department will upgrade two building maintenance worker positions to building maintenance specialist. Information Technology Services will be adding an enterprise applications analyst and Human Resources is adding an administrative assistant.
- Employee compensation calculations will follow past practice or expected results of negotiations for bargaining unit contracts covering approximately 254.5 union employees. There are also approximately 164.5 full time employees not covered under union contracts. New full time employees continue to be enrolled in the City's health plans added in July 2010, if allowed by union contract, and pension benefits are under the purview of the State of Iowa.
- Bargaining unit employees are expected to receive cost-of-living adjustments ranging from 2.10% to 2.50% in agreement with the terms of their respective contracts. Note that the ASF-CME bargaining units (Building Inspection, Planning, Engineering Services and select administrative staff) are currently in negotiations for a multi-year contract. In addition to cost-of-living adjustments, bargaining unit employees are eligible to receive "step" increases, if they are not at the maximum of their pay scale, with the number of steps being dependent upon the bargaining agreement.
- Non-union employees who have not yet reached their maximum pay level may be eligible to receive an increase based solely upon job performance.
- The proposed budget reflects a decrease in the contribution rate for the Municipal Fire and Police Retirement System of Iowa (MFPRSI). The City's contribution rate of covered wages for FY 2016-2017 will be 25.92% as compared to 27.77% for FY 2015-2016. The decreased rate amounts to a reduction of \$174,025 in annual pension costs. The proposed budget also reflects no change in the contribution rate for Iowa Public Employees Retirement System (IPERS). The City's contribution rate will remain at 8.93% in FY 2016-2017. Of the City's 419 full time equivalent employees, 126 employees participate in the Municipal Fire and Police Retirement System



of Iowa plan, and the remaining 293 employees are enrolled in Iowa Public Employees Retirement System plan.

- The proposed budget reflects the carryover of cash to ensure the FY 2016-2017 budget maintains prudent general fund balances which protect the City of West Des Moines' financial integrity. The General Fund total revenues are \$66,875,981 and total expenditures are \$69,683,992. The projected General Fund composite balance on June 30, 2017, will be slightly over 37.50% (expected balance of \$22,229,364) of annual operating expenditures, which is sufficient for meeting unexpected shortfalls in revenues or demands on future fund resources. The Council has consistently stated its desire to maintain a year ending cash reserve balance over 25%.



Distribution of Property Tax Dollars for a \$1,000,000 West Des Moines Commercial Property



Polk County - WDM Schools	
School	\$13.24
County	7.31
Regional Transit Authority	0.76
Other	4.22
City	12.00
FY 15-16 Levy	\$37.53

Dallas County - Waukee Schools	
School	\$16.70
County	3.86
Regional Transit Authority	0.76
Other	1.62
City	12.00
FY 15-16 Levy	\$34.94

	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17
Property Tax Calculation			
Assessed Valuation	\$1,000,000	\$1,000,000	\$1,000,000
Rollback Percentage	95.00%	90.00%	90.00%
Taxable Value	\$950,000	\$900,000	\$900,000
City Tax Rate per \$1,000	\$12.05	\$12.00	\$12.00
Total City Property Tax	\$11,448	\$10,800	\$10,800



Distribution of Property Tax Dollars for a \$200,000 West Des Moines Residence



Polk County - WDM Schools	
School	\$13.24
County	7.31
Regional Transit Authority	0.76
Other	4.22
City	12.00
FY 15-16 Levy	\$37.53

Dallas County - Waukee Schools	
School	\$16.70
County	3.86
Regional Transit Authority	0.76
Other	1.62
City	12.00
FY 15-16 Levy	\$34.94

	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17
Property Tax Calculation			
Assessed Valuation	\$200,000	\$200,000	\$200,000
Rollback Percentage	54.40%	55.73%	55.63%
Taxable Value	\$108,800	\$111,460	\$111,260
City Tax Rate per \$1,000	\$12.05	\$12.00	\$12.00
Gross City Tax	\$1,311	\$1,338	\$1,335
Less City Share of Home- stead Tax Credit	(\$58)	(\$58)	(\$58)
Total City Property Tax	\$1,253	\$1,280	\$1,277



BUDGET SUMMARY

FY 2016-17 BUDGET BY FUND

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Enterprise Funds	FY 2016-17 Budget
REVENUES						
Operating Revenues						
Property Taxes	\$36,341,388	\$6,567,591	\$9,187,883			\$52,096,862
TIF Revenues		11,999,963				11,999,963
Other City Taxes	4,451,660	86,691	109,888			4,648,239
Licenses and Permits	1,474,530					1,474,530
Use of Money and Property	187,500	250			1,933,180	2,120,930
Intergovernmental	7,401,257	8,457,149	454,459	1,350,000	13,000	17,675,865
Charges for Services	5,038,300				14,204,500	19,242,800
Special Assessments				215,000		215,000
Miscellaneous	566,900	1,027,676		1,000,000	7,092,800	9,687,376
Sub-total Operating Revenues	\$55,461,535	\$28,139,320	\$9,752,230	\$2,565,000	\$23,243,480	\$119,161,565
Other Financing Sources						
Proceeds of Long Term Debt				\$9,800,000		\$9,800,000
Proceeds of Capital Assets Sales	8,000					8,000
Transfers In	11,406,446	625,369	9,182,492	44,553,480	17,395,310	83,163,097
Sub-total Other Financing Sources	\$11,414,446	\$625,369	\$9,182,492	\$54,353,480	\$17,395,310	\$92,971,097
TOTAL REVENUES & OTHER SOURCES	\$66,875,981	\$28,764,689	\$18,934,722	\$56,918,480	\$40,638,790	\$212,132,662
EXPENDITURES						
Operating Expenditures						
Personal Services	\$41,195,935	\$2,538,309			\$1,548,682	\$45,282,926
Supplies and Services	13,254,467	2,279,718			16,529,510	32,063,695
Universal Commodities	3,317,616	822,000			246,905	4,386,521
Non-Recurring/Non-Capital	671,239	126,819			1,500	799,558
Capital	825,700	712,652			3,953,500	5,491,852
Sub-total Operating Expenditures	\$59,264,957	\$6,479,498			\$22,280,097	\$88,024,552
Lease/Purchase or Installment Contract Expenditures						
Total Operating Expenditures	\$59,264,957	\$6,479,498			\$22,280,097	\$88,024,552
Debt Service Expenditures		\$164,640	\$18,934,723			\$19,099,363
Capital Improvement Expenditures				\$46,403,480	\$16,595,310	\$62,998,790
Total Expenditures	\$59,264,957	\$6,644,138	\$18,934,723	\$46,403,480	\$38,875,407	\$170,122,705
Transfers Out	\$10,419,035	\$23,396,612		\$32,452,140	\$16,895,310	\$83,163,097
TOTAL EXPENDITURES/TRANSFERS OUT	\$69,683,992	\$30,040,750	\$18,934,723	\$78,855,620	\$55,770,717	\$253,285,802
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$2,808,011)	(\$1,276,061)	(\$1)	(\$21,937,140)	(\$15,131,927)	(\$41,153,140)
BEGINNING FUND BALANCE	\$25,037,375	\$19,793,460	\$6,317,372	(\$23,133,950)	\$146,699,352	\$174,713,609
ENDING FUND BALANCE	\$22,229,364	\$18,517,399	\$6,317,371	(\$45,071,090)	\$131,567,425	\$133,560,469
FUND BALANCE% OF EXPENDITURES	37.51%	278.70%	33.36%	n/a	111.09%	



Revenues & Expenditures by Category

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$47,106,767	\$48,429,027	\$48,749,698	\$52,096,862	\$3,347,164	6.87%
TIF Revenues	10,822,378	9,172,349	9,320,759	11,999,963	2,679,204	28.74%
Other City Taxes	4,312,899	4,599,649	4,506,325	4,648,239	141,914	3.15%
Licenses and Permits	2,172,885	2,326,549	1,465,550	1,474,530	8,980	0.61%
Use of Money and Property	1,915,167	1,906,445	2,076,875	2,120,930	44,055	2.12%
Intergovernmental	15,129,251	21,406,595	17,416,566	17,675,865	259,299	1.49%
Charges for Services	19,841,542	21,513,127	19,107,450	19,242,800	135,350	0.71%
Special Assessments	315,821	249,814	225,000	215,000	(10,000)	(4.44%)
Miscellaneous	8,790,039	8,780,850	8,643,651	9,687,376	1,043,725	12.08%
Sub-total Operating Revenues	\$110,406,749	\$118,384,405	\$111,511,874	\$119,161,565	\$7,649,691	6.86%
Other Financing Sources						
Proceeds of Long Term Debt	\$4,493,907	\$53,050,889	\$12,150,000	\$9,800,000	(\$2,350,000)	(19.34%)
Proceeds of Capital Assets Sales/Contributions	3,236,871	4,925,677	8,000	8,000		
Transfers In	53,527,448	56,387,417	66,182,186	83,163,097	16,980,911	25.66%
Sub-total Other Financing Sources	\$61,258,226	\$114,363,983	\$78,340,186	\$92,971,097	\$14,630,911	18.68%
TOTAL REVENUES & OTHER SOURCES	\$171,664,975	\$232,748,388	\$189,852,060	\$212,132,662	\$22,280,602	11.74%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$37,589,259	\$39,112,051	\$43,063,320	\$45,282,926	\$2,219,606	5.15%
Supplies and Services	27,597,887	31,204,362	31,616,088	32,063,695	447,607	1.42%
Universal Commodities	3,952,791	3,893,347	4,486,620	4,386,521	(100,099)	(2.23%)
Non-Recurring/Non-Capital	715,390	1,337,243	1,489,991	799,558	(690,433)	(46.34%)
Capital	4,987,321	4,896,760	6,471,692	\$5,491,852	(979,840)	(15.14%)
Sub-total Operating Expenditures	\$74,872,648	\$80,443,763	\$87,127,711	\$88,024,552	\$896,841	1.03%
Lease/Purchase or Installment Contract Expenditures	\$1,321,457	\$179,460	\$110,697		(\$110,697)	(100.00%)
Total Operating Expenditures	\$76,164,105	\$80,623,223	\$87,238,408	\$88,024,552	\$786,144	0.90%
Debt Service Expenditures	\$31,458,455	\$19,397,331	\$21,967,579	\$19,099,363	(\$2,868,216)	(13.06%)
Capital Improvement Expenditures	\$14,849,362	\$31,356,555	\$90,415,172	\$62,998,790	(\$27,416,382)	(30.32%)
Total Expenditures	\$122,471,922	\$131,377,109	\$199,621,159	\$170,122,705	(\$29,498,454)	(14.78%)
Transfers Out	\$53,527,448	\$56,387,417	\$66,182,186	\$83,163,097	\$16,980,911	25.66%
TOTAL EXPENDITURES/TRANSFERS OUT	\$175,999,370	\$187,764,526	\$265,803,345	\$253,285,802	(\$12,517,543)	(4.71%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$4,334,395)	\$44,983,862	(\$75,951,285)	(\$41,153,140)	\$34,798,145	n/a
BEGINNING FUND BALANCE	\$210,015,427	\$205,681,032	\$250,664,894	\$174,713,609	(\$75,951,285)	n/a
ENDING FUND BALANCE	\$205,681,032	\$250,664,894	\$174,713,609	\$133,560,469	(\$41,153,140)	n/a
FUND BALANCE % OF EXPENDITURES	168.74%	190.80%	87.52%	78.21%		



Revenues & Expenditures by Fund

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Fund Revenues						
General Funds	\$60,978,984	\$64,705,315	\$65,149,204	\$66,875,981	\$1,726,777	2.65%
Special Revenue Funds	27,365,709	28,082,872	24,284,407	28,764,689	4,480,282	18.45%
Debt Service Funds	31,392,714	21,828,103	21,987,967	18,934,722	(3,053,245)	(13.89%)
Capital Project Funds	18,192,386	85,081,753	49,059,392	56,918,480	7,859,088	16.02%
Enterprise Funds	33,735,182	33,050,345	29,371,090	40,638,790	11,267,700	38.36%
Total Fund Revenues	\$171,664,975	\$232,748,388	\$189,852,060	\$212,132,662	\$22,280,602	11.74%
EXPENDITURES						
Fund Expenditures						
General Funds	\$60,524,498	\$63,265,650	\$66,849,833	\$69,683,992	\$2,834,159	4.24%
Special Revenue Funds	28,315,519	28,653,547	25,227,951	30,040,750	4,812,799	19.08%
Debt Service Funds	31,458,455	18,962,411	21,967,579	18,934,723	(3,032,856)	(13.81%)
Capital Project Funds	30,264,506	53,119,989	111,479,644	78,855,620	(32,624,024)	(29.26%)
Enterprise Funds	25,436,392	23,762,929	40,278,338	55,770,717	15,492,379	38.46%
Total Fund Expenditures	\$175,999,370	\$187,764,526	\$265,803,345	\$253,285,802	(\$12,517,543)	(4.71%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$4,334,395)	\$44,983,862	(\$75,951,285)	(\$41,153,140)	\$34,798,145	n/a
BEGINNING FUND BALANCE	\$210,015,427	\$205,681,032	\$250,664,894	\$174,713,609	(\$75,951,285)	n/a
ENDING FUND BALANCE	\$205,681,032	\$250,664,894	\$174,713,609	\$133,560,469	(\$41,153,140)	n/a
FUND BALANCE% OF EXPENDITURES	168.74%	190.80%	87.52%	52.73%		



Comparison of Amended Budget to Actual

	Amended Budget FY 2013-14	Actual FY 2013-14	Variance Favorable (Unfavorable)	Amended Budget FY 2014-15	Actual FY 2014-15	Variance Favorable (Unfavorable)
REVENUES						
Revenues						
Property Taxes	\$47,510,700	\$47,106,767	(\$403,933)	\$48,525,173	\$48,429,027	(\$96,146)
TIF Revenues	10,877,193	10,822,378	(54,815)	9,205,790	9,172,349	(33,441)
Other City Taxes	3,764,608	4,312,899	548,291	4,009,853	4,599,649	589,796
Licenses and Permits	1,882,800	2,172,885	290,085	1,990,350	2,326,549	336,199
Use of Money and Property	1,957,425	1,915,167	(42,258)	2,052,205	1,906,445	(145,760)
Intergovernmental	11,731,600	15,129,251	3,397,651	16,740,619	21,406,595	4,665,976
Charges for Services	18,402,099	19,841,542	1,439,443	20,482,575	21,513,127	1,030,552
Special Assessments	210,000	315,821	105,821	211,600	249,814	38,214
Miscellaneous	8,444,101	8,790,039	345,938	9,499,565	8,780,850	(718,715)
Total Revenues	\$104,780,526	\$110,406,749	\$5,626,223	\$112,717,730	\$118,384,405	\$5,666,675
EXPENDITURES						
Expenditures						
Public Safety	\$26,886,247	\$25,550,009	\$1,336,238	\$28,745,656	\$26,739,915	\$2,005,741
Public Works	8,567,835	7,899,716	668,119	8,995,797	8,199,193	796,604
Health and Social Services	1,258,493	1,059,393	199,100	1,261,378	1,105,932	155,446
Culture and Recreation	7,985,466	7,528,416	457,050	8,589,699	7,743,071	846,628
Community and Economic Development	6,731,577	8,539,842	(1,808,265)	23,591,435	21,691,199	1,900,236
General Government	6,761,128	6,197,121	564,007	8,059,806	6,865,765	1,194,041
Debt Service	32,840,371	32,779,912	60,459	20,520,328	19,576,791	943,537
Capital Outlay	21,114,911	13,840,433	7,274,478	37,610,715	19,115,296	18,495,419
Business Type	22,904,137	19,077,080	3,827,057	27,605,969	20,339,947	7,266,022
Total Expenditures	\$135,050,165	\$122,471,922	\$12,578,243	\$164,980,783	\$131,377,109	\$33,603,674
Excess (Deficiency) of Revenues Over Expenditures	(\$30,269,639)	(\$12,065,173)	\$18,204,466	(\$52,263,053)	(\$12,992,704)	\$39,270,349
Other Financing Sources, Net	\$8,321,000	\$7,730,778	(\$590,222)	\$44,238,400	\$57,976,566	\$13,738,166
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(\$21,948,639)	(\$4,334,395)	\$17,614,244	(\$8,024,653)	\$44,983,862	\$53,008,515



FY 2016-17 Expenditures Stated on a Program Basis

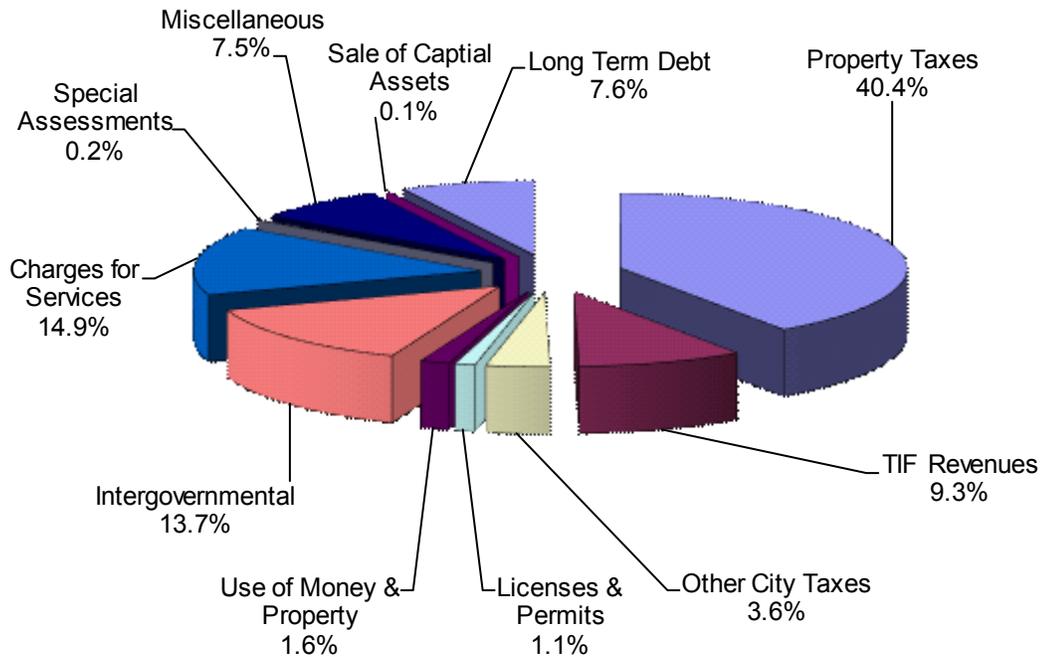
	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Enterprise Funds	FY 2016-17 Budget
Expenditures and Other Financing Uses						
Public Safety	\$27,851,643	\$3,390,840				\$31,242,483
Public Works	8,505,661	820,000				9,325,661
Health and Social Services	1,065,431	206,259				1,271,690
Culture and Recreation	8,530,015	311,600				8,841,615
Community and Economic Development	5,577,529	1,750,799				7,328,328
General Government	7,734,678					7,734,678
Debt Service Funds		164,640	18,934,723			19,099,363
Capital Project Funds				46,403,480		46,403,480
Total Government Activities	\$59,264,957	\$6,644,138	\$18,934,723	\$46,403,480		\$131,247,298
Business-type/Enterprise Funds					\$38,875,407	\$38,875,407
Total Business-type/Enterprise					\$38,875,407	\$38,875,407
Total Expenditures	\$59,264,957	\$6,644,138	\$18,934,723	\$46,403,480	\$38,875,407	\$170,122,705



Revenue Highlights

The City of West Des Moines continues to build on its reputation as a growing city suburb adjacent to Des Moines, Iowa. A strong commercial base, coupled with a growing residential market, makes West Des Moines a desirable place to both live and work. In FY 2016-17 total operating revenues are projected to increase by approximately 6.86% as compared to budget FY 2015-16. Property tax revenues, which account for approximately 40.4% of the City’s total operating revenues, are projected to increase by approximately 6.87%.

Where the Money Comes From



Property Taxes

The City proposes to maintain a property tax rate of \$12.00/\$1,000 of taxable valuation. The proposed ad valorem taxes levied against real and personal property in FY 2016-17 should generate approximately \$52,096,862, which accounts for approximately 43.72% of the total operating revenue budgeted for the City. This projection is based on actual taxable valuations on January 1, 2015, as supplied by the Polk, Dallas, Warren, and Madison County Auditors. As in past years, property taxes continue to be not only the main revenue source for the City, but also one of the most stable. However, this stability is continually challenged by the erosion of the City’s tax base due to state mandated rollbacks on commercial property, residential property, and multi-residential property.

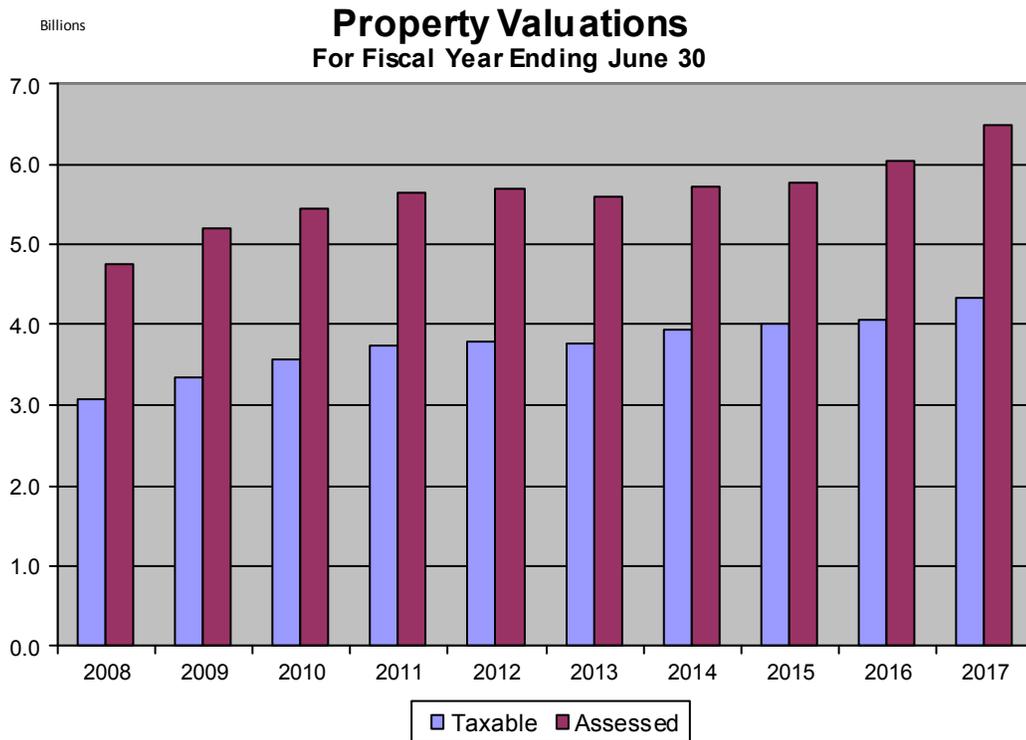


Property Taxes (Continued)

Residential Rollbacks

Taxable property in Iowa is categorized into distinct classes such as residential, multi-residential, commercial, industrial, or agricultural with each category having different procedures for assessing value for taxing purposes. To reduce the opportunity for dramatic tax shifts between classes from year to year, a statutory limit of 3% a year has been imposed, (commonly called the growth limitation). For example if statewide growth in any one class of property in any year exceeds 3%, the taxable value is reduced by a percentage so that growth of taxable valuation is at the 3% ceiling. This percentage is called the "rollback." Furthermore, residential property is subject to an additional restriction in which the state-wide growth in residential property cannot exceed the growth in agricultural property. In other words, the taxable growth of residential property is either 3% or equal to the growth in agricultural property, whichever is lower. Since the growth in agricultural property has been stagnant for several years (less than 1% a year), taxable residential property valuations have been artificially suppressed. This has brought to light one of the major limitations of the rollback formula in that it does not recognize the unique valuation characteristics present in different regions of the state. Because of this fact, economic development in some communities has been stifled and in all communities a shifting of tax burdens from residential properties to other classes of property has occurred.

In spite of the budgetary constraints posed by the state rollbacks, West Des Moines, through a combination of favorable economic conditions and judicious management over the past ten years, has experienced sustained increases of three to fifteen percent per year in the City's tax base. These increases have been invaluable in defraying the effects of the rollback. While it can be clearly seen from the chart below actual property valuation in FY 2016-2017 have increased over forty percent since FY 2007-2008, the effects of the state mandated rollbacks can also be seen. Due to decline in the economy, numerous properties have received reductions from the county assessors, or in some cases county or state review board over the past few years.



Property Taxes (Continued)

In FY 2016-2017, the taxable value of residential properties will decrease from 55.73% to 55.63%, the taxable value for multi-residential property will decrease from 90.00% to 86.25% and the taxable value of commercial property will remain at 90%. Multi-residential is a new property class for FY 2016-17, in prior years multi-residential property was considered commercial property. The table below is a ten-year history of the commercial, residential, and multi-residential rollbacks in Iowa. It is important to note that in just ten years the taxable percentage of residential properties has increased from 45.56% in FY 2007-2008, to 55.63% in FY 2016-2017. In other words, the City has gained the ability to generate taxes on a portion of its residential property in just ten years. West Des Moines has experienced significant increases in its property tax base over the last ten years. The City’s population has increased by over 22% and the size of the city in square miles has significantly increased. As a result of the mandated rollback, it becomes a question as to whether the additional revenues from an artificially suppressed tax base are enough to meet the service level expectations of the citizens of West Des Moines.

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%

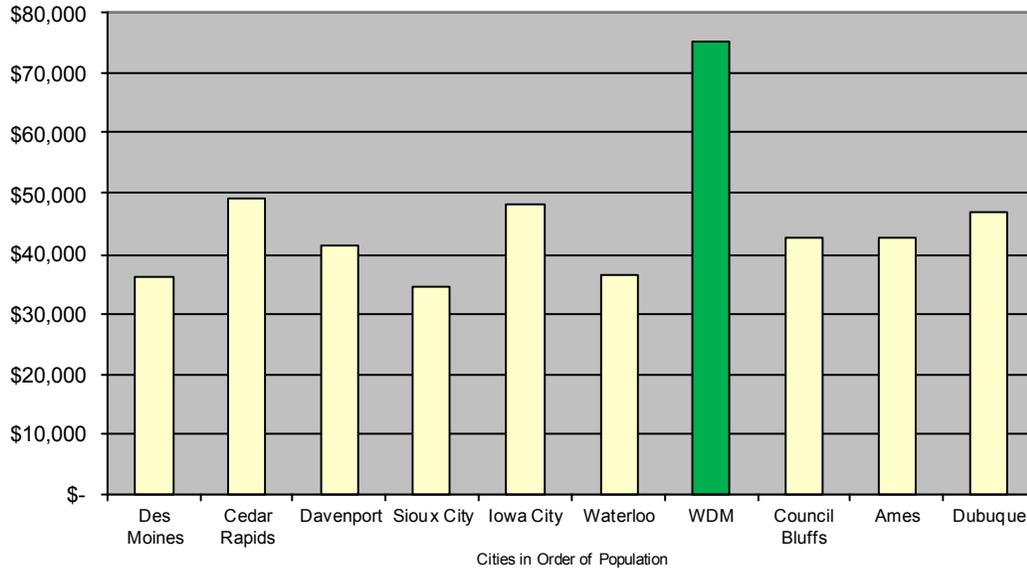
Rollback Effect in Comparable Cities

While the rollbacks have had a significant budgetary impact on the City, they have not been as devastating as in other cities that rely heavily on the residential tax base to support City services. The precipitous decline of residential tax bases has forced most Iowa cities to increase rates just to support existing services. Approximately 84% of Iowa’s cities are at the maximum levy rates for the general fund. The maximum general fund levy rate of \$8.10 has not changed since 1975. Even at maximum rates, nearly 300 Iowa cities are facing declining revenues since actual residential growth cannot make up for rollback losses. West Des Moines is fortunate in having a strong commercial tax base, and is not subject to erratic swings in property tax revenues as some communities. In fact, West Des Moines is one of the few communities in the state where Commercial/Industrial property generates more tax revenues than residential property. This is further evidenced when you compare taxable property valuations per capita of Iowa’s ten largest cities. West Des Moines’ taxable valuation per capita not only is the highest of any of Iowa’s ten largest cities, in some cases is more than double the per capita valuation of some cities with a greater population.



**Comparison of Taxable Property Valuations
per capita for Iowa's Ten Largest Cities**

Based on January 1, 2015 Valuations For FY 2016-2017



Long Term Forecast

Presently the City’s economic base could be classified as strong and diversified with no major employer or type of business in a dominating role. However, the City must be cautious and realize there are many factors that could directly and indirectly influence its tax base. International issues such as the consumption of oil, consumer demands for products, regional entertainment patterns, increased competition from neighboring communities, changes in federal policies, and foremost, unfunded state mandates, can restrict tax collections in any given year.

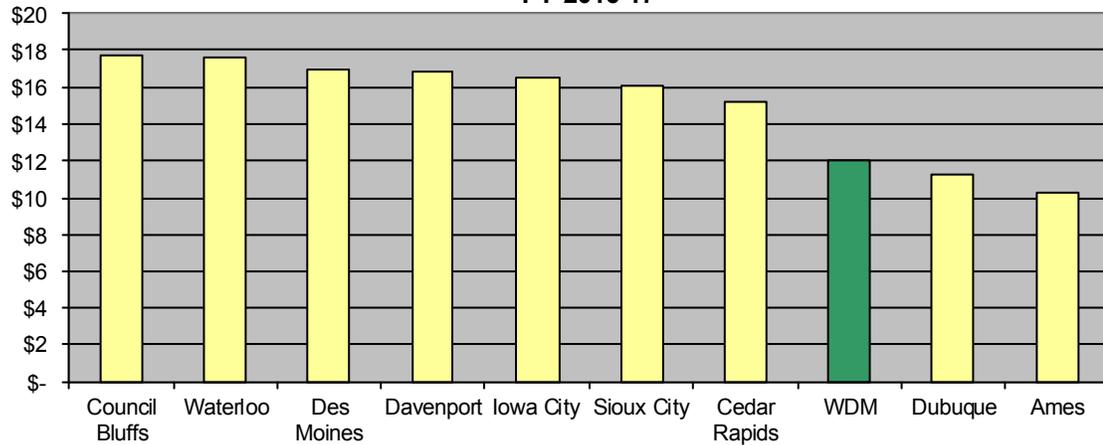
Changes in the Iowa Legislature will continue to have a dramatic effect on revenues. Particularly impactful will be the rollback program for commercial and also, due to a high concentration of apartment property in West Des Moines, the change in classification from commercial to multi-residential property will negatively impact revenues. The City has been very successful over the past 10-20 years in building adequate cash reserves and would be in a position to absorb a certain amount of change for the immediate term, but the results of a long-term structural deficit may result in increased fees/taxes or the reduction of certain services and programs.

Assumption	Fiscal Year		
	2017-18	2018-19	2019-20
Residential Rollback	56.80%	55.70%	57.00%
Multi-Residential Rollback	82.50%	78.75%	75.00%
Commercial Rollback	90.00%	90.00%	90.00%
Road Use Funding Per Capita	\$121.00	\$122.00	\$123.00



Property Tax Rates of Iowa's Ten Largest Cities

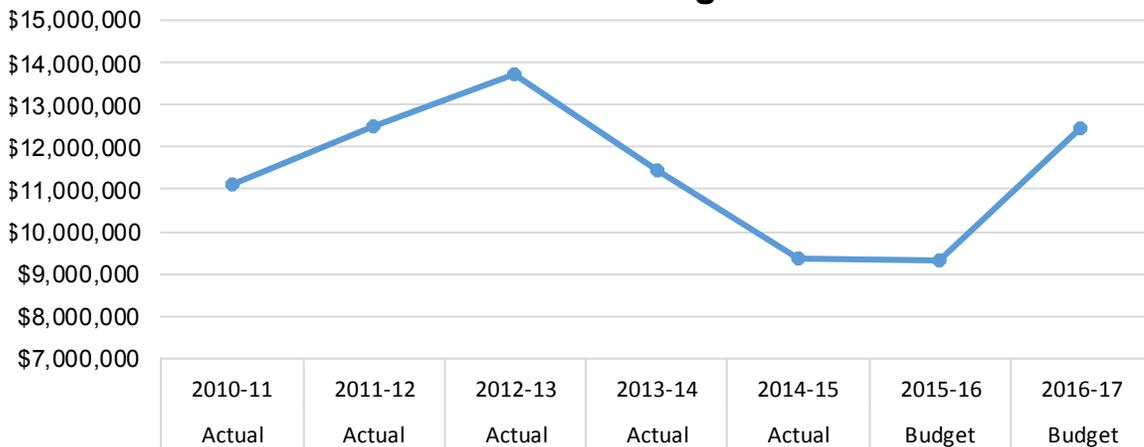
City Portion Only
FY 2016-17



Tax Increment Financing

Tax increment financing revenue is property tax levied on the incremental valuation in an urban renewal area created by the City Council for economic development purposes. These revenues finance public improvement projects or economic development incentives for companies located within the urban renewal area. By December 1st of each year the City certifies its tax increment revenue requirements with Polk and Dallas Counties. Of the total taxable increment valuation within the urban renewal areas, the percentage of tax increment valuation being released to the respective taxing bodies is approximately 58%. The increase in FY 2016-17 is primarily due to the debt requirements associated with the new Alluvion Urban Renewal Area.

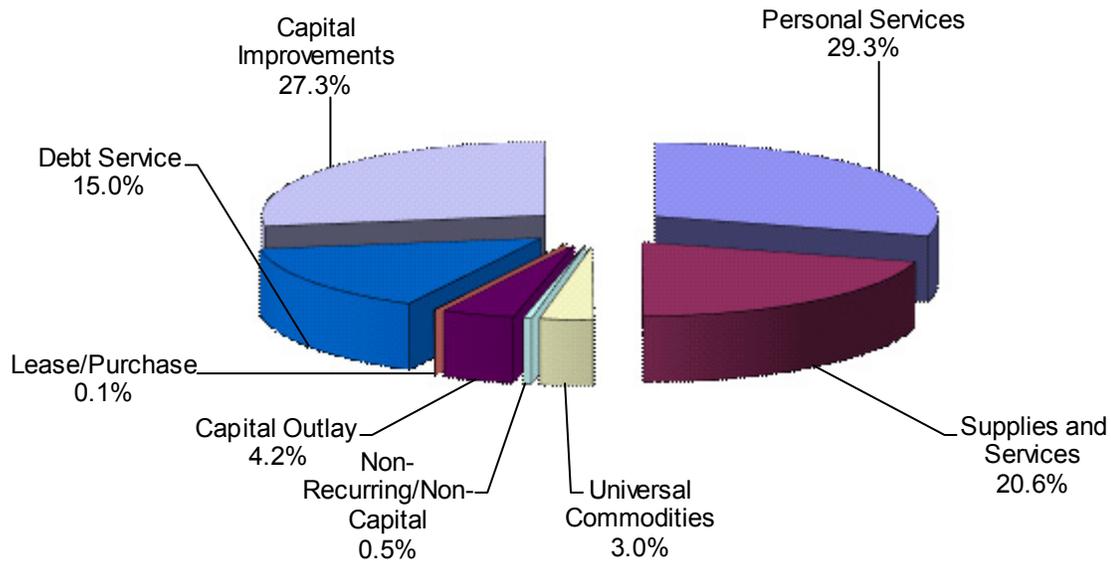
Tax Increment Financing Revenue



Expenditure Highlights

Total expenditures for FY 2016-2017 are projected to decrease by 14.78% when compared to the revised budget for FY 2015-2016. The decrease is due to reduced debt service expenditures and decreased capital improvement program expenses. The decrease in the capital improvement program are related to the completion of infrastructure for the Microsoft Alluvion data center. The City’s operating budget denotes an increase of 0.90% in operating expenses over the revised budget of the previous year FY 2015-2016, which is primarily due increased personnel costs.

Where the Money Goes



Personnel

The City measures both full and regular part-time positions based on full-time equivalents (FTE), which is the total estimated annual person hours required to fill a position for all or a portion of a year, divided by 2,080 hours. It should be noted that, due to the seasonal nature of employment, temporary and volunteer workers are not included in this calculation. In FY 2016-2017, FTE(s) are proposed to increase by 10.00 positions bring the City’s total to 419.00 full-time equivalent positions. This represent roughly a 17% increase in FTE(s) since FY 2006-2007.



City of West Des Moines Personnel by Cluster and Department

POSITIONS STATED IN FULL-TIME EQUIVALENTS (FTE)	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Authorized Personnel by Department					
Community Enrichment					
Human Services	13.25	13.25	13.25	13.25	0.00
Library	25.25	25.25	25.25	26.25	1.00
Parks & Recreation	25.00	26.00	26.00	26.00	0.00
Sub-total Community Enrichment	63.50	64.50	64.50	65.50	1.00
Public Safety					
Emergency Medical Services	41.00	41.00	40.75	41.25	0.50
Fire Department	51.00	57.00	57.00	59.50	2.50
Police Department	83.25	84.00	86.50	87.50	1.00
Westcom Dispatch	21.75	23.75	26.00	29.00	3.00
WestPet-Animal Control	3.00	4.00	4.33	4.33	0.00
Sub-total Public Safety	200.00	209.75	214.58	221.58	7.00
Public Services					
Community & Economic Development	4.50	4.50	4.50	4.50	0.00
Development Services	20.20	20.00	20.50	20.50	0.00
Engineering Services	0.00	7.00	9.00	9.00	0.00
Public Works	64.80	62.00	62.00	62.00	0.00
Sub-total Public Services	89.50	93.50	96.00	96.00	0.00
Support Services					
City Manager's Office	4.00	4.00	4.00	4.00	0.00
City Clerk	1.00	1.33	1.33	1.33	0.00
Finance	8.75	9.42	9.09	9.09	0.00
Human Resources	4.50	4.50	4.50	5.50	1.00
Information Technologies Services	10.00	11.00	11.00	12.00	1.00
Legal	4.00	4.00	4.00	4.00	0.00
Sub-total Support Services	32.25	34.25	33.92	35.92	2.00
Total Authorized Personnel	385.25	402.00	409.00	419.00	10.00
Authorized Personnel by Fund					
Enterprise Funds	14.50	14.40	15.40	15.40	0.00
Special Revenue Funds	2.32	2.26	1.19	1.04	(0.15)
General Funds	368.43	385.34	392.41	402.56	10.15
Total Authorized Personnel	385.25	402.00	409.00	419.00	10.00



Key Assumptions for FY 2016-2017**Salary Increases**

Employee compensation will follow past practice in that the city has bargaining unit contracts for approximately 254.5 employees, while 164.5 employees are not represented by unions. New employees continue to be enrolled in the City's tiered health plans, if allowed by bargaining agreements, and pension benefits are under the purview of the State.

Bargaining unit employees will receive 2.10% to 2.50% cost-of-living adjustments in agreement with the terms of their respective contracts on July 1st. The ASFCME bargaining unit is currently in negotiations for a multi-year contract. In addition to cost of living increases, bargaining unit employees are eligible to receive step increases if not at the maximum of the pay scale.

Non-represented employees who have not reached the maximum pay level may be eligible to receive an increase based upon job performance.

Medical Insurance Rates

Medical insurance rates are projected to increase by 7.50% from FY 2015-2016 actual rates.

Pension and Retirement Benefits

The City contribution rates for FY 2016-2017 are as follows:

- 25.92% for sworn police officers and fire personnel (MFPRSI).
- 8.93% for full and regular part-time personnel (IPERS).
- 9.84% for paid-on-call firefighters and emergency medical services personnel (IPERS).

Other Pay

This category includes the City's deferred compensation plan, longevity pay, life insurance, and other miscellaneous pay categories.



Description of Long Term Debt Obligations

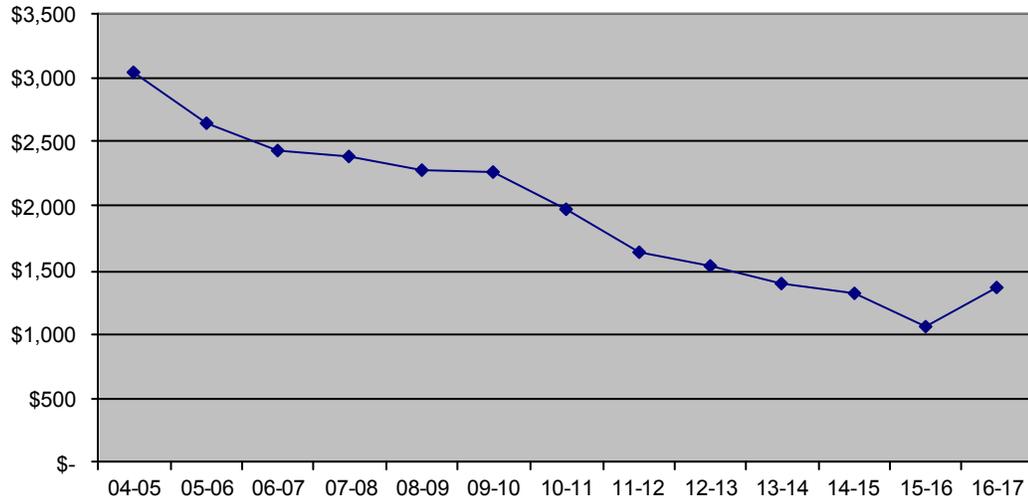
The City of West Des Moines has experienced tremendous amount of growth in recent years. Since 1990, the population of West Des Moines has increased by 78.56%, and the area of the City has more than doubled, both of which created an unprecedented demand in West Des Moines for infrastructure and capital projects. As a city expands, its citizens will need more parks, roads, bridges, and public safety facilities, just to name a few examples. This demand for public sector investment has made the issuance of debt an increasingly important component in City programs. The City utilizes one basic form of long-term debt; general obligation bonds. General obligation bonds are backed by the full faith and credit (i.e. taxes) of the City.

Debt Management

The planning, development, and implementation of debt management is an important component in a local government's overall capital program. A decision to borrow money can bind a city to a stream of debt service payments that can last twenty years or more. Therefore, it is imperative that cities develop and abide by a debt management policy. The City Council agreed that debt issuance should not require the City's overall property tax rate to exceed \$12.00/\$1,000 of valuation. Before the issuance of debt, the City Council listens to the recommendation of a citizens committee which annually reviews and prioritizes the capital needs of the City. The Council then determines, as a part of the annual budget, the amount of debt to be issued. Moody's Investors Services and Standard & Poor's rating agencies have issued ratings of AAA highest issued by the agencies. These high ratings result in a more attractive bidding environment and, therefore, a more favorable interest rate for the City when bonds are sold. Sales of general obligation bonds are usually prepared on a level debt formula which means that the total amount of principal and interest due each year is roughly the same.



General Obligation Bond Debt per Capita



Long Term Debt Schedule

	Estimated Balance June 30, 2016	FY 2016-17 Additions	FY 2016-17 Reductions	Estimated Balance June 30, 2017
<u>Debt Subject to Constitutional Limitation</u>				
General Obligation Debt	\$91,010,000	\$9,800,000	\$13,570,000	\$87,240,000
Lease Purchase/Other Debt	1,651,755		334,6340	1,317,115
Sub-total Debt Subject to Limitation	\$92,661,755	\$9,800,000	\$13,904,640	\$88,557,115
<u>Revenue Bonds & Capital Loan Notes</u>				
WRA Debt	\$58,377,544		\$5,355,432	\$53,022,112
Sub-total Revenue Bonds & Capital Loan Notes	\$58,377,544		\$5,355,432	\$53,022,112
Total Long-Term Debt	\$151,039,299	\$9,800,000	\$19,260,072	\$141,579,227

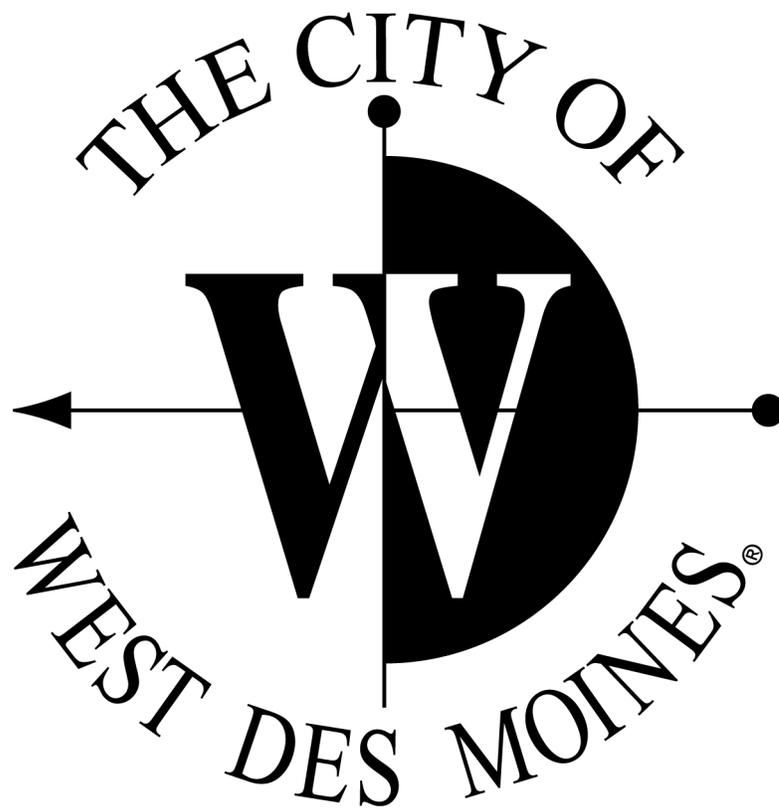


Municipal Debt Capacity

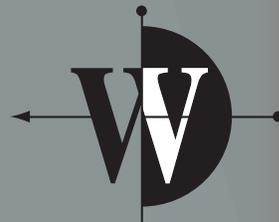
Article IX, Section 3 of the Iowa Constitution limits the indebtedness of any governmental entity to not more than five percent (5%) of the valuation of the property located within the jurisdiction. The restriction applies to general obligation bonds, lease purchases, certain long-term borrowing, and T.I.F. debt. With the valuation of all property in West Des Moines just under seven billion dollars, the City's constitutional debt limit is \$348,080,444. The City estimates its direct debt or debt that is subject to the limitation will be \$88,557,115 at June 30, 2017. This leaves an available margin of \$259,523,329 with approximately 25.44% of the available statutory debt limit being obligated.

Actual Property Valuation	
January 1, 2015	\$6,961,608,889
Statutory Percentage	5.00%
Statutory Debt Limit	\$348,080,444
Estimated Direct Debt at June 30, 2017	
General Obligation Bonds	\$38,325,000
Tax Increment Financing Bonds	48,915,000
Rise Loans/IDOT	1,317,115
Lease Purchase/Other Debt	
Total Outstanding Direct Debt	\$88,557,115
Available Debt Margin	\$259,523,329
Percentage Obligated	25.44%





General Fund



GENERAL FUND

FY 2016-2017 BUDGET

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$32,593,404	\$33,463,152	\$33,858,032	\$36,341,388	\$2,483,356	7.33%
Other City Taxes	4,144,319	4,402,705	4,336,704	4,451,660	114,956	2.65%
Licenses and Permits	2,172,885	2,326,549	1,465,550	1,474,530	8,980	0.61%
Use of Money and Property	183,629	184,824	163,000	187,500	24,500	15.03%
Intergovernmental	4,164,254	5,684,589	7,075,061	7,401,257	326,196	4.61%
Charges for Services	5,600,845	5,722,482	4,904,850	5,038,300	133,450	2.72%
Miscellaneous	656,854	770,299	611,050	566,900	(44,150)	(7.23%)
Sub-total Operating Revenues	\$49,516,190	\$52,554,600	\$52,414,247	\$55,461,535	\$3,047,288	5.81%
Other Financing Sources						
Sale of Surplus Assets & Equipment	\$11,358	\$67,959	\$8,000	\$8,000		
Proceeds of Long Term Debt						
Transfers In	11,451,436	12,082,755	12,726,957	11,406,446	(1,320,511)	(10.38%)
Sub-total Other Financing Sources	\$11,462,794	\$12,150,714	\$12,734,957	\$11,414,446	(\$1,320,511)	(10.37%)
TOTAL REVENUES & OTHER SOURCES	\$60,978,984	\$64,705,314	\$65,149,204	\$66,875,981	\$1,726,777	2.65%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$33,689,245	\$35,188,617	\$38,953,189	\$41,195,935	\$2,242,746	5.76%
Supplies and Services	10,458,592	10,810,625	13,287,868	13,254,467	(33,401)	(0.25%)
Universal Commodities	2,860,232	2,891,490	3,216,810	3,317,616	100,806	3.13%
Non-Recurring/Non-Capital	693,504	1,286,526	1,278,941	671,239	(607,702)	(47.52%)
Capital	1,240,083	1,258,125	1,355,040	825,700	(529,340)	(39.06%)
Sub-total Operating Expenditures	\$48,941,656	\$51,435,383	\$58,091,848	\$59,264,957	\$1,173,109	2.02%
Lease/Purchase or Installment Contract Expenditures	107,748	107,749	80,815			
Total Expenditures	\$49,049,404	\$51,543,132	\$58,172,663	\$59,264,957	\$1,092,294	1.88%
Transfers Out	\$8,095,204	\$8,682,690	\$8,377,170	\$7,815,235	(\$561,935)	(6.71%)
Transfers Out (Major Capital)	2,379,890	3,039,826	300,000	2,603,800	2,303,800	767.93%
Transfers Out (Technology Fund)	1,000,000					
TOTAL EXPENDITURES/TRANSFERS OUT	\$60,524,498	\$63,265,648	\$66,849,833	\$69,683,992	\$2,834,159	4.24%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$454,489	\$1,439,666	(\$1,700,629)	(\$2,808,011)	(\$1,107,382)	N/A
BEGINNING FUND BALANCE	\$24,843,852	\$25,298,338	\$26,738,004	\$25,037,375	(\$1,700,629)	
ENDING FUND BALANCE	\$25,298,338	\$26,738,004	\$25,037,375	\$22,229,364	(\$2,808,011)	
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	\$23,198,338	\$24,638,004	\$22,937,375	\$20,129,364	(\$2,808,011)	n/a
Uncommitted Fund Balance as % of Exp	47.30%	47.80%	39.43%	33.97%		



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 16-17 operating budget projects property tax revenue to increase by 7.33% from the amount budgeted in the previous year. Valuations of property increased from the previous year due the county's reassessments and also due to new construction, this is despite a decrease in the residential "rollback" percentage from 55.73% to 55.63% and the multi-residential property class decreasing from the commercial rate of 90.00% to 86.25% 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.

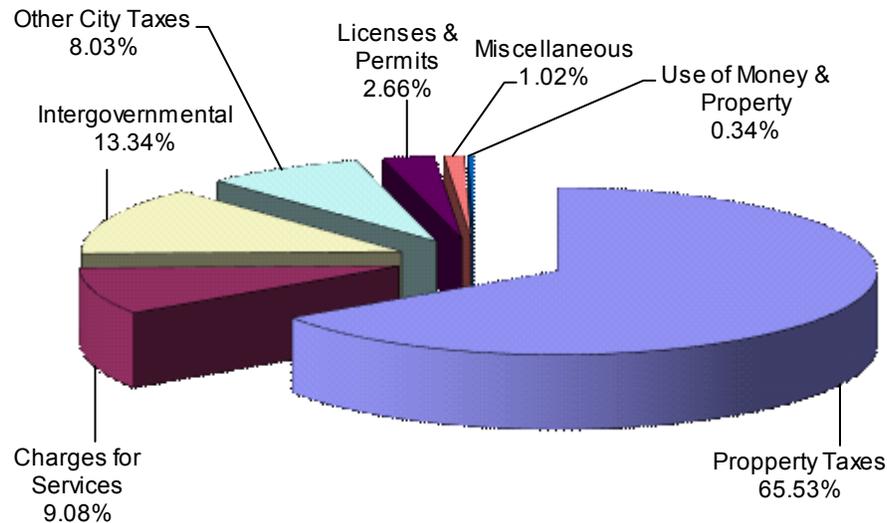
While the property tax rollback system remains in place, several major changes were made during the 2013 legislative session. For each assessment year beginning in 2013, residential and agricultural property value growth will now be capped at 3%, or whichever is lowest between the two classes. Commercial,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

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 419 full time equivalent positions, 96.08% 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 65.53% 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 \$8.5111 per \$1,000 of taxable property valuation for FY 16-17. 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 - \$1.02202 per \$1,000 of taxable property valuation
- Police & Fire Pension - \$0.51688 per \$1,000 of taxable property valuation



Analysis of Property Tax Levy

Property tax revenue is projected to increase by 7.33% in FY 16-17 as a result of the following factors:

- In FY 16-17 the taxable valuations subject to operating levies increases by 6.70%
- In FY 16-17 the Tort Liability Levy was increased \$0.06137 per \$1,000 of taxable property valuation.
- In FY 16-17 the new multi-residential rollback percentage decreased the amount of multi-residential property valuations that are taxable in comparison to the FY 15-16 state rollback percentage. In previous years this property was considered commercial and subject to a higher rollback percentage.
- In FY 16-17 the residential rollback percentage decreased the amount of residential property valuations that are taxable in comparison to the FY 15-16 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
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%
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%

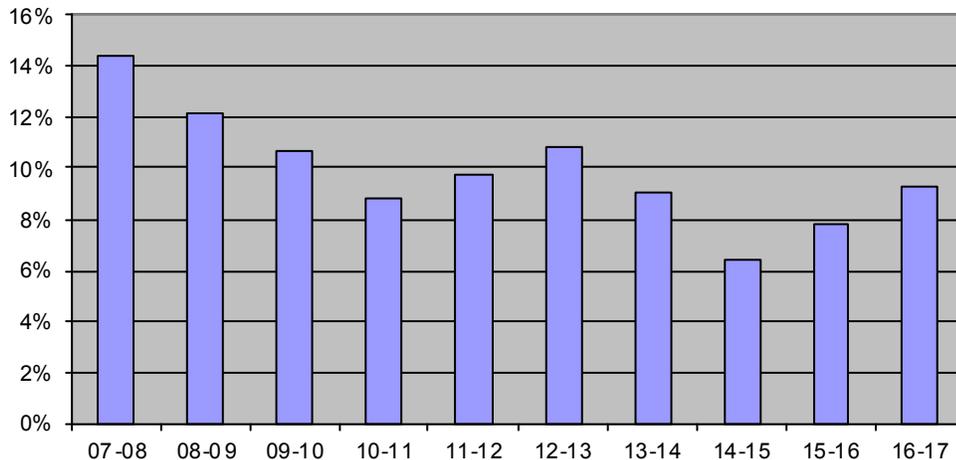


• In FY 16-17 the percentage of the property tax levy that is allocated to the general fund levy remains steady. The chart below is a ten-year comparison of the distribution of the property tax levy for City operations and debt service.

	Property Tax Rate	General Funds	% of Levy	Special Revenue Funds	% of Levy	Debt Service Fund	% of Levy	Total Levy
FY 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	\$31,347,416	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

• The percentage of the overall City property base included in Tax Increment Financing (TIF) districts increased from the previous year, to 9.30% of the total. This percentage increased primarily due to adding 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



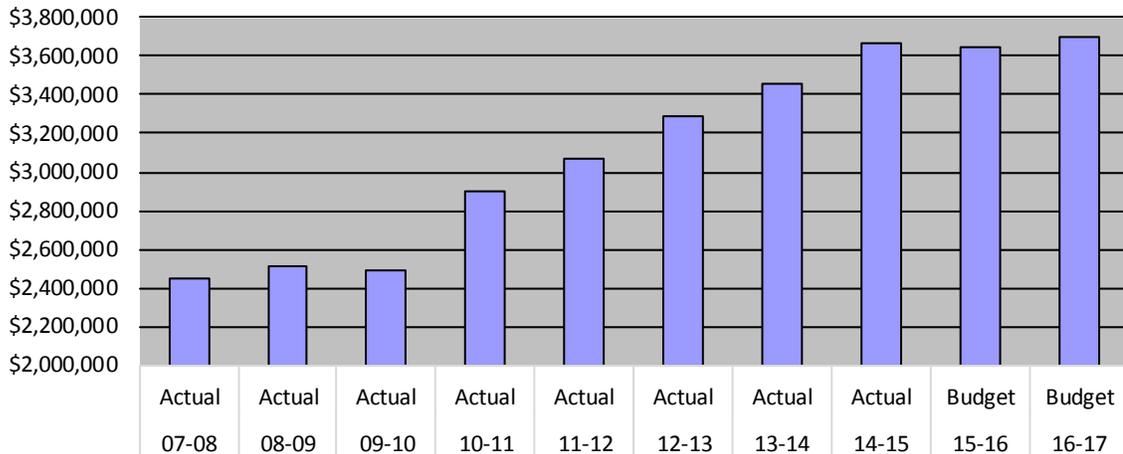
Other City Taxes

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 16-17 hotel/motel revenue is expected to be approximately \$3,700,000. 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 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Other City Taxes						
Utility Tax Replacement	\$400,570	\$461,398	\$403,704	\$479,660	\$75,956	18.81%
Cable Television Commission	286,404	272,029	283,000	272,000	(11,000)	(3.89%)
Hotel/Motel Taxes	3,457,345	3,669,278	3,650,000	3,700,000	50,000	1.37%
Total Other City Taxes	\$4,144,319	\$4,402,705	\$4,336,704	\$4,451,660	\$114,956	2.65%

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 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
<u>Licenses and Permits</u>						
Beer/Liquor/Cigarette Licenses	\$109,325	\$125,728	\$105,000	\$105,000		
Animal Licenses-WDM	84,803	82,041	95,000	95,000		
Animal Licenses-Clive	25,734	24,214	30,000	30,000		
Animal Licenses-Urbandale	61,035	56,990	68,000	68,000		
Fire Permits	24,025	24,125	24,000	24,000		
Building Permits	1,295,310	1,488,287	800,000	800,000		
Electrical Permits	164,121	141,395	75,000	75,000		
Heating Permits	109,001	81,147	50,000	50,000		
Plumbing Permits	101,375	82,625	55,000	55,000		
Occupancy Permits	28,458	27,135	25,000	25,000		
Miscellaneous License & Permits	37,829	64,176	28,050	31,530	3,480	12.41%
Archery Facility Permit	4,835	12,470	6,500	12,000	5,500	84.62%
Dog Park Permit	27,310	27,665	27,000	27,000		
Storm Water Erosion Permit	52,786	37,680	30,000	30,000		
Alarm License/Permit/Monitoring	46,938	50,871	47,000	47,000		
Total Licenses and Permits	\$2,172,885	\$2,326,549	\$1,465,550	\$1,474,530	\$8,980	0.61%

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 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
<u>Use of Money and Property</u>						
Interest Income	\$77,473	\$65,676	\$71,000	\$71,000		
ATM Fees Collected	1,462	1,354	500	0	(500)	(100.00%)
Payment Processing Rebate	61,201	73,403	50,000	75,000	25,000	50.00%
Other Land Rental	37,790	37,794	35,500	35,500		
Building/Land Lease Charge	5,703	6,597	6,000	6,000		
Total Use of Money and Property	\$183,629	\$184,824	\$163,000	\$187,500	\$24,500	15.03%



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 2013-14	ACTUAL FY 14-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Intergovernmental						
Animal Control-Clive	\$19,900	\$20,500	\$21,852	\$23,914	\$2,062	9.44%
Animal Control-Urbandale	40,800	75,000	61,628	67,367	5,739	9.31%
Commercial & Industrial Replacement		961,705	2,024,143	1,921,507	(102,636)	(5.07%)
Dallas County - Jordan Creek	521,742	501,069	620,000	675,000	55,000	8.87%
Dallas County - MCP	440,000	440,000	440,000	440,000		
EMS - Clive	9,151	14,714	25,000	30,000	5,000	20.00%
EMS - Iowa Health	187,728	385,825	275,000	275,000		
EMS - EMS Alliance transfer to WDM	120,000	120,000	120,000	120,000		
FEMA Grant		22,072				
Fire - Westside Fire/EMS - Clive	625,108	716,175	697,680	773,820	76,140	10.91%
Fire - Regional Fire Training	4,950	3,300	2,500	2,500		
Housing - DCLHTF Transfer to WDM	5,534	874				
Housing - MHIP	229,464	231,444	200,000	160,000	(40,000)	(20.00%)
Housing - MHIP Transfer to WDM	8,244	8,574				
Housing - Polk City		17,362				
Human Services - Polk County Trans	41,292	41,127	42,900	42,938	38	0.09%
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	17,998	5,526	12,000	12,000		
Parks & Rec - Teen Center - WDM Schools	9,500	9,500	9,500	9,500		
Police - COPS Grant			50,000	50,000		
Police - Crossing Guards - WDM Schools	41,257	41,372	40,000	40,000		
Police - Liaison Officer - Dowling	56,142	57,565	56,000	56,000		
Police - Liaison Officer - WDM Schools	110,974	102,710	110,000	110,000		
Police - YJI - WDM Schools	77,750	77,778	77,750	77,750		
Public Safety - Misc. Grants	111,725	3,000				
Public Safety - Misc. Federal Cost Share		40,300	1,300	160,000	158,700	122.08%
Public Works - Misc. Grants	4,160	1,342				
Public Works - Salt Brine Solution	14,030	3,756	11,000	11,000		
Public Works - Seminar Registrations	7,394		10,000	10,000		
Public Works - Salt Storage Facility	12,000	10,188	28,000	22,000	(6,000)	(21.43%)



GENERAL FUND

FY 2016-2017 BUDGET

	ACTUAL FY 2013-14	ACTUAL FY 14-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
<u>Intergovernmental Continued</u>						
Traffic Signals-Clive	7,140	1,302	2,500	2,500		
Traffic Signals-Des Moines	146	481	400	400		
Traffic Signals-Waukee	157		100	100		
WestCom - Joint Dispatch - Clive	461,465	248,876	354,972	393,029	38,057	10.72%
WestCom - Joint Dispatch - Norwalk	103,208	168,305	205,312	221,122	15,810	7.70%
WestCom - Joint Dispatch - Urbandale	558,710	1,003,421	897,964	950,788	52,824	5.88%
WestCom - Joint Dispatch - Waukee			368,492	426,522	58,030	15.75%
Westcom - Misc Grants	3,726	2,003	2,500	2,500		
WestCom - Trf to WDM	278,359	300,542	252,568	260,000	7,432	2.94%
WestCom - Network Use WDM Schools	10,500	22,882	30,000	30,000		
Total Intergovernmental	\$4,164,254	\$5,684,589	\$7,075,061	\$7,401,257	\$326,196	4.61%



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 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Charges for Services						
Ambulance Charges	\$3,205,139	\$3,082,099	\$2,800,000	\$3,000,000	\$200,000	7.14%
Animal Impoundment	6,881	6,425	6,000	6,000		
Cemetery Charges	10,565	13,850	10,000	12,000	2,000	20.00%
Community Center Rental	22,268	21,878	24,300	22,000	(2,300)	(9.47%)
Construction Inspection - Dev Services	637,502	778,096	300,000	300,000		
Construction Inspection - Public Works	65,797	130,000	50,000	80,000	30,000	60.00%
CPR Class Charges	60,074	36,566	50,000	55,000	5,000	10.00%
EMS Charges	5,140	4,265	500	500		
False Alarm Charges - Fire	3,650	4,200	3,500	3,500		
False Alarm Charges - Police	9,210	10,505	14,000	14,000		
Fire Charges	5,535	6,998	5,500	5,500		
Fire Plan Review Fees	46,231	56,795	43,000	53,000	10,000	23.26%
Holiday Park Baseball	63,310	76,142	148,000	78,000	(70,000)	(47.30%)
Housing Inspections	138,926	161,149	120,000	125,000	5,000	4.17%
Miscellaneous Development Charges	59,826	56,501	40,000	40,000		
Nuisance Abatement Charges	42,680	41,883	25,000	25,000		
Parks Rentals	7,959	5,855		6,000	6,000	100.00%
Police Charges	7,755	8,710	9,000	9,000		
Pool Admission	484,478	455,218	546,000	485,000	(61,000)	(11.17%)
Recreation Fees	351,201	366,391	351,500	355,000	3,500	1.00%
RRP Nature Lodge	103,139	114,088	101,050	109,000	7,950	7.87%
RRP Softball	172,873	168,956	169,850	170,000	150	0.09%
Shelter Rentals	36,175	41,010	36,000	40,000	4,000	11.11%
Special Events	5,351	11,075	7,850		(7,850)	(100.00%)
Teen Center Fee	2,350	3,050	3,800	4,000	200	5.26%
Traffic Studies	46,830	60,777	40,000	40,800	800	2.00%
Total Charges for Services	\$5,600,845	\$5,722,482	\$4,904,850	\$5,038,300	\$133,450	2.72%



Miscellaneous

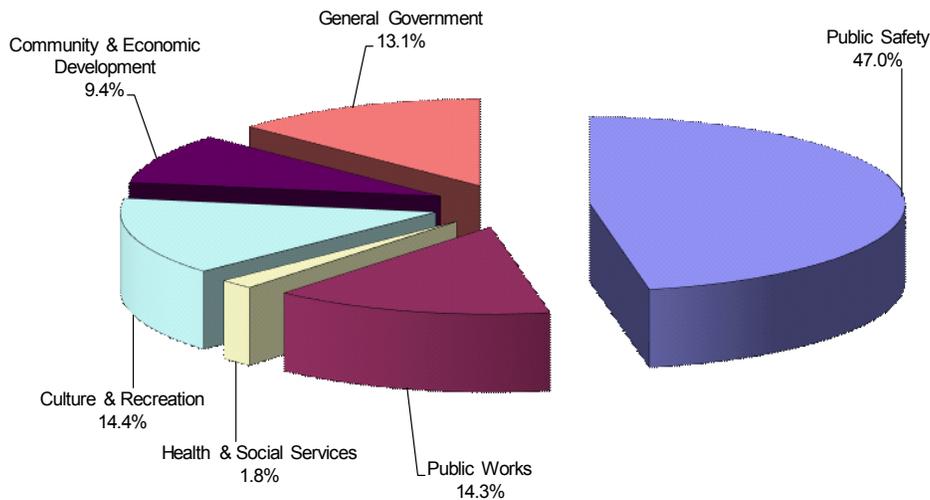
State regulations require that revenue be placed in one of the revenue categories specified above; if there is not a perfect fit to one of the categories listed, the revenue is then placed in a miscellaneous category.

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Miscellaneous						
Fire - Reports/Signs/Inspection Tags	\$5,270	\$5,583	\$5,150	\$5,400	\$250	4.85%
Housing - Contributions	81,326	124,232	200,000	160,000	(40,000)	(20.00%)
Human Services - Handyman & Transportation Donations	5,106	4,147	5,750	4,700	(1,050)	(18.26%)
Insurance Reimbursements	62,256	44,770				
Library - Miscellaneous	56,691	60,376	58,150	59,000	850	1.46%
Parks & Rec - Miscellaneous	6,300	4,500	7,200	6,000	(1,200)	(16.67%)
Police - Accident Reports	23,747	28,140	16,000	16,000		
Police - Cigarette Fines	1,100		500	500		
Police - Liquor Fines	14,000	6,500	10,000	10,000		
Police - OWI Restitution	5,949	10,485	3,000	3,000		
Public Safety - Contributions	27,804	75,926	22,000	22,000		
Public Safety - Parking Violations/Fines	68,589	43,137	30,000	30,000		
Sale of Magazine Ads	37,700	27,900	32,000	30,000	(2,000)	(6.25%)
Sale of Scrap	4,518	2,084	3,300	3,300		
Sales Tax Refunds	62,556	100,999	48,000	48,000		
Traffic/Court Fines	180,891	221,819	165,000	165,000		
Unanticipated/Miscellaneous	8,704	4,610	5,000	4,000	(1,000)	(20.00%)
WestPet Donations	4,347	5,091				
Total Miscellaneous	\$656,854	\$770,299	\$611,050	\$566,900	(\$44,150)	(7.23%)

Expenditure Highlights

General Fund operating expenditures for FY 16-17 are projected to increase by approximately 1.88% over FY 15-16. 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
\$59,264,957**



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 16-17 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 46.8% of the General Fund budget. Included in this category are appropriations for Police, Fire, Emergency Medical Services, Building Inspection, and WestCom.

The Emergency Medical and Communication Services department has been allocated a total of \$75,000 for the supplemental request of a cot securing track system.

The Fire department has been allocated \$100,00 for supplemental requests.

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 Department of Public Works 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 Works department has been allocated \$35,000 for a diesel exhaust fluid station.



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 \$28,500 for the purchase of a SUV.

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 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.



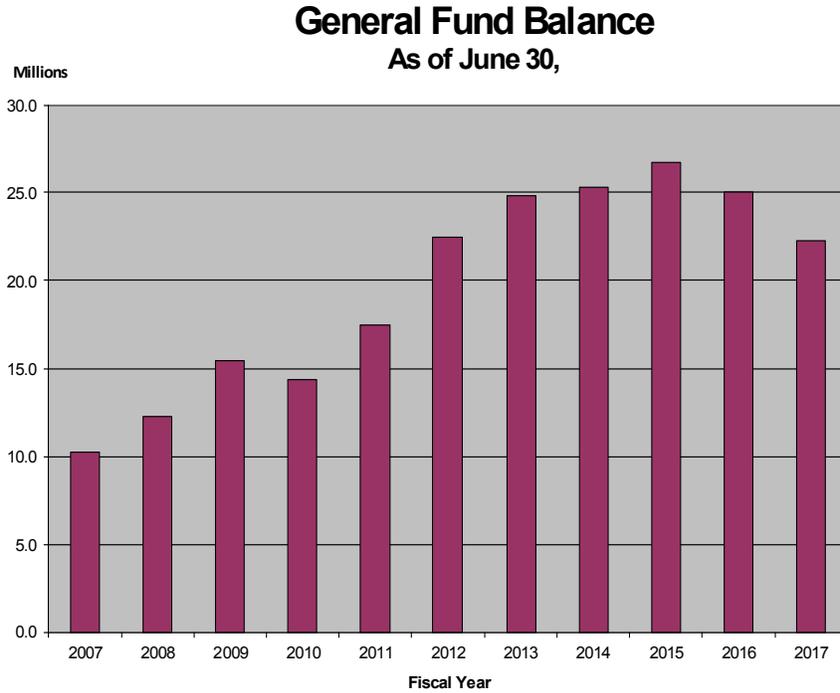
General Government

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.



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 16-17 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 \$22,229,364 at June 30, 2017, which is 37.51% of FY 16-17 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.

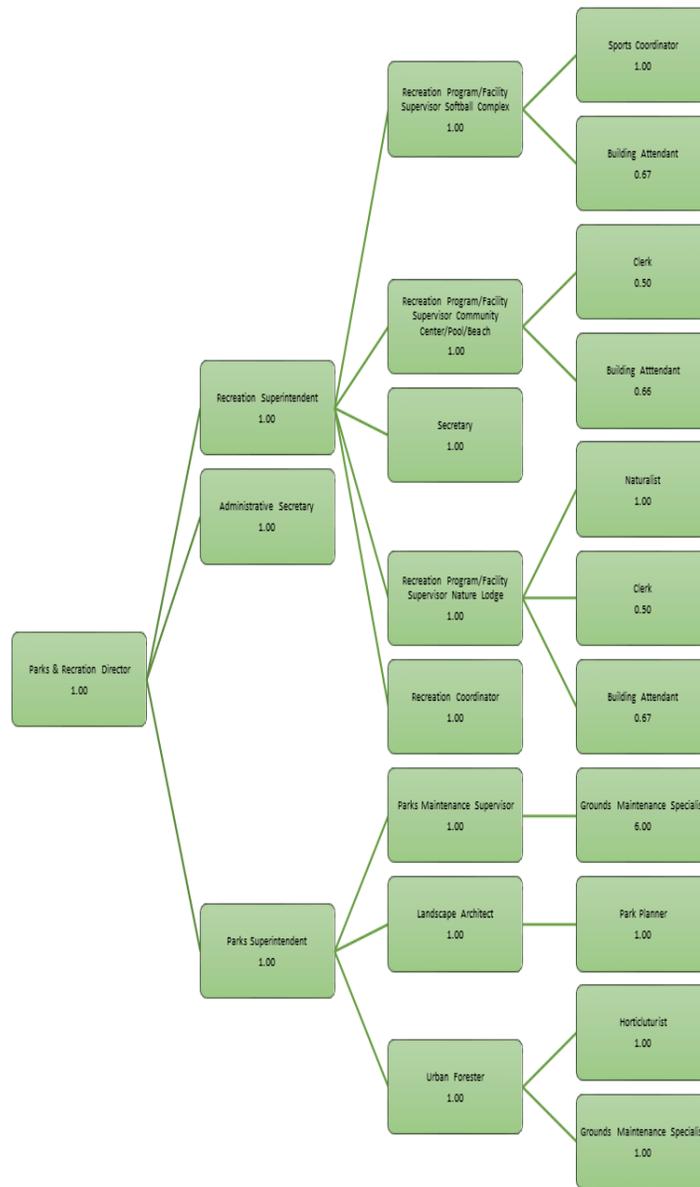


Community Enrichment



Parks & Recreation
Library
Human Services





Mission Statement

“We provide our community everyday enjoyment through people, parks and programs.”

Department Description

The Parks and Recreation 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 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, seniors programs, aquatics, teen after school programming, travel, and special events. The department is comprised of the following divisions, or cost centers:



Parks and Recreation Administration is responsible for the overall direction and support of the department. The administrative staff consists of the Director, Superintendent of Parks, Superintendent of Recreation, Administrative Secretary, and Secretary. The primary responsibilities include processing of program registrations and shelter reservations, administering the budget, conveying information, managing payroll and personnel records, preparing long-range plans, resolving conflict, and providing direction and support to the other divisions, the Parks and Recreation Advisory Board, the Public Arts Advisory Commission, and the Bicycle Advisory Commission.

The **Parks** division provides services related to the land and facilities that make up the West Des Moines park system. All activities of this division are directed and coordinated by the Superintendent of Parks. The division currently operates and maintains 4 mini parks, 15 neighborhood parks, 2 neighborhood school-parks, 2 community parks, 1 community school-park, 1 large urban park, 2 special use facilities, 1 natural resource area, and 13 greenways. Approximately 360 acres are regularly mowed and highly maintained for recreation. A maintenance staff of 6 full-time Grounds Maintenance Specialists, 14 Seasonal Parks Maintenance Workers, and 4 Temporary Parks Maintenance Workers currently perform park maintenance. The work of these employees is all done under the direction of a Parks Maintenance Supervisor. In 2014, full-time Urban Forestry Supervisor was added to the Division and that person supervises a full-time Horticulturist, one full-time Grounds Maintenance Specialist, 3 Seasonal Horticulturists and 3 Seasonal Forestry Workers.

Besides the areas that are highly maintained, the park system also includes a 232 acre lake and over 600 acres of natural areas. The division is also responsible for the maintenance of 51 miles of paved multi-purpose trails, 2.5 miles of gravel trail, and 1 mile of nature trails. Grounds maintenance, and horticultural maintenance. The Parks division provides support for the Department's recreation programs, as well as for organizations such as Girls Softball, Soccer, Des Moines Rugby, and Cricket League. Maintenance staff also assists with special events such as Music in the Junction, the Independence Day Celebration, and Illumifest, as well as multiple special events run in parks by non-profit organizations.

In the spring of 2002, the division became responsible for the maintenance of landscaped street medians. Median maintenance includes turf, landscape, and irrigation maintenance and was contracted for the first time in the spring of 2009. The maintenance contract is administered by the Parks division.

The Division took on the management of the City's Emerald Ash Borer program and other urban forestry-related tasks in 2015. This included the transfer of all the street tree responsibilities from Public Works and assisting Code Enforcement with private tree issues. The Division handles wild-life management programs within the City including beaver damage management program and the controlled bow hunt program on both private and public property.

In 2015, the Parks Division and Public Works Department led a joint effort to address snow removal needs by combining staff for snow events. Parks Division staff with commercial driver's licenses are now participating in snow removal on main arterial streets. Public Works staff is assisting with duties that had previously been performed by the Parks Division, such as snow removal from City parking lots, trails, and 6.5 miles of City sidewalks. Snow removal in the Valley Junction business district and at crossing guard locations has been contracted.

The Parks Division operates and maintains Jordan Cemetery and Huston Cemetery. The Superintendent of Parks provides information to the public, maintains cemetery records, handles cemetery lot sales, and arranges grave openings and closings. With assistance from the Administrative Secretary, all records are currently being transferred into an electronic system.

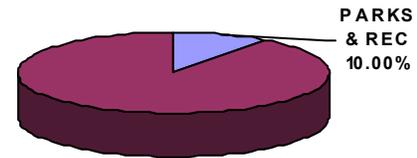
Planning and development of recreational facilities within the park system are the responsibility of the Parks division. A full-time Landscape Architect coordinates these activities with the assistance of one full-time Park Planner. Staff designs certain projects in-house while also working with con-



BUDGET INFORMATION

FY 2016-17 Budget	\$5,897,444
FY 2015-16 Budget	\$6,051,448
Percentage Change	(2.54%)
FY 2016-17 FTE	26.00
Change From FY 2015-16	0.00

PERCENT OF GENERAL FUND BUDGET



sultants to prepare master plans, site plans, and construction documents. Parks Division staff has managed nearly \$37 million in CIP projects over the last 19 years. Planning staff has also managed the design and construction of streetscape projects in Valley Junction and on all street medians. During 2015, staff worked on major efforts, including renovation projects such as the Holiday Park Baseball Field Improvement project, as well as multiple trail projects.

The Parks division is also responsible for the identification and acquisition of new parkland through the Parkland Dedication Ordinance. This involves significant involvement in the development review process and negotiations with developers as they construct new park areas.

The **Recreation** division provides programs and activities for people of all ages throughout the City. The recreation program offerings cater to a diverse market that includes activities and programs to: adult sports, youth introductory sports, nature programs, senior programs, aquatics, teen after school programming, travel, and special events. The Archery Facility, one of only three of its kind in the country, will be in its' second year of operation and will continue to expand on program and services related to this life-time skill.

The facilities managed by the division are used as recreational program delivery sites and are also available for public rental. The facilities are rented extensively for special events and other various City sponsored activities.

The Division is supervised by the Superintendent of Recreation. Three Recreation/Facility Supervisors, two full-time Recreation Coordinators and a full time Naturalist deliver diverse programs. The team manages several different revenue producing facilities and coordinates a variety of special events.

The **Raccoon River Softball Complex** is home to the Adult Softball League program. The softball league program involves three seasons (Spring, Summer and Fall) and it is projected that it will schedule an estimated 1,500 adult league games and host another estimated 1,500 tournament games in the coming year. The complex will also serve as a host for State, Regional and National Tournaments conducted by Iowa ASA, Iowa USSSA Baseball & Softball, West Des Moines Girls Youth Softball Association, Senior Olympics, and independent tournament renters. The softball complex operates from April 15 through November 1 each year.

The complex also offers expanded adult leagues and drop in programs for players ages 50+ and 60+ players as well as adult Kick Ball Leagues. It is important to supplement softball activities with other sports to keep the complex operating at maximum capacity.

In 2013, the City of West Des Moines began the operational management of **Holiday Park Youth Baseball**, which had formerly been operated by a volunteer group. The facility has eleven baseball fields that host league and tournament play for recreational and youth players. A six phase Capital Improvement plan for the park includes upgrading the playing surface and outfields of all eleven fields, adding walkways to make the park ADA compliant, and additional improvements.

Holiday Aquatic Center opened in June of 2004. This facility offers many amenities for swimmers including: diving area, zero depth leisure pool, drop slides, swirl bowl slide, tube slide, dump-



ing bucket, and a flume slide. Community youth and adult swimming lessons are held at the facility throughout the summer in the evening.

Valley View Aquatic Center opened in June of 2003. The facility offers many amenities for swimmers. Some of these include: lazy river, diving area, zero depth leisure pool, drop slides, speed slide, tube slide, and two flume slides. There is also a large area for water aerobics and lap swimming. Community youth swimming lessons are held at the facility throughout the summer.

The **Community Center** is located in Historic Valley Junction and serves as a place for an organized social event, meeting, or recreation program. The facility provides public rest rooms for the Valley Junction retail district during regular store hours and during special events. The facility also serves as a satellite Parks & Recreation administrative office with people coming in to drop off program registrations and inquire about services.

The **Nature Lodge** located at Raccoon River Park serves three primary functions: orientation center to Raccoon River Park, nature education center and recreation programming facility, and rental spaces for social occasions and business meetings.

The **Teen Center** is located in the former Rex Mathes School Building and provides supervised activities for 7th and 8th graders each day after school until 6pm. The center is a partnership with the West Des Moines Community School District. The City provides the staff and programs, and the school district provides the facility. The Teen Center averages 50 youth per day. There are 5 part-time staff that manage the programs and provide supervision.

Jordan Cemetery is managed by the Superintendent of Parks. Parks division staff is responsible for road, landscape, and turf maintenance in the cemetery. The Superintendent of Parks is also responsible for the operation of the cemetery and handles grave openings including maintenance of records, locating burial spaces, hiring the grave digging on a contractual basis, and making arrangements for monument setting. The Parks department holds all records for burial spaces and handles all financial transactions. The addition of nearly 1,500 burial spaces in August of 2002 has prompted lot sales. Over the last 14 years, a total of 357 lots have been sold, bringing in over \$360,000 in revenue.

Huston Cemetery, located at the intersection of Mills Civic Parkway and 88th Street, became the Department's responsibility in 2007. Maintenance was transferred from the township to the City with annexation of the cemetery site. Although Huston Cemetery is very small, it does require regular maintenance, including mowing, trimming, and fence repair.

The **Valley Junction Operations** cost center provides funding for operations and maintenance related to the Valley Junction historic business district. Public facilities in the area consist of six public parking lots containing landscaping, additional on-street parking, sidewalks, walkway areas containing landscaping, flower beds and planters, and Railroad Park. All activities of this cost center are directed and coordinated by the Superintendent of Parks.



Goals and Objectives

The Parks and Recreation Department's overall budget goal is to maintain existing service levels in most areas of operation. The three main City Council goals which our departments strives to meet are the create the THE SAFEST COMMUNITY IN THE MIDWEST, UNMATCHED OPPORTUNITIES TO ENJOY LIFE, and to be EXCEPTIONAL STEWARDS OF COMMUNITY RESOURCES.

Accomplishments

- Selected new Parks and Recreation software package and have begun implementation
- Over the last 5 years shelter rentals have increased from 652 to 1,096, a 68% increase
- Began renovation to the Community Center, which included new public rest rooms
- In 2015, issued 45 special event permits taking place on property maintained by the department
- Expansion of Public Art programming

Significant Information

The Parks and Recreation current software package, CLASS, has been in operation for over 13 years and is being eliminated by the vendor at the end of 2016. New software has been selected and is scheduled to replace CLASS and Sportsman, which serves the aquatic centers, in the current fiscal year. The new software, Perfectmind, is cloud based and will enhance the over-all delivery of services and programs, while being flexible enough to change when needed.

The a majority of the decreased expenses in the FY 2016-17 budget in Parks and Recreation operations and maintenance is due to significant repairs budgeted in the current fiscal year at the Holiday and Valley View Aquatic Centers. In FY 2015-16 there is approximately \$147,500 budgeted for repairs to the heaters and piping at each facility, work is expected to be completed before the facilities open for operation in the Summer of 2016.

Financial Summary

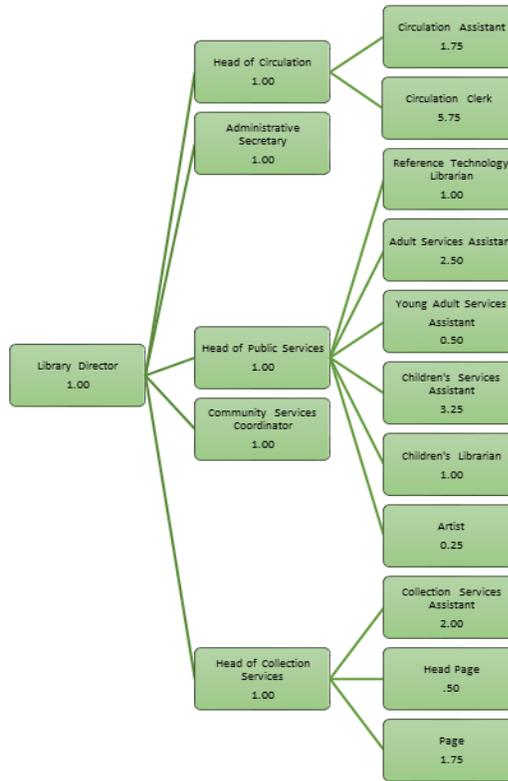
	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$1,559,494	\$1,647,004	\$1,749,400	\$1,789,000	\$39,600	2.26%
Part-time Employees	818,093	938,289	1,087,900	1,150,950	63,050	5.80%
Contract Help	61,215	69,392				
Overtime	19,236	13,907	20,200	18,250	(1,950)	(9.65%)
Health, Dental, Life Insurance	271,884	298,205	327,110	315,110	(12,000)	(3.67%)
Retirement Contributions	355,422	386,906	444,801	461,361	16,560	3.72%
Other Pay	67,779	60,285	76,010	63,750	(12,260)	(16.13%)
Total Personal Services	\$3,153,123	\$3,413,988	\$3,705,421	\$3,798,421	\$93,000	2.51%
Supplies & Services						
Operating & Maintenance	\$1,143,118	\$1,232,266	\$1,424,332	\$1,251,715	(\$172,617)	(12.12%)
Conference, Travel & Training	15,277	18,909	21,250	21,525	275	1.29%
Utilities	204,076	186,548	241,765	242,115	350	0.14%
Contractual Obligations	271,365	288,110	403,380	340,068	(63,312)	(15.70%)
Donations to Agencies						
Non-Recurring/Non-Capital	20,583	21,679	33,200	37,900	4,700	14.16%
Total Supplies & Services	\$1,654,419	\$1,747,512	\$2,123,927	\$1,893,323	(\$230,604)	(10.86%)
Capital Outlay						
Replacement Charges	\$145,257	\$129,291	\$121,000	\$154,500	\$33,500	27.69%
Computer Hardware & Software						
Vehicles	41,968	25,003				
Miscellaneous Equipment	45,593	24,830	101,100	51,200	(49,800)	(49.36%)
Total Capital Outlay	\$232,818	\$179,124	\$222,100	\$205,700	(\$16,400)	(7.38%)
Lease/Purchase Payments						
Total Expenditures	\$5,040,360	\$5,340,624	\$6,051,448	\$5,897,444	(\$154,004)	(2.54%)



Personnel Summary

	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
Parks Administration					
Parks Director	1.00	1.00	1.00	1.00	0.00
Superintendent of Recreation	1.00	1.00	1.00	1.00	0.00
Superintendent of Parks	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Secretary	1.00	1.00	1.00	1.00	0.00
Parks					
Maintenance Supervisor	1.00	1.00	1.00	1.00	0.00
Landscape Architect	1.00	1.00	1.00	1.00	0.00
Park Planner	1.00	1.00	1.00	1.00	0.00
Horticulturist	1.00	1.00	1.00	1.00	0.00
City Forester	0.00	1.00	1.00	1.00	0.00
Grounds Maintenance Specialist	7.00	7.00	7.00	7.00	0.00
Recreation					
Naturalist	1.00	1.00	1.00	1.00	0.00
Recreation/Facility Supervisor	3.00	3.00	3.00	3.00	0.00
Recreation Coordinator	2.00	2.00	2.00	2.00	0.00
Total Full-time Employees	22.00	23.00	23.00	23.00	0.00
Part-time Employees					
Recreation					
Clerk	1.00	1.00	1.00	1.00	0.00
Building Attendant	2.00	2.00	2.00	2.00	0.00
Total Part-time Employees	3.00	3.00	3.00	3.00	0.00
Total Authorized Personnel	25.00	26.00	26.00	26.00	0.00





Mission Statement

“The West Des Moines Public Library is a relevant and integral part of the community. The Library enriches the lives of residents by providing convenient and timely access to information and ideas, by offering engaging activities and opportunities for personal and professional growth, by promoting a love of reading and by remaining responsive to the changing needs of its users.”

Department Description

The West Des Moines Public Library will promote the joy of reading, the love of learning and the sharing of ideas by providing access to information and knowledge for people of all ages.

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. As part of that mission, the library selects, maintains, and makes available a high-quality collection of books, magazines, newspapers, CDs, DVDs handheld devices, downloadable media, online information sources, and other materials such as puzzles, and puppets available for free to library users. Staff also serves the public as researchers and research assistants, helping users to navigate the vast amount of information available more independently and confidently.

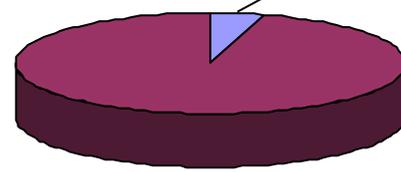
Further, the Library designs programs and classes, and hosts presentations and exhibits by outside parties meeting selection criteria for quality and authority. The library also makes meeting and study space available, proctors tests and exams and provides leisure space for West Des Moines families that is wholesome and non-commercial in nature.



BUDGET INFORMATION

FY 2016-17 Budget	\$2,679,828
FY 2015-16 Budget	\$2,499,466
Percentage Change	7.22%
FY 2016-17 FTE	26.25
Change From FY 2015-16	1.00

PERCENT OF GENERAL FUND BUDGET
LIBRARY
4.54%

**Goals and Objectives**

In keeping with the Library's permanent goal to continuously improve customer service, the library's objective in the upcoming fiscal year is to finally and decisively update collection management technology so to improve customer service and reduce the percentage of time staff is engaged in "back of house" duties. This will entail the deployment of radio frequency identification (RFID) and automated materials handling (AMH) technology.

The Library's strategic plan was drafted in 2010 to run through 2015. A goal of the Library is to revisit the strategic plan and adjust and re-draft as necessary for the next five years.

A longer term goal of the Library and its stakeholders is to begin a frank dialogue with the elected officials and residents of West Des Moines regarding the need for more usable library space as the population grows. A committee of stakeholders made up of Library board members, staff, and Friends Foundation members have been exploring the issue and working with architects who have been doing pro bono research work towards a possible expansion of space.

Accomplishments

- 694,837 items circulated, an 11% increase over the year before
- 40,881 people attended 662 library programs, a 6% increase over the year before
- 39,029 children attended children's programs, a 10% increase over the year before
- Staff answered 12,005 reference questions, a 20% increase over the year before
- Meeting and study rooms were used 485 times, a 39% increase over the year before

Significant Information

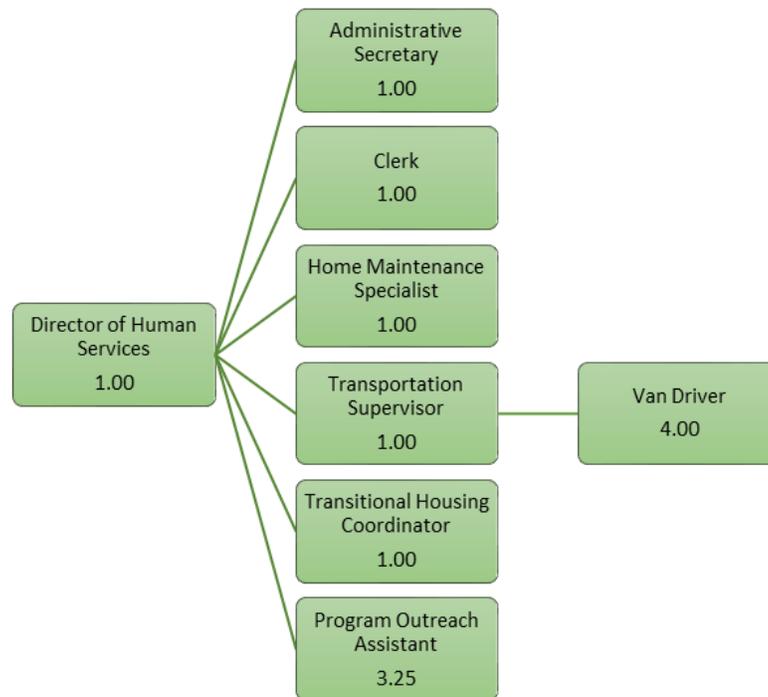
In FY 2016-17 the Library will be responsible for year five of the software maintenance of the Integrated Library System, the Library Gift Trust has paid for the first three years of service of the five year contract for this software. The 2016-17 cost of the software maintenance agreement is expected to cost \$52,538.

Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2014-15	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$945,626	\$953,705	\$976,000	\$999,000	\$23,000	2.36%
Part-time Employees	348,004	372,931	380,000	441,170	61,170	16.10%
Contract Help						
Overtime	26,513	30,108	25,000	30,500	5,500	22.00%
Health, Dental, Life Insurance	150,757	176,606	188,870	211,900	23,030	12.19%
Retirement Contributions	220,614	223,569	241,926	262,750	20,824	8.61%
Other Pay	5,417	5,658	6,300	7,100	800	12.70%
Total Personal Services	\$1,696,931	\$1,762,577	\$1,818,096	\$1,952,420	\$134,324	7.39%
Supplies & Services						
Operating & Maintenance	\$558,880	\$532,441	\$577,030	\$569,030	(\$8,000)	(1.39%)
Conference, Travel & Training	4,482	2,891	5,900	7,250	1,350	22.88%
Utilities	93,309	85,801	98,440	98,590	150	0.15%
Contractual Obligations				52,538	52,538	100.00%
Donations to Agencies						
Non-Recurring/Non-Capital	25,420	23,591				
Total Supplies & Services	\$682,451	\$644,724	\$681,370	\$727,408	\$46,038	6.76%
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$2,379,382	\$2,407,301	\$2,499,466	\$2,679,828	\$180,362	7.22%

Personnel Summary

	BUDGET FY 2013-14	BUDGET 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
Library Director	1.00	1.00	1.00	1.00	0.00
Head of Circulation	1.00	1.00	1.00	1.00	0.00
Head of Collection Services	1.00	1.00	1.00	1.00	0.00
Head of Public Services	1.00	1.00	1.00	1.00	0.00
Children's Librarian	1.00	1.00	1.00	1.00	0.00
Community Services Coordinator	1.00	1.00	1.00	1.00	0.00
Reference Technology Librarian	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Adult Services Assistant	2.00	2.00	2.00	2.00	0.00
Children's Services Assistant	2.00	2.00	2.00	2.00	0.00
Collection Services Assistant	2.00	2.00	2.00	2.00	0.00
Circulation Assistant	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	15.00	15.00	15.00	15.00	0.00
Part-time Employees					
Artist	0.25	0.25	0.25	0.25	0.00
Adult Services Assistant	0.50	0.50	0.50	0.50	0.00
Children's Services Assistant	0.75	0.75	0.75	1.25	0.50
Circulation Assistant	0.75	0.75	0.75	0.75	0.00
Circulation Clerk	5.75	5.75	5.75	5.75	0.00
Head Page	0.50	0.50	0.50	0.50	0.00
Page	1.75	1.75	1.75	1.75	0.00
Young Adult Services Assistant	0.00	0.00	0.00	0.50	0.50
Total Part-time Employees	10.25	10.25	10.25	11.25	1.00
Total Authorized Personnel	25.25	25.25	25.25	26.25	1.00



Mission Statement

“The mission of the West Des Moines Human Services Department is to provide opportunities for individuals to improve and enhance the quality of life and sense of community through the programs and services available.”

Department Description

Human Services provides programs and services to improve the quality of life for low-income, elderly, and disabled residents of West Des Moines. Among the numerous services offered to income-eligible residents are: emergency rent and utility assistance, access to the federally funded Low Income Home Energy Assistance Program, transportation to meals and medically necessary appointments; DMARC sponsored Emergency Food Pantry which includes a personal item pantry, a handyman program developed to provide services to seniors and disabled individuals who might otherwise be forced to give up home ownership, a transitional housing program for homeless families, a clothing closet, assistance with holiday meals and toys, and numerous other daily living offerings.

In October of 2014, West Des Moines Human Services moved its operations to a new and much larger facility which has provided opportunity to enhance services and serve residents more efficiently.

Goals and Objectives

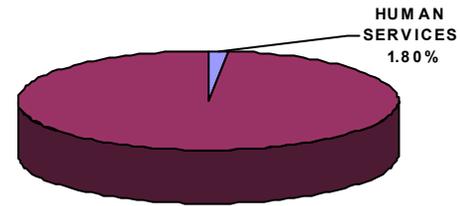
The City of West Des Moines has grown to a population of 63,541 residents. Approximately 3,700 of these residents are at or below the federal poverty guidelines. It is Human Services’ goal to improve and enhance the quality of life and sense of community for West Des Moines most vulnerable citizens: the low-income, elderly, and disabled.



BUDGET INFORMATION

FY 2016-17 Budget	\$1,062,431
FY 2015-16 Budget	\$1,042,851
Percentage Change	1.88%
FY 2016-17 FTE	13.25
Change From FY 2015-16	0.00

PERCENT OF GENERAL FUND BUDGET



Accomplishments

- Served 350 households with emergency rent and utility assistance
- 3,707 food pantry orders were distributed
- Processed 889 applications for the Low Income Home Energy Assistance Program, amounting to \$355,295 in award amounts distributed by MidAmerican Energy
- Distributed school supplies to 374 children
- Provided 15,561 rides through the transportation program
- Cared for the needs of our most vulnerable citizens with the help of the Community Volunteers who logged 10,303 hours of service, an increase of 9.8% from the previous year
- 637 households received holiday assistance
- 1,249 occasions of lawn mowing, snow removal, or light repair work helped senior citizens remain in their homes

Significant Information

The department is in the planning stages to provide educational and skill development opportunities. Some of these opportunities in the works include: English as a Second Language classes, HiSET (formerly GED) training, financial literacy, and more advanced computer literacy.

Financial Summary

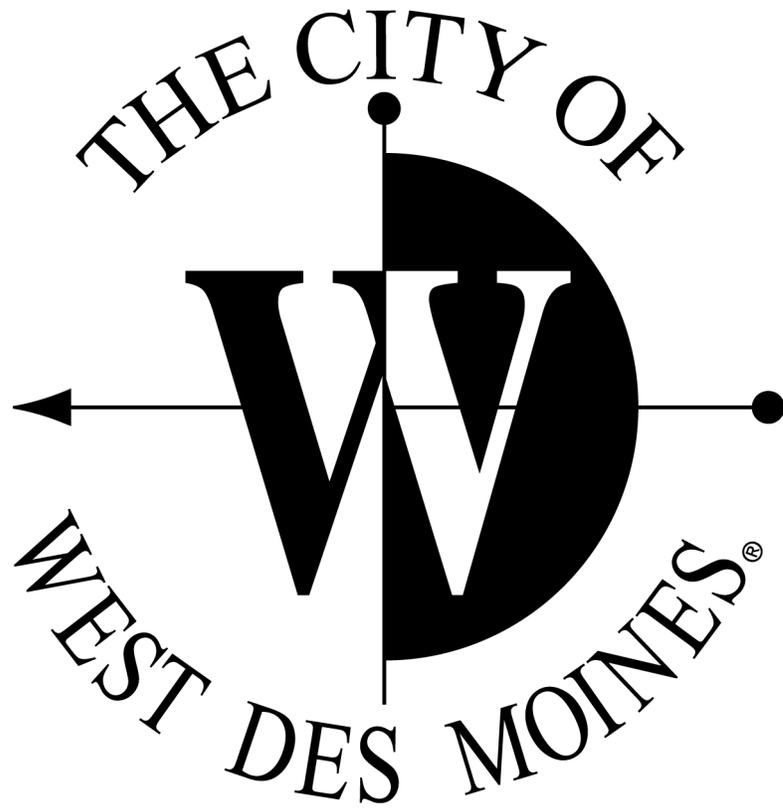
	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$396,381	\$426,967	\$507,300	\$520,000	\$12,700	10.25%
Part-time Employees	149,368	141,212	152,000	158,000	6,000	3.95%
Contract Help						
Overtime	792		1,500	1,500		
Health, Dental, Life Insurance	73,732	76,748	93,590	93,610	20	0.02%
Retirement Contributions	90,951	94,132	113,463	120,075	6,612	5.83%
Other Pay	3,050	3,978	4,940	3,870	(1,070)	(21.66%)
Total Personal Services	\$714,274	\$743,037	\$872,793	\$897,055	\$24,262	2.78%
Supplies & Services						
Operating & Maintenance	\$79,674	\$78,596	\$100,708	\$100,776	\$68	0.07%
Conference, Travel & Training	1,893	434	4,650	2,400	(2,250)	(48.39%)
Utilities	15,653	21,128	26,900	26,200	(700)	(2.60%)
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital	4,085		6,500	5,000	(1,500)	(23.08%)
Total Supplies & Services	\$101,305	\$100,158	\$138,758	\$134,376	(\$4,382)	(3.16%)
Capital Outlay						
Replacement Charges	\$23,011	\$19,344	\$31,300	\$31,000	(\$300)	(0.96%)
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay	\$23,011	\$19,344	\$31,300	\$31,000	(\$300)	(0.96%)
Lease/Purchase Payments						
Total Expenditures	\$838,590	\$862,539	\$1,042,851	\$1,062,431	\$19,580	1.88%



Personnel Summary

	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
Human Services Director	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Transitional Housing Coordinator	1.00	1.00	1.00	1.00	0.00
Transportation Supervisor	1.00	1.00	1.00	1.00	0.00
Program Outreach Assistant	3.00	3.00	3.00	3.00	0.00
Home Maintenance Specialist	1.00	1.00	1.00	1.00	0.00
Clerk	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	9.00	9.00	9.00	9.00	0.00
Part-time Employees					
Program Outreach Assistant	0.25	0.25	0.25	0.25	0.00
Van Driver	4.00	4.00	4.00	4.00	0.00
Total Part-time Employees	4.25	4.25	4.25	4.25	0.00
Total Authorized Personnel	13.25	13.25	13.25	13.25	0.00



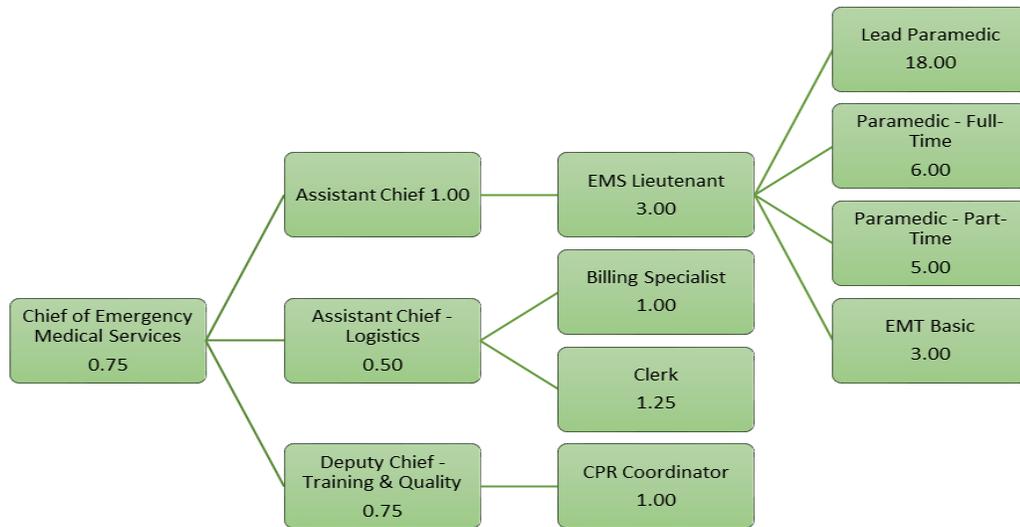


Public Safety



Emergency Medical Services, Westcom, Fire Department, Police Department, WestPet





Mission Statement

Emergency Medical Services

To provide those who become sick or injured within our community timely, professional medical care, treating our patients and families with respect and compassion, maintaining an active leadership role in the advancement of EMS and maintaining an active presence in the communities we serve.

Department Description

The Chief of the Department of Emergency Medical and Communication Services commands both West Des Moines Emergency Medical Services (EMS) and WestCom. Westcom funds 25% of the Chief’s salary and benefits and 50% of the Assistant Chief of Logistics’ salary and benefits.

EMS

The EMS Department continues to be the only accredited ambulance service in Central Iowa. As the City has experienced growth, it continues to show a marked increase in the number of patients treated each year. The City staffs three fully equipped paramedic level ambulances 24 hours a day and strives to maintain and update equipment and skills necessary for providing the best possible pre-hospital care available to our citizens. In keeping with tradition, the commitment to EMS excellence and partnerships remains strong.

The Iowa EMS Alliance was formed in 2009 and allows for cost sharing of administrative costs with UnityPoint Health. It also allows for the shared expenses of reserve ambulances and equipment and reduced administrative costs. This partnership has diminished reliance on the general fund while increasing the services available to the community.

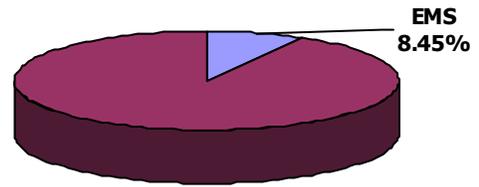
The EMS Department has been selected by the Iowa Department of Public Health as one of only five ambulance services in the State of Iowa which are trained and prepared to handle the transport of an infectious disease patient.



BUDGET INFORMATION

FY 2016-17 Budget	\$4,985,283
FY 2015-16 Budget	\$4,778,516
Percentage Change	4.33%
FY 2016-17 FTE	41.25
Change From FY 2015-16	0.50

PERCENT OF GENERAL FUND BUDGET



Goals and Objectives

- To remain committed to providing the highest quality emergency medical services by assuring highly trained employees, state of the art emergency medical care, and rapid 911 response to those who become sick or injured in our City.
- Continue to evaluate and implement changes which have a positive financial impact on the cost of EMS.
- Continue integration with the health care system
- Achieve re-accreditation from the Committee on Accreditation of Ambulance Services in 2016

EMS Alliance Revenue Sources	Actual FY 2013-14	Actual FY 2014-15	Budget FY 2015-16	Budget FY 2016-17
Ambulance Revenue	\$3,205,139	\$3,082,181	\$2,800,000	\$3,000,000
UnityPoint	187,728	385,825	275,000	275,000
City of Clive	9,151	14,714	25,000	30,000
Other Revenue	15,053	13,261	500	500
WDM General Fund	1,357,119	1,187,049	1,504,000	1,499,400
Total Revenue	\$4,774,190	\$4,683,030	\$4,604,500	\$4,804,900
WDM % of Operations	28.43%	25.35%	32.66%	31.21%



Accomplishments

- Responded to 8,002 requests for ambulance service in FY 2014-15
- Provided more than 300 flu shots to City employees
- EMS Training Center was responsible for training 3,997 individuals in CPR/AED in FY 2014-15

Significant Information

The Emergency Medical Services department has been allocated \$75,000 for the purchase of cot loading and securing systems.

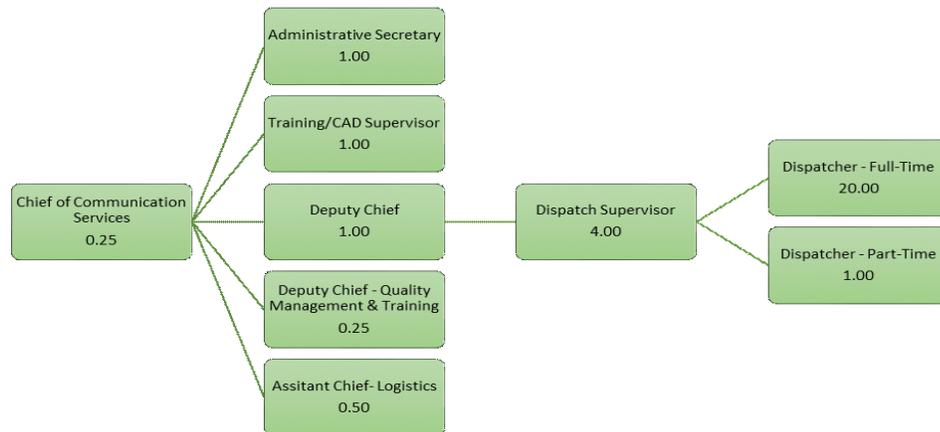


Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$1,353,825	\$1,484,490	\$1,711,000	\$1,668,000	(\$43,000)	(2.51%)
Part-time Employees	639,318	530,366	406,000	496,000	90,000	22.17%
Contract Help						
Overtime	743,724	755,578	746,150	796,150	50,000	6.70%
Health, Dental, Life Insurance	313,628	351,848	424,925	442,811	17,886	4.21%
Retirement Contributions	481,749	488,450	508,251	515,847	7,596	1.49%
Other Pay	11,697	12,260	17,485	19,145	1,660	9.49%
Total Personal Services	\$3,543,941	\$3,622,992	\$3,813,811	\$3,937,953	\$124,142	3.26%
Supplies & Services						
Operating & Maintenance	\$578,271	\$477,143	\$551,580	\$580,880	\$29,300	5.31%
Conference, Travel & Training	37,723	19,971	29,750	29,750		
Utilities	65	79	100	100		
Contractual Obligations	155,979	159,289	165,000	167,000	2,000	1.21%
Donations to Agencies						
Non-Recurring/Non-Capital	4,697	8,206				
Total Supplies & Services	\$776,635	\$664,688	\$746,430	\$777,730	\$31,300	4.19%
Capital Outlay						
Replacement Charges	151,800	\$187,449	\$202,275	\$188,600	(\$13,675)	(6.76%)
Computer Hardware & Software	9,413	3,825	6,000	6,000		
Vehicles						
Miscellaneous Equipment	46,211	44,290	10,000	75,000	65,000	650.00%
Total Capital Outlay	\$207,424	\$235,564	\$218,275	\$269,600	\$51,325	35.88%
Lease/Purchase Payments						
Total Expenditures	\$4,528,000	\$4,523,244	\$4,778,516	\$4,985,283	\$206,767	4.33%

Personnel Summary

	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
Chief of Emergency Medical & Communication Services	0.75	0.75	0.75	0.75	0.00
EMS Assistant Chief	1.00	1.00	1.00	1.00	0.00
EMS Assistant Chief - Logistics	0.50	0.50	0.50	0.50	0.00
Deputy Chief Training & Quality Improvement	1.00	1.00	0.75	0.75	0.00
Lieutenant	3.00	3.00	3.00	3.00	0.00
Lead Paramedic	18.00	18.00	18.00	18.00	0.00
Paramedic	1.00	6.00	6.00	6.00	0.00
EMT Basic	3.00	3.00	3.00	3.00	0.00
Billing Specialist	1.00	1.00	1.00	1.00	0.00
CPR Coordinator	0.00	0.00	0.00	1.00	1.00
Total Full-time Employees	29.25	34.25	34.00	35.00	1.00
Part-Time Employees					
Billing Clerk	0.50	0.50	0.50	0.50	0.00
Clerk	0.75	0.75	0.75	0.75	0.00
CPR Coordinator	0.50	0.50	0.50	0.00	(0.50)
Paramedic	10.00	5.00	5.00	5.00	0.00
Total Part-Time Employees	11.75	6.75	6.75	6.25	(0.50)
Total Authorized Personnel	41.00	41.00	40.75	41.25	0.50



Mission Statement

Westcom

Through dedication and excellence, Westcom Emergency Communications strives to provided the highest quality of services to our partners and communities as the first "first responders."

Department Description

The Chief of the Department of Emergency Medical and Communication Services commands both West Des Moines Emergency Medical Services (EMS) and WestCom. Westcom funds 25% of the chief’s salary and benefits, 50% of the Assistant Chief of Logistics salary and benefits and 25% of the Deputy Chief’s salary and benefits.

WestCom

The WestCom Dispatch Center is a consolidated public safety dispatch facility that receives public safety related calls and dispatches Police, Fire, and EMS for the cities of Clive, Urbandale, West Des Moines, Norwalk, and Waukee. The name WestCom was derived from the fact that all three of original member cities are western suburbs of Des Moines.

Prior to January of 2001, each of the three original member cities (Clive, Urbandale, and West Des Moines) had separate and independent public safety dispatch centers staffed by the respective city employees 24 hours per day. The consolidation of separate dispatch centers into one has allowed for vastly improved communications between the public safety agencies. This merger allows the agencies direct communication with one another during large-scale incidents and/or accidents rather than the indirect communication via the three separate radio systems which had previously been utilized. Other advantages of the centralized dispatch facility are:

- Financial savings through the shared use of an existing radio/mobile computer system.
- Increased savings and superior information sharing with all five cities on one police and fire computerized records management system.
- Elimination of duplicated governmental services by consolidation and centralization of the dispatch function.



- Opportunities and methods for procuring new technology can be pursued more economically by sharing the cost rather than each city purchasing individual systems or applications.

In 2014, Westcom completed the upgrade from a 800 MHz radio system to a digital technology which positions the communities as a leader of communication technology for many years to come. This upgrade provides far superior service to public safety responders throughout the Westcom service area.

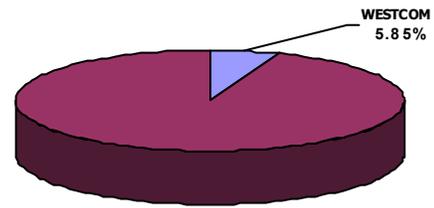
Westcom FY 2016-17 Share of Operations		
Total Operating Expenses:	\$3,450,143	
Less Operating Revenue:		
WDM Schools	(30,000)	
Miscellaneous Revenue	(2,500)	
Net Operating Expenses	\$3,417,643	
Westcom Partner Agencies		
Clive	\$393,029	11.50%
Norwalk	221,122	6.47%
Urbandale	950,788	27.82%
Waukee	426,522	12.48%
West Des Moines	1,426,182	41.73%
Total	\$3,417,643	100.00%



BUDGET INFORMATION

FY 2016-17 Budget	\$3,450,143
FY 2015-16 Budget	\$3,176,630
Percentage Change	8.61%
FY 2016-17 FTE	29.00
Change From FY 2015-16	3.00

PERCENT OF GENERAL FUND BUDGET



Goals and Objectives

- To provide timely critical communication for our citizens assuring a rapid public safety response to emergencies.
- Answer 911 calls in ten seconds or less 90% of the time.
- Continue to strive for accreditation standards

Accomplishments

- In 2014, Westcom processed 183,428 CAD entries
- In 2014, Westcom answered 45,852 911 phone calls
- In 2014, Westcom answered 86,336 administrative line phone calls
- Selected and began implementation of a new computer aided dispatch system

Significant Information

The City of Waukee became a partner in the Westcom Dispatch Center on July 1, 2015 and will be charged for dispatch service on a population-based methodology. This will be consistent with the methodology used to allocate costs across the other four partner cities.



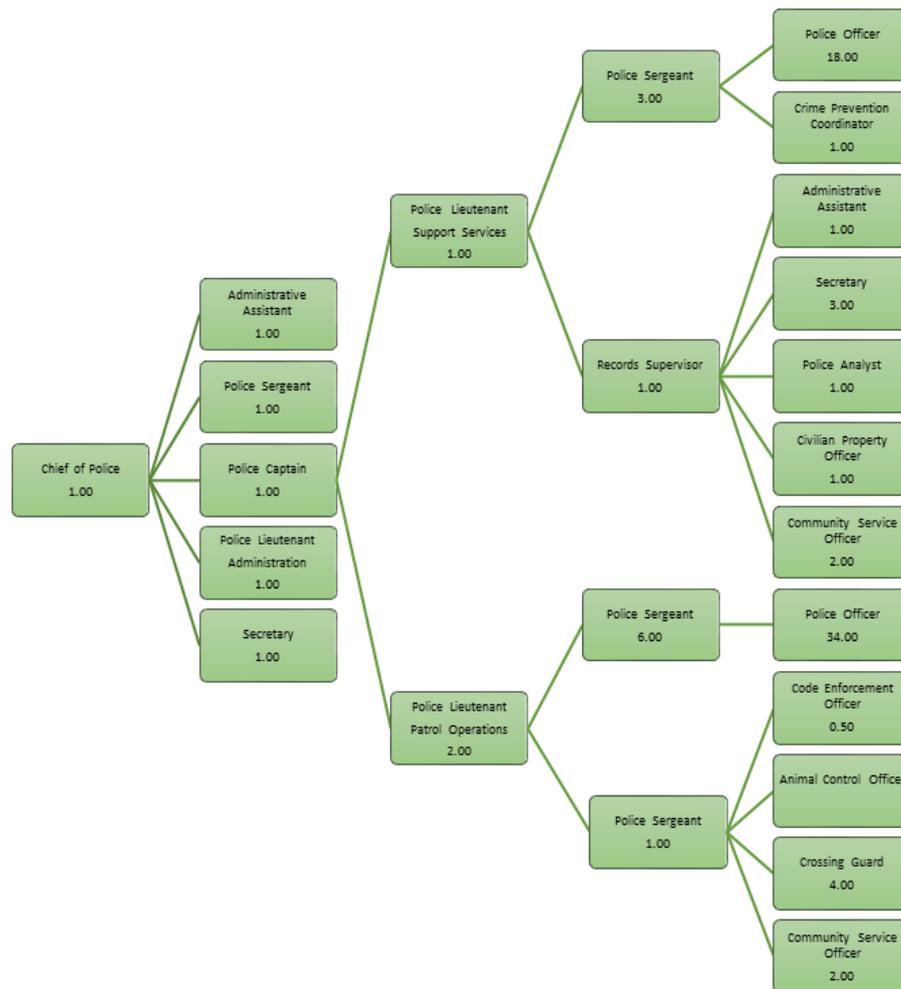
Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$1,054,264	1,205,088	\$1,489,953	\$1,723,155	\$233,202	15.65%
Part-time Employees	52,808	24,483	75,000	75,000		
Contract Help						
Overtime	175,289	157,689	82,500	155,000	72,500	87.88%
Health, Dental, Life Insurance	210,874	233,947	287,937	344,681	56,744	19.71%
Retirement Contributions	212,416	227,323	278,530	356,277	77,747	27.91%
Other Pay	18,485	18,486	19,740	22,560	2,820	14.29%
Total Personal Services	\$1,724,136	\$1,867,016	\$2,233,660	\$2,676,673	\$443,013	19.83%
Supplies & Services						
Operating & Maintenance	\$196,651	\$188,183	\$638,770	\$441,570	(\$197,200)	(30.87%)
Conference, Travel & Training	15,543	18,068	15,000	16,400	1,400	9.33%
Utilities	44,586	35,282	47,750	44,250	(3,500)	(7.33%)
Contractual Obligations	225,791	247,974	230,000	260,000	30,000	13.04%
Donations to Agencies						
Non-Recurring/Non-Capital	2,000	3,146	2,000	2,500	500	25.00%
Total Supplies & Services	\$484,571	\$492,653	\$933,520	\$764,720	(\$165,800)	(17.76%)
Capital Outlay						
Replacement Charges	\$5,691	\$9,444	\$9,450	\$8,750	(\$700)	(7.41%)
Computer Hardware & Software	3,733	1,518				
Vehicles	10,000					
Miscellaneous Equipment						
Total Capital Outlay	\$19,424	\$10,962	\$9,450	\$8,750	(\$700)	(7.41%)
Lease/Purchase Payments	\$52,568	\$52,568				
Total Expenditures	\$2,280,699	\$2,423,199	\$3,176,630	\$3,450,143	\$273,513	8.61%

Personnel Summary

	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
Westcom					
Chief of Emergency Medical & Communication Services	0.25	0.25	0.25	0.25	0.00
Westcom Deputy Chief	0.00	0.00	1.00	1.00	0.00
EMS Assistant Chief - Logistics	0.50	0.50	0.50	0.50	0.00
EMS Deputy Chief - Quality Management and Training	0.00	0.00	0.25	0.25	0.00
Westcom Dispatch Shift Supervisor	3.00	3.00	4.00	4.00	0.00
Westcom Training/CAD Supervisor	0.00	0.00	0.00	1.00	1.00
WestCom Dispatcher	16.00	18.00	18.00	20.00	2.00
WestCom Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	20.75	22.75	25.00	28.00	3.00
Part-Time Employees					
Westcom					
Dispatcher	1.00	1.00	1.00	1.00	0.00
Total Part-Time Employees	1.00	1.00	1.00	1.00	0.00
Total Authorized Personnel	21.75	23.75	26.00	29.00	3.00





Mission Statement

“The West Des Moines Police Department will STRIVE with the community to preserve peace, DIFFERENTIATE its education and enforcement of law through exemplary performance and LEAD with equitable professionalism to reflect the high expectations of the citizens we serve.”

Department Description

The primary function of the Police department is that of providing a preventative high profile patrol presence within the City, responding to calls for service in a timely manner, enhancing traffic safety, keeping the peace, enforcing city and state laws, and pro actively preventing crime. Further, the department maintains the highest standards of selection, education, and training to ensure that personnel are proficient and professional, performing their duties in a business-like, yet sensitive manner. The department is a full-service accredited police agency by the Commission for Accreditation of Law Enforcement Agencies (CALEA). WMDPD is one of eight agencies throughout the State of Iowa that participates in CALEA. The department successfully completed seven accreditation audits for twenty-one continuous years of departmental accreditation receiving multiple accolades for accreditation excellence.



The department consists of three sub-units; the Chief's Office, Support Services, and Patrol Operations. These are further divided into five cost centers for budget management purposes.

The **Administrative Office of the Chief** cost center governs the general administration of the Police department and those five individuals assigned to the Chief's Office. The duties and responsibilities carried out by the office are; budget coordination and tracking, internal affairs and professional standards, departmental communications, accounting and budgeting-related responsibilities including payroll, accounts receivable and accounts payable, grant administration, tracking and analysis of all police related activities, research and development, strategic planning and corporate reporting, and accreditation.

The **Support Services Division** is made up of officers and civilian personnel and provides support to the operational functions of the department managing nearly all the duties not strictly related to field operations. Support Services consists of the Criminal Investigations Unit, Education and Outreach Unit, Records Unit, Property and Evidence Management, Training, Homeland Security, Crime Analysis, Community Service Officer(s), Booking and Jail Operations, Law Enforcement Facility Maintenance, Community Policing Programs, Technical Support, Records Management, CALEA/Accreditation, Public Information Releases, Crime Analysis Program(s), and the Youth Justice Initiative.

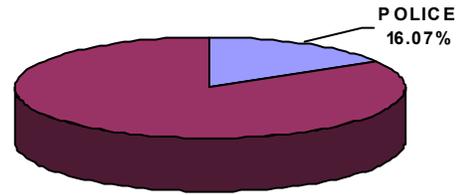
The **Operations Division** is comprised of certified uniform patrol officers who are assigned to five patrol districts or territories. This is the largest and most visible division of the Police department. The primary responsibility of this division is often simply stated as 'to serve and protect.' Uniformed patrol officers accomplish this by performing high visibility patrol, responding to citizen's calls for service, controlling and enforcing laws and ordinances pertaining to vehicular and pedestrian traffic, providing proactive patrol and traffic enforcement, conducting thorough investigations, maintaining public order and arresting those who violate laws and ordinances as well as, efforts to build relationships with the community through the community policing philosophies. The Operations Division also is comprised of non-sworn uniform personnel who are responsible for Code Enforcement, Community Service Officer(s), Reserve Officers and Chaplains who support the uniform patrol operations and community in a variety of ways.



BUDGET INFORMATION

FY 2016-17 Budget	\$9,476,964
FY 2015-16 Budget	\$9,217,137
Percentage Change	2.82%
FY 2016-17 FTE	87.50
Change From FY 2015-16	1.00

PERCENT OF GENERAL FUND BUDGET



School Crossing Guard expenditures are tracked in a separate cost center to identify the costs associated with these part-time employees. The City is reimbursed for 50% of these costs by the West Des Moines Community School District.

Goals and Objectives

The objective of the West Des Moines Police Department is to continue to provide quality service to the citizens of West Des Moines and positioning itself to meet the anticipated demands of a rapidly growing community, especially in the areas of large businesses as well as multi-family housing facilities, and a dramatic increase in hotel facilities and entertainment spaces.

Accomplishments

- Homeland Security and Critical Response Initiatives, including extensive collaboration with business partners, school district and certification training in incident command for all supervisors
- Enhanced Community Policing Programs
- Implemented new Evidence Technician program
- CALEA Recertifications - 21 Years / Seventh Award
- Implementation of a new initiative to capture officer activity data which allows organizational review of the overall results of the patrol division
- Installation of a modern property/evidence receiving area that is compliant with industry standards for maintaining proper security and safety

Significant Information

In addition to planned/significant one-time Capital Improvement Program expenses at the Law Center, the proposed operating budget of the Police Department includes the replacement of five (5) patrol vehicles.



Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$5,010,037	\$5,036,998	\$5,525,000	\$5,808,526	\$283,526	5.13%
Part-time Employees	129,325	103,196	164,000	129,000	(35,000)	(21.34%)
Contract Help						
Overtime	460,808	405,045	468,500	454,500	(14,000)	(2.99%)
Health, Dental, Life Insurance	921,391	933,303	1,128,185	1,137,287	9,102	0.81%
Retirement Contributions	212,536	208,911	239,805	259,139	19,334	8.06%
Other Pay	131,514	126,470	136,120	145,715	9,595	7.05%
Total Personal Services	\$6,865,611	\$6,813,923	\$7,661,610	\$7,934,167	\$272,557	3.56%
Supplies & Services						
Operating & Maintenance	\$708,323	\$657,529	\$766,715	\$829,315	\$62,600	8.16%
Conference, Travel & Training	64,308	88,448	96,540	124,525	27,985	28.99%
Utilities	68,926	67,520	75,075	75,060	(15)	(0.02%)
Contractual Obligations	141,280	181,261	147,397	147,397		
Donations to Agencies						
Non-Recurring/Non-Capital	54,255	20,900	42,000	47,500	5,500	13.10%
Total Supplies & Services	\$1,037,092	\$1,015,658	\$1,127,727	\$1,223,797	\$96,070	8.52%
Capital Outlay						
Replacement Charges	\$58,758	\$65,434	\$77,800	\$74,000	(\$3,800)	(4.88%)
Computer Hardware & Software	13,064					
Vehicles	222,192	392,147	350,000	245,000	(105,000)	(30.00%)
Miscellaneous Equipment	606	8,173				
Total Capital Outlay	\$294,620	\$465,754	\$427,800	\$319,000	(\$108,800)	(25.43%)
Lease/Purchase Payments						
Total Expenditures	\$8,197,323	\$8,295,335	\$9,217,137	\$9,476,964	\$259,827	2.82%



Personnel Summary

	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
Police Administration					
Police Chief	1.00	1.00	1.00	1.00	0.00
Police Captain	1.00	1.00	1.00	1.00	0.00
Police Lieutenant	0.00	0.00	0.00	1.00	1.00
Police Sergeant	0.00	1.00	1.00	1.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Secretary	1.00	1.00	1.00	1.00	0.00
Police Support Services					
Police Captain	1.00	1.00	0.00	0.00	0.00
Police Lieutenant	1.00	1.00	1.00	1.00	0.00
Police Sergeant	1.00	2.00	2.00	2.00	0.00
Police Sergeant (CIU)	1.00	1.00	1.00	1.00	0.00
Police Detective	2.00	0.00	0.00	0.00	0.00
Police Detective (CIU)	6.00	6.00	6.00	6.00	0.00
Police Officer	4.00	9.00	9.00	9.00	0.00
School Resource Officer	3.00	3.00	3.00	3.00	0.00
Admin Asst Info Coordinator	1.00	1.00	1.00	1.00	0.00
Civilian Property Officer	1.00	1.00	1.00	1.00	0.00
Community Service Officer	3.00	2.00	2.00	2.00	0.00
Crime Prevention Coordinator	0.00	0.00	1.00	1.00	0.00
Police Analyst	1.00	1.00	1.00	1.00	0.00
Records Supervisor	0.00	1.00	1.00	1.00	0.00
Secretary	3.00	3.00	3.00	3.00	0.00
Police Patrol Operations					
Police Captain	1.00	0.00	0.00	0.00	0.00
Police Lieutenant	0.00	2.00	2.00	2.00	0.00
Police Sergeant	6.00	7.00	7.00	7.00	0.00
Police Officer	37.00	32.00	34.00	34.00	0.00
Community Service Officer	1.00	2.00	2.00	2.00	0.00
Total Full-time Employees	78.00	79.00	82.00	83.00	1.00
Part-time Employees					
Clerk	0.25	0.00	0.00	0.00	0.00
Code Enforcement Officer	0.50	0.50	0.50	0.50	0.00
Investigator	0.50	0.50	0.00	0.00	0.00
School Crossing Guards	4.00	4.00	4.00	4.00	0.00
Total Part-time Employees	5.25	5.00	4.50	4.50	0.00
Total Authorized Personnel	83.25	84.00	86.50	87.50	1.00





Mission Statement

“To provide Animal Control services to the citizens of the WestPet communities through education, and enforcement of all animal control ordinances and state codes that pertain to domestic animals and the public’s health, safety, and welfare”

Department Description

The Animal Control Services Unit is positioned within the Police department under the direction of the police chief. A 28E Agreement between the cities of West Des Moines, Clive, and Urbandale outlines a cost sharing agreement between the three cities with West Des Moines currently serving as the coordinating and lead agency. This operating agreement, named WestPet, formalizes this cost sharing initiative through an oversight committee, shared financial burdens, and consolidated shelter, and staffing. In 2015, the City of West Des Moines Finance Department, took on the responsibility of managing and coordinating all animal licensing for the three cities. During calendar year 2015, a total 10,196 animal licenses were issued for all three communities.

Under the direction of the West Des Moines Police Chief, the Animal Control Services Unit is supervised by a sworn first-line supervisor, three full-time animal control officers, and four part-time animal control officers. Furry Friends Refuge continues to be a strong partner to WestPet in that they assist with providing daily care for animals and reunification of animals with their owners, thus reducing sheltering costs, on-going care, and staff time.

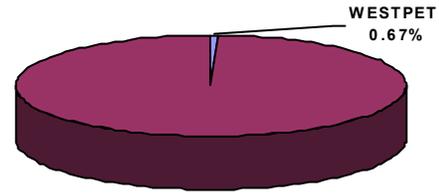
The Animal Control Services Unit on average receives more than 2,000 calls for service per year. The partner communities should record \$150,000 in annual licensing revenue.



BUDGET INFORMATION

FY 2016-17 Budget	\$394,724
FY 2015-16 Budget	\$374,050
Percentage Change	5.53%
FY 2016-17 FTE	4.33
Change From FY 2015-16	0.00

PERCENT OF GENERAL FUND BUDGET



Budget Objectives and Significant Information

The proposed operating budget for Animal Control Services reflects the following:

- Fulfilling staffing requirements to provide services from the hours of 8:00 a.m. to 8:00 p.m., seven days per week
- PetPointe Software implementation for day to day operations needs and licenses coordination and management
- Training to support new services, increases to staff, and professional development for current staff.

	West Des Moines	Urbandale	Clive
Percentage of Expenses	51.26%	34.93%	13.81%
Animal License Revenue	\$95,000	\$68,000	\$30,000
Less WDM Admin	20,000	(14,000)	(6,000)
Animal Impoundment Revenue	3,000	2,100	900
Total Revenue Per City	\$118,000	\$56,100	\$24,900
Animal Control Expense	\$181,188	\$123,467	\$48,814
Animal Licensing Expense	41,255		
Total Expense per City	\$222,443	\$123,467	\$48,814
Net WestPet Expense	\$104,443	\$67,367	\$23,914



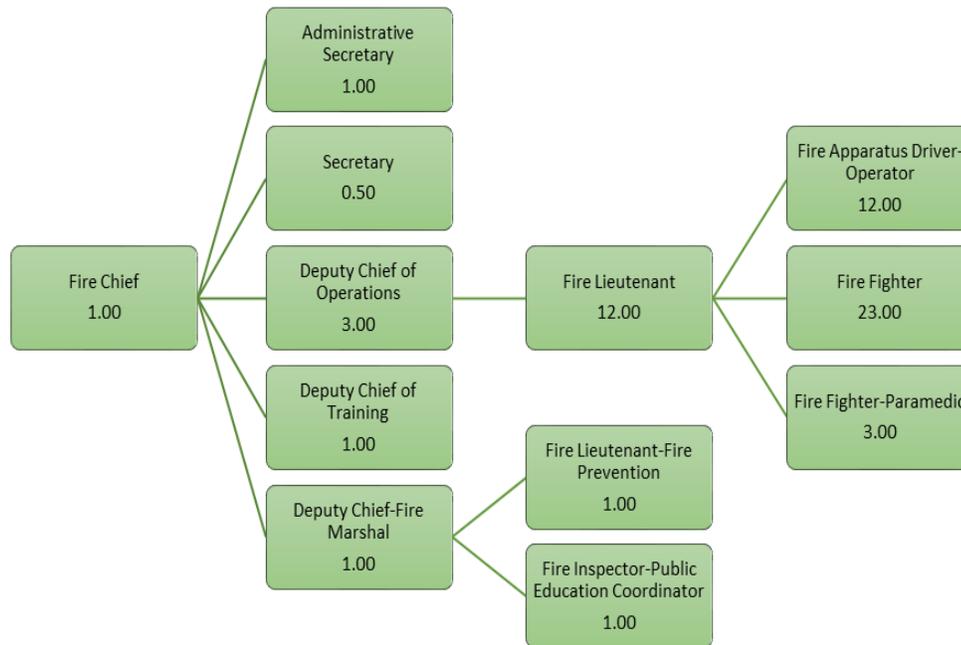
Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$99,297	\$136,730	\$165,750	\$175,000	\$9,250	5.58%
Part-time Employees	21,653	20,520	46,500	47,500	1,000	2.15%
Contract Help						
Overtime	2,428	3,541	2,000	4,200	2,200	210.00%
Health, Dental, Life Insurance	22,105	36,372	47,045	45,965	(1,080)	(2.30%)
Retirement Contributions	20,474	26,656	35,930	37,954	2,024	5.63%
Other Pay	1,908	2,150	2,270	2,350	80	3.52%
Total Personal Services	\$167,865	\$225,969	\$299,495	\$312,969	\$13,474	4.50%
Supplies & Services						
Operating & Maintenance	\$18,623	\$34,250	\$46,800	\$47,500	\$700	1.50%
Conference, Travel & Training	1,465	2,094	4,000	8,500	4,500	212.50%
Utilities	3,224	3,147	3,755	3,755		
Contractual Obligations	107,926	66,444	10,000	10,000		
Donations to Agencies						
Non-Recurring/Non-Capital			1,000	1,000		
Total Supplies & Services	\$131,238	\$105,935	\$65,555	\$70,755	\$5,200	7.93%
Capital Outlay						
Replacement Charges	\$5,448	\$9,120	\$9,000	\$11,000	\$2,000	22.22%
Computer Hardware & Software		12,836				
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay	\$5,448	\$21,956	\$9,000	\$11,000	\$2,000	22.22%
Lease/Purchase Payments						
Total Expenditures	\$304,551	\$353,860	\$374,050	\$394,724	\$20,674	5.53%

Personnel Summary

	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
Animal Control Officer	2.00	3.00	3.00	3.00	0.00
Secretary	0.00	0.00	0.33	0.33	0.00
Total Full-time Employees	2.00	3.00	3.33	3.33	0.00
Part-time Employees					
Animal Control Officer	1.00	1.00	1.00	1.00	0.00
Total Part-time Employees	1.00	1.00	1.00	1.00	0.00
Total Authorized Personnel	3.00	4.00	4.33	4.33	0.00





Vision Statement

“To strive toward a safer community for our citizens, businesses and visitors.”

Department Description

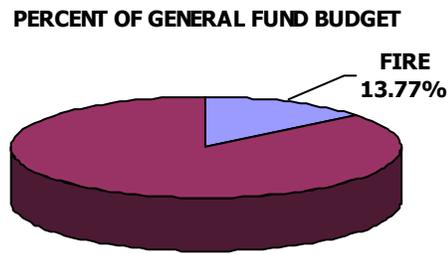
The department is comprised of full-time and paid-on-call personnel with full-time fire fighters staffing four public safety facilities 24 hours per day/7 days a week. Paid-on-call fire fighters respond to two stations 24 hours per day/7 days a week when their battalion is dispatched for an emergency. The five public safety facilities are: Fire/EMS Station #17 at 1401 Railroad Avenue, Fire/EMS Station #18 at 5025 Grand Avenue, Fire/EMS Station #21 at 3421 Ashworth Road, Public Safety Facility #19 at 8055 Mills Civic Parkway and Westside Fire/EMS Station #22 at 1801 68th Street. The Westside facility also protects portions of the City of Clive. These facility numbers coincide with a regional teamwork concept with the Fire/EMS departments in Clive and Urbandale.

The department's primary responsibility is saving life and property through prevention efforts. The department also has numerous other responsibilities, which are divided among ten divisions, or cost centers, as follows:

Fire Administration is responsible for ensuring efficient and effective delivery of department services by providing leadership, coordination, and support services for the department and all five public safety facilities. Fire Administration assists in the management of personnel issues, including recruitment, retention, promotion, the development and review of Standard Operating Procedures, the criteria management for accreditation performance standards, and ongoing performance appraisal of both career and paid-on-call personnel.



BUDGET INFORMATION	
FY 2016-17 Budget	\$8,116,942
FY 2015-16 Budget	\$7,474,158
Percentage Change	8.60%
FY 2016-17 FTE	59.50
Change From FY 2015-16	2.50



The **Fire Prevention** division is responsible for reducing the number of fires, loss of life, and fire hazards in the City. Prevention is comprised of risk management conducted by inspecting existing occupancies, reviewing plans and inspecting new occupancies. The division also conducts events to educate the public in the prevention of fire and other conditions that would threaten life and property.

The **Emergency Preparedness & Response** cost center includes expenditures related to staffing and equipping of four of the five public safety facilities. The Westside Fire/EMS facility, (Station #22), is reflected in its own cost center as its costs are shared with the City of Clive (including fire apparatus). A full-time training officer is responsible for coordinating the on-going certifications and training of nearly one hundred fire fighters. In 2009, the fire department expanded its role in the emergency medical services by providing provisional paramedic service with some fire fighters also qualified as paramedics.

The function of the **Emergency Management** division is to monitor the growth of the City and analyze potential hazards, including weather-related emergencies. This cost center also installs and maintains weather warning devices accordingly. During a natural or man-made disaster this division is responsible for managing the municipal emergency action plan.

The **EMS/Fire Facilities** cost centers account for the operations of Stations #17, #18, #19, and #21. The primary components of this budget program include the day-to-day operations of the facilities (utilities and building/grounds maintenance).

The **Westside Fire/Emergency Medical Services Facility** cost center is used to track all expenses related to the operation of the facility, which is jointly shared with the City of Clive. The collaborative venture combines geographic areas of both Clive and West Des Moines. This station's mission is to minimize the loss of life and property in West Des Moines and Clive through fire prevention, responses to medical/fire emergencies, and other dangerous conditions.

Station #17, located at 1401 Railroad Avenue, was dedicated in November of 1991. The facility is used frequently for daytime, evening and weekend training sessions in addition to various city staff meetings. It also serves as a polling place during community elections. Station #17 functions as a local and regional training facility that is comprised of a smoke tower and training grounds equipped for extrication, rescue, and ventilation exercises. The facility also houses an underground water reservoir that provides pumping capabilities utilized to perform fire truck annual pump testing. In FY 2014-15, 14% of the calls for services that West Des Moines Fire answered originated in this stations response district, while 84% of the total fire loss incurred in this district.

Station #18, located at 5025 Grand Avenue, was completed in February of 2002. Station #18 is served by 4 full-time firefighters housed in the facility on a 24/7 schedule. In FY 2014-15, 16% of the calls for services that West Des Moines Fire answered originated in this stations response district, while 7% of the total fire loss incurred in this district.



Station #19, located at 8055 Mills Civic Parkway, opened in the spring of 2007. This public safety facility houses Fire, EMS, and WestCom personnel. EMS administrative offices are also housed in this facility as well as the Westcom dispatch center. This station is staffed with 3 full-time fire fighters, 1 paid on call firefighter 24/7. In FY 2014-15, 16% of the calls for services that West Des Moines Fire answered originated in this stations response district, while 4% of the total fire loss incurred in this district.

Station #21, located at 3421 Ashworth Road, was originally dedicated in October of 1972, remodeled in 1994 and houses the fire administration, fire prevention bureau, and an IT specialist. Station #21 also houses 7 emergency response employees, 5 full-time fire and 2 EMS employees on a 24/7 schedule. In FY 2014-15, 28% of the calls for services that West Des Moines Fire answered originated in this stations response district, while 4% of the total fire loss incurred in this district.

Westside Station #22, located at 1801 68th street, is operated jointly with the City of Clive and provides fire and EMS protection for both communities. The station was dedicated in October of 1993 and is served by 4 career fire fighters 24/7. The station is staffed with fire fighter paramedics in order to provide Clive with advanced life support care from a first responder. In FY 2014-15, 26% of the calls for services that West Des Moines Fire answered originated in this stations response district, while 1% of the total fire loss incurred in this district.

Goals and Objectives

The fire department goals are related to over 200 performance measures that are evaluated by the Commission of Fire Accreditation International. The goals identify the various Bureaus of Training, Prevention, and Suppression. One of the primary goals is to measure and evaluate response times.

A future goal of the Fire Department and the City Council is to acquire land south of the Raccoon River for a strategically located future public safety facility.

Accomplishments

- Responded to 2,890 calls for service, 17% increase since 2012
- 6,571 unit responses, 22% increase since 2012
- Fire Prevention Bureau managed 2,631 inspections
- Maintained the goal of travel time to emergencies of less than 6 minutes and 30 seconds in over 90% of the cases

Significant Information

The Fire department has been allocated \$100,000 for supplemental equipment requests.



Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$3,678,523	\$4,032,401	\$4,422,150	\$4,650,160	\$228,010	5.16%
Part-time Employees	300,078	290,498	345,000	561,600	216,600	62.78%
Contract Help						
Overtime	182,277	240,602	172,500	238,000	65,500	37.97%
Health, Dental, Life Insurance	662,170	706,923	833,350	887,859	54,509	6.54%
Retirement Contributions	125,792	143,958	164,748	214,053	49,305	29.28%
Other Pay	43,161	53,151	47,840	59,290	11,450	23.93%
Total Personal Services	\$4,992,001	\$5,467,533	\$5,985,588	\$6,610,962	\$625,374	10.45%
Supplies & Services						
Operating & Maintenance	\$671,201	\$726,459	\$758,375	\$793,235	\$34,860	4.60%
Conference, Travel & Training	40,225	34,709	45,000	53,550	8,550	19.00%
Utilities	145,793	136,831	159,195	165,895	6,700	4.21%
Contractual Obligations	12,782	11,493	15,750	14,800	(950)	(6.03%)
Donations to Agencies						
Non-Recurring/Non-Capital	65,210	28,841	2,000	2,000		
Total Supplies & Services	\$935,211	\$938,333	\$980,320	\$1,029,480	\$49,160	5.01%
Capital Outlay						
Replacement Charges	\$370,082	\$364,771	\$411,250	\$376,500	(\$34,750)	(8.45%)
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment	24,682	84,165	97,000	100,000	3,000	3.09%
Total Capital Outlay	\$394,764	\$448,936	\$508,250	\$476,500	(\$31,750)	(6.25%)
Lease/Purchase Payments						
Total Expenditures	\$6,321,976	\$6,854,802	\$7,474,158	\$8,116,942	\$642,784	8.60%



Personnel Summary

	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
Fire Administration					
Fire Chief	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Training Officer - Deputy Chief	1.00	1.00	1.00	1.00	0.00
Fire Prevention					
Fire Marshal	1.00	1.00	1.00	1.00	0.00
Deputy Fire Marshal	1.00	1.00	1.00	1.00	0.00
Fire Inspector	1.00	1.00	1.00	1.00	0.00
Fire Suppression					
Operations - Deputy Chief	3.00	3.00	3.00	3.00	0.00
Lieutenant	9.00	9.00	9.00	12.00	3.00
Fire Apparatus Driver-Operator	9.00	9.00	9.00	12.00	3.00
Fire Fighter - Paramedic	3.00	3.00	3.00	3.00	0.00
Fire Fighter	21.00	27.00	27.00	23.00	(4.00)
Total Full-time Employees	51.00	57.00	57.00	59.00	2.00
Part-Time Employees					
Secretary	0.00	0.00	0.00	0.50	0.50
Total Part-Time Employees	0.00	0.00	0.00	0.50	0.50
Total Authorized Personnel	50.00	57.00	57.00	59.50	2.50

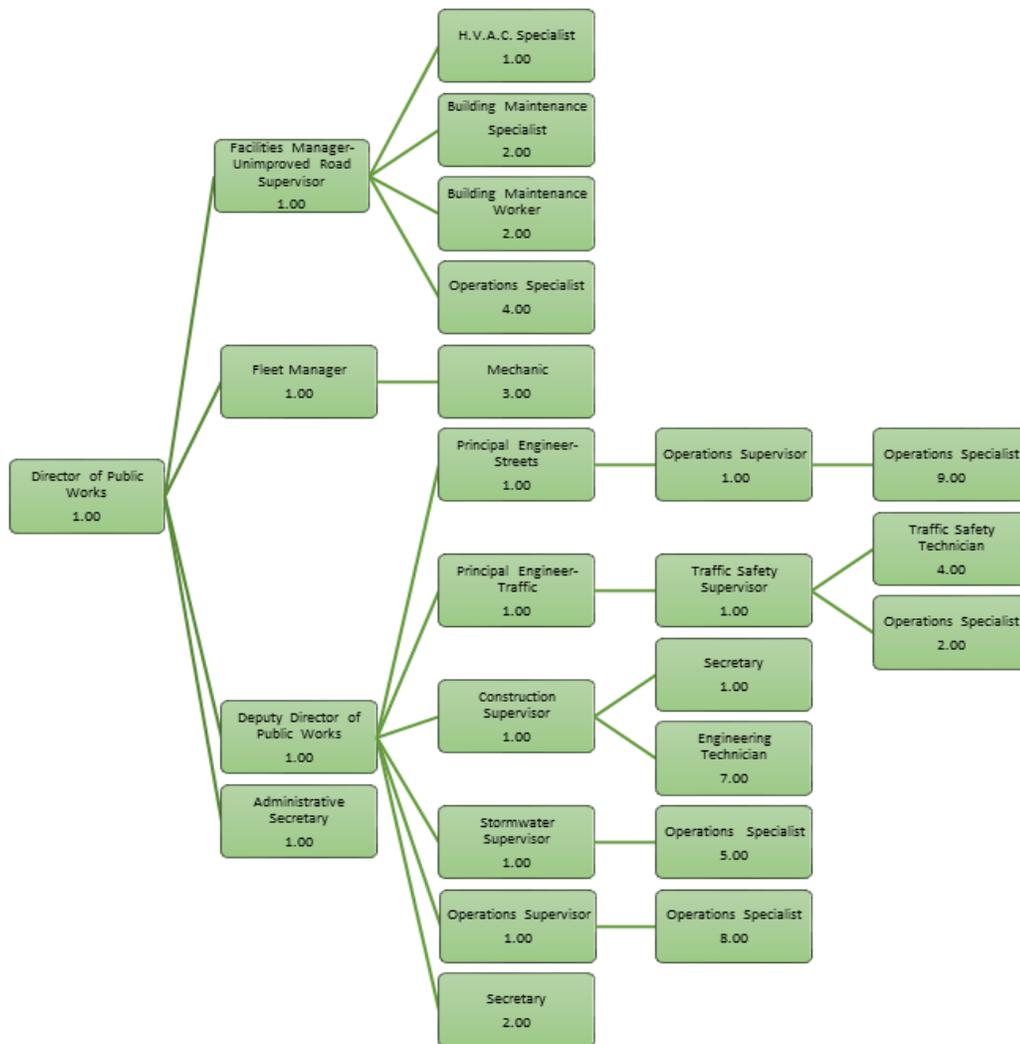


Public Services



Community &
Economic Development,
Development Services,
Engineering Services,
Public Works





Mission Statement

“To enhance the physical quality of the community through responsible development of land, stewardship of the natural environment, timely maintenance of the city's infrastructure, and to increase the quality of life of the citizens by providing innovative and responsive programs and services.”

Department Description

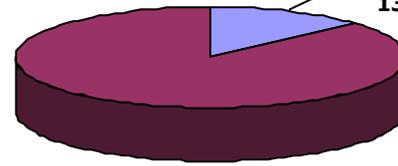
The Public Works Department provides essential services to the citizens of West Des Moines. The department is tasked with the overall maintenance of the City's infrastructure and management of City assets such as buildings and its fleet of vehicles and equipment. Short and long term planning, budgeting, sequencing of construction design, construction observation, development of maintenance programs and record keeping of the City's infrastructure as well as the operation of the City's traffic system and flood alert system are all also responsibilities of the department.



BUDGET INFORMATION

FY 2016-17 Budget	\$7,887,411
FY 2015-16 Budget	\$7,934,063
Percentage Change	(0.59%)
FY 2016-17 FTE	62.00
Change From FY 2015-16	0.00

**PERCENT OF GENERAL FUND BUDGET
PUBLIC WORKS
13.38%**



Public Works **Administration** provides administrative support to the Director and entire department. This includes providing policy and procedural direction as well as addressing personnel, payroll, budget, and support issues.

Engineering is responsible for short and long term planning, budgeting, sequencing of construction, design, construction observation, development of maintenance programs, and record keeping of the City's infrastructure, as well as the operation of the City's traffic system, and flood alert system in accordance with Chapters 384 and 542 B of the Code of Iowa.

Construction Observation is responsible for observing the construction of all improvements built within the public right-of-way. The work involves all aspects of field surveying, underground storm sewer construction, underground sanitary sewer construction, soils engineering, and pavement construction, as well as construction management.

Traffic Control & Safety is responsible for traffic signs, signals, and roadway painting located within the public right-of-way. They also provide traffic studies, traffic counts, and coordination of traffic related issues with IDOT, other public agencies, surrounding communities, and railroad companies.

Operations is responsible for the maintenance of the City's infrastructure and City assets such as buildings and vehicles. There are separate cost centers to address major areas of responsibility.

Street Maintenance Improved or Street Maintenance Unimproved, depending on the roadway classification, the basic activities and responsibilities may include repairing concrete and asphalt potholes, joint sealing, curb repair, snow and ice control, grading, treating, and application of material.

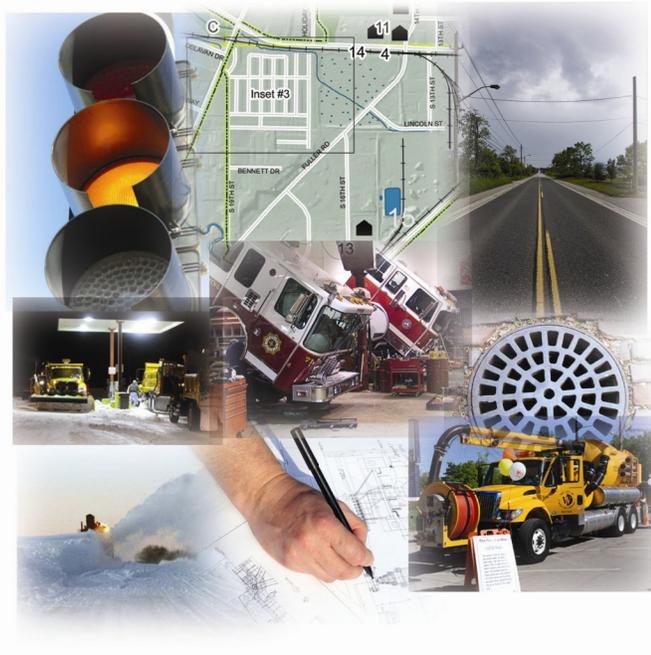
The **Sewers & Drainage** cost center is responsible for the routine maintenance and inspection of pump station, sanitary sewers, and storm sewer, including cleaning and televising sewers.

Street Cleaning is responsible for cleaning all of the paved roadways and catch basins within the city limits of West Des Moines.

Nuisance Abatement is responsible for mowing, trimming of trees and brush, treating unimproved roads to reduce dust, mosquito control, and other nuisances.

Building and Fleet coordinates the purchase, disposal, cleaning and maintenance of City buildings and fleet equipment. The goal is to optimize longevity of City owned facilities and provide safe, well-maintained equipment. As a result of the quality initiative, the City now has a formalized facility repair and maintenance policy/program and a facility preventive maintenance policy/program.





Goals and Objectives

A major goal of Public Works is to provide the citizens of West Des Moines with efficient and high quality levels of service in a cost-effective manner while maintaining the City's infrastructure. The services the Public Works Department provides impact the daily lives of our residents and are critical to the on-going success of our City.

Accomplishments

- Installation of radar detection technology at intersections versus in-pavement loops
- Installation of battery backup units at all 111 signalized intersections which will maintain signal operation during a power outage
- At the end of 2015, 64 signalized intersections will have adaptive traffic signal technology, reducing motorist travel time and fuel consumption
- Adopted Pipeline Assessment and Certification Program and Manhole Assessment Certification Program which provides a standardized rating system for underground sanitary sewer pipes and manholes. The information from this program can be used for preventative maintenance or schedule repairs in advance of potential failures.

Significant Information

The Public Works department has been budgeted \$35,000 for a diesel exhaust fluid station.

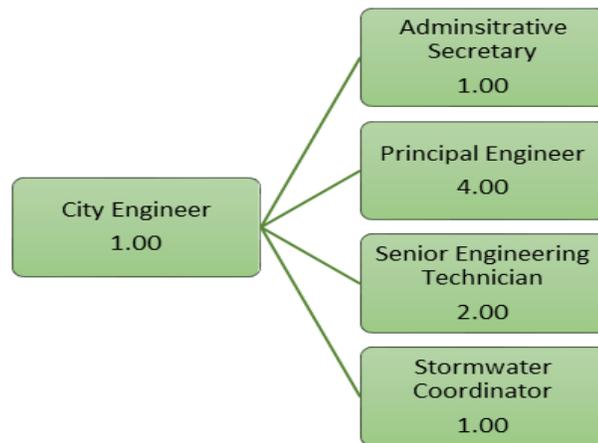
Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$3,231,861	\$3,283,284	\$3,413,750	\$3,475,200	\$61,450	1.80%
Part-time Employees	104,977	68,502	128,900	127,400	(1,500)	(1.16%)
Contract Help						
Overtime	232,077	183,898	204,500	205,520	1,020	0.50%
Health, Dental, Life Insurance	652,816	636,286	700,071	680,390	(19,681)	(2.81%)
Retirement Contributions	581,460	585,098	649,512	676,741	27,229	4.19%
Other Pay	63,225	60,323	55,090	52,380	(2,710)	(4.92%)
Total Personal Services	\$4,866,416	\$4,817,391	\$5,151,823	\$5,217,631	\$65,808	1.27%
Supplies & Services						
Operating & Maintenance	\$1,356,008	\$1,564,100	\$1,852,795	\$1,769,980	(\$82,815)	(4.47%)
Conference, Travel & Training	38,236	36,835	56,025	55,250	(775)	(1.38%)
Utilities	120,040	111,259	129,145	134,145	5,000	3.87%
Contractual Obligations	44,439	62,708	46,700	47,180	480	1.03%
Donations to Agencies						
Non-Recurring/Non-Capital	5,587					
Total Supplies & Services	\$1,564,310	\$1,774,902	\$2,084,665	\$2,006,555	(\$78,110)	(3.75%)
Capital Outlay						
Replacement Charges	\$552,820	\$568,672	\$597,575	\$628,225	\$30,650	5.13%
Computer Hardware & Software	32,250		11,600		(11,600)	(100.00%)
Vehicles	304,350					
Miscellaneous Equipment	76,933	88,343	88,400	35,000	(53,400)	(60.41%)
Total Capital Outlay	\$966,353	\$657,015	\$697,575	\$663,225	(\$34,350)	(4.92%)
Lease/Purchase Payments						
Total Expenditures	\$7,397,079	\$7,249,308	\$7,934,063	\$7,887,411	(\$46,652)	(0.59%)

Personnel Summary

	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
Administration					
Public Works Director	1.00	1.00	1.00	1.00	0.00
Deputy Public Works Director	1.00	1.00	1.00	1.00	0.00
Administrative Assistant	1.00	0.00	0.00	0.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Secretary	2.00	2.00	2.00	2.00	0.00
Engineering					
Construction Supervisor	0.00	1.00	1.00	1.00	0.00
Engineering Technician	7.00	7.00	7.00	7.00	0.00
Principal Engineer	4.00	2.00	2.00	2.00	0.00
Secretary	0.80	1.00	1.00	1.00	0.00
Senior Engineering Technician	1.00	0.00	0.00	0.00	0.00
Operations					
Building Maintenance Worker	4.00	4.00	4.00	2.00	(2.00)
Building Maintenance Specialist	0.00	0.00	0.00	2.00	2.00
Facilities Maintenance Manager	1.00	1.00	1.00	1.00	0.00
Fleet Manager	1.00	1.00	1.00	1.00	0.00
HVAC Specialist	1.00	1.00	1.00	1.00	0.00
Mechanic	3.00	3.00	3.00	3.00	0.00
Operations Specialists	28.00	28.00	28.00	28.00	0.00
Operations Supervisor	2.00	2.00	2.00	2.00	0.00
Storm Water Supervisor	1.00	1.00	1.00	1.00	0.00
Traffic Safety Supervisor	1.00	1.00	1.00	1.00	0.00
Traffic Safety Technician	4.00	4.00	4.00	4.00	0.00
Total Full-time Employees	64.80	62.00	62.00	62.00	0.00
Total Authorized Personnel	64.80	62.00	62.00	62.00	0.00





Department Description

The **Engineering Services** department is responsible for providing professional engineering and architectural services to the City Council, municipal boards and commissions, and other City Departments. These services generally include review of development applications for consistency with design standards, specifications, and City Code and the administration of public improvements associated with the Capital Improvement Program and private development.

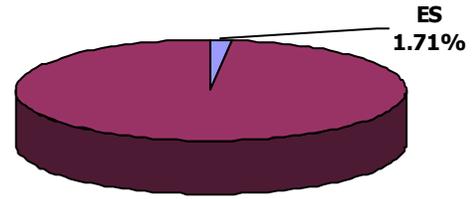
Under the direction of the City Engineer, the Engineering Services Department consists of five divisions: Capital Improvements, Engineering Administration, Facilities Management, Traffic, and Development.

The Capital Improvements division provides and/or administers planning, design, acquisition, and construction quality assurance services for City projects involving wastewater, transportation, and stormwater systems. The Engineering Administration division provides systematic construction, reconstruction, and repair programs for sanitary and storm sewer infrastructure as well as process and records management of those infrastructure systems. The Facilities Management division provides construction, reconstruction, and repair programs for City facilities. The division also administers the City's energy savings program and oversees all capital improvements to City owned buildings. Long range transportation planning to support capital improvement planning and design is provided by the Traffic division. The Traffic division completes traffic studies and analysis for public and private improvements, administers parking codes, and provides day-to-day support for operation of traffic signal facilities. The Development division works with the City's Development Services department to review private development plans and associated public infrastructure plans for conformance with design standards and specifications. The Development division also oversees permitting activities in the right-of-way such as utility and streetlight installation, drive-ways, and encroachments.

BUDGET INFORMATION

FY 2016-17 Budget	\$1,009,320
FY 2015-16 Budget	\$866,885
Percentage Change	16.43%
FY 2016-17 FTE	9.00
Change From FY 2015-16	0.00

PERCENT OF GENERAL FUND BUDGET



Goals and Objectives

The Engineering Services Department goal is to provide high levels of customer service in design and construction of public improvements. All goals revolve around the demand for timely response to internal and external customer requests and ensuring the interests of the City and its citizens are adequately protected.

Accomplishments

- Identified and estimated costs for major infrastructure projects for the capital improvement program to be considered over the next several years
- Identified solutions for providing infrastructure that resulted in a development agreement with Microsoft for project Alluvion data center

Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees		\$429,889	\$560,000	\$648,000	\$88,000	15.71%
Part-time Employees		4,366	18,000	18,000		
Contract Help						
Overtime			2,000	2,000		
Health, Dental, Life Insurance		67,325	98,400	103,550	5,150	5.23%
Retirement Contributions		74,373	105,450	117,650	12,200	11.47%
Other Pay		4,695	4,725	5,835	1,110	23.49%
Total Personal Services		\$580,648	\$788,575	\$895,035	\$106,460	13.50%
Supplies & Services						
Operating & Maintenance		\$384	\$57,160	\$57,160		
Conference, Travel & Training			17,850	24,250	6,400	35.85%
Utilities			300	300		
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services		\$384	\$75,310	\$81,710	\$6,400	8.50%
Capital Outlay						
Replacement Charges			\$3,000	\$4,075	\$1,075	35.83%
Computer Hardware & Software						
Vehicles				28,500	28,500	100.00%
Miscellaneous Equipment						
Total Capital Outlay			\$3,000	\$32,575	\$29,575	985.83%
Lease/Purchase Payments						
Total Expenditures		\$581,032	\$866,885	\$1,009,320	\$142,435	16.43%

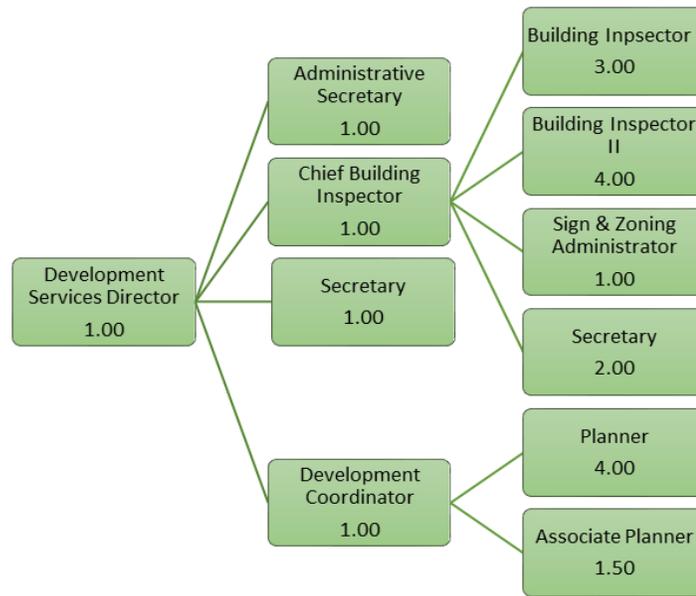
Personnel Summary

	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
Engineering Services					
City Engineer	0.00	1.00	1.00	1.00	0.00
Principal Engineer*	0.00	4.00	4.00	4.00	0.00
Senior Engineering Tech	0.00	2.00	2.00	2.00	0.00
Stormwater Coordinator**	0.00	0.00	1.00	1.00	0.00
Administrative Secretary	0.00	0.00	1.00	1.00	0.00
Total Full-time Employees	0.00	7.00	9.00	9.00	0.00
Total Authorized Personnel	0.00	7.00	9.00	9.00	0.00

* 100% of wages and benefits for one Principal Engineer are funded by the Sanitary Sewer Enterprise Fund, 50% of wages and benefits for one Principal Engineer are funded by the Stormwater Enterprise Fund.

** 100% of wages and benefits for the Stormwater Coordinator are funded by the Stormwater Enterprise Fund.





Department Description

The Development Services department works with the City Council, Plan and Zoning Commission, and the Board of Adjustment to address development and construction needs within the community. The department is comprised of the following divisions:

The **Building Division's** primary role is to enforce the City's adopted building construction codes, including rental housing provisions and signage. These requirements provide minimum standards to safeguard life, health, property, and public welfare by regulating the design, construction, quality of materials, use and occupancy, location, and maintenance of all buildings and structures within the City. The Building Division staff currently performs and processes approximately 13,800 new construction inspections and 5,100 rental housing inspections annually. These inspections include life/safety provisions, footing and foundation, site plan, structural framing, electrical, plumbing, mechanical, rehabilitation, floodplain, accessibility, energy conservation, and construction site erosion. The City's requirements are based on the adoption of the International Building Codes. The Building Division issues all building mechanical, plumbing, electrical, and sign permits and confirms the obtainment of an Iowa DNR issued National Pollutant Discharge Elimination System (NPDES) General Permit No. 2 for developments as required.

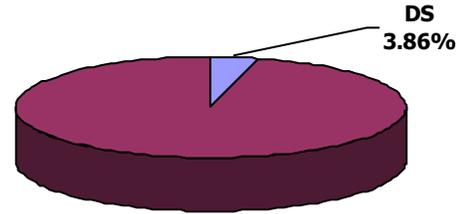
The **Planning Division** is involved in a variety of activities associated with land development in the City of West Des Moines. One of the primary functions is to oversee the development review process. This process involves meeting with developers, realtors, consultants, and citizens interested in development in and around the City and guiding them through the preparation and processing of applications for comprehensive plan amendments, rezonings, platting or subdivision of property, site plans, and permitted conditional use permits. This division is responsible for the coordination of the review by the various City departments and outside agencies. The Planning division staff serves as the hub for the processing of development applications, communication of the review comments, and resolution of issues raised with development applications and the preparation of staff reports for the Plan and Zoning Commission, Board of Adjustment, and the City Council. Another key role of the Planning Division plays is the maintenance and update of the Comprehensive Plan, the long range plan for the development of the City, and the Zoning Code which provides the details for the physical development of the City.



BUDGET INFORMATION

FY 2016-17 Budget	\$2,373,222
FY 2015-16 Budget	\$2,905,402
Percentage Change	(18.32%)
FY 2016-17 FTE	20.50
Change From FY 2015-16	0.00

PERCENT OF GENERAL FUND BUDGET



Goals and Objectives

The Development Services Department has goals of high customer service in reviewing and processing development, building permit, and inspection requests. All goals revolve around the demand for timely review of customer request and ensuring the interests of the City and it's citizens are adequately protected.

Accomplishments

- \$445,443,824 in permit valuations for calendar year 2015
- Approximately 5,100 rental inspections completed in calendar year 2015
- 956 building permits, and 2,133 electrical, mechanical, and plumbing permits issued in calendar year 2014
- Approximately 13,800 new construction inspections during calendar year 2015

Significant Information

As part of a reorganization in September 2014 the Engineering Division of Development Services became a separate department, now called Engineering Services. The change has resulted in costs being divided between the two departments going forward.

A special census was completed in calendar year 2015, the costs associated with the special census resulted in a significant increase in expenses in FY 2014-15 and FY 2015-16. For FY 2016-17 \$100,000 has been included in the budget to begin work on updating the City's comprehensive plan.



Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$1,589,775	\$1,343,056	\$1,550,000	\$1,537,500	(\$12,500)	(0.81%)
Part-time Employees	5,653	2,660		23,000	23,000	100.00%
Contract Help						
Overtime	4,006	3,111	11,550	6,000	(5,550)	(48.05%)
Health, Dental, Life Insurance	277,184	241,585	298,255	302,725	4,470	1.50%
Retirement Contributions	269,654	227,161	275,830	280,715	4,885	1.77%
Other Pay	17,324	13,620	15,515	14,845	(670)	(4.32%)
Total Personal Services	\$2,163,596	\$1,831,193	\$2,151,150	\$2,164,785	\$13,635	0.63%
Supplies & Services						
Operating & Maintenance	\$54,699	\$60,908	\$68,592	\$71,592	\$3,000	4.37%
Conference, Travel & Training	14,871	11,818	23,095	23,095		
Utilities	192	199	300	300		
Contractual Obligations	54,897	67,948	3,000	103,000	100,000	33.3333%
Donations to Agencies						
Non-Recurring/Non-Capital		511,507	646,490		(646,490)	(100.00%)
Total Supplies & Services	\$125,641	\$652,380	\$741,477	\$197,987	(\$543,490)	(73.30%)
Capital Outlay						
Replacement Charges	\$19,114	\$12,756	\$12,775	\$10,450	(\$2,325)	(18.20%)
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay	\$19,114	\$12,756	\$12,775	\$10,450	(\$2,325)	(18.20%)
Lease/Purchase Payments						
Total Expenditures	\$2,308,351	\$2,496,329	\$2,905,402	\$2,373,222	(\$532,180)	(18.32%)



Personnel Summary

	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
Development Services Director	0.00	1.00	1.00	1.00	0.00
Building Inspection					
Chief Building Inspector	1.00	1.00	1.00	1.00	0.00
Building Inspector II	4.00	4.00	4.00	4.00	0.00
Building Inspector	2.00	3.00	3.00	3.00	0.00
Secretary	1.20	2.00	2.00	2.00	0.00
Sign and Zoning Administrator	1.00	1.00	1.00	1.00	0.00
Engineering					
City Engineer	1.00	0.00	0.00	0.00	0.00
Principal Engineer	1.00	0.00	0.00	0.00	0.00
Engineer	1.00	0.00	0.00	0.00	0.00
Senior Engineering Tech	2.00	0.00	0.00	0.00	0.00
Planning					
Development Planning & Inspection Manager	1.00	1.00	0.00	0.00	0.00
Development Coordinator	0.00	0.00	1.00	1.00	0.00
Planner	3.00	5.00	4.00	4.00	0.00
Associate Planner	0.00	0.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Secretary	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	20.20	20.00	20.00	20.00	0.00
Part-time Employees					
Associate Planner	0.00	0.00	0.50	0.50	0.00
Total Part-time Employees	0.00	0.00	0.50	0.50	0.00
Total Authorized Personnel	20.20	20.00	20.50	20.50	0.00





Department Description

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

A summary of the three functions of the department are as follows:

Housing: The City works with two housing programs in an administrative capacity: the Dallas County Local Housing Trust Fund and the Metro Home Improvement Program. The department works with the boards of directors or management committees for these programs to set policy and oversee their operations. The department also serves as the administrator of the Community Development Program Block Grant (CDBG) funds the City receives through the United States Department of Housing and Urban Development. Several programs are funded with CDBG funds, including Transit Pass, Homeless Prevention, and Transitional Housing.

The housing programs all provide assistance to low income homeowners whose primary residence is in need of repair or required code violation corrections. Funding to eligible homeowners is made in the form of a five-year forgivable loan.

Economic Development: The department has the leading responsibility for economic development in the City. Major directives for the department include activities which encourage and assist small through large business expansion and growth, enabling the creation of a diverse economy and employment base for the City, as well as enabling the expansion and diversification of the City's tax base.

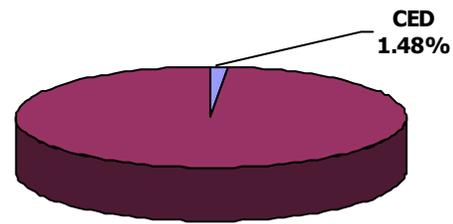
Activities which the City has previously participated in, or currently participating in, are the continued focus of the department's economic development role. These activities may include exhibiting at trade shows, preparing targeted economic development promotional materials, remaining proactive in business recruitment and retention, working with the West Des Moines Business Incubator and small start-up companies, and negotiating with economic development prospects.



BUDGET INFORMATION

FY 2016-17 Budget	\$1,071,406
FY 2015-16 Budget	\$932,009
Percentage Change	14.96%
FY 2016-17 FTE	4.50
Change From FY 2015-16	0.00

PERCENT OF GENERAL FUND BUDGET



Goals and Objectives

The Community & Economic Development department has many goals related to growing and retaining business in the City of West Des Moines, some of those goals are:

- Attract large business employers
- Continue to attract a young, diverse, educated population
- Be the best “Connected” City
- In conjunction with the Historic Valley Junction Foundation, continue to promote the City’s historic business district
- Expand the business incubator and entrepreneurial culture
- Identify opportunities and constraints in redevelopment of commercial corridors

Accomplishments

- Staff completed 6 call trips and attended 4 trade show in 2015
- Sponsored 22 events
- Staff has attended/sponsored 100 events geared toward technology, entrepreneurs and women’s associations

Significant Information

The department currently is currently working with consultants and residents to create a master plan for the Historic West Des Moines area. The plan is scheduled to be presented to City Council in late summer of 2016. \$200,000 has been added to the budget in FY 2016-17 for a contribution to the Neighborhood Finance Corporation for to create a lending program in West Des Moines.



Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$304,237	\$309,309	\$321,100	\$345,375	\$24,275	7.56%
Part-time Employees	13,887	22,162	14,750	14,750		
Contract Help						
Overtime	267	289		5,000	5,000	100.00%
Health, Dental, Life Insurance	44,813	44,496	48,720	47,620	(1,100)	(2.26%)
Retirement Contributions	52,826	54,736	59,814	61,715	1,901	3.18%
Other Pay	3,045	3,078	3,105	3,145	40	1.29%
Total Personal Services	\$419,075	\$434,070	\$447,489	\$477,605	\$30,116	6.73%
Supplies & Services						
Operating & Maintenance	\$219,421	\$165,239	\$473,660	\$585,226	\$111,566	23.55%
Conference, Travel & Training	6,611	6,475	8,000	8,000		
Utilities	36	37	100	75	(25)	(25.00%)
Contractual Obligations	12,500	8,574				
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	\$238,568	\$180,325	\$481,760	\$593,301	\$111,541	23.15%
Capital Outlay						
Replacement Charges	\$4,687	\$2,760	\$2,760	\$500	(\$2,260)	(81.88%)
Computer Hardware & Software						
Vehicles						
Miscellaneous Capital						
Total Capital Outlay	\$4,687	\$2,760	\$2,760	\$500	(\$2,260)	(81.88%)
Lease/Purchase Payments						
Total Expenditures	\$662,330	\$617,155	\$932,009	\$1,071,406	\$139,397	14.96%

Personnel Summary

	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
Comm & Economic Dev Director	1.00	1.00	1.00	1.00	0.00
Planner	1.00	1.00	1.00	1.00	0.00
Housing Planner *	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	4.00	4.00	4.00	4.00	0.00
Part-Time Employees					
Secretary *	0.50	0.50	0.50	0.50	0.00
Total Part-Time Employees	0.50	0.50	0.50	0.50	0.00
Total Authorized Personnel	4.50	4.50	4.50	4.50	0.00

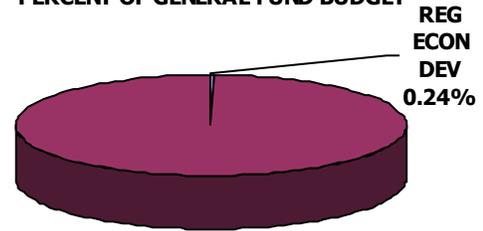
*Approximately 80% of wages and benefits are funded by HUD Grant and contributions from other municipalities for housing program services provided to those communities.



BUDGET INFORMATION

FY 2016-17 Budget	\$138,906
FY 2015-16 Budget	\$153,951
Percentage Change	(9.77%)
FY 2016-17 FTE	0.00
Change From FY 2015-16	0.00

PERCENT OF GENERAL FUND BUDGET



Activity Description

The goal of this activity is to promote economic development for the City by establishing partnerships with regional economic development groups such as the Des Moines Area Metropolitan Planning Organization, Greater Des Moines Partnership, Greater Dallas County Development Alliance, Warren County Economic Development Corporation, and the Madison County Development Groups.

This activity also includes funding for the Sister City Program. A Sister Cities Commission was established in March of 2013 for the purpose of establishing sister city partnerships between West Des Moines and similar municipalities around the world, intended to further economic cooperation and cultural and educational exchanges. In 2014 Mateh Asher, Israel, a region along the Mediterranean Sea in western Galilee became West Des Moines’ first sister city.



Financial Summary

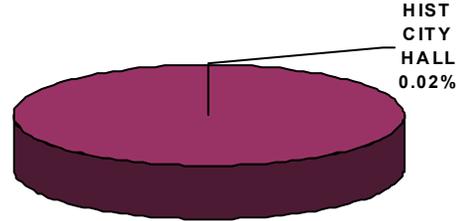
	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services						
Supplies & Services						
Operating & Maintenance	\$109,997	\$125,153	\$153,951	\$138,906	(\$15,045)	(9.77%)
Conference, Travel & Training						
Utilities						
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	\$109,997	\$125,153	\$153,951	\$138,906	(\$15,045)	(9.77%)
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$109,997	\$125,153	\$153,951	\$138,906	(\$15,045)	(9.77%)



BUDGET INFORMATION

FY 2016-17 Budget	\$11,755
FY 2015-16 Budget	\$12,855
Percentage Change	(8.56%)
FY 2016-17 FTE	0.00
Change From FY 2015-16	0.00

PERCENT OF GENERAL FUND BUDGET



Activity Description

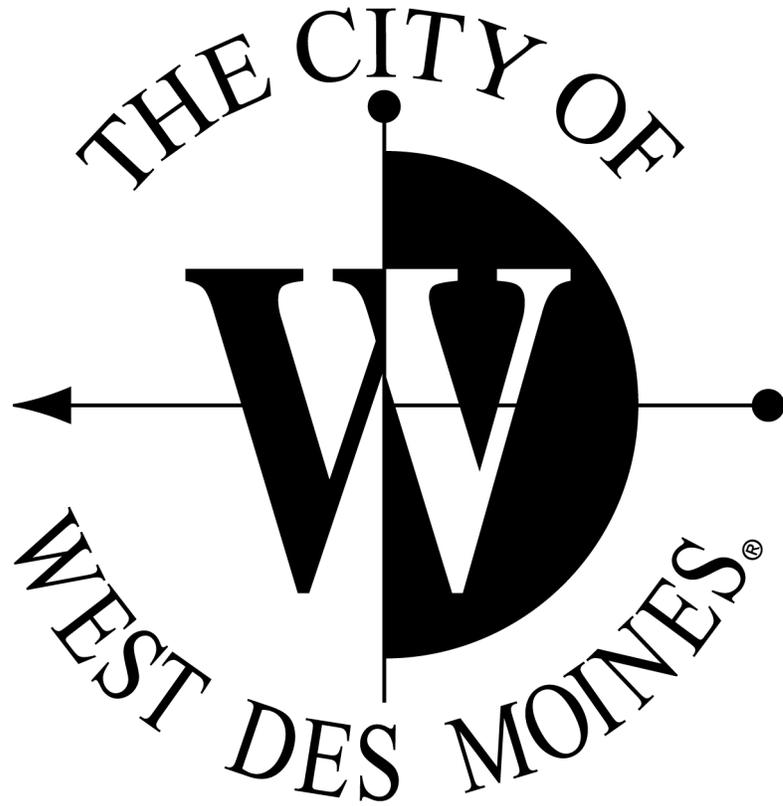
Historic City Hall was a demonstration project incorporating several sustainable building techniques. The building which was originally built in 1905 was restored with both historic and green elements and will serve to demonstrate how sustainable improvements can be made in a historic facility. The building received geothermal wells, photovoltaic panels, added insulation, new doors and windows, new mechanical and electrical systems, LED lamps, a green roof, and water efficient plumbing fixtures. The project was submitted for Leadership in Energy and Environmental Design (LEED) certification and received the LEED Platinum rating, the highest LEED rating. On a daily basis a portion of the building is leased to the Historic Valley Junction Foundation for their office and as a Welcome Center for Valley Junction, while the rest of the building is used for meeting room space and a training center.



Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services						
Supplies & Services						
Operating & Maintenance	\$6,731	\$2,731	\$9,550	\$8,450	(\$1,100)	(11.52%)
Conference, Travel & Training						
Utilities	2,720	2,655	3,305	3,305		
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	\$9,451	\$5,386	\$12,855	\$11,755	(\$1,100)	(8.56%)
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$9,451	\$5,386	\$12,855	\$11,755	(\$1,100)	(8.56%)





Support Services



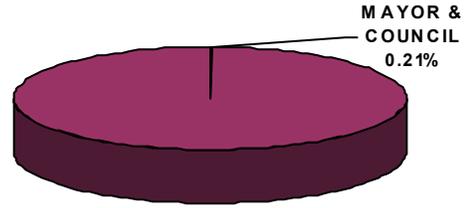
Mayor & Council,
City Manager, City Clerk,
Human Resources,
Information Technology
Services, Legal, Finance



BUDGET INFORMATION

FY 2016-17 Budget	\$117,225
FY 2015-16 Budget	\$115,225
Percentage Change	1.74%
FY 2016-17 FTE	0.00
Change From FY 2015-16	0.00

PERCENT OF GENERAL FUND BUDGET



Department Description

The City Council is the legislative and policy-making body for the City of West Des Moines. As elected representatives of the citizens, the City Council provides the policy direction and program guidance necessary to direct the community's economic, social, and physical development. The Mayor and two council members are elected at large, while the other three are elected by ward. The Mayor, with approval of the Council, appoints members of policy-making boards and commissions of the City. The major responsibilities of the City Council include enacting ordinances, setting property tax rates, approving City service levels, authorizing the budget, and participating in community economic development efforts.

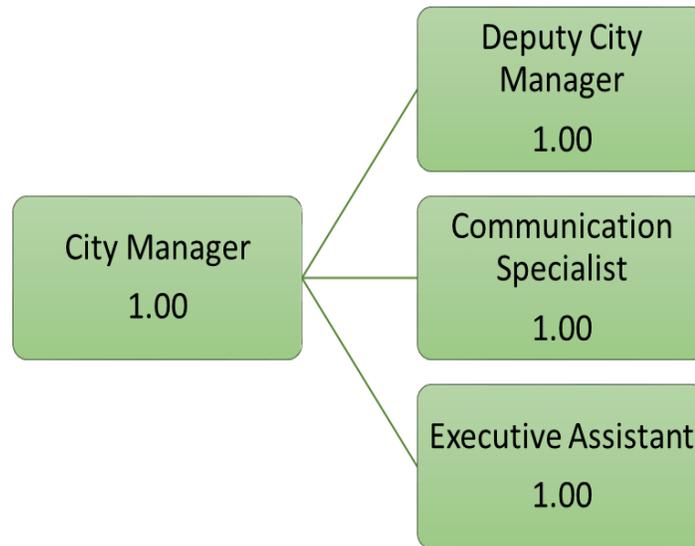
Significant Information

The FY 2016-2017 proposed budget for the council directive line item is \$25,000.



Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Elected Officials	\$59,227	\$59,227	\$59,300	\$59,300		
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions	5,764	5,764	6,075	6,075		
Other Pay						
Total Personal Services	\$64,991	\$64,991	\$65,375	\$65,375		
Supplies & Services						
Operating & Maintenance	\$35,560	\$10,976	\$37,850	\$39,850	\$2,000	5.28%
Conference, Travel & Training	6,270	8,700	12,000	12,000		
Utilities						
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	\$41,830	\$19,676	\$49,850	\$51,850	\$2,000	4.01%
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$106,821	\$84,677	\$115,225	\$117,225	\$2,000	1.74%



Department Description

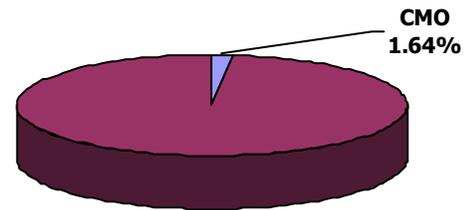
It is the responsibility of the **City Manager's Office** to provide the overall direction for the City organization in accordance with policies established by the City Council. Other responsibilities are to assure that the City operations are conducted economically, efficiently, and effectively and 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's office presents, reviews, and monitors the annual operating budget for the City. Personnel also staff a number of City boards and commissions ranging from external public advisory bodies to internal employee committees and represent the City as a member of the union contract negotiating team. The personnel also work with the City Council on community development issues and with metro area entities and agencies on joint concerns.



BUDGET INFORMATION

FY 2016-17 Budget	\$967,815
FY 2015-16 Budget	\$937,830
Percentage Change	3.09%
FY 2016-17 FTE	4.00
Change From FY 2015-16	0.00

PERCENT OF GENERAL FUND BUDGET

**Goals and Objectives**

- Develop a regional initiative to encourage alternate revenue streams
- Integrated Strategic Plan Implementation with inclusion of City-Wide Communications Plan
- Incorporate regional initiatives into department operations including Capital Crossroads

Accomplishments

- Recruitment of several key senior staff members
- Completed 2015 Special Census
- Launch of new City web site
- 2036 Plan

Significant Information

Currently the City Manager's Office is in the process of evaluating the City's overall structure and exploring the possibilities of gaining efficiencies.

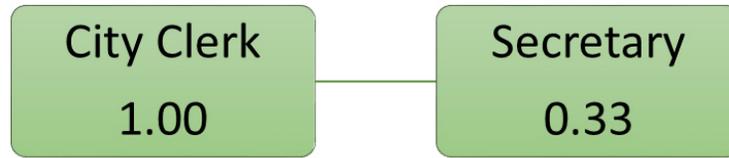
Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$399,397	\$368,031	\$470,000	\$480,000	\$10,000	10.21%
Part-time Employees	29,883	49,892	1,500	1,500		
Contract Help						
Overtime	81	3,258	500	500		
Health, Dental, Life Insurance	33,760	28,454	53,250	52,000	(1,250)	(2.35%)
Retirement Contributions	73,875	68,837	92,100	98,900	6,800	7.38%
Other Pay	7,740	2,763	6,790	6,875	85	1.25%
Total Personal Services	\$544,736	\$521,235	\$624,140	\$639,775	\$15,635	2.51%
Supplies & Services						
Operating & Maintenance	\$189,203	\$210,083	\$196,990	\$221,490	\$24,500	12.44%
Conference, Travel & Training	28,531	19,636	39,500	39,500		
Utilities	1,082	1,150	100	50	(50)	(50.00%)
Contractual Obligations	35,480	123,526	77,100	67,000	(10,100)	(13.10%)
Donations to Agencies						
Non-Recurring/Non-Capital		45,372				
Total Supplies & Services	\$254,296	\$399,767	\$313,690	\$328,040	\$14,350	4.57%
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$799,032	\$921,002	\$937,830	\$967,815	\$29,985	3.09%

Personnel Summary

	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
City Manager	1.00	1.00	1.00	1.00	0.00
Deputy City Manager	1.00	1.00	1.00	1.00	0.00
Assistant to the City Manager	1.00	0.00	0.00	0.00	0.00
Communication Specialist	0.00	1.00	1.00	1.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	4.00	4.00	4.00	4.00	0.00
Total Authorized Personnel	4.00	4.00	4.00	4.00	0.00





Department Description

The role of the **City Clerk’s Office** is to provide the City Council with efficient and effective administrative assistance, coordinating the legislative process to allow the City Council to meet and support the needs of the citizens of West Des Moines. To that end, the Clerk’s Office prepares meeting agendas, records minutes, publishes proceedings, prepares legal notices, has custody of bonds and contracts, and certifies special assessments. Staff also issues licenses and permits, serves as the liaison with the county commissioner during municipal elections, provides public information and notifications on a variety of topics.

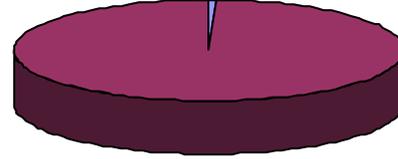
The City Clerk also oversees the budget and the operating expenses for City Hall and municipal elections.



BUDGET INFORMATION

FY 2016-17 Budget	\$407,795
FY 2015-16 Budget	\$468,000
Percentage Change	(12.86%)
FY 2016-17 FTE	1.33
Change From FY 2015-16	0.00

PERCENT OF GENERAL FUND BUDGET
City Clerk
0.69%

**Goals and Objectives**

- Fulfill all responsibilities in a timely fashion
- Ensure all legal requirements are met

Accomplishments

- Alcohol permits issued - 243
- Tobacco permits issued - 52
- Block Party permits issued - 10
- Sound permits issued - 114
- Special Event permits issued - 41

Significant Information

There are no municipal elections scheduled for FY 2016-17.

Maintenance costs for City Hall were increased by \$56,650 in FY 2015-16 Budget Amendment #1 due to extensive repairs to the City Hall fountain. No such expenditures are projected in FY 2016-17 at this time.

Financial Summary

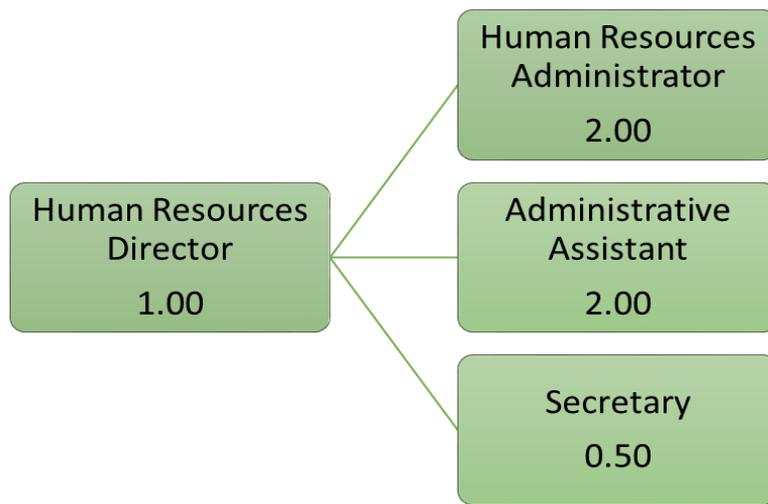
	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$47,974	\$56,587	\$67,500	\$67,600	\$100	0.15%
Part-time Employees						
Contract Help						
Overtime	3,199	3,022	7,000	5,000	(2,000)	(28.57%)
Health, Dental, Life Insurance	10,306	13,665	17,685	20,230	2,545	14.39%
Retirement Contributions	8,341	9,764	12,375	12,530	155	1.25%
Other Pay				120	120	100.00%
Total Personal Services	\$69,820	\$83,038	\$104,560	\$105,480	\$920	0.88%
Supplies & Services						
Operating & Maintenance	\$232,209	\$245,584	\$302,100	\$241,975	(\$60,125)	(19.90%)
Conference, Travel & Training	1,347	245	2,000	1,500	(500)	(25.00%)
Utilities	52,315	54,485	59,340	58,840	(500)	(0.84%)
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	\$285,871	\$300,314	\$363,440	\$302,315	(\$61,125)	(16.82%)
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$355,691	\$383,352	\$468,000	\$407,795	(\$60,205)	(12.86%)



Personnel Summary

	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
City Clerk	0.00	1.00	1.00	1.00	0.00
Deputy City Clerk	1.00	0.00	0.00	0.00	0.00
Secretary	0.00	0.33	0.33	0.33	0.00
Total Full-time Employees	1.00	1.33	1.33	1.33	0.00
Total Authorized Personnel	1.00	1.33	1.33	1.33	0.00





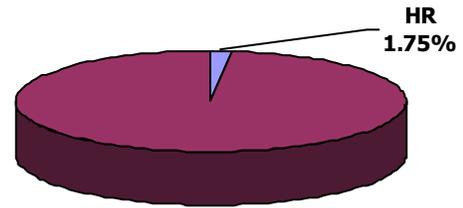
Department Description

Human Resources provides a wide range of services to promote the City departments' workforce and work environment. These services include: recruiting, selecting, testing and hiring the City's workforce; implementing the city's compensation and benefit systems (which includes position descriptions, job evaluation structure, performance management systems, salary/benefit surveys, benefit enrollment, award programs, etc.); implementing the City's Safety and Wellness Programs, including the management of workers' compensation; oversight of employee/labor relations (which includes affirmative action, union negotiations, appeals process, development of Human Resources policies and procedures, etc.); and planning and directing City-wide training and development programs.

BUDGET INFORMATION

FY 2016-17 Budget	\$1,042,000
FY 2015-16 Budget	\$998,469
Percentage Change	4.36%
FY 2016-17 FTE	5.50
Change From FY 2015-16	1.00

PERCENT OF GENERAL FUND BUDGET



Goals and Objectives

- Conduct a a professional study to leverage software efficiencies relating to various HR programs and process
- Develop the HR intranet web site in order to provide better service to employees and managers

Accomplishments

- Recruitment of new Fire Chief
- Recruitment of new Deputy City Manager
- Through HR Classroom condu Business Conduct and Ethics training and the Workplace Violence Prevention Training

Significant Information

Funding has been added to the Human Resources budget for the City to sponsor a seasonal employees through an Iowa Workforce Development program that seeks to employ individuals with disabilities.

Financial Summary

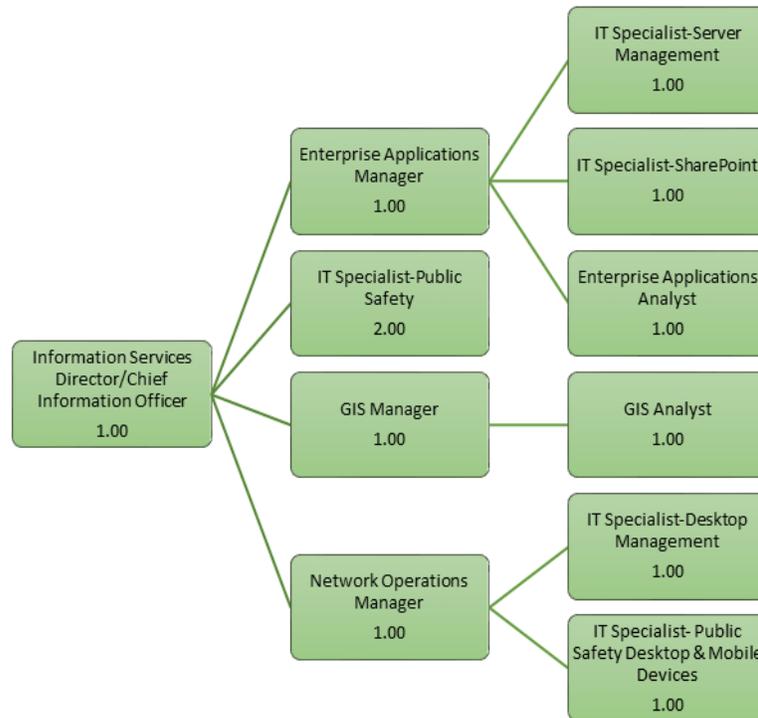
	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$305,439	\$294,499	\$330,800	\$384,300	\$53,500	16.17%
Part-time Employees	26,133	27,862	71,600	50,000	(21,600)	(30.17%)
Contract Help						
Overtime	169	1,448	500	1,500	1,000	200.00%
Health, Dental, Life Insurance	44,922	43,350	55,425	72,725	17,300	31.21%
Retirement Contributions	55,972	54,205	65,875	78,836	12,961	19.68%
Other Pay	1,695	2,170	2,170	2,170		
Total Personal Services	\$434,330	\$423,534	\$526,370	\$589,531	\$63,161	12.00%
Supplies & Services						
Operating & Maintenance	\$194,709	\$196,302	\$272,460	\$249,480	(\$22,980)	(8.43%)
Conference, Travel & Training	8,513	38,877	61,439	63,189	1,750	2.85%
Utilities	205	213	300	1,900	1,600	533.33%
Contractual Obligations	53,015	62,405	87,900	87,900		
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	\$256,442	\$297,797	\$422,099	\$402,469	(\$19,630)	(4.65%)
Capital Outlay						
Replacement Charges						
Computer Hardware & Software	5,000		50,000	50,000		
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay	\$5,000		\$50,000	\$50,000		
Lease/Purchase Payments						
Total Expenditures	\$695,772	\$721,331	\$998,469	\$1,042,000	\$43,531	4.35%



Personnel Summary

	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
Human Resources Director	1.00	1.00	1.00	1.00	0.00
Human Resources Administrator	2.00	2.00	2.00	2.00	0.00
Administrative Assistant	1.00	1.00	1.00	2.00	1.00
Total Full-time Employees	4.00	4.00	4.00	5.00	1.00
Part-time Employees					
Secretary	0.50	0.50	0.50	0.50	0.00
Total Part-time Employees	0.50	0.50	0.50	0.50	0.00
Total Authorized Personnel	4.50	4.50	4.50	5.50	1.00





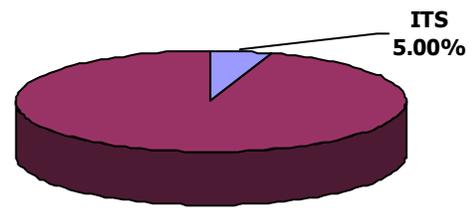
Department Description

Information Technology Services department is responsible to develop, implement, manage and maintain all information technology services for the City. This includes computer systems used by all City staff, application servers, storage devices, infrastructure servers, network systems and general communications systems. Desktop telephones and computer based systems such as instant messaging and e-mail systems, as well as all GIS systems and data are also the responsibility of the department.

BUDGET INFORMATION

FY 2016-17 Budget	\$2,946,458
FY 2015-16 Budget	\$2,789,450
Percentage Change	5.64%
FY 2016-17 FTE	12.00
Change From FY 2015-16	1.00

PERCENT OF GENERAL FUND BUDGET



Goals and Objectives

- Partner with the departments of the City to research, design, build and maintain information technology solutions that support their business processes and customers
- Providing the highest quality of service with honesty, integrity and transparency to the departments we serve.
- Reducing overall IT costs to the City while mitigating risks and improving reliability, this includes exploring cloud based services and applications when it is fiscally responsible, and as long as those systems meet the security requirements placed on the City’s information and data.

Accomplishments

- Assistance with selecting and currently implementing new financial software
- Assistance with selecting and currently implementing new computer aided dispatch software for Westcom
- Assistance with selecting and currently implementing new software for Parks & Recreation
- Assistance with selecting and currently implementing new fleet management software for Public Works

Significant Information

Supplemental Requests include \$225,000 for computer equipment replacement throughout the City.



Financial Summary

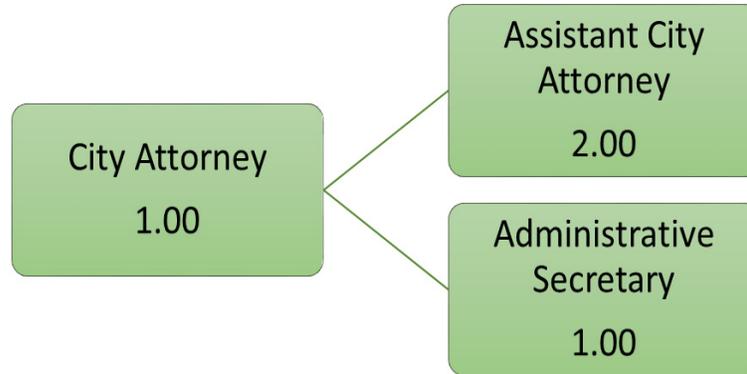
	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$822,770	\$888,959	\$969,725	\$1,103,000	\$133,275	13.74%
Part-time Employees			10,000		(10,000)	(100.00%)
Contract Help						
Overtime						
Health, Dental, Life Insurance	132,022	135,249	152,575	167,639	15,064	9.87%
Retirement Contributions	139,847	153,373	181,540	206,524	24,984	13.76%
Other Pay	8,194	9,810	10,610	11,995	1,385	13.05%
Total Personal Services	\$1,102,833	\$1,187,391	\$1,324,450	\$1,489,158	\$164,708	12.44%
Supplies & Services						
Operating & Maintenance	\$37,456	38,889	\$40,800	\$38,100	(\$2,700)	(6.62%)
Conference, Travel & Training	39,577	39,807	50,000	40,000	(10,000)	(20.00%)
Utilities	32,159	32,044	37,400	51,200	13,800	36.90%
Contractual Obligations	885,992	984,358	931,800	1,003,000	71,200	7.64%
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	\$995,184	\$1,095,098	\$1,060,000	\$1,132,300	\$72,300	6.82%
Capital Outlay						
Replacement Charges			\$100,000	\$100,000		
Computer Hardware & Software	284,612	293,737	224,000	225,000	1,000	0.45%
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay	\$284,612	\$293,737	\$324,000	\$325,000	\$1,000	0.31%
Lease/Purchase Payments	\$107,749	\$107,749	\$80,815		(\$80,815)	(100.00%)
Total Expenditures	\$2,490,378	\$2,683,975	\$2,789,265	\$2,946,458	\$157,193	5.64%



Personnel Summary

	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
IT Services Director/CIO	1.00	1.00	1.00	1.00	0.00
Enterprise Applications Manager	1.00	1.00	1.00	1.00	0.00
IT Specialist - Desktop Management	1.00	1.00	1.00	1.00	0.00
IT Specialist - Public Safety	2.00	2.00	2.00	2.00	0.00
IT Specialist - Public Safety Desktop & Mobile Devices	1.00	1.00	1.00	1.00	0.00
IT Specialist - Server Management	1.00	1.00	1.00	1.00	0.00
IT Specialist - Applications	0.00	1.00	1.00	1.00	0.00
Enterprise Applications Analyst	0.00	0.00	0.00	1.00	1.00
Network Operations Manager	1.00	1.00	1.00	1.00	0.00
GIS Coordinator	1.00	1.00	1.00	1.00	0.00
GIS Analyst	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	10.00	11.00	11.00	12.00	1.00
Total Authorized Personnel	10.00	11.00	11.00	12.00	1.00

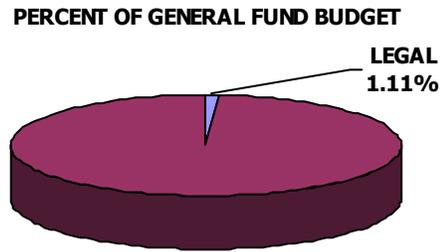




Department Description

The Legal Department attempts to provide all legal services, recognizing the need for limited use of outside counsel for, among other things, bonding, collective bargaining negotiations and complex litigation. The City Attorney is responsible for all aspects of legal services to the Mayor, City Council, administrative staff, and appointed boards and commissions. This includes the drafting of opinion letters, contracts, and the review of ordinances, resolutions and agreements. The City Attorney represents the City in judicial and administrative proceedings and attends City Council and other meetings as necessary to address legal issues which arise.

BUDGET INFORMATION	
FY 2016-17 Budget	\$653,875
FY 2015-16 Budget	\$627,318
Percentage Change	4.23%
FY 2016-17 FTE	4.00
Change From FY 2015-16	0.00



Goals and Objectives

The goal of the Legal Department is to be responsive and provide a quality work product in a timely and efficient manner while reducing legal fees and internal costs. The Legal Department staff maintains an open-door policy to all of our clients and customers and meets with them as necessary. Many of the Legal Department's assignments come with deadlines designated by other bodies, which help staff prioritize and meet goals. Additionally, many assignments are conducted in accordance with an existing policy or process established by the City Council, the courts, etc.



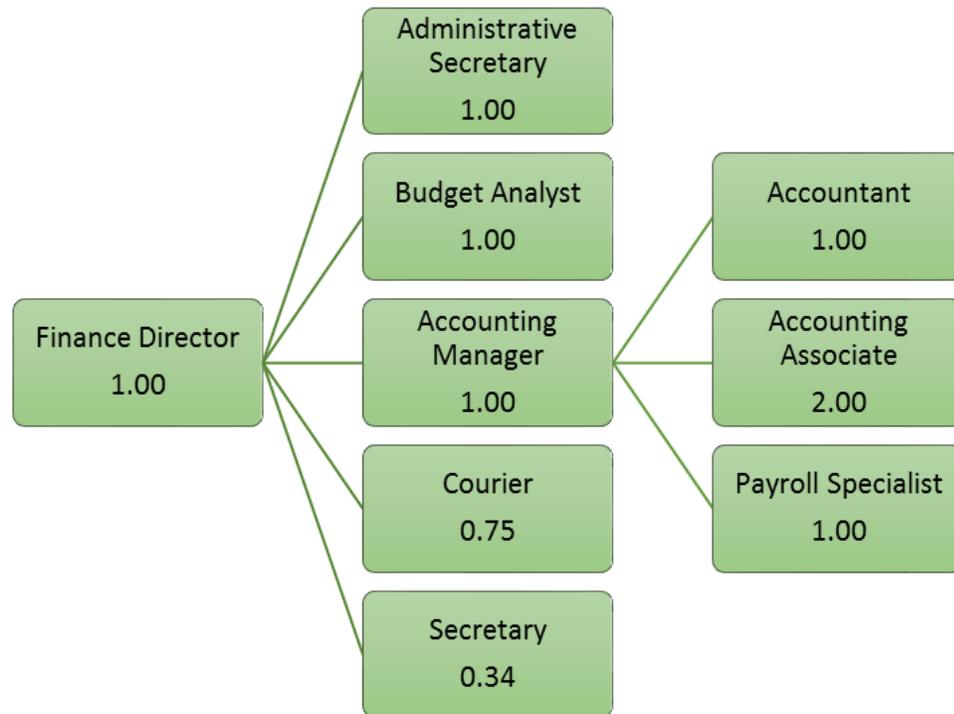
Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$341,764	\$402,747	\$425,000	\$430,200	\$5,200	1.22%
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance	30,397	37,084	40,775	39,650	(1,125)	(2.84%)
Retirement Contributions	56,576	68,223	75,488	78,120	2,632	3.49%
Other Pay	2,170	2,170	2,320	2,755	435	18.75%
Total Personal Services	\$430,907	\$510,224	\$543,583	\$550,725	\$7,142	
Supplies & Services						
Operating & Maintenance	\$97,140	\$82,548	\$78,875	\$98,325	\$19,450	24.66%
Conference, Travel & Training	3,396	586	4,800	4,800		
Utilities	15	15	60	25	(35)	(58.33%)
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	\$100,551	\$83,149	\$83,735	\$103,150	\$19,415	23.19%
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$531,458	\$593,373	\$627,318	\$653,875	\$26,557	4.23%

Personnel Summary

	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
City Attorney	1.00	1.00	1.00	1.00	0.00
Assistant City Attorney	2.00	2.00	2.00	2.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	4.00	4.00	4.00	4.00	0.00
Total Authorized Personnel	4.00	4.00	4.00	4.00	0.00





Department Description

The Finance Department provides both internal and external services for the City of West Des Moines. Major functions of the department included administration, account and payroll, risk management, research and budget, reporting, and treasury services. The Finance Department also assumes responsibility for city-wide courier and procurement of printing supplies and services, as well as providing the primary customer service point for City Hall.

Accounting responsibilities include timely receipt, payment, recording, and reporting of the City’s financial transactions, maintenance of the City’s financial records, and providing assurance that adequate supporting documentation of all financial transactions is maintained. Each year staff prepares the City’s Comprehensive Annual Financial Report which provides information and supporting documentation to facilitate an audit of financial activities.

Specific accounting duties included processing of accounts payable, payroll, property tax and special assessment receipts, grant receipts, bond proceeds, payment of principal and interest on debt, maintaining detailed records of the City’s capital assets, and other transactions. Reports generated by the Finance Department enable the City to make educated decisions regarding cash and debt management, and monitor the City’s budget and financial position.

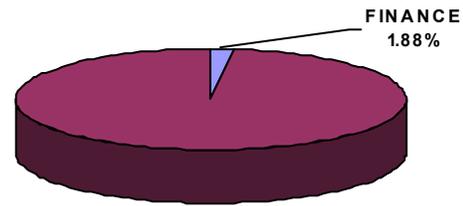
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of West Des Moines for its Comprehensive Annual Financial Report for the year ended June 30, 2014. This was the 22st consecutive year that the City has achieved this prestigious award. In order to be awarded the Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report.



BUDGET INFORMATION

FY 2016-17 Budget	\$1,111,010
FY 2015-16 Budget	\$1,449,135
Percentage Change	(23.33%)
FY 2016-17 FTE	9.09
Change From FY 2015-16	0.00

PERCENT OF GENERAL FUND BUDGET



Research and Budget staff prepares and compiles, and reports on the City’s Operating Budget and Capital Improvements Program, performs fiscal analyses of City Operations, and provides research and analysis support on issues that impact the City.

The City received a Distinguished Budget Presentation Award from GFOA for its Budget Summary document for the fiscal year beginning July 1, 2014, the 16th consecutive year that the City has achieved this award.

Risk Management seeks to protect the City against adverse impacts to its financial and tangible assets. Risks that the City cannot financially assume are transferred through the purchase of adequate property, liability, workman’s compensation and automobile insurance or similar coverage(s). The department analyzes, evaluates, and enacts policies and procedures to protect the City against accidental loss which may significantly affect personnel, property, the budget, or the ability of City Departments to fulfill their responsibilities.

Treasury manages the City’s cash and investments with the policy guidelines established by City Council and state law, providing safety, liquidity, and yield - in that order of priority.

Goals and Objectives

The Finance Department strives to be exceptional stewards of community resources and is working to achieve that by initiating and adapting new revenue sources, implementing multi-year financial forecasting, advocating for responsible tax reform, and working to maintain a steady property tax rate.

Accomplishments

- Received AAA bond rating from Standard and Poor’s in March 2015
- Awarded Certificate of Achievement for Excellence in Financial Reporting from GFOA for the year ended June 30, 2014 Comprehensive Annual Financial Report
- Began implementation of new financial software system
- Selected new banking services provider
- Selected new investment management firm



Significant Information

In the previous budget cycle, the Finance Department selected and began the replacement of the City's financial system. Because the project is not yet finalized, it is possible that additional funds may be need to be allocated in FY 16-17 for project management services, training, and hardware/software. The new system which will likely result in increased efficiencies throughout the City one in place and staff is trained.



Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	\$497,388	\$529,508	\$559,000	\$581,555	\$22,555	4.03%
Part-time Employees	46,619	47,053	28,000	28,850	850	3.04%
Contract Help						
Overtime	12,954	17,321	15,000	17,000	2,000	13.33%
Health, Dental, Life Insurance	70,597	86,429	101,900	113,875	11,975	11.75%
Retirement Contributions	92,306	98,230	105,600	112,700	7,100	6.72%
Other Pay	3,810	4,218	4,700	5,235	535	11.38%
Total Personal Services	\$723,674	\$782,759	\$814,200	\$859,215	\$45,015	5.53%
Supplies & Services						
Operating & Maintenance	\$179,441	\$136,786	\$199,340	\$200,640	\$1,300	0.65%
Conference, Travel & Training	5,519	11,589	12,500	11,000	(1,500)	(12.00%)
Utilities						
Contractual Obligations	9,193	55,217	18,500	27,500	9,000	48.65%
Donations to Agencies						
Non-Recurring/Non-Capital	15,088					
Total Supplies & Services	\$209,241	\$203,592	\$230,340	\$239,140	\$8,800	3.82%
Capital Outlay						
Replacement Charges	\$2,652	\$2,652	\$2,655	\$2,655		
Computer Hardware & Software		208,058	401,940		(401,940)	(100.00%)
Vehicles						
Miscellaneous Equipment				10,000	10,000	100.00%
Total Capital Outlay	\$2,652	\$210,710	\$404,595	\$12,655	(\$391,940)	(96.87%)
Lease/Purchase Payments						
Total Expenditures	\$935,567	\$1,197,061	\$1,449,135	\$1,111,010	(\$338,125)	(23.33%)



Personnel Summary

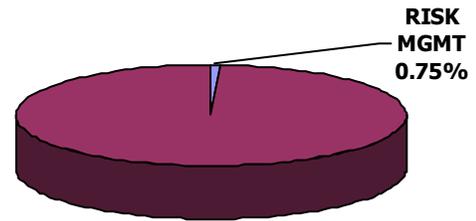
	BUDGET FY 2013-14	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	CHANGE FROM FY 2015-16
Full-time Employees					
Finance Director	1.00	1.00	1.00	1.00	0.00
Accounting Manager	1.00	1.00	1.00	1.00	0.00
Budget Analyst	1.00	1.00	1.00	1.00	0.00
Accountant	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Payroll Specialist	1.00	1.00	1.00	1.00	0.00
Account Clerk	2.00	2.00	2.00	2.00	0.00
Secretary	0.00	0.67	0.34	0.34	0.00
Total Full-time Employees	8.00	8.67	8.34	8.34	0.00
Part-time Employees					
Courier	0.75	0.75	0.75	0.75	0.00
Total Part-time Employees	0.75	0.75	0.75	0.75	0.00
Total Authorized Personnel	8.75	9.42	9.09	9.09	0.00



BUDGET INFORMATION

FY 2016-17 Budget	\$445,000
FY 2015-16 Budget	\$445,000
Percentage Change	0.00%
FY 2016-17 FTE	0.00
Change From FY 2015-16	0.00

PERCENT OF GENERAL FUND BUDGET



Activity Description

Risk management seeks to protect the City against adverse impacts to its financial and tangible assets. Risks that the City cannot financially assume are transferred through the purchase of adequate property, liability, workman's compensation, and automobile insurance or similar coverage(s).

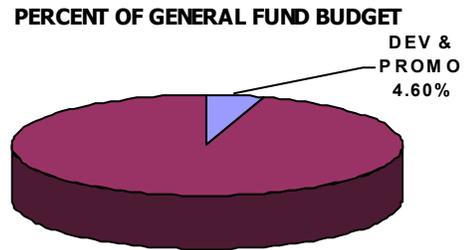


Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services						
Supplies & Services						
Operating & Maintenance	\$372,859	\$378,408	\$445,000	\$445,000		
Conference, Travel & Training						
Utilities						
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	\$372,859	\$378,408	\$445,000	\$445,000		
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$372,859	\$378,408	\$445,000	\$445,000		



BUDGET INFORMATION	
FY 2016-17 Budget	\$2,715,000
FY 2015-16 Budget	\$2,670,000
Percentage Change	1.69%
FY 2016-17 FTE	0.00
Change From FY 2015-16	0.00



Activity Description

The goal of this activity is to enhance the physical and cultural ambience of the City and metropolitan area by marketing the City and providing an appealing environment for visitors and the citizens of West Des Moines. This activity is financed entirely by Hotel/Motel tax revenues.

Budget Objectives and Significant Information

West Des Moines continues to be a metropolitan leader in the distribution of Hotel/Motel Tax Revenues. In FY 16-17, the City plans to distribute 2/7ths of hotel/motel tax collections to the Convention and Visitors Bureau, 2/7ths to BRAVO and 2/7ths will be transferred to City programs, leaving 1/7th for distribution to West Des Moines and metropolitan based activities. Specific allocations will be made by the City Council in early 2016. City Council action designated discretionary fund revenues in excess of total funds revenue of \$2,550,000 are to be channeled towards a public arts program, up to \$120,000.



Financial Summary

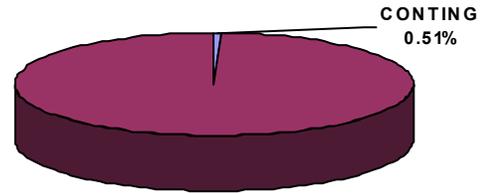
	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services						
Supplies & Services						
Operating & Maintenance	\$21,080	\$21,085	\$37,000	\$26,000	(\$11,000)	(29.73%)
Conference, Travel & Training						
Utilities						
Contractual Obligations						
Donations to Agencies	2,242,274	2,353,573	2,618,000	2,689,000	71,000	2.71%
Non-Recurring/Non-Capital	10,907	18,726	15,000		(15,000)	(100.00%)
Total Supplies & Services	\$2,274,261	\$2,393,384	\$2,670,000	\$2,715,000		
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	\$2,274,261	\$2,393,384	\$2,670,000	\$2,715,000	\$45,000	1.69%



BUDGET INFORMATION

FY 2016-17 Budget	\$303,000
FY 2015-16 Budget	\$253,000
Percentage Change	19.76%
FY 2016-17 FTE	0.00
Change From FY 2015-16	0.00

PERCENT OF GENERAL FUND BUDGET



Activity Description

The City Contingency is comprised of the following elements: funds designated by the City Council for unforeseen circumstances special issues and, funds designated for recognition payments for the City's volunteer personnel.

Through the careful use of Contingency funds the City Council is able to respond to needs and opportunities which were not foreseen at the time the budget was prepared. At the end of each fiscal year, the unused portion of the City Contingency reverts back to the General Fund balance.

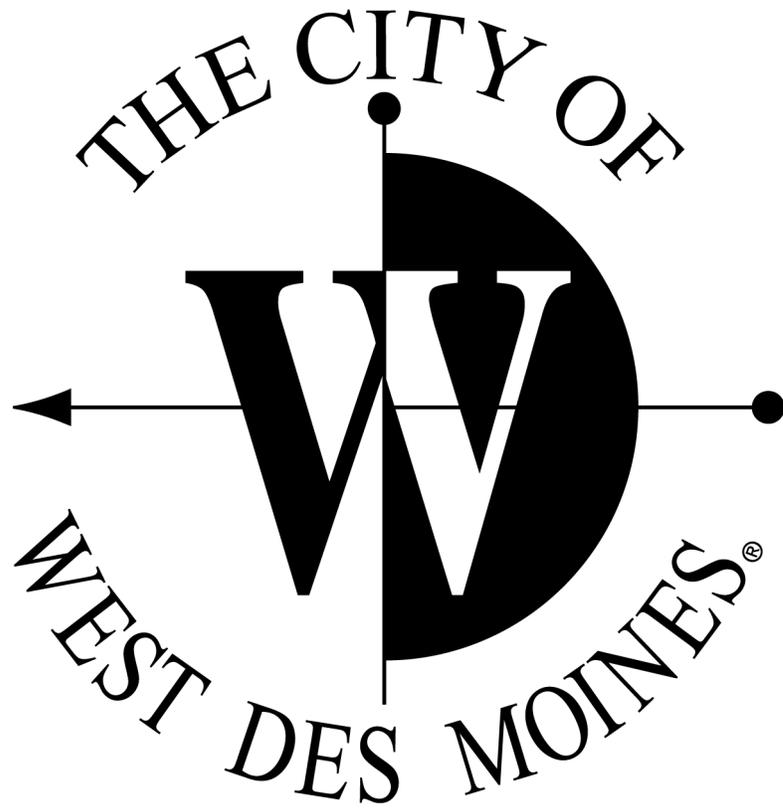
Significant Information

\$50,000 has been budgeted for a study of the Fire and EMS departments structure.



Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees	\$10,985	\$10,345	\$21,000	\$21,000		
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services	\$10,985	\$10,345	\$21,000	\$21,000		
Supplies & Services						
Operating & Maintenance	\$42,358	40,964	\$232,000	\$282,000	\$50,000	21.55%
Conference, Travel & Training						
Utilities						
Contractual Obligations						
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	\$42,358	\$40,964	\$232,000	\$282,000	\$50,000	21.55%
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous	56,000					
Total Capital Outlay	\$56,000					
Lease/Purchase Payments						
Total Expenditures	\$109,343	\$51,309	\$253,000	\$303,000	\$50,000	19.76%



Special Revenue Funds



Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific sources that are usually required by law or regulation to be accounted for separate from the city's general fund.

The City accounts and budgets for the following Special Revenue Funds:

Road Use Tax Fund

This fund accounts for all revenues received from the State of Iowa from motor vehicle fuel taxes, license fees, and vehicle weight taxes. These funds are distributed to the cities in Iowa on a per capita formula basis.

Rehabilitation and Economic Development Funds

These funds account for revenue received from the Iowa Economic Development Authority and the U.S. Department of Housing and Urban Development. These funds also include funding from other local communities participating in the Metro Home Improvement Program and Dallas County Local Housing Trust Fund, which are housing programs managed by the City of West Des Moines.

Employee Benefits Fund

This fund accounts for benefits paid to those City employees who are compensated through government fund types. Revenue in this fund is from the city's property tax levy.

Tax Increment Financing (TIF) Funds

These funds account for revenues generated by the City's TIF districts, which are used for urban renewal and development. A separate fund is used for each district. TIF is a means of financing public improvement projects or economic development incentives for cities, counties and community colleges. Cities may utilize TIF for commercial, industrial, and residential development. How does TIF work? A base year for the purposes of assessing taxable valuation is established in the year prior to incurring any debt associated with the district. Any taxes imposed on this base valuation remain directed to all the local taxing jurisdictions. In other words, if the property prior to development is assessed at \$10,000, the local jurisdictions may continue to collect taxes based on the \$10,000 assessment. In this example, if improvements to the property add another \$10,000 in value, taxes are still collected on the added value but those taxes are retained by the City and directed towards the project, until the underlying debt is paid in full, rather than being spread to all jurisdictions.

Police and Fire Retirement Funds

These funds account for the pension of disabled and retired firefighter and police officers, as provided by Code of Iowa, Chapter 411 and for the City's contribution into the statewide retirement system for sworn police officers and fire personnel.

Park Funds

These funds account for revenues received from cemetery plot sales, park donations, community center trust donations, softball trust donations, and contributions towards the public art program.

Library Funds

These funds account for gift trust donations and fund raising efforts by The Friends of the West Des Moines Public Library Foundation, a non-profit organization created for this purpose.



Police Funds

These funds account for the Police Department's share of Federal and State forfeited/seized assets; as well as direct donations to the West Des Moines Police Department.

E911 Funds

These funds account for revenues generated from a monthly surcharge on each telephone access line terminating within Polk, Dallas, and Warren counties. These funds are used to advance the ability of public safety agencies to achieve inter-operability among Police, Fire and Emergency Medical Service providers, as well as improve the effectiveness and efficiency of public safety.

Human Service Funds

These funds account for donations and grants directed for the West Des Moines Human Services Department.

Emergency Medical Services Funds

These funds account for donations to be used towards the purchase of defibrillators; which are placed in businesses with large numbers of employees, golf courses, and city owned facilities.

Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$6,023,283	\$6,354,019	\$6,397,529	\$6,567,591	\$170,062	2.66%
TIF Revenues	10,822,378	9,172,349	9,320,759	11,999,963	2,679,204	28.74%
Other City Taxes	74,115	87,676	76,316	86,691	10,375	13.59%
Licenses and Permits						
Use of Money and Property	539	579	270	250	(20)	(7.41%)
Intergovernmental	8,364,225	10,893,958	7,170,132	8,457,149	1,287,017	17.95%
Charges for Services						
Special Assessments						
Miscellaneous	1,772,425	1,255,412	1,143,401	1,027,676	(115,725)	(10.12%)
Sub-total Operating Revenues	\$26,322,960	\$27,763,993	\$24,108,407	\$28,139,320	\$4,030,913	16.72%
Other Financing Sources						
Sale of Surplus Assets & Equipment						
Proceeds of Long Term Debt						
Transfers In	1,042,749	318,880	176,000	625,369	449,369	255.32%
Sub-total Other Financing Sources	\$1,042,749	\$318,880	\$176,000	\$625,369	\$449,369	255.32%
TOTAL REVENUES & OTHER SOURCES	\$27,365,709	\$28,082,873	\$24,284,407	\$28,764,689	\$4,480,282	18.45%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$2,582,029	\$2,699,378	\$2,692,796	\$2,538,309	(\$154,487)	(5.74%)
Supplies and Services	3,995,590	6,073,808	2,560,212	2,279,718	(280,494)	(10.96%)
Universal Commodities	871,548	781,551	1,025,000	822,000	(203,000)	(19.80%)
Non-Recurring/Non-Capital	16,636	11,058	131,500	126,819	(4,681)	(3.56%)
Capital	367,038	343,896	659,452	712,652	53,200	8.07%
Sub-total Operating Expenditures	\$7,832,841	\$9,909,691	\$7,068,960	\$6,479,498	(\$589,462)	(8.34%)
Debt Service Expenditures	\$1,148,534	\$71,711	\$29,882	\$164,640	\$134,758	450.97%
Capital Improvement Expenditures						
Total Expenditures	\$8,981,375	\$9,981,402	\$7,098,842	\$6,644,138	(\$454,704)	(6.41%)
Transfers Out	\$19,334,144	\$18,672,145	\$18,129,109	\$23,396,612	\$5,267,503	29.06%
TOTAL EXPENDITURES/TRANSFERS OUT	\$28,315,519	\$28,653,547	\$25,227,951	\$30,040,750	\$4,812,799	19.08%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$949,810)	(\$570,674)	(\$943,544)	(\$1,276,061)	(\$332,517)	n/a
BEGINNING FUND BALANCE	\$22,257,488	\$21,307,678	\$20,737,004	\$19,793,460	(\$943,544)	n/a
ENDING FUND BALANCE	\$21,307,678	\$20,737,004	\$19,793,460	\$18,517,399	(\$1,276,061)	n/a
FUND BALANCE% OF EXPENDITURES	237.24%	207.76%	278.835%	278.70%		



SPECIAL REVENUE FUNDS

FY 2016-17 BUDGET BY FUND

	Road Use Tax Fund	Rehabilitation / Economic Development Funds	Employee Benefits Fund	Tax Increment Financing Funds	Police & Fire Retirement Funds	Park Funds
REVENUES						
Operating Revenues						
Property Taxes			\$4,361,693		\$2,205,898	
TIF Revenues				11,999,963		
Other City Taxes			57,582		29,109	
Licenses and Permits						
Use of Money and Property						
Intergovernmental	7,688,461	406,259	230,736		116,693	
Charges for Services						
Special Assessments						
Miscellaneous		5,000				80,100
Sub-total Operating Revenues	\$7,688,461	\$411,259	\$4,650,011	\$11,999,963	\$2,351,700	\$80,100
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		53,300		452,069		120,000
Sub-total Other Financing Sources		\$53,300		\$452,069		\$120,000
TOTAL REVENUES & OTHER SOURCES	\$7,688,461	\$464,559	\$4,650,011	\$12,452,032	\$2,351,700	\$200,100
EXPENDITURES						
Operating Expenditures						
Personal Services		\$100,067			\$2,438,242	
Supplies and Services		521,640		1,129,532		61,500
Universal Commodities	820,000	2,000				
Non-Recurring/Non-Capital		66,819				
Capital						190,100
Sub-total Operating Expenditures	\$820,000	\$690,526		\$1,129,532	\$2,438,242	\$251,600
Debt Service Expenditures	\$164,640					
Capital Improvement Expenditures						
Total Expenditures	\$984,640	\$690,526		\$1,129,532	\$2,438,242	\$251,600
Transfers Out	\$8,722,040		\$4,650,011	\$9,804,561		
TOTAL EXPENDITURES/TRANSFERS OUT	\$9,756,680	\$690,526	\$4,650,011	\$10,984,093	\$2,438,242	\$251,600
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$2,068,219)	(\$225,967)		\$1,517,939	(\$86,542)	(\$51,500)
BEGINNING FUND BALANCE	\$9,148,768	\$577,192	(\$282)	\$6,161,022	\$2,385,074	\$659,773
ENDING FUND BALANCE	\$7,080,549	\$351,225	(\$282)	\$7,678,961	\$2,298,532	\$608,273
FUND BALANCE% OF EXPENDITURES	719.10%	50.86%	n/a	679.84%	94.27%	241.76%



SPECIAL REVENUE FUNDS

FY 2016-17 BUDGET BY FUND

	Library Funds	Police Funds	E911 Funds	Human Services Funds	EMS Funds	BUDGET FY 2015-16
REVENUES						
Operating Revenues						
Property Taxes						\$6,567,591
TIF Revenues						11,999,963
Other City Taxes						86,691
Licenses and Permits						
Use of Money and Property				250		250
Intergovernmental				15,000		8,457,149
Charges for Services						
Special Assessments						
Miscellaneous	60,000	15,000	747,576	120,000		1,027,676
Sub-total Operating Revenues	\$60,000	\$15,000	\$747,576	\$135,250		\$28,139,320
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						625,369
Sub-total Other Financing Sources						\$625,369
TOTAL REVENUES & OTHER SOURCES	\$60,000	\$15,000	\$747,576	\$135,250		\$28,764,689
EXPENDITURES						
Operating Expenditures						
Personal Services						\$2,538,309
Supplies and Services		15,000	415,046	137,000		2,279,718
Universal Commodities						822,000
Non-Recurring/Non-Capital	60,000					126,819
Capital			522,552			712,652
Sub-total Operating Expenditures	\$60,000	\$15,000	\$937,598	\$137,000		\$6,479,498
Debt Service Expenditures						\$164,640
Capital Improvement Expenditures						
Total Expenditures	\$60,000	\$15,000	\$937,598	\$137,000		\$6,644,138
Transfers Out			\$170,000			\$23,396,612
TOTAL EXPENDITURES/TRANSFERS OUT	\$60,000	\$15,000	\$1,107,598	\$137,000		\$30,040,750
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			(\$360,022)	(\$1,750)		(\$1,276,061)
BEGINNING FUND BALANCE	\$171,302	\$376,626	(\$282,864)	\$591,146	\$5,703	\$19,793,460
ENDING FUND BALANCE	\$171,302	\$376,626	(\$642,886)	\$589,396	\$5,703	\$18,517,399
FUND BALANCE% OF EXPENDITURES	285.50%	2,510.84%	(68.57%)	430.22%	n/a	278.70%



Description of the Road Use Tax Fund

This fund accounts for all revenues received from the State of Iowa from motor vehicle fuel taxes, license fees, and vehicle weight taxes. These funds are distributed to the cities in Iowa on a per capita formula basis. Road Use Tax funds are available to finance street maintenance and construction, as well as providing funding for street capital improvements.

Major Revenue Sources

The City estimates it will receive \$7,688,461 in Road Use Taxes in FY 2016-2017. This estimate is based on the City's 2015 special census population of 63,541 and a per capita estimate of \$121.00. The Iowa Department of Transportation (IDOT) projects the per capita rate will increase to approximately \$123.00 by FY 2019-2020. The increasing Road Use Tax receipts are generally a result of higher vehicle registration fees the state legislature passed into law during 2008 and the addition of TIME-21 funding. The Transportation Investment Moves the Economy in the 21st Century (TIME-21) Fund is established in Chapter 312A, Code of Iowa. In 2015 the state legislature approved a 10 cents per gallon increase in the motor vehicle fuel tax, which has significantly increased the per capita distribution the city receives. The Fund consists of moneys appropriated by the General Assembly and any revenues credited by law to the Fund. The fund allocated revenues to the State, cities and counties based on the following formulas; 60% for primary roads, 20% to secondary roads, and 20% to city streets. IDOT has indicated that the estimates may likely be lowered significantly based upon actual collections.

Fiscal Year	Actual/ Current IDOT per capita estimates
2007-08	\$84.30
2008-09	\$86.00
2009-10	\$89.50
2010-11	\$89.50
2011-12	\$91.25
2012-13	\$94.00
2013-14	\$96.00
2014-15	\$98.50
2015-16	\$120.50
2016-17	\$121.00

Expenditures

Approximately \$8.89 million in Road Use Tax funds are being utilized for street related expenditures (CIP and operating). The remaining \$820,000 will be used for street lighting. This will effectively use all of the current year Road Use Tax funds received from the State of Iowa.

Estimated Ending Fund Balance

The City estimates that the ending fund balance of the Road Use Tax Fund will be roughly \$7.08 million. Most of this balance is obligated to complete capital projects which initiated in fiscal years prior to FY 2016-2017. A small portion of this balance, approximately 10%, is set aside as a contingency for other road repairs and projects.



SPECIAL REVENUE FUNDS

ROAD USE TAX FUND

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	5,637,020	6,043,701	6,263,221	7,688,461	1,425,240	22.76%
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$5,637,020	\$6,043,701	\$6,263,221	\$7,688,461	\$1,425,240	22.76%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	182,703					
Sub-total Other Financing Sources	\$182,703					
TOTAL REVENUES & OTHER SOURCES	\$5,819,723	\$6,043,701	\$6,263,221	\$7,688,461	\$1,425,240	22.76%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities	866,014	780,676	1,022,000	820,000	(202,000)	(19.77%)
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$866,014	\$780,676	\$1,022,000	\$820,000	(\$202,000)	(19.77%)
Debt Service Expenditures	\$1,076,823			\$164,640	\$164,640	100.00%
Capital Improvement Expenditures						
Total Expenditures	\$1,942,837	\$780,676	\$1,022,000	\$984,640	(\$37,360)	(3.66%)
Transfers Out	\$4,682,194	\$6,185,444	\$6,032,000	\$8,772,040	\$2,740,040	45.43%
TOTAL EXPENDITURES/TRANSFERS OUT	\$6,625,031	\$6,966,120	\$7,054,000	\$9,756,680	\$2,702,680	38.31%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$805,308)	(\$922,419)	(\$790,779)	(\$2,068,219)	(\$1,277,440)	n/a
BEGINNING FUND BALANCE	\$11,667,274	\$10,861,966	\$9,939,547	\$9,148,768	(\$790,779)	n/a
ENDING FUND BALANCE	\$10,861,966	\$9,939,547	\$9,148,768	\$7,080,549	(\$2,068,219)	n/a
FUND BALANCE% OF EXPENDITURES	559.08%	1,273.19%	895.18%	719.10%		



Description of Rehabilitation/Economic Development Funds

These funds account for revenues received from the Iowa Economic Development Authority and the U.S. Department of Housing and Urban Development (HUD).

Community Development Block Grant Entitlement

In October 2004, HUD identified the City of West Des Moines as a grantee for the Entitlement Community Development Block Grant (CDBG) Program. As an entitlement community, West Des Moines is eligible for HUD funds to address defined needs within the community. The program provides annual grants on a formula basis to entitled cities and counties (those over 50,000 in population) to develop viable urban communities, by providing decent housing and a suitable living environment and by expanding economic opportunities, principally for low- and moderate-income persons.

Transitional Housing

The transitional housing program is designed to help low-income families with housing and additional support. The program's ultimate goal is to help families become financially self-sufficient and able to procure permanent housing. Grant funding will be determined at a later date.

Economic Development Account

Since 1999 the City has participated in multiple economic development financial programs currently managed by the Iowa Economic Development Authority. Over that time, the City has provided match contributions in the form of forgivable or low interest loans totaling \$667,000 and involving 12 area businesses. The current High Quality Jobs Program (HQJP) provides qualifying businesses tax credits and direct financial assistance to off-set some of the costs incurred to locate, expand, or modernize an Iowa facility. To qualify for this very flexible assistance package, eligible businesses must meet certain wage threshold requirements. Actual award amounts will be based on the business's level of need; the quality of the jobs; the percentage of created or retained jobs defined as high-quality; and the economic impact of the project. Funds are provided in the form of loans and forgivable loans.



SPECIAL REVENUE FUNDS REHAB/ECONOMIC DEVELOPMENT FUNDS

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	2,714,705	4,554,810	511,242	406,259	(104,983)	(20.53%)
Charges for Services						
Special Assessments						
Miscellaneous	53,314	80,929	56,000	5,000	(51,000)	(91.07%)
Sub-total Operating Revenues	\$2,768,019	\$4,635,739	\$623,492	\$411,259	(\$155,983)	(34.04%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	94,151	69,205	56,000	53,300	(2,700)	(4.82%)
Sub-total Other Financing Sources	\$94,151	\$69,205	\$56,000	\$53,300	(\$2,700)	(4.82%)
TOTAL REVENUES & OTHER SOURCES	\$2,862,170	\$4,704,944	\$623,492	\$464,559	(\$158,933)	(25.49%)
EXPENDITURES						
Operating Expenditures						
Personal Services	\$169,213	\$176,032	\$97,796	\$100,067	\$2,271	2.32%
Supplies and Services	2,568,373	4,561,590	557,610	521,640	(35,970)	(6.45%)
Universal Commodities	5,534	874	3,000	2,000	(1,000)	(33.33%)
Non-Recurring/Non-Capital	1,740	960	51,500	66,819	15,319	29.75%
Capital						
Sub-total Operating Expenditures	\$2,744,860	\$4,739,457	\$709,906	\$690,526	(\$19,380)	(2.73%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$2,744,860	\$4,739,457	\$709,906	\$690,526	(\$19,380)	(2.73%)
Transfers Out	\$31,262	\$26,408				
TOTAL EXPENDITURES/TRANSFERS OUT	\$2,776,122	\$4,765,865	\$709,906	\$690,526	(\$19,380)	(2.73%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$86,048	(\$60,921)	(\$86,414)	(\$225,967)	(\$139,553)	n/a
BEGINNING FUND BALANCE	\$638,479	\$724,527	\$663,606	\$577,192	(\$86,414)	n/a
ENDING FUND BALANCE	\$724,527	\$663,606	\$577,192	\$351,225	(\$225,967)	n/a
FUND BALANCE% OF EXPENDITURES	26.40%	14.00%	81.31%	50.86%		



Description of the Employee Benefits Fund

This fund accounts for benefits paid to City employees who are compensated through government fund types.

Financial Summary

Cities are allowed to levy in a Special Revenue Fund for contributions under the Federal Insurance Contributions Act (FICA), the Iowa Public Employees Retirement System (IPERS), the Municipal Fire and Police Retirement System of Iowa (MFPRSI), and certain other employee benefits. In FY 2016-2017, the levy for employee benefits will be approximately \$4,419,275 and the commercial property tax replacement funding is projected to be \$230,736. These amounts will then be transferred to the General Fund as the employee benefits are actually paid.

SPECIAL REVENUE FUNDS

EMPLOYEE BENEFITS FUND

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$4,089,809	\$4,226,058	\$4,217,882	\$4,361,693	\$143,811	3.41%
TIF Revenues						
Other City Taxes	50,324	58,313	50,330	57,582	7,252	14.41%
Licenses and Permits						
Use of Money and Property						
Intergovernmental		121,544	252,293	230,736	(21,557)	(8.54%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$4,140,133	\$4,405,915	\$4,520,505	\$4,650,011	\$129,506	2.86%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$4,140,133	\$4,405,915	\$4,520,505	\$4,650,011	\$129,506	2.86%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures						
Transfers Out	\$4,129,878	\$4,416,170	\$4,520,787	\$4,650,011	\$129,224	2.86%
TOTAL EXPENDITURES/TRANSFERS OUT	\$4,129,878	\$4,416,170	\$4,520,787	\$4,650,011	\$129,224	2.86%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$10,255	(\$10,255)	(282)			
BEGINNING FUND BALANCE		\$10,255		(282)		
ENDING FUND BALANCE	\$10,255		(282)	(282)		
FUND BALANCE% OF EXPENDITURES	n/a	n/a	n/a	n/a		



Description of the Tax Increment Financing (TIF) Funds

These funds have been established for the receipt of tax revenues from the City's TIF districts. A brief description of each of the active districts is as follows:

Mills Parkway TIF District

This district was created in 1999 and has been amended several times to create multiple subdistricts. The original area expired in FY 2013-2014 and the subdistricts will fully expire in fiscal year 2025-2026. The original purpose of the district was to help defray costs associated with the construction of a new municipal fire station, and an interstate interchange at the intersection of Mills Civic Parkway and Interstate Highway 35. The first amendment facilitated construction of the infrastructure (street, sanitary sewer and water lines) necessary for the Wells Fargo Mortgage Company complex while later amendments allowed financing for construction of infrastructure, connecting roadways, and utility work to serve the Athene USA and Microsoft campuses, TIF receipts are projected to be \$5,267,706 for FY 2016-2017. The most recent amendment allows for improvements to S. 60th St.

Jordan Creek TIF District

This district was created in 2000 and is set to expire in fiscal year 2018-2019. The purpose of this district is to help defray the costs associated with the construction of a new municipal fire station and numerous infrastructure improvements in the Jordan Creek Towncenter area. TIF receipts for FY 2016-2017 are projected to be \$3,120,637.

Valley Junction TIF District

This district was created in 2009 and will expire in fiscal year 2017-2018 as the underlying debt associated with the district will be paid. The purpose of the district is to finance construction of various improvements within the Valley Junction Urban Renewal District.

Westown V TIF District

This district was created in 2009 and is set to expire in fiscal year 2024-2025. The purpose of the district is to finance roadway improvements necessary to handle increased traffic generated by the recent opening of two new hospitals within the Westown Parkway V Urban Renewal District. TIF receipts are projected to be \$171,108 for FY 2016-2017. Two subsequent amendments were approved to provide increased economic development incentives to businesses.

Fuller Road TIF District

This district was created in 2010 and the expiration date is to be determined. The district has a 20 year life, but based off the urban renewal plan, this will not exceed 15 years. The purpose of the district is to create an incentive fund that the City Council can choose to make grants, including tax rebates, attributable to new construction within the renewal area. TIF receipts are projected to be \$6,303 for FY 2016-2017.



Woodland Hills TIF District

This district was created in 2011 and is set to expire fiscal year 2023-2024. The district has a 10 year life. The objectives of this district are to facilitate the development that had been previously aborted within the project area by encouraging new residential and commercial development opportunities through the installation and repair of necessary public improvements; and to provide the opportunity for generating funds to benefit low and moderate income households and families in West Des Moines. Specific improvements include paving a portion of South 88th Street from Mills Civic Parkway to Booneville Road as well as constructing South 93rd Street north of Woodland Hills Elementary School. TIF receipts are projected to be \$1,189,654 for FY 2016-2017.

4125 Westown TIF District

This district was created in 2013 and the expiration date is to be determined. The district has a 20 year life, but based off the urban renewal plan, this will not exceed 15 years. The purpose of the district is to create an incentive fund that the City Council can choose to make grants, including tax rebates, attributable to the purchase and remodeling of a vacant building in the area.

Alluvion TIF District

This district was created in 2014 and the expiration date is to be determined. The district has a 20 year life. The purpose of the district is to finance the construction of infrastructure (streets, water line, sanitary sewer improvements, and power line relocation) for the Microsoft data center complex, and building and equipping a public safety facility within the district. TIF receipts are projected to be \$2,149,046 for FY 2016-17.

Val Gate TIF District

An urban renewal area was created in 2015 but debt has yet to be certified within the district.

Ashworth Road TIF District

An urban renewal area was created in 2010 but debt has yet to be certified within the district.

SPECIAL REVENUE FUNDS

TIF FUNDS

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	\$10,822,378	\$9,172,349	\$9,320,759	\$11,999,963	\$2,679,204	28.74%
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental		102,701				
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$10,822,378	\$9,275,050	\$9,320,759	\$11,999,963	\$2,679,204	28.74%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	637,895	64,675		452,069	452,069	100.00%
Sub-total Other Financing Sources	\$637,895	\$64,675		\$452,069	\$452,069	100.00%
TOTAL REVENUES & OTHER SOURCES	\$11,460,273	\$9,339,725	\$9,320,759	\$12,452,032	\$3,131,273	33.59%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	1,052,247	1,007,687	1,336,056	1,129,532	(206,524)	(15.46%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$1,052,247	\$1,007,687	\$1,336,056	\$1,129,532	(\$206,524)	(15.46%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,052,247	\$1,007,687	\$1,336,056	\$1,129,532	(\$206,524)	(15.46%)
Transfers Out	\$10,279,898	\$7,860,564	\$7,402,722	\$9,804,561	\$2,401,839	32.45%
TOTAL EXPENDITURES/TRANSFERS OUT	\$11,332,145	\$8,868,251	\$8,738,778	\$10,934,093	\$2,195,315	25.12%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$128,128	\$471,474	\$581,981	\$1,517,939	\$935,958	n/a
BEGINNING FUND BALANCE	\$4,979,439	\$5,107,567	\$5,579,041	\$6,161,022	\$581,981	n/a
ENDING FUND BALANCE	\$5,107,567	\$5,579,041	\$6,161,022	\$7,678,961	\$1,517,939	n/a
FUND BALANCE% OF EXPENDITURES	485.30%	553.65%	461.14%	679.84%		



Description of the Police and Fire Retirement Funds

These funds account for the pension of disabled and retired Firefighters and Police officers as provided by Code of Iowa Chapter 410, and for the City’s contribution into the statewide retirement system for sworn police officers and fire personnel.

Financial Summary

Cities are allowed to levy in a Special Revenue Fund for contributions under the Municipal Fire and Police Retirement System of Iowa (MFPRSI). In FY 2016-2017 the levy for these pension contributions will be approximately \$2,235,007, and the commercial property tax replacement funding is projected to be \$116,693. The MFPRSI City contribution rate decreased from 27.77% in FY 2015-2016 to 25.92% in FY 2016-2017. As the MFPRSI continues to remain above the 25.00% City contribution rate, it is foreseeable the City will continue to maintain this levy and incur a deficiency of revenues over expenditures to cover the underlying pension obligation.

Fiscal Year	City Required Contribution Rate
2007-08	25.48%
2008-09	18.75%
2009-10	17.00%
2010-11	19.90%
2011-12	24.76%
2012-13	26.12%
2003-04	30.12%
2014-15	30.41%
2015-16	27.77%
2016-17	25.92%



SPECIAL REVENUE FUNDS

POLICE & FIRE RETIREMENT FUNDS

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$1,933,474	\$2,127,961	\$2,179,647	\$2,205,898	\$26,251	1.20%
TIF Revenues						
Other City Taxes	23,791	29,363	25,986	29,109	3,123	12.02%
Licenses and Permits						
Use of Money and Property						
Intergovernmental		61,201	130,376	116,693	(13,683)	(10.50%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$1,957,265	\$2,218,525	\$2,336,009	\$2,351,700	\$15,691	0.67%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$1,957,265	\$2,218,525	\$2,336,009	\$2,351,700	\$15,691	0.67%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$2,412,816	\$2,523,346	\$2,595,000	\$2,438,242	(\$156,758)	(6.04%)
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$2,412,816	\$2,523,346	\$2,595,000	\$2,438,242	(\$156,758)	(6.04%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$2,412,816	\$2,523,346	\$2,595,000	\$2,438,242	(\$156,758)	(6.04%)
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$2,412,816	\$2,523,346	\$2,595,000	\$2,438,242	(\$156,758)	(6.04%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$455,551)	(\$304,821)	(\$258,991)	(\$86,542)	\$172,449	n/a
BEGINNING FUND BALANCE	\$3,404,437	\$2,948,886	\$2,644,065	\$2,385,074	(\$258,991)	n/a
ENDING FUND BALANCE	\$2,948,886	\$2,644,065	\$2,385,074	\$2,298,532	(\$86,542)	n/a
FUND BALANCE% OF EXPENDITURES	122.22%	104.78%	91.91%	94.27%		



Description of the Park Funds

These funds account for revenues received from cemetery plot sales, park donations, community center trust donations, softball trust donations, and contributions towards the public art program.

Public Art

In 2011, the City of West Des Moines established a Public Arts Advisory Commission to advise and assist the City Council in the promotion of public art with the city's physical environment and public spaces. The activities of the Public Art Advisory Commission are funded through annual appropriation of hotel/motel tax revenues.

The commission has sponsored an annual Art on the Campus temporary exhibit of sculpture on the City-School Campus. It also sponsors educational and recreational programs for public art and purchases and commissions permanent works of public art. In FY 2014-15 the Commission purchase a work of site-specific public art from the 2014 Art on the Campus exhibit. The Commission is commissioning its first work of public art in FY 2015-16 for the Trail Gateway Art Project.

In FY 2016-17, the Commission will continue the Art on the Campus exhibit, possibly purchasing one of the works of art exhibited, and begin the process to commission a second work of site-specific public art. In addition, the Commission will implement a community service art project to raise awareness of stormwater management issues and expand their promotional and education efforts.

Estimated Ending Fund Balance

The projected remaining Parks Fund balance of \$608,273 is obligated for future park developments, and to support operations at the Community Center, Raccoon River Softball Complex, and other park facilities, as well as support the Public Art Program.

SPECIAL REVENUE FUNDS

PARK FUNDS

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	2					
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	74,290	130,866	49,275	80,100	30,825	62.58%
Sub-total Operating Revenues	\$74,292	\$130,866	\$49,275	\$80,100	\$30,825	62.58%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	120,000	160,000	120,000	120,000		
Sub-total Other Financing Sources	\$120,000	\$160,000	\$120,000	\$120,000		
TOTAL REVENUES & OTHER SOURCES	\$194,292	\$290,866	\$169,275	\$200,100	\$30,825	18.21%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	13,826	31,630	95,500	61,500	(34,000)	(35.60%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	42,489	13,969	128,400	190,100	61,700	48.05%
Sub-total Operating Expenditures	\$56,315	\$45,599	223,900	\$251,600	\$27,700	12.37%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$56,315	\$45,599	\$223,900	\$251,600	\$27,700	12.37%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$56,315	\$45,599	\$223,900	\$251,600	\$27,700	12.37%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$137,977	\$245,267	(\$54,625)	(\$51,500)	\$3,125	n/a
BEGINNING FUND BALANCE	\$331,154	\$469,131	\$714,398	\$659,773	(\$54,625)	n/a
ENDING FUND BALANCE	\$469,131	\$714,398	\$659,773	\$608,273	(\$51,500)	n/a
FUND BALANCE% OF EXPENDITURES	833.08%	1,566.70%	294.67%	241.76%		



Description of the Library Trust Funds

These funds account for miscellaneous donations and fund raising efforts by The Friends of the West Des Moines Public Library Foundation.

Financial Summary

The Library expects to receive approximately \$60,000 in donations in FY 2016-2017, which are intended to augment and enhance the Library's services and collection materials.

A suggested expenditure budget will result in approximately \$60,000 in expenditures for library materials.

Estimated Ending Fund Balance

The projected remaining fund balance of approximately \$171,302 is reserved exclusively for the future support of Library operations.

SPECIAL REVENUE FUNDS

LIBRARY FUNDS

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	20		20		(20)	(100.00%)
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	60,882	66,306	59,000	60,000	1,000	1.69%
Sub-total Operating Revenues	\$60,902	\$66,306	\$59,020	\$60,000	\$980	1.66%
Other Financing Sources						
Sale of Surplus Assets & Equipment						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$60,902	\$66,306	\$59,020	\$60,000	\$980	1.66%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	13,004	9,685	80,000	60,000	(\$20,000)	(25.00%)
Capital	75,583	55,496	3,500			
Sub-total Operating Expenditures	\$88,587	\$65,181	\$83,500	\$60,000	(\$20,000)	(25.00%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$88,587	\$65,181	\$83,500	\$60,000	(\$20,000)	(25.00%)
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$88,587	\$65,181	\$83,500	\$60,000	(\$20,000)	(25.00%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$27,685)	\$1,125	(\$24,480)			
BEGINNING FUND BALANCE	\$222,342	\$194,657	\$195,782	\$171,302	(\$24,480)	n/a
ENDING FUND BALANCE	\$194,657	\$195,782	\$171,302	\$171,302		n/a
FUND BALANCE% OF EXPENDITURES	219.74%	300.37%	205.15%	285.50%		



Description of Police Funds

These funds account for the Police Department's Federal and State forfeiture programs, as well as direct donations to the Police Department. The primary purpose of the Federal and State forfeiture program is to deter crime by depriving criminals of the profits and proceeds of their illegal activities and to weaken criminal enterprises by removing the mechanisms of crime. An ancillary purpose is to enhance cooperation among Federal, State, and local law enforcement agencies through the equitable sharing of forfeiture proceeds.

Financial Summary

Due to the unpredictable nature of the forfeiture program, revenues are conservatively estimated. In FY 2016-2017, the City projects revenues from the forfeiture program to be approximately \$15,000. These funds will be used to augment police services, particularly in the areas of computer hardware, ammunition, and tactical team operations.

Estimated Ending Fund Balance

The projected ending fund balance of \$376,626 is reserved exclusively for future police operations.

SPECIAL REVENUE FUNDS

POLICE FUNDS

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	6	6				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	62,153	58,049	15,000	15,000		
Sub-total Operating Revenues	\$62,159	\$58,055	\$15,000	\$15,000		
Other Financing Sources						
Sale of Surplus Assets & Equipment						
Proceeds of Long Term Debt						
Transfers In		1,000				
Sub-total Other Financing Sources		\$1,000				
TOTAL REVENUES & OTHER SOURCES	\$62,159	\$59,055	\$15,000	\$15,000		
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	2,076	(1,437)	10,000	15,000	5,000	33.33%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	118,751	27,388	5,000		(5,000)	(100.00%)
Sub-total Operating Expenditures	\$120,827	\$25,951	\$15,000	\$15,000		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$120,827	\$25,951	\$15,000	\$15,000		
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$120,827	\$25,951	\$15,000	\$15,000		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$58,668)	\$33,104				n/a
BEGINNING FUND BALANCE	\$402,190	\$343,522	\$376,626	\$376,626		n/a
ENDING FUND BALANCE	\$343,522	\$376,626	\$376,626	\$376,626		n/a
FUND BALANCE% OF EXPENDITURES	284.31%	1,451.30%	2,510.84%	2,510.84%		



Description of E911 Funds

These funds account for revenues generated from a monthly surcharge on each land and wireless phone access line terminating within Polk, Dallas, and Warren counties. These funds are used to advance the ability of public safety agencies to achieve inter operability among Police, Fire and EMS providers, as well as improve the effectiveness and efficiency of public safety.



SPECIAL REVENUE FUNDS

E911 FUNDS

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	689,468	812,339	847,576	747,576	(100,000)	(11.80%)
Sub-total Operating Revenues	\$689,468	\$812,339	\$847,576	\$757,576	(\$100,000)	(11.80%)
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$689,468	\$812,339	\$847,576	\$757,576	(\$100,000)	(11.80%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	271,304	363,890	415,046	415,046		
Universal Commodities						
Non-Recurring/Non-Capital	1,490	413				
Capital	130,215	247,044	522,552	522,552		
Sub-total Operating Expenditures	\$403,009	\$611,347	\$937,598	\$937,598		
Debt Service Expenditures	\$71,711	\$71,711	\$29,882		(\$29,882)	(100.00%)
Capital Improvement Expenditures						
Total Expenditures	\$474,720	\$683,058	\$967,480	\$937,598	(\$29,882)	(3.19%)
Transfers Out	\$170,000	\$170,000	\$170,000	\$170,000		
TOTAL EXPENDITURES/TRANSFERS OUT	\$644,720	\$853,058	\$1,137,480	\$1,107,598	(\$29,882)	(2.63%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$44,748	(\$40,719)	(\$289,904)	(\$360,022)	(\$70,318)	n/a
BEGINNING FUND BALANCE	\$3,011	\$47,759	\$7,040	(\$282,864)	(\$289,904)	n/a
ENDING FUND BALANCE	\$47,759	\$7,040	(\$282,864)	(\$642,886)	(\$360,022)	
FUND BALANCE% OF EXPENDITURES	10.06%	1.03%	(29.24%)	(68.57%)		



Description of the Human Services Funds

This fund accounts for donations for various Human Services programs that target the elderly, disabled, and low-income families of West Des Moines. These programs include rental assistance, holiday programs, personal pantry programs, utility programs, and other client based programs.

Major Revenues Sources and Planned Expenditure Uses

Human Services expects to receive approximately \$135,000 in donations and grants and expend approximately \$137,000 on programs for FY 2016-2017. These donations are above and beyond City allocations to the Human Services Department, as those allocations are accounted for through the General Fund.

Estimated Ending Fund Balance

The projected ending fund balance of \$589,396 is reserved exclusively for Human Service outreach programs.



SPECIAL REVENUE FUNDS

HUMAN SERVICES FUNDS

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	511	573	250	250		
Intergovernmental	12,500	10,000	13,000	15,000	2,000	15.38%
Special Assessments						
Miscellaneous	98,313	102,873	115,000	120,000	5,000	4.35%
Sub-total Operating Revenues	\$111,324	\$113,446	\$128,250	\$135,250	\$7,000	5.46%
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	8,000	24,000				
Sub-total Other Financing Sources	\$8,000	\$24,000				
TOTAL REVENUES & OTHER SOURCES	\$119,324	\$137,446	\$128,250	\$135,250	\$7,000	5.46%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	87,764	110,448	146,000	137,000	(\$9,000)	(6.16%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$87,764	\$110,448	\$146,000	\$137,000	(\$9,000)	(6.16%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$87,764	\$110,448	\$146,000	\$137,000	(\$9,000)	(6.16%)
Transfers Out	\$40,912	\$13,558	\$3,600		(\$3,600)	(100.00%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$128,676	\$124,006	\$149,600	\$137,000	(\$12,600)	(8.42%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$9,352)	\$13,440	(\$21,350)	(\$1,750)	(\$19,600)	n/a
BEGINNING FUND BALANCE	\$608,408	\$599,056	\$612,496	\$591,146	(\$21,350)	n/a
ENDING FUND BALANCE	\$599,056	\$612,496	\$591,146	\$589,396	(\$1,750)	n/a
FUND BALANCE% OF EXPENDITURES	682.59%	554.56%	404.89%	430.22%		



Description of the EMS Trust Funds

This fund accounts for donations to the Public Access Defibrillation Program, sponsored by the EMS Department. The Public Access Defibrillation Program is a joint venture between the City of West Des Moines EMS and various businesses within our community. The goal of the program is to have defibrillators available to cardiac arrest patients as quickly as possible following their collapse. Due to the size of our City, West Des Moines offers some unique challenges for EMS crews responding to cardiac arrest patients. Key locations were chosen for the placement of the defibrillators such as businesses with large numbers of employees, golf courses, and city owned facilities.

This fund was established to account for public and business donations for the purchase of the defibrillators and associated supplies. Each unit costs approximately \$3,000.



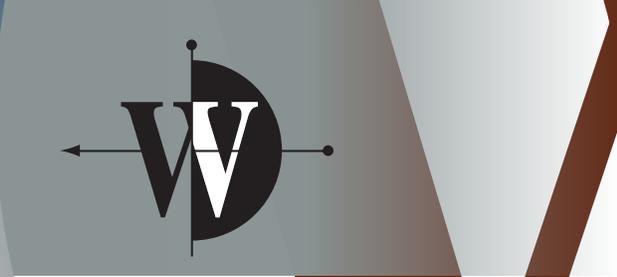
SPECIAL REVENUE FUNDS

EMS FUNDS

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous		4,050	1,300			
Sub-total Operating Revenues		\$4,050	\$1,300			
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES		\$4,050	\$1,300			
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital	402					
Capital						
Sub-total Operating Expenditures	\$402					
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$402					
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$402					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		\$4,050	\$1,300			
BEGINNING FUND BALANCE	\$755	\$353	\$4,403	\$5,703	\$1,300	n/a
ENDING FUND BALANCE	\$353	\$4,403	\$5,703	\$5,703		n/a
FUND BALANCE% OF EXPENDITURES	87.56%	n/a	n/a	n/a		



Debt Service Funds



Debt Service Fund

This fund is used to account for the accumulation of resources for, and the payment of, general obligation bonds. General obligation bonds are the most common type of bond issued by a city. They are often called "full faith and credit bonds" because the taxable valuation of all real property located in the city is pledged to pay them.

The advantage of general obligation bonds over other bonds is that the interest rate is usually lower than other types of bonds. The main disadvantage of general obligation bonds is that they are subject to debt limitation, while other types of bonds are not.

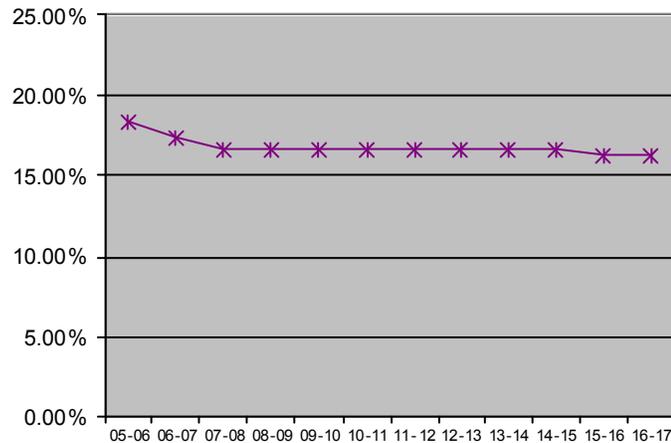
There are two types of general obligation bonds: essential corporate purpose and general corporate purpose. **Bonds issued for a general corporate purpose require a public election with a 60 percent majority vote. Some examples of general corporate purpose bonds include bonds issued for swimming pools, libraries, city halls, fire stations, and police stations.** Bonds issued for an essential corporate purpose need only the approval of a resolution by a majority of the total city council at an official meeting, following a published notice and hearing. Examples of essential corporate purpose bonds include bonds issued for street and bridge construction; refinancing of debt; park improvements; and flood control.

Financial Summary

In FY 2016-2017 the Debt Service levy rate is projected to be \$1.95 per \$1,000 of taxable valuation. This rate is 16.25% of the City's total property tax rate. This is a lower percentage than FY 2007-2008 through FY 2014-2015, when the debt service rate was 16.60% of the total. This lower percentage means the City is able to dedicate more of the property tax levy to general operations.

In FY 2016-2017, interest income is projected to be minimal. This projection is based on estimated cash reserves during the year and historical interest rates. Any interest earned will be used to increase the ending fund balance, which is projected to be \$6,317,371 at June 30, 2017. Currently, the Debt Service fund balance is approximately 33.36% of operating expenditures; ideally, the City would like to see this percentage be in the range of 7% to 10%. The Debt Service fund balance is reserved for future debt service requirements.

Debt Service Levy as a % of Total Levy



Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$8,490,080	\$8,611,856	\$8,494,137	\$9,187,883	\$693,746	8.17%
TIF Revenues						
Other City Taxes	94,465	109,268	93,305	109,888	16,583	17.77%
Licenses and Permits						
Use of Money and Property	57,223	38,995				
Intergovernmental		236,165	467,803	454,459	(13,344)	(2.85%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$8,641,768	\$8,996,284	\$9,055,245	\$9,752,230	\$696,985	7.70%
Other Financing Sources						
Proceeds of Long Term Debt						
Capitalized Interest		1,027,019				
Transfers In	22,750,946	11,804,800	12,932,722	9,182,492	(3,750,230)	(29.00%)
Sub-total Other Financing Sources	\$22,750,946	\$12,831,819	\$12,932,722	\$9,182,492	(\$3,750,230)	(29.00%)
TOTAL REVENUES & OTHER SOURCES	\$31,392,714	\$21,828,103	\$21,987,967	\$18,934,722	(\$3,053,245)	(16.34%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures	\$31,458,455	\$18,962,412	\$21,967,579	\$18,934,723	(\$3,032,856)	(13.81%)
Capital Improvement Expenditures						
Total Expenditures	\$31,458,455	\$18,962,412	\$21,967,579	\$18,934,723	(\$3,032,856)	(13.81%)
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$31,458,455	\$18,962,412	\$21,967,579	\$18,934,723	(\$3,032,856)	(13.81%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$65,741)	\$2,865,691	\$20,388	(\$1)	(\$20,389)	n/a
BEGINNING FUND BALANCE	\$3,497,034	\$3,431,293	\$6,296,984	\$6,317,372	\$20,388	n/a
ENDING FUND BALANCE	\$3,431,293	\$6,296,984	\$6,317,372	\$6,317,371	(\$1)	n/a
FUND BALANCE% OF EXPENDITURES	10.91%	33.21%	28.76%	33.36%		



Composition of Debt Service Levy

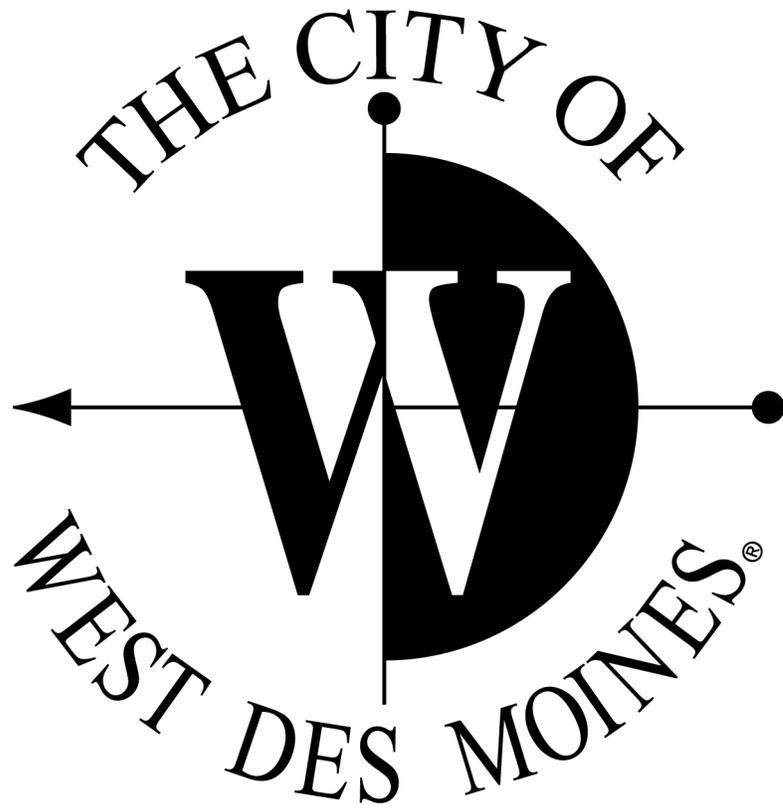
	Principal Payable in FY 2016-17	Interest Payable in FY 2016-17	Total FY 2016-17 Obligation	Amount Paid by Other Funds & Debt Service Fund Balance	Amount Paid by Current Year Debt Service Taxes
2010A - ECP	\$685,000	\$121,225	\$806,225		\$806,225
2010A - ECP Jordan Creek abated	3,120,000	399,075	3,519,075	3,519,075	
2010C - ECP	765,000	96,450	861,450		861,450
2010D - ECP Mills abated	260,000	140,732	400,732	400,732	
2011A - ECP	405,000	113,982	518,982		518,982
2011B - ECP MCP-WFHM abated	1,940,000	88,425	2,028,425	2,028,425	
2012A - Advance Refunding	365,000	29,400	394,400		394,400
2012B - Advance Refunding	2,275,000	354,500	2,629,500		2,629,500
2012D - ECP	515,000	172,950	687,950		687,950
2013A - ECP	260,000	62,860	322,860		322,860
2014A - ECP	735,000	321,638	1,056,638		1,056,638
2014A - ECP Jordan Creek abated	220,000	28,000	248,000	248,000	
2015A - ECP Alluvion abated	240,000	597,113	837,113	837,113	
2015B - ECP Alluvion	875,000	295,948	1,170,948	1,170,948	
2015C - Advance Refunding	910,000	68,200	978,200	978,200	
2016 - ECP (Pre-levy)		2,464,225	2,464,225		2,464,225
Registration Costs			10,000		10,000
Total General Obligation Bonds	\$13,570,000	\$5,354,723	\$18,934,723	\$9,182,493	\$9,752,230

FY 2016-17 General Obligation Bonds Outstanding

	Original Issue	Estimated Balance June 30, 2016	FY 2016-17 Additions	FY 2016-17 Reductions	Estimated Balance June 30, 2017
2010A - ECP Refunding	6,050,000	\$2,935,000		\$685,000	\$2,250,000
2010A - Refunding JC abated	25,400,000	9,765,000		3,120,000	6,645,000
2010C - ECP	7,000,000	3,215,000		765,000	2,450,000
2010D - ECP Mills abated	5,000,000	4,200,000		260,000	3,940,000
2011A - ECP	6,900,000	3,695,000		405,000	3,290,000
2011B - ECP MCP-WFHM-abated	11,270,000	3,925,000		1,940,000	1,985,000
2012A - ECP Refunding	2,610,000	735,000		365,000	370,000
2012B - ECP Refunding	11,355,000	7,090,000		2,275,000	4,815,000
2012D - ECP	7,520,000	5,765,000		515,000	5,250,000
2013A - ECP	4,385,000	2,260,000		260,000	2,000,000
2014A - ECP	12,250,000	8,835,000		735,000	8,100,000
2014A - ECP JC abated	1,125,000	710,000		220,000	490,000
2015A - ECP Alluvion abated	21,755,000	21,755,000		240,000	21,515,000
2015B - ECP Alluvion	12,715,000	12,715,000		875,000	11,840,000
2015C - ECP Refunding	3,410,000	3,410,000		910,000	2,500,000
2016 - ECP (Pre-Levy)			9,800,000		9,800,000
Total General Obligation Bonds	\$138,745,000	\$91,010,000	\$9,800,000	\$13,570,000	\$87,240,000

Future Debt Service Payments based on Existing Debt

Fiscal Years	Principal Payable	Interest Payable	Total Obligation	Amount Paid by Other Funds & Debt Service Fund Balance	Amount Paid by Current Year Debt Service Taxes
FY 2017-18	13,615,000	2,423,684	16,038,684	9,535,892	6,502,792
FY 2018-19	13,030,000	1,950,534	14,980,534	9,143,842	5,836,692
FY 2019-20	8,660,000	1,521,934	10,181,934	4,996,517	5,185,417
FY 2020-21	6,280,000	1,248,848	7,528,848	4,373,167	3,155,681
FY 2021-22	5,890,000	1,052,049	6,942,049	4,377,082	2,564,967
FY 2022-23	6,065,000	875,740	6,940,740	4,381,492	2,559,248
FY 2023-24	6,225,000	717,565	6,942,565	4,379,192	2,563,373
FY 2024-25	6,080,000	538,999	6,618,999	4,382,599	2,236,400
FY 2025-26	4,040,000	356,125	4,396,125	2,675,975	1,720,150
FY 2026-27	2,440,000	238,250	2,678,250	2,678,250	
FY 2027-28	2,515,000	161,350	2,676,350	2,676,350	
FY 2028-29	2,600,000	82,050	2,682,050	2,682,050	
	\$77,440,000	\$11,167,128	\$88,607,128	\$56,282,408	\$32,324,720



Capital Projects Funds



Highlights of FY 2016-2017 Projects

The FY 2016-2017 Capital Project Budget is an integral part of the City's overall financial program. In FY 2016-2017, capital project expenditures are projected to be \$62,878,790, which is approximately 36.96% of the City's total budgeted expenditures. Capital projects within Enterprise funds make up \$16,470,310, while general fund-related capital projects total \$46,358,480. Projects in FY 2016-2017 are designated for improvements of streets and traffic control, sanitary sewers, storm water, parks, and city facilities.

The Capital Improvement Program budget includes several infrastructure improvements to developing areas of West Des Moines. Staff will continue efforts to maintain and improve established neighborhoods and this budget commits substantial resources to resolve stormwater, sanitary sewer, and paving issues as well as improve existing parks in the community. Efforts to maintain existing buildings have been renewed and clarified by using forecasting tools and analyzing long-term viability of building systems.

Street and Traffic Control projects account for 56.53%, or \$35,516,180, of the FY 2016-2017 capital improvements. Major street and traffic projects include:

- Widening of S. 50th Street from Mills Civic Parkway to E.P. True Parkway
- Reconstruction of Ashworth Road between Jordan Creek Parkway and S. 88th Street
- Improvement of S. 60th Street from Mills Civic Parkway to Pheasant Ridge
- Reconstruction of S. 88th Street from Booneville Road to Grand Avenue
- Construction of Stagecoach Drive from S. 88th Street to S. 92nd Street
- Construction of S. Grand Prairie Parkway bridge over the Raccoon River
- Construction of S. Grand Prairie Parkway from Madison Ave. to Raccoon River Drive
- Design of S. Grand Prairie Parkway construction from Stagecoach Drive to Mills Civic Parkway
- Design of Grand Avenue reconstruction from 1st Street to 6th Street

Ongoing Maintenance projects account for 10.56%, or \$6,635,000, 10.56% of the FY 2016-2017 capital improvements projects. Pavement Management Rehabilitation, Sidewalk Repair, and Sanitary Sewer Rehabilitation programs. Sanitary Sewer and Stormwater projects included in ongoing maintenance projects are financed by user charges. The Pavement Management Rehabilitation Program makes up a majority, 60.29%, of the Ongoing Maintenance Projects, at a cost of \$4,000,000 and includes the reconstruction, patching, joint crack and sealing, and asphalt overlay for several streets in West Des Moines. These projects are not expected to have a significant effect on the operating budget.

Stormwater projects, which are entirely financed by user charges, will total \$2,757,980. Major projects identified include:

- Stormwater improvements in the NE Basin (the vicinity of 1st Street and Grand Avenue)
- Stormwater improvements in the vicinity of 9th Street and Railroad Avenue
- Drainage study for Westtown Parkway area



- Sugar Creek conveyance improvements

Sanitary Sewer projects, which are financed by user charges will total \$12,597,330, approximately 20.05% of the FY 2016-2017 capital improvements. Major projects identified include:

- Maple Grove lift station and forcemain
- Fox Creek trunk sewer extension
- Raccoon River Basin segment 5 sewer
- South Service Area segment 2 sewer
- Grand Avenue West 6F sewer
- Grand Avenue siphon conversion

Parks & Recreation facilities projects total \$2,297,000, which is approximately 3.66% of the FY 2016-2017 Capital Projects budget. Major projects include:

- Phase 4 improvements to Holiday Park, including renovation of baseball fields 7 & 8
- Replacement of the Holiday Aquatic Center play structure
- Construction of Jordan Creek Trail segment near S. 19th Street

City Facilities & Equipment projects total \$3,025,300, approximately 4.82% of FY 2016-2017 Capital Projects and include:

- Public Safety Station #21 HVAC improvements
- Public Safety Station #18 HVAC improvements
- Public Safety Station #18 exterior improvements
- City Hall commissioning of exterior renovation
- Various city facilities parking lot repairs
- Cloud computing infrastructure expansion and network core ring replacement

FY 2016-2017 Revenue Summary

In FY 2016-2017 proceeds from long-term debt account for approximately 44% of the funding sources for the capital project budget. It is the City’s goal to finance approximately 50% of its capital projects with long-term debt.

FY 16-17 Funding Source Summary	
General Operating Funds	\$2,943,300
Grants	850,000
Assessment	115,000
Private Contributions	1,000,000
Tax Increment Financing Funds	8,407,840
Road Use Tax Fund	8,688,040
Sanitary Sewer Funds	13,407,330
Stormwater Funds	3,187,980
Technology Replacement Funds	300,000
General Obligation Bonds	23,929,300
Total Transfers to Capital Project Funds	\$62,828,790

Transfers from City funds to the Capital Project Funds account for approximately 85% of the funding sources. The detail of these transfers is shown in the table above.

Project Categories	Capital Project FY 2016-17 Expenditure Budget	Governmental Funds	Intergovernmental Grants	Assessment & Fee Revenue
Streets & Traffic Control	\$35,516,180	\$33,551,180	\$850,000	\$1,115,000
Ongoing Maintenance	6,635,000	6,635,000		
City Facilities	3,025,300	3,025,300		
Sanitary Sewers	12,597,330			12,597,330
Stormwater	2,757,980			2,757,980
Parks	2,297,000	2,297,000		
Total FY 16-17 Capital Projects	\$62,828,790	\$45,508,480	\$850,000	\$16,470,310



Annual Operations & Maintenance

Future Annual Operations & Maintenance (O&M) costs cover miscellaneous expenses associated with completed projects, such as maintenance, upkeep, and utility charges. Funding for these costs come from a variety of sources, depending on the project. Annual O&M costs are incorporated into the annual operating budget as projects are completed. A summary of the Future Annual O&M costs associated with the projects in the FY 2016-2017 Capital Improvement Program are shown in the table below.

Future Annual Operations & Maintenance Costs	
City Facilities	\$20,075
Ongoing Maintenance	165,875
Parks	57,425
Sanitary Sewers	314,933
Stormwater	68,950
Streets	887,905
Total Future Annual O&M Costs	\$1,515,163

Several of the projects included in the FY 2016-2017 Capital Improvement Program are expected to reduce current O&M costs. The City plans on upgrading multiple HVAC units in various buildings, where the equipment has exceeded the useful life. The new units will be energy efficient and should require less repair for the early years of the equipment's life. The City's aggressive sanitary sewer rehab program and sewer televising program also results in future savings as potential problems are identified early and are resolved before the problems become larger and more costly.



Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	2,588,754	4,513,593	2,668,885	1,350,000	(1,318,885)	(49.42%)
Charges for Services						
Special Assessments	315,821	249,814	225,000	215,000	(10,000)	(4.44%)
Miscellaneous	377,265	34,672		1,000,000	1,000,000	100.00%
Sub-total Operating Revenues	\$3,281,840	\$4,798,079	\$2,893,885	\$2,565,000	(\$328,885)	(11.36%)
Other Financing Sources						
Proceeds of Long Term Debt	\$4,493,907	\$52,359,870	\$12,150,000	\$9,800,000	(\$2,350,000)	(19.34%)
Transfers In	10,416,639	27,923,804	34,015,507	44,553,480	10,537,973	30.98%
Sub-total Other Financing Sources	\$14,910,546	\$80,283,674	\$46,165,507	\$54,353,480	\$8,187,973	17.74%
TOTAL REVENUES & OTHER SOURCES	\$18,192,386	\$85,081,753	\$49,059,392	\$56,918,480	\$7,859,088	16.02%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures	\$65,175	\$434,919				
Capital Improvement Expenditures	\$13,840,433	\$30,115,296	\$78,184,737	\$46,403,480	(\$31,781,257)	(40.65%)
Total Expenditures	\$13,905,608	\$30,550,215	\$78,184,737	\$46,403,480	(\$31,781,257)	(40.65%)
Transfers Out	\$16,358,898	\$22,569,774	\$33,294,907	\$32,452,140	(\$842,767)	(2.53%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$30,264,506	\$53,119,989	\$111,479,644	\$78,855,620	(\$32,624,024)	(29.26%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$12,072,120)	\$31,961,764	(\$62,420,252)	(\$21,937,140)	\$40,483,112	n/a
BEGINNING FUND BALANCE	\$19,396,658	\$7,324,538	\$39,286,302	(\$23,133,950)	(\$62,420,252)	n/a
ENDING FUND BALANCE	\$7,324,538	\$39,286,302	(\$23,133,950)	(\$45,071,090)	(\$21,937,140)	n/a
FUND BALANCE % OF EXPENDITURES	52.67	128.60%	n/a	n/a		



City of West Des Moines
Capital Improvement Program
 FY 16-17 through FY 20-21

	16-17 Budget	17-18 Potential	19, 20, 21 Future Years	Total
Funding To Be Determined Total	10,716,700	4,085,000	0	14,801,700
General Fund, Capital Improvements Total	2,943,300	2,083,700	6,945,300	11,972,300
General Obligation Bonds Total	9,047,600	4,402,000	25,732,500	39,182,100
General Obligation Bonds - Future year issuance(s)	4,060,000	0	0	4,060,000
Information Technology Replacment Fund Total	300,000	0	0	300,000
Lease/Purchase or other Funding Total	0	0	21,450,000	21,450,000
Private Contributions Total	1,000,000	0	0	1,000,000
Road Use Tax Total	8,688,040	8,938,000	33,726,500	51,352,540
Sewer Fee Revenue Total	13,407,330	3,857,000	11,675,000	28,939,330
Special Assessment (TBD) Total	115,000	655,000	0	770,000
Stormwater Utility Fee Total	3,187,980	8,725,000	16,107,500	27,635,480
STP Funds Total	850,000	0	0	850,000
TIF Funds - Mills Sub 7 (Microsoft) Total	4,000,000	280,000	1,285,000	5,565,000
TIF Funds - Mills URA Total	4,407,840	0	0	4,407,840
TIF- Jordan Creek Total	0	400,000	0	400,000
WestCom (Outside) Funding Total	105,000	0	0	105,000
Grand Total	62,828,790	33,425,700	116,921,800	212,791,290

City of West Des Moines
Capital Improvement Program
FY 16-17 through FY 20-21

Project Name (<i>funding source</i>)	16-17 Budget	17-18 Potential	19, 20, 21 Future Years	Total
City Facilities				
Weather Alert Sirens-New or Upgrades	25,000	25,000	75,000	125,000
<i>General Fund, Capital Improvements</i>	<i>25,000</i>	<i>25,000</i>	<i>75,000</i>	<i>125,000</i>
Various City Facilities-Parking Lot Repairs	330,000	0	600,000	930,000
<i>General Obligation Bonds</i>	<i>330,000</i>	<i>0</i>	<i>600,000</i>	<i>930,000</i>
City-Wide Facility Energy Saving measures (CH)	0	120,000	0	120,000
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>120,000</i>	<i>0</i>	<i>120,000</i>
Public Services Facility (West)- Fuel Island	58,000	519,000	0	577,000
<i>Road Use Tax</i>	<i>58,000</i>	<i>519,000</i>	<i>0</i>	<i>577,000</i>
Public Services Facility (West)- Salt/Sand Storage	0	100,000	904,000	1,004,000
<i>Road Use Tax</i>	<i>0</i>	<i>100,000</i>	<i>904,000</i>	<i>1,004,000</i>
Public Services Facility (West)- Brine Tank	0	0	690,000	690,000
<i>Road Use Tax</i>	<i>0</i>	<i>0</i>	<i>690,000</i>	<i>690,000</i>
Public Services Facility (West)- Fencing / Security	0	0	357,000	357,000
<i>Road Use Tax</i>	<i>0</i>	<i>0</i>	<i>357,000</i>	<i>357,000</i>
Public Services Facility (West)- Cold Storage	0	0	1,537,000	1,537,000
<i>Road Use Tax</i>	<i>0</i>	<i>0</i>	<i>1,537,000</i>	<i>1,537,000</i>
Public Services Facility (West)- Building	0	0	21,450,000	21,450,000
<i>Lease/Purchase or other Funding</i>	<i>0</i>	<i>0</i>	<i>21,450,000</i>	<i>21,450,000</i>
Fire/EMS Station #18- Exterior Improvements	300,000	0	0	300,000
<i>General Fund, Capital Improvements</i>	<i>300,000</i>	<i>0</i>	<i>0</i>	<i>300,000</i>
Fire/EMS Station #18-Exterior Lighting	56,800	0	0	56,800
<i>General Fund, Capital Improvements</i>	<i>56,800</i>	<i>0</i>	<i>0</i>	<i>56,800</i>
Fire/EMS Station #18- Flat Roof Replacement	11,000	102,000	0	113,000
<i>General Fund, Capital Improvements</i>	<i>11,000</i>	<i>102,000</i>	<i>0</i>	<i>113,000</i>
Fire/EMS Station #18- Garage Door Replacement	0	0	41,700	41,700
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>0</i>	<i>41,700</i>	<i>41,700</i>
Fire/EMS Station #18- HVAC Improvements	300,000	0	0	300,000
<i>General Fund, Capital Improvements</i>	<i>300,000</i>	<i>0</i>	<i>0</i>	<i>300,000</i>
Fire/EMS Station #19- Air Handler Replacement	0	0	35,700	35,700
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>0</i>	<i>35,700</i>	<i>35,700</i>
Fire/EMS Station #19- Boiler Replacement	0	0	35,700	35,700
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>0</i>	<i>35,700</i>	<i>35,700</i>
Fire/EMS Station #21- Generartor Replacement	0	178,500	0	178,500
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>178,500</i>	<i>0</i>	<i>178,500</i>
Fire/EMS Station #21- HVAC Improvements	950,000	0	0	950,000
<i>General Fund, Capital Improvements</i>	<i>950,000</i>	<i>0</i>	<i>0</i>	<i>950,000</i>
Fire/EMS Station #21- Interior Renovation	0	0	4,000,000	4,000,000
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>0</i>	<i>4,000,000</i>	<i>4,000,000</i>
Fire/EMS Station #21- Roof Replacement	0	42,000	375,000	417,000
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>42,000</i>	<i>375,000</i>	<i>417,000</i>

City of West Des Moines
Capital Improvement Program
FY 16-17 through FY 20-21

Project Name (funding source)	16-17 Budget	17-18 Potential	19, 20, 21 Future Years	Total
City Facilities - continued				
Fire/EMS Station #22- ERU Replacement	0	47,600	0	47,600
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>47,600</i>	<i>0</i>	<i>47,600</i>
Fire/EMS Station #22- Roof Replacement	0	0	315,000	315,000
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>0</i>	<i>315,000</i>	<i>315,000</i>
Valley View Aquatic Center Roof Replacement	0	14,500	128,500	143,000
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>14,500</i>	<i>128,500</i>	<i>143,000</i>
Human Services Improvements Phase 2 (139 6th)	TBD	0	0	0
<i>General Fund, Capital Improvements</i>	<i>TBD</i>	<i>0</i>	<i>0</i>	<i>0</i>
LEC Air Balance / HVAC Improvements	30,000	0	0	30,000
<i>General Obligation Bonds</i>	<i>30,000</i>	<i>0</i>	<i>0</i>	<i>30,000</i>
LEC Fire Alarm Panel	0	0	59,500	59,500
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>0</i>	<i>59,500</i>	<i>59,500</i>
LEC Garages/Storage Structure	0	0	856,000	856,000
<i>General Obligation Bonds</i>	<i>0</i>	<i>0</i>	<i>856,000</i>	<i>856,000</i>
LEC Generator	0	0	178,500	178,500
<i>General Obligation Bonds</i>	<i>0</i>	<i>0</i>	<i>178,500</i>	<i>178,500</i>
LEC Lower Level Remodel Armory & Hub	0	51,000	455,000	506,000
<i>General Obligation Bonds</i>	<i>0</i>	<i>51,000</i>	<i>455,000</i>	<i>506,000</i>
LEC Metal Roof Maintenance	30,000	0	0	30,000
<i>General Fund, Capital Improvements</i>	<i>30,000</i>	<i>0</i>	<i>0</i>	<i>30,000</i>
Library Boiler Replacement	0	13,200	117,700	130,900
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>13,200</i>	<i>117,700</i>	<i>130,900</i>
Library Carpet Replacement	0	0	357,000	357,000
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>0</i>	<i>357,000</i>	<i>357,000</i>
Library Flat Roof Replacement	0	48,000	0	48,000
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>48,000</i>	<i>0</i>	<i>48,000</i>
Library Remove/Reseal Atrium Windows	14,500	128,500	0	143,000
<i>General Fund, Capital Improvements</i>	<i>14,500</i>	<i>128,500</i>	<i>0</i>	<i>143,000</i>
City Hall Exterior Renovation - Commissioning	200,000	200,000	0	400,000
<i>General Fund, Capital Improvements</i>	<i>200,000</i>	<i>200,000</i>	<i>0</i>	<i>400,000</i>
City Hall Heat Pump Replacement	TBD	200,000	0	200,000
<i>General Fund, Capital Improvements</i>	<i>TBD</i>	<i>200,000</i>	<i>0</i>	<i>200,000</i>
Nature Lodge Exterior Painting	0	0	24,000	24,000
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>0</i>	<i>24,000</i>	<i>24,000</i>
Nature Lodge HVAC Replacement	0	0	59,500	59,500
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>0</i>	<i>59,500</i>	<i>59,500</i>
Parks Maintenance Facility - Renovation	0	0	0	0
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Parks Maintenance Facility Sewer Service	0	71,400	0	71,400
<i>General Fund, Capital Improvements</i>	<i>0</i>	<i>71,400</i>	<i>0</i>	<i>71,400</i>

City of West Des Moines
Capital Improvement Program
FY 16-17 through FY 20-21

Project Name (funding source)	16-17	17-18	19, 20, 21	Total
	Budget	Potential	Future Years	
City Facilities - continued				
IT Network Core Ring Replacement	300,000	0	0	300,000
<i>Information Technology Replacment Fund</i>	300,000	0	0	300,000
IT Cloud Computing Infrastructure Expansion	420,000	0	0	420,000
<i>WestCom (Outside) Funding</i>	105,000	0	0	105,000
<i>General Obligation Bonds</i>	105,000	0	0	105,000
<i>General Obligation Bonds</i>	210,000	0	0	210,000
City Facilities Total	3,025,300	1,860,700	32,651,800	37,537,800

City of West Des Moines
Capital Improvement Program
 FY 16-17 through FY 20-21

Project Name (funding source)	16-17	17-18	19, 20, 21	Total
	Budget	Potential	Future Years	
Neighborhood Redevelopment				
Valley Junction Alleys	TBD	0	0	0
<i>General Fund, Capital Improvements / Stormwater</i>	<i>TBD</i>	<i>0</i>	<i>0</i>	<i>0</i>
	0	0	0	0

City of West Des Moines
Capital Improvement Program
FY 16-17 through FY 20-21

Project Name (<i>funding source</i>)	16-17 Budget	17-18 Potential	19, 20, 21 Future Years	Total
Ongoing Maintenance				
Pavement Rehabilitation Program	4,000,000	4,100,000	12,900,000	21,000,000
<i>Road Use Tax</i>	4,000,000	4,100,000	12,900,000	21,000,000
Durable Pavement Markings	100,000	100,000	300,000	500,000
<i>Road Use Tax</i>	100,000	100,000	300,000	500,000
Pavement, Curb, and Yard Supplemental Repair	200,000	210,000	690,000	1,100,000
<i>Road Use Tax</i>	200,000	210,000	690,000	1,100,000
Sidewalk Placement and Repair Program	120,000	120,000	360,000	600,000
<i>Road Use Tax</i>	120,000	120,000	360,000	600,000
ADA Accessible Sidewalks	375,000	390,000	1,260,000	2,025,000
<i>Road Use Tax</i>	375,000	390,000	1,260,000	2,025,000
Traffic Signal System	330,000	330,000	990,000	1,650,000
<i>Road Use Tax</i>	330,000	330,000	990,000	1,650,000
Traffic Signal Installation - New Signals (81st & Bridgewood)	0	400,000	0	400,000
<i>TIF- Jordan Creek</i>	0	400,000	0	400,000
Tree Removal/Forestation	30,000	30,000	90,000	150,000
<i>Road Use Tax</i>	30,000	30,000	90,000	150,000
Median Renovations	10,000	10,000	30,000	50,000
<i>General Fund, Capital Improvements</i>	10,000	10,000	30,000	50,000
Storm Sewer Intake Replacement	250,000	250,000	750,000	1,250,000
<i>Stormwater Utility Fee</i>	250,000	250,000	750,000	1,250,000
Water Channel Management	100,000	100,000	300,000	500,000
<i>Stormwater Utility Fee</i>	100,000	100,000	300,000	500,000
Drainage Structure & Pipe Repair Operations	80,000	80,000	240,000	400,000
<i>Stormwater Utility Fee</i>	80,000	80,000	240,000	400,000
Sump Pump Sewer Program	225,000	250,000	900,000	1,375,000
<i>Sewer Fee Revenue</i>	225,000	250,000	900,000	1,375,000
Sanitary Rehab-Projects to be identified	425,000	450,000	1,500,000	2,375,000
<i>Sewer Fee Revenue</i>	425,000	450,000	1,500,000	2,375,000
Sewer Facility Design Study	10,000	10,000	30,000	50,000
<i>Sewer Fee Revenue</i>	10,000	10,000	30,000	50,000
Sewer TV Program	150,000	150,000	450,000	750,000
<i>Sewer Fee Revenue</i>	150,000	150,000	450,000	750,000
Trail Renovation	230,000	240,000	750,000	1,220,000
<i>General Obligation Bonds</i>	230,000	240,000	750,000	1,220,000
	6,635,000	7,220,000	21,540,000	35,395,000

City of West Des Moines
Capital Improvement Program
FY 16-17 through FY 20-21

Project Name (funding source)	16-17	17-18	19, 20,21	Total
	Budget	Potential	Future Years	
Parks				
Holiday Park Baseball Improvements	986,000	883,000	1,291,000	3,160,000
<i>General Fund, Capital Improvements</i>	936,000	833,000	1,141,000	2,910,000
<i>Hotel/Motel Tax Funds</i>	50,000	50,000	150,000	250,000
Holiday Aquatic Center-SCS Play Structure Replacement	276,000	0	0	276,000
<i>General Obligation Bonds</i>	276,000	0	0	276,000
Pearson Park - North Bridge Replacement	100,000	0	0	100,000
<i>General Obligation Bonds</i>	100,000	0	0	100,000
Jordan Creek Trail - S 19th Street	227,000	0	0	227,000
<i>General Obligation Bonds</i>	227,000	0	0	227,000
Raccoon River Park-Boat Dock Renovation	20,000	0	0	20,000
<i>General Fund, Capital Improvements</i>	20,000	0	0	20,000
Raccoon River Park-Dog Park Drinking Fountain Replace	10,000	0	0	10,000
<i>General Fund, Capital Improvements</i>	10,000	0	0	10,000
Grand Ave Trail - North of Fuller	138,000	0	0	138,000
<i>General Obligation Bonds</i>	138,000	0	0	138,000
Valley View Park Improvements-Turf Improvements	30,000	0	0	30,000
<i>General Fund, Capital Improvements</i>	30,000	0	0	30,000
Trail Signage	60,000	0	0	60,000
<i>General Obligation Bonds</i>	60,000	0	0	60,000
Raccoon River Park-Kybo Enclosures	0	100,000	0	100,000
<i>General Obligation Bonds</i>	0	100,000	0	100,000
Woodland Hills Park Impr. or Valley View Park Tennis Courts	450,000	0	0	450,000
<i>General Obligation Bonds</i>	450,000	0	0	450,000
Valley View Park Tennis Courts or Woodland Hills Park Impr.	0	455,000	0	455,000
<i>General Obligation Bonds</i>	0	455,000	0	455,000
Valley View Aquatic Center-SCS Play Structure Replacement	0	0	263,000	263,000
<i>General Obligation Bonds</i>	0	0	263,000	263,000
Pinedale Park	0	0	250,000	250,000
<i>General Obligation Bonds</i>	0	0	250,000	250,000
Whisper Ridge Park	0	0	400,000	400,000
<i>General Obligation Bonds</i>	0	0	400,000	400,000
Signage Upgrade	0	0	80,000	80,000
<i>General Obligation Bonds</i>	0	0	80,000	80,000
Valley View Park-Shelter/Restrooms/Trail Connection	0	73,000	657,000	730,000
<i>General Obligation Bonds</i>	0	73,000	657,000	730,000
Raccoon River Parks-Sprayground / Ship Replacement	0	0	600,000	600,000
<i>General Obligation Bonds</i>	0	0	600,000	600,000
Meadowview Park- Trail Loop	0	0	185,000	185,000
<i>General Obligation Bonds</i>	0	0	185,000	185,000
Tennis Courts- Wild Rose & Scenic Valley	0	0	307,000	307,000
<i>General Obligation Bonds</i>	0	0	307,000	307,000
Crossroads Park Improvements	0	0	210,000	210,000
<i>General Obligation Bonds</i>	0	0	210,000	210,000
	2,297,000	1,511,000	4,243,000	8,051,000

City of West Des Moines
Capital Improvement Program
FY 16-17 through FY 20-21

Project Name (funding source)	16-17 Budget	17-18 Potential	19, 20, 21 Future Years	Total
Stormwater				
NE Basin - Connection to 4th & Ashworth Road	0	603,000	0	603,000
Stormwater Utility Fee	0	603,000	0	603,000
NE Basin - Grand Ave Outfall Pump Station	588,000	5,243,000	0	5,831,000
Stormwater Utility Fee	588,000	5,243,000	0	5,831,000
NE Basin - Office Parks Road North	0	92,000	728,000	820,000
Stormwater Utility Fee	0	92,000	728,000	820,000
9th St Rehab - Railroad Ave to Holiday Park	1,022,480	0	0	1,022,480
Stormwater Utility Fee	1,022,480	0	0	1,022,480
9th St Rehab - Raccoon River to Railroad Ave	57,000	1,038,000	0	1,095,000
Stormwater Utility Fee	57,000	1,038,000	0	1,095,000
Westtown PCP Drainage Study	492,500	0	0	492,500
Stormwater Utility Fee	492,500	0	0	492,500
Sugar Creek Conveyance Improvements Phase 1A	385,000	0	0	0
Stormwater Utility Fee	385,000	0	0	0
Sugar Creek Conveyance Improvements Phase 1B	0	1,136,000	0	1,136,000
Stormwater Utility Fee	0	1,136,000	0	1,136,000
Sugar Creek Conveyance Improvements Phase 2	0	0	1,842,000	1,842,000
Stormwater Utility Fee	0	0	1,842,000	1,842,000
Sugar Creek Conveyance Improvements Phase 3	0	0	2,646,500	2,646,500
Stormwater Utility Fee	0	0	2,646,500	2,646,500
EP True Parkway Culvert over Fairmeadows Creek	0	85,000	535,000	620,000
Stormwater Utility Fee	0	85,000	535,000	620,000
SE Basin Stormwater Improvements 7th, Hillside to Walnut	0	70,000	631,000	701,000
Stormwater Utility Fee	0	70,000	631,000	701,000
SE Basin Stormwater Imprvmnts 6th, Hillside to Locust	0	28,000	608,000	636,000
Stormwater Utility Fee	0	28,000	608,000	636,000
Johnson Creek Conveyance Imprvmnts Phase 1B	0	0	935,000	935,000
Stormwater Utility Fee	0	0	935,000	935,000
Johnson Creek Conveyance Imprvmnts Phase 1B	0	0	2,625,000	2,625,000
Stormwater Utility Fee	0	0	2,625,000	2,625,000
Johnson Creek Conveyance Imprvmnts Phase 2	0	0	1,540,000	1,540,000
Stormwater Utility Fee	0	0	1,540,000	1,540,000
Fairmeadows Creek Drainage Study	0	0	250,000	250,000
Stormwater Utility Fee	0	0	250,000	250,000
Western Hills Creek Drainage Study	0	0	250,000	250,000
Stormwater Utility Fee	0	0	250,000	250,000
Raccoon River Bank Stabilization	123,000	0	428,000	551,000
Stormwater Utility Fee	123,000	0	428,000	551,000
Raccoon River Drive - Bridge (Unnamed Creek)	90,000	0	575,000	665,000
Stormwater Utility Fee	90,000	0	575,000	665,000
Raccoon River Park Soccer Complex Culvert	0	0	678,000	678,000
Stormwater Utility Fee	0	0	678,000	678,000
Iowa Interstate Railroad Culvert	0	0	546,000	546,000
Stormwater Utility Fee	0	0	546,000	546,000
	2,757,980	8,295,000	14,817,500	25,485,480

City of West Des Moines
Capital Improvement Program
FY 16-17 through FY 20-21

Project Name (<i>funding source</i>)	16-17 Budget	17-18 Potential	19, 20, 20,21 Future Years	Total
Sanitary Sewer				
Maple Grove Lift Station and Forcemain	2,326,000	0	0	2,326,000
<i>Sewer Fee Revenue</i>	2,326,000	0	0	2,326,000
Grand Avenue Siphon Coverision	765,500	0	0	765,500
<i>Sewer Fee Revenue</i>	765,500	0	0	765,500
Grand Avenue West 6F Sewer	910,800	0	0	910,800
<i>Sewer Fee Revenue</i>	910,800	0	0	910,800
Fox Creek Trunk Sewer Extension	1,917,530	0	0	1,917,530
<i>Sewer Fee Revenue</i>	1,917,530	0	0	1,917,530
Sugar Creek Trunk Sewer Extension	352,100	0	0	352,100
<i>Sewer Fee Revenue</i>	352,100	0	0	352,100
Raccoon River Basin -Segment 5 Sewer	3,779,400	0	0	3,779,400
<i>Sewer Fee Revenue</i>	3,779,400	0	0	3,779,400
South Service Area Segment 3	0	0	4,570,000	4,570,000
<i>Sewer Fee Revenue</i>	0	0	4,570,000	4,570,000
South Service Area Segment 2 Sewer	1,600,000	0	0	1,600,000
<i>Sewer Fee Revenue</i>	1,600,000	0	0	1,600,000
South Service Area Segment 4-5 Sewer	138,000	530,000	0	668,000
<i>Sewer Fee Revenue</i>	138,000	530,000	0	668,000
South Area Lift Station Three Phase Electrical Upgrade	300,000	0	0	300,000
<i>Sewer Fee Revenue</i>	300,000	0	0	300,000
South Area Lift Station Improvements	58,000	519,000	0	577,000
<i>Sewer Fee Revenue</i>	58,000	519,000	0	577,000
South Area Trunk Sewer Relief Sewer	168,000	829,000	0	997,000
<i>Sewer Fee Revenue</i>	168,000	829,000	0	997,000
Grand Avenue West - Segment 3 Sewer	120,000	477,000	0	597,000
<i>Sewer Fee Revenue</i>	120,000	477,000	0	597,000
Grand Avenue West - Segment 4 Sewer	162,000	642,000	0	804,000
<i>Sewer Fee Revenue</i>	162,000	642,000	0	804,000
Raccoon River Basin-Segment 6 Sewer	0	0	4,225,000	4,225,000
<i>Sewer Fee Revenue</i>	0	0	4,225,000	4,225,000
	12,597,330	2,997,000	8,795,000	24,389,330

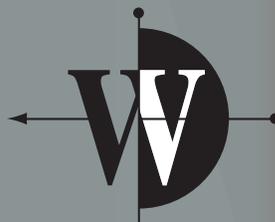
City of West Des Moines
Capital Improvement Program
FY 16-17 through FY 20-21

Project Name (funding source)	16-17 Budget	17-18 Potential	19, 20, 21 Future Years	Total
Streets				
S. 50th St Widening - MCP to EP True	5,124,000	0	0	5,124,000
<i>General Obligation Bonds</i>	4,274,000	0	0	4,274,000
<i>STP Funds</i>	850,000	0	0	850,000
S. Grand Prairie Parkway-Madison Ave to Raccoon River Drive	10,716,700	4,085,000	0	14,801,700
<i>Funding To Be Determined</i>	10,716,700	4,085,000	0	14,801,700
S. Grand Prairie Parkway River Bridge	5,060,000	0	0	5,060,000
<i>Private Contributions</i>	1,000,000	0	0	1,000,000
<i>General Obligation Bonds - Future year issuance(s)</i>	4,060,000	0	0	4,060,000
Ashworth Road Reconstruction - JCP to 81st St	2,465,040	0	0	2,465,040
<i>Road Use Tax</i>	2,465,040	0	0	2,465,040
Ashworth Road Reconstruction - 81st St to 88th St	350,000	2,760,000	0	3,110,000
<i>Road Use Tax</i>	350,000	2,760,000	0	3,110,000
Ashworth Road Reconstruction - Bridge over I-80	0	234,000	2,086,500	2,320,500
<i>Road Use Tax</i>	0	234,000	2,086,500	2,320,500
Ashworth Road Reconstruction - 88th St to I-80 Bridge	0	0	2,222,000	2,222,000
<i>Road Use Tax</i>	0	0	2,222,000	2,222,000
Ashworth Road Reconstruction - 88th St to 98th St	0	0	2,935,000	2,935,000
<i>Road Use Tax</i>	0	0	2,935,000	2,935,000
S 60th Street Reconstruction Phase 2 - Mills to Pheasant Ridge	4,407,840	0	0	4,407,840
<i>TIF Funds - Mills URA</i>	4,407,840	0	0	4,407,840
S 88th Street Reconstruction - Booneville to Grand Ave.	4,000,000	0	0	4,000,000
<i>TIF Funds - Mills URA Subdistrict #7</i>	4,000,000	0	0	4,000,000
98th St Reconstruction - Water Tower thru RR Crossing	556,000	0	0	556,000
<i>General Obligation Bonds</i>	556,000	0	0	556,000
Stagecoach Drive - S. 92nd to S. 88th	1,261,600	0	0	1,261,600
<i>General Obligation Bonds</i>	1,261,600	0	0	1,261,600
Coachlight Drive (Rockwood Lane) S. 88th to S. 91st	125,000	700,000	0	825,000
<i>Road Use Tax</i>	10,000	45,000	0	55,000
<i>Special Assessment (TBD)</i>	115,000	655,000	0	770,000
Grand Avenue - East of I-35	0	72,000	640,000	712,000
<i>General Obligation Bonds</i>	0	72,000	640,000	712,000
S Grand Prairie Parkway -Stagecoach to MCP	800,000	2,730,000	0	3,530,000
<i>General Obligation Bonds</i>	800,000	2,730,000	0	3,530,000
Grand Ave Reconstruction-1st to 6th	650,000	0	6,405,000	7,055,000
<i>Road Use Tax</i>	650,000	0	6,405,000	7,055,000
5th St - Locust to Vine	0	60,000	475,000	535,000
<i>General Obligation Bonds</i>	0	60,000	475,000	535,000
Booneville Road Reconstruction - Sugar Creek to S. 95th	0	265,000	1,885,000	2,150,000
<i>General Obligation Bonds</i>	0	265,000	1,885,000	2,150,000
EP True Widening - 81st to Jordan Creek Parkway	0	216,000	1,926,000	2,142,000
<i>General Obligation Bonds</i>	0	216,000	1,926,000	2,142,000
EP True - Grand Prairie Parkway to 115th St	0	0	9,875,000	9,875,000
<i>General Obligation Bonds</i>	0	0	9,875,000	9,875,000
S Jordan Creek Pkwy - Grand to Raccoon River Drive	0	280,000	1,285,000	1,565,000
<i>TIF Funds - Mills Sub 7 (Microsoft)</i>	0	280,000	1,285,000	1,565,000

City of West Des Moines
Capital Improvement Program
 FY 16-17 through FY 20-21

Project Name (funding source)	16-17	17-18	19, 20, 21	Total
	Budget	Potential	Future Years	
Streets - continued				
Jordan Creek Parkway and University Ave Intersection Improvements	0	140,000	800,000	940,000
<i>General Obligation Bonds</i>	0	140,000	800,000	940,000
I-35 & Ashworth Road Interchange	0	0	4,340,000	4,340,000
<i>General Obligation Bonds</i>	0	0	4,340,000	4,340,000
	35,516,180	11,542,000	34,874,500	81,932,680

Enterprise Funds



Enterprise Funds

The Enterprise Funds are utilized to account for operations and activities that are financed and operated in a manner similar to a private business, and where the costs of providing the services are expected to be recovered through user charges.

The funds in this category are as follows:

Sanitary Sewer Fund

This fund accounts for the operation and maintenance of the City's sanitary sewer system.

Solid Waste Fund

This fund accounts for the operation and maintenance of the City's solid waste collection system.

Storm Water Utility Fund

A Storm Water Utility provides a method to spread storm sewer costs amongst users based upon the amount a particular property contributes to, or uses, the storm sewer system.

Technology Replacement Fund

This fund accounts for the future replacement of the City's computer and networking systems. Replacement costs are allocated to the individual cost centers over the life of the equipment.

Vehicle Maintenance Fund

This fund accounts for the maintenance of City vehicles. Charges are then allocated to the individual cost centers on a reimbursement basis.

Vehicle Replacement Fund

This fund accounts for the replacement of a majority of City vehicles and heavy construction equipment. Replacement costs are then allocated to individual cost centers over the life of the asset.

Health Insurance Fund

This fund accounts for the City's self-insured health care plan. Individual cost centers are charged based on the number of participating employees.

Worker's Compensation Fund

This fund accounts for worker's compensation premiums and claims.

Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1,673,776	1,682,047	1,913,605	1,933,180	19,575	1.02%
Intergovernmental	12,018	78,290	34,685	13,000	(21,685)	(62.52%)
Charges for Services	14,240,697	15,790,645	14,202,600	14,204,500	1,900	0.01%
Special Assessments						
Miscellaneous	6,717,500	6,720,467	6,889,200	7,092,800	203,600	2.96%
Sub-total Operating Revenues	\$22,643,991	\$24,271,449	\$23,040,090	\$23,243,480	\$203,390	0.88%
Other Financing Sources						
Proceeds of Capital Assets Sales	(\$24,228)	(\$56,226)				
Contributed Capital Assets	3,249,741	4,577,944				
Transfers In	7,865,678	4,257,178	6,331,000	17,395,310	11,064,310	174.76%
Sub-total Other Financing Sources	\$11,091,191	\$8,778,896	\$6,331,000	\$17,395,310	\$11,064,310	174.76%
TOTAL REVENUES & OTHER SOURCES	\$33,735,182	\$33,050,345	\$29,371,090	\$40,638,790	\$11,267,700	38.36%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$1,317,986	\$1,224,056	\$1,417,335	\$1,548,682	\$131,347	9.27%
Supplies and Services	13,143,842	14,319,542	15,768,008	16,529,510	761,502	4.83%
Universal Commodities	221,001	220,306	244,810	246,905	2,095	0.86%
Non-Recurring/Non-Capital	5,250	39,659	79,550	1,500	(78,050)	(98.11%)
Capital	3,380,072	3,295,127	4,457,200	3,953,500	(503,700)	(11.30%)
Sub-total Operating Expenditures	\$18,068,151	\$19,098,690	\$21,966,903	\$22,280,097	\$313,194	1.43%
Debt Service Expenditures						
Capital Improvement Expenditures	\$1,008,929	\$1,241,258	\$12,230,435	\$16,595,310	\$4,364,875	35.69%
Total Expenditures	\$19,077,080	\$20,339,948	\$34,197,338	\$38,875,407	\$4,678,069	13.68%
Transfers Out	\$6,359,312	\$3,422,982	\$6,081,000	\$16,895,310	\$10,814,310	177.84%
TOTAL EXPENDITURES/TRANSFERS OUT	\$25,436,392	\$23,762,930	\$40,278,338	\$55,770,717	\$15,492,379	38.46%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$8,298,790	\$9,287,415	(\$10,907,248)	(\$15,131,927)	(\$4,224,679)	n/a
BEGINNING FUND BALANCE	\$140,997,997	\$148,319,185	\$157,606,600	\$146,699,352	(\$10,907,248)	n/a
ENDING FUND BALANCE	\$149,296,787	\$157,606,600	\$146,699,352	\$131,567,425	(\$15,131,927)	n/a
CASH AND CASH EQUIVALENTS	\$64,690,490	\$69,226,708	\$58,319,460	\$43,187,533		n/a
FUND BALANCE% OF EXPENDITURES	339.10%	340.35%	170.54%	111.09%		



Description of the Sanitary Sewer Fund

This fund accounts for the operation and maintenance of the City’s sanitary sewer system. The City is a member of the Wastewater Reclamation Authority (“WRA”). The WRA is a partnership that was established for the purpose of planning, constructing, operating, and managing sewer-related facilities in order to solve member’s wastewater treatment and disposal. In 2004, the City approved the amended and restated 28E agreement for the WRA. This agreement created a separate legal entity, which is governed by a board of appointed representatives. The WRA is operated on a cost reimbursement basis, whereby each WRA member participates at varying percentages based on the member’s respective benefit.

Major Expenditures

A majority of operating expenditures consist of payments to the WRA. The City also rents a small section of sewer lines from the City of Clive. The City budgets operating expenditures at 110% over current year estimates, because the WRA traditionally submits its proposed budget to member communities after they have already approved and submitted budgets. If there are changes in the allocation formula, or any new initiatives, West Des Moines’ share of the WRA operating budget could increase anywhere from 3% to 10%.

WRA Member Communities	Net Budget FY 2017	% of Total
Altoona	\$2,181,720	5.26%
Ankeny	6,294,667	15.17%
Bondurant	495,700	1.19%
Clive	1,766,949	4.26%
Cumming	18,742	0.04%
Des Moines	15,806,954	38.09%
Greenfield Plaza	159,770	0.38%
Johnston	733,197	1.77%
Norwalk	1,090,553	2.63%
Pleasant Hill	471,725	1.14%
Polk City	311,657	0.75%
Polk County	133,664	0.32%
Urbandale Sanitary Sewer District	3,964,829	9.55%
Urbandale-Windsor Heights Sanitary Sewer District	464,158	1.12%
Waukee	1,289,982	3.11%
West Des Moines	6,315,731	15.22%
Total	\$41,500,000	100.00%



Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	102,692	85,273	88,700	100,000	11,300	12.74%
Intergovernmental						
Charges for Services	10,253,778	11,491,637	9,986,500	10,126,000	139,500	1.40%
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$10,356,470	\$11,576,910	\$10,075,200	\$10,226,000	\$150,800	1.50%
Other Financing Sources						
Proceeds of Capital Asset Sales	82					
Contributed Capital Assets	1,012,550	1,399,484				
Transfers In	5,627,259	2,992,187	4,372,000	13,182,330	8,810,330	201.52%
	\$6,639,891	\$4,391,671	\$4,372,000	\$13,182,330	\$8,810,330	201.52%
TOTAL REVENUES & OTHER SOURCES	\$16,996,361	\$15,968,581	\$14,447,200	\$23,408,330	\$8,961,130	62.03%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$723,385	\$687,432	\$781,405	\$773,920	(\$7,485)	(0.96%)
Supplies and Services	5,506,668	5,612,791	6,600,714	7,034,700	433,986	6.57%
Universal Commodities	128,410	120,747	130,810	132,655	1,845	1.41%
Non-Recurring/Non-Capital						
Capital	1,633,378	1,681,964	1,667,600	1,675,000	7,400	0.44%
	\$7,991,841	\$8,102,934	\$9,180,529	\$9,616,275	\$435,746	4.75%
Debt Service Expenditures						
Capital Improvement Expenditures	\$848,011	\$1,267,289	\$7,780,310	\$13,182,330	\$5,402,020	69.43%
Total Expenditures	\$8,839,852	\$9,370,223	\$16,960,839	\$22,798,605	\$5,837,766	34.42%
Transfers Out	\$5,627,259	\$2,992,186	\$4,572,000	\$13,407,330	\$8,835,330	193.25%
TOTAL EXPENDITURES/TRANSFERS OUT	\$14,467,111	\$12,362,409	\$21,532,839	\$36,205,935	\$14,673,096	68.14%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$2,529,250	\$3,606,172	(\$7,085,639)	(\$12,797,605)	(\$5,711,966)	n/a
BEGINNING FUND BALANCE	\$86,030,854	\$88,48,049	\$91,654,221	\$84,833,596	(\$7,085,639)	n/a
ENDING FUND BALANCE	\$88,560,104	\$91,654,221	\$84,568,582	\$72,035,991	(\$12,797,605)	n/a
CASH AND INVESTMENTS	\$36,457,619	\$38,491,566	\$31,405,927	\$18,608,322		
CASH AND INVESTMENT % OF EXPENDITURES	412.42%	410.79%	185.17%	81.62%		



Solid Waste Fund

This fund is managed by the Public Works Department and accounts for the operation and maintenance of the City's solid waste collection system. Metro Waste Authority, a regional waste collection agency, administers the City's residential solid waste disposal, while Waste Connections is the current contract hauler for the City. In addition to collection, a variety of other special services are provided, including the following:

Curb It! Recycling is a service that provides residents with the convenience of a wheeled container for the collection of approved recyclable materials. Collection of these materials occurs every other week.

Spring Clean Up is an annual event that provides the opportunity to dispose of items that do not fit in the garbage carts, and is available to all West Des Moines residents who are eligible for City provided solid waste collection.

Solid Waste Events allows citizens to dispose of appliances, tires, metal, and hazardous materials. These special events occur periodically throughout the year and are collected at a designated location, such as the West Des Moines Public Works Facility or City Hall and then are taken to regional collection centers.

Winter Yard Waste and Christmas Tree Collection allows citizens to dispose of yard waste and Christmas trees during the two weeks following Christmas Day.

Premium Yard Waste Collection is an optional service that provides residents with the convenience of a wheeled container for the weekly collection of yard waste during the yard waste season.

Budget objectives for FY 2016-2017 are to maintain a high level, cost effective solid waste service to the citizens of West Des Moines.

Financial Summary

Revenue in FY 2016-2017 from solid waste charges is expected to be approximately \$1,832,500.



Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services	1,797,487	1,817,392	1,928,000	1,832,500	(95,500)	(4.95%)
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$1,797,487	\$1,817,392	\$1,928,000	\$1,832,500	(\$95,500)	(4.95%)
Other Financing Sources						
Proceeds of Capital Assets Sales						
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$1,797,487	\$1,817,392	\$1,928,000	\$1,832,500	(\$95,500)	(4.95%)
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	1,839,484	1,886,539	1,967,500	1,997,500	30,000	1.52%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$1,839,484	\$1,886,539	\$1,967,500	\$1,997,500	\$30,000	1.52%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,839,484	\$1,886,539	\$1,967,500	\$1,997,500	\$30,000	1.52%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,839,484	\$1,886,539	\$1,967,500	\$1,997,500	\$30,000	1.52%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$41,997)	(\$69,147)	(\$39,500)	(\$165,000)	(\$125,500)	n/a
BEGINNING FUND BALANCE	\$769,182	\$727,185	\$658,038	\$618,538	(\$39,500)	n/a
ENDING FUND BALANCE	\$727,185	\$658,038	\$618,538	\$453,538	(\$165,000)	n/a
CASH AND INVESTMENTS	\$441,175	\$372,850	\$333,350	\$168,350		
CASH AND CASH INVESTMENTS % OF EXPENDITURES	23.98%	19.76%	16.94%	8.43%		



Description of the Storm Water Utility Fund

The FY 2016-2017 budget reflects the eleventh full year of operations for the Storm Water Utility. The City created the utility by passing an ordinance for the management, construction and operation of a storm water drainage system. The creation of a Storm Water Utility provides a method to spread storm sewer costs amongst users based upon the amount a given property contributes to, or uses, the storm sewer system. Revenues are expected to be approximately \$2,261,500.

Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	7,429	4,839	1,600	2,500	900	56.25%
Intergovernmental	12,018	24,140	34,685	13,000	(21,685)	(62.52%)
Charges for Services	2,189,432	2,481,616	2,288,100	2,246,000	(42,100)	(1.84%)
Miscellaneous						
Sub-total Operating Revenues	\$2,208,879	\$2,510,595	\$2,324,385	\$2,261,500	(\$62,885)	(2.71%)
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets	2,208,091	3,178,460				
Transfers In	607,951	429,796	1,709,000	3,412,980	1,703,980	99.71%
Sub-total Other Financing Sources	\$2,816,042	\$3,608,256	\$1,709,000	\$3,412,980	\$1,703,980	99.71%
TOTAL REVENUES & OTHER SOURCES	\$5,024,921	\$6,118,851	\$4,033,385	\$5,674,480	\$1,641,095	40.69%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$594,600	\$536,624	\$635,930	\$774,762	\$138,832	21.83%
Supplies and Services	142,271	176,865	243,794	242,310	(1,484)	(0.61%)
Universal Commodities	92,591	99,559	114,000	114,250	250	0.22%
Non-Recurring/Non-Capital	5,250	39,658	79,550	1,500	(78,050)	(98.11%)
Capital	634,430	701,832	673,100	775,000	101,900	15.14%
Sub-total Operating Expenditures	\$1,469,142	\$1,554,538	\$1,746,374	\$1,907,822	\$161,448	9.24%
Debt Service Expenditures						
Capital Improvement Expenditures	\$160,918	(\$26,031)	\$4,450,125	\$3,412,980	(\$1,037,145)	(23.31%)
Total Expenditures	\$1,630,060	\$1,528,507	\$6,196,499	\$5,320,802	(\$875,697)	(14.13%)
Transfers Out	\$721,183	\$429,796	\$1,509,000	\$3,187,980	\$1,678,980	111.26%
TOTAL EXPENDITURES/TRANSFERS OUT	\$2,351,243	\$1,958,303	\$7,705,499	\$8,508,782	\$803,283	10.42%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$2,673,678	\$4,160,548	(\$3,672,114)	(\$2,834,302)	\$837,812	n/a
BEGINNING FUND BALANCE	\$32,136,418	\$34,344,547	\$38,505,095	\$34,832,981	(\$3,672,114)	n/a
ENDING FUND BALANCE	\$34,810,096	\$38,505,095	\$34,832,981	\$31,998,679	(\$2,834,302)	n/a
CASH AND INVESTMENTS	\$6,307,443	\$7,494,362	\$3,822,248	\$987,946		
CASH AND INVESTMENTS % OF EXPENDITURES	386.95%	490.31%	61.68%	18.57%		



Description of the Technology Replacement Fund

The Technology Replacement Fund was established to finance the replacement of computer and network systems. The Technology Replacement Fund is not intended to finance the purchase and replacement of personal computing workstations, printers, copiers, cabling, or personal devices such as tablets and smart phones.

Once an asset is replaced or purchased from this fund, replacement costs are allocated back to the Information Technology Services cost centers over the useful life of the underlying asset. When the equipment is fully depreciated, the depreciation component of the rate is eliminated until the equipment is replaced. The first year of this fund, \$1,000,000 was transferred to establish the fund, and it is expected that \$100,000 will be allocated to the fund annually to build up the replacement fund balance as necessary.

Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property			100,000	100,000		
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues			\$100,000	\$100,000		
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In	\$1,000,000					
Sub-total Other Financing Sources	\$1,000,000					
TOTAL REVENUES & OTHER SOURCES	\$1,000,000		\$100,000	\$100,000		
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures						
Transfers Out				\$300,000	\$300,000	100.00%
TOTAL EXPENDITURES/TRANSFERS OUT				\$300,000	\$300,000	100.00%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,000,000		\$100,000	(\$200,000)	(\$300,000)	n/a
BEGINNING FUND BALANCE		\$1,000,000	\$1,000,000	\$1,100,000	\$100,000	
ENDING FUND BALANCE	\$1,000,000	\$1,000,000	\$1,100,000	\$900,000	(\$200,000)	
CASH AND CASH EQUIVALENTS	\$1,000,000	\$1,000,000	\$1,100,000	\$900,000		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	n/a	n/a	n/a	n/a		



Description of the Vehicle Maintenance Fund

This fund accounts for the maintenance and fuel charges for City vehicles. Once maintenance expenditures are incurred within this fund, charges are allocated back to the individual cost centers on a reimbursement basis.

Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	1,198,125	903,087	1,296,000	1,296,000		
Sub-total Operating Revenues	\$1,198,125	\$903,087	\$1,296,000	\$1,296,000		
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$1,198,125	\$903,087	\$1,296,000	\$1,296,000		
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	1,194,474	982,518	1,275,000	1,300,000	25,000	1.96%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$1,194,474	\$982,518	\$1,275,000	\$1,300,000	\$25,000	1.96%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,194,474	\$982,518	\$1,275,000	\$1,300,000	\$25,000	1.96%
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,194,474	\$982,518	\$1,275,000	\$1,300,000	\$25,000	1.96%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$3,651	(\$79,431)	\$21,000	(\$4,000)	(\$25,000)	n/a
BEGINNING FUND BALANCE	\$133,979	\$137,630	\$58,199	\$79,199	\$21,000	n/a
ENDING FUND BALANCE	\$137,630	\$58,199	\$79,199	\$75,199	(\$4,000)	
CASH AND CASH EQUIVALENTS	\$94,356	\$88,385	\$109,385	\$105,385		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	7.90%	9.00%	8.58%	8.11%		



Description of the Vehicle Replacement Fund

The Vehicle Replacement Fund finances the replacement of all vehicles and heavy equipment with the exception of patrol vehicles, which are funded through the General Fund. Once the asset is replaced or purchased from this fund, replacement costs are allocated back to individual cost centers over the useful life of the asset. When the vehicle/equipment is fully depreciated, the depreciation component of the rate is eliminated until the equipment is replaced.

Expenditures

Projected replacements in FY 2016-2017 are expected to be \$1,503,500, which is a 28.96% decrease from FY 2015-16. The Vehicle Replacement Fund uses an age-based approach to determine when different types of units should be replaced. The adjacent table lists the useful life for the fund’s assets. It should be noted that replacement is not automatic when an asset has reached a certain age. Before an asset is replaced, it is inspected by Public Works staff and if the asset is in good condition, it continues in service.

Class	Age
Sedans	6 years
Light Trucks & Vans	7 years
Heavy Trucks	8 years
Heavy Equipment	10 to 15 years
Fire Apparatus	15 to 18 years
Ambulances	5 years

Estimated Ending Fund Balance

The City estimates the ending fund balance for the Vehicle Replacement Fund will be approximately \$14,638,700 at June 30, 2017. This fund balance is reserved for future vehicle and equipment replacements.



Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1,559,166	1,587,874	1,722,005	1,727,280	5,275	0.31%
Intergovernmental		54,150				
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	\$1,559,166	\$1,642,024	\$1,722,005	\$1,727,280	\$5,275	0.31%
Other Financing Sources						
Proceeds of Capital Assets Sales	(\$24,311)	(\$56,227)				
Contributed Capital Assets	29,101					
Transfers In						
Sub-total Other Financing Sources	\$4,790	(\$56,227)				
TOTAL REVENUES & OTHER SOURCES	\$1,563,956	\$1,585,797	\$1,722,005	\$1,727,280	\$5,275	0.31%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	447					
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	1,112,264	911,331	2,116,500	1,503,500	(613,000)	(28.96%)
Sub-total Operating Expenditures	\$1,112,711	\$911,331	\$2,116,500	\$1,503,500	(\$613,000)	(28.96%)
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$1,112,711	\$911,331	\$2,116,500	\$1,503,500	(\$613,000)	(28.96%)
Transfers Out	\$10,869	\$1,000				
TOTAL EXPENDITURES/TRANSFERS OUT	\$1,123,580	\$912,331	\$2,116,500	\$1,503,500	(\$613,000)	(28.96%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$440,376	\$673,466	(\$394,495)	\$223,780	\$618,275	n/a
BEGINNING FUND BALANCE	\$13,695,621	\$14,135,997	\$14,809,463	\$14,414,968	(\$394,495)	n/a
ENDING FUND BALANCE	\$14,135,997	\$14,809,463	\$14,414,968	\$14,638,748	\$223,780	n/a
CASH AND CASH EQUIVALENTS	\$9,117,756	\$9,429,188	\$9,034,693	\$9,258,473		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	819.42%	1,034.66%	426.87%	615.79%		



Description of the Health Insurance Fund

The City has established a self-insured health care plan which provides medical benefits to its employees and to employees of affiliated entities. The plan provides each covered person with an annual maximum of \$1,250,000 coverage for health care needs. The plan is funded by both employee and City contributions and is administered through a service agreement with Wellmark of Iowa. The uninsured risk retention per person is \$100,000. The City has purchased commercial stop-loss insurance to provide for claims in excess of \$100,000 to reduce its exposure to large losses.

Financial Summary

The City's contribution to the Health Insurance Fund in FY 2016-2017 is projected to be \$4,720,800. The City offers three different medical plans depending upon employee classification: standard, wellness and saver plans. Medical claims and premiums for co-insurance are expected to be \$5,485,000 for FY 2016-2017.

Estimated Fund Balance

The City estimates the ending fund balance for the Health Insurance Fund will be approximately \$7,169,000 at June 30, 2017. This balance is reserved for future claims that will not be funded by coinsurance.

Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	4,488	4,061	1,300	3,400	2,100	261.54%
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	5,225,018	5,505,494	5,343,200	5,484,800	141,600	2.65%
Sub-total Operating Revenues	\$5,229,506	\$5,509,555	\$5,344,500	\$5,488,200	\$143,700	2.69%
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	\$5,229,506	\$5,509,555	\$5,344,500	\$5,488,200	\$143,700	2.69%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	4,063,845	5,276,841	5,236,000	5,485,000	249,000	4.76%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$4,063,845	\$5,276,841	\$5,236,000	\$5,485,000	\$249,000	4.76%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$4,063,845	\$5,276,841	\$5,236,000	\$5,485,000	\$249,000	4.76%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$4,063,845	\$5,276,841	\$5,236,000	\$5,485,000	\$249,000	4.76%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$1,165,661	\$232,714	\$108,500	\$3,200	(\$105,300)	(97.05%)
BEGINNING FUND BALANCE	\$5,659,470	\$6,825,131	\$7,057,845	\$7,166,345	\$108,500	n/a
ENDING FUND BALANCE	\$6,825,131	\$7,057,845	\$7,166,345	\$7,169,545	\$3,200	n/a
CASH AND CASH EQUIVALENTS	\$7,186,141	\$7,437,945	\$7,546,445	\$7,549,645		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	176.83%	140.95%	144.13%	137.64%		



Description of the Worker's Compensation Fund

Effective July 1, 2005, the City established a self-insured plan for its worker's compensation plan. The fund was created to account for premiums and claims paid. The uninsured risk retention is \$400,000 per occurrence. The aggregate retention is 90% of the manual premium amount or approximately \$883,000.

Estimated Fund Balance

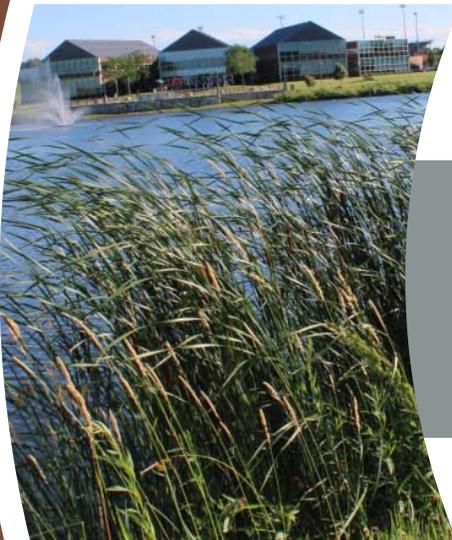
The City estimates the ending fund balance for the Worker's Compensation Fund will be approximately \$4,792,000 at June 30, 2017. This balance is reserved for future claims.

Financial Summary

	ACTUAL FY 2013-14	ACTUAL FY 2014-15	REVISED BUDGET FY 2015-16	BUDGET FY 2016-17	INC(DEC) FY 2016-17 OVER FY 2015-16	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	294,357	311,887	250,000	312,000	62,000	24.80%
Sub-total Operating Revenues	\$294,357	\$311,887	\$250,000	\$312,000	\$62,000	24.80%
Other Financing Sources						
Proceeds of Capital Assets Sales						
Contributed Capital Assets						
Transfers In	630,467	835,195	250,000	800,000	550,000	320.00%
Sub-total Other Financing Sources	\$630,467	\$835,195	\$250,000	\$800,000	\$550,000	320.00%
TOTAL REVENUES & OTHER SOURCES	\$924,824	\$1,147,082	\$500,000	\$1,112,000	\$612,000	222.40%
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	396,652	383,989	445,000	470,000	25,000	5.61%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	\$396,652	\$383,989	\$445,000	\$470,000	\$25,000	5.61%
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	\$396,652	\$383,989	\$445,000	\$470,000	\$25,000	5.61%
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	\$396,652	\$383,989	\$445,000	\$470,000	\$25,000	5.61%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$528,172	\$763,093	\$55,000	\$642,000	\$587,000	1,167.27%
BEGINNING FUND BALANCE	\$2,572,474	\$3,100,646	\$3,863,739	\$3,918,739	\$55,000	n/a
ENDING FUND BALANCE	\$3,100,646	\$3,863,739	\$3,918,739	\$4,560,739	\$642,000	n/a
CASH AND CASH EQUIVALENTS	\$3,431,292	\$4,095,212	\$4,150,212	\$4,792,212		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	865.06%	1,066.49%	932.63%	1,019.62%		



Other Information



Government Data:

Date of Incorporation	1893
Form of Government	Mayor - Council
General Election	2012
Registered Voters	42,024
Number of Votes Cast	34,925
Percent of Registered Voting	83.11%

Population (U.S. Census Bureau, 2015 Special Census)	63,541
Area (square miles)	47.3
Population/square mile	1,343
Counties (Polk, Dallas, Warren & Madison)	4

Lane Miles of Streets:

Paved	725
Unpaved	54

Miles of Sewers:

Storm	200
Sanitary	245

Public Education Facilities:

Elementary	10
Middle School	2
Ninth Grade School	1
High School	1

Higher Education Facilities:

Community College	1
College/University Campus	3

Medical Facilities:

Hospitals	2
Number of Beds	241



Leisure Services:

Parks and Greenways	38
Number of Park Acres	1,269
Number of Picnic Shelters	24
Number of Dog Parks	1
Number of Playgrounds	37
Number of Outdoor Aquatic Centers	2
Number of Splash Pads/Spray Grounds	2
Number of Tennis Courts	12
Number of Softball/Baseball Fields	25
Number of Soccer Fields	21
Number of Horseshoe Courts	18
Number of Sand Volleyball Courts	3
Number of Basketball Courts	15
Miles of Trails	48

Libraries:

Number of Physical and Downloadable Volumes	180,000
Annual Circulation	626,000
Annual Visitors	305,307

Cemeteries:

Number of Facilities	2
Number of Acres	9

Income Statistics:

	Median Family Income	Median Household Income	Per Capita Income
State of Iowa	65,802	51,843	27,027
Madison County	68,812	57,581	27,685
Polk County	73,043	59,018	30,442
Warren County	74,558	62,535	29,088
Dallas County	90,092	73,847	35,844
West Des Moines	89,781	71,940	39,817

Source: U.S. Census Bureau; 2009-2013 American Community Survey 5-Year Estimates



Principal Property Taxpayers:

Taxpayer	Taxable Value	Percentage of Total City Taxable Value
Microsoft Corporation	\$242,668,872	5.08%
Wells Fargo Home Mortgage Inc.	212,048,091	4.44%
GGP Jordan Creek, LLC	193,779,930	4.05%
Valley West Mall, LLC	60,885,000	1.28%
AVIVA	49,481,481	1.04%
Regency West Office Partners, LLC	38,232,000	0.80%
IFBF Property Management	36,999,630	0.77%
MRES West Glen Holdings LP	33,544,471	0.70%
CCOP I, LLC	33,065,217	0.69%
Dallas County Partners II	28,342,962	0.59%

Source: 2015 Valuations Polk, Dallas, Warren, & Madison County Assessor’s Office

Principal Employers:

Employer	Type of Business	Employees
Wells Fargo & Company	Financial Services	10,830
West Des Moines Community Schools	Education	1,214
Athene USA Corporation	Insurance/Financial Services	1,161
Hy-Vee Inc.	Grocery Store Chain	986
FBL Financial Group Inc.	Insurance/Financial Services	977
Sammons Financial Group	Financial Services	515
The Iowa Clinic	Medical	495
MetLife	Insurance	490
GuideOne Insurance	Insurance	445
Businessolver	Benefits Administration	435

Source: West Des Moines Community & Economic Development Department



Demographic Statistics:

Year	West Des Moines Population	% Change	Polk County	% Change	State of Iowa	% Change
1960	11,949	112.80%	225,880	0.43%	2,737,537	4.40%
1970	16,441	37.59%	286,130	26.67%	2,824,376	3.17%
1980	21,894	33.17%	303,170	5.95%	2,914,017	3.17%
1985	23,456	7.13%				
1990	31,702	35.15%	328,140	8.24%	2,776,755	(4.71%)
1995	39,562	24.79%				
2000	46,403	17.29%	374,601	14.16%	2,926,324	5.39%
2005	51,744	11.51%				
2010	56,609	9.40%	430,640	14.96%	3,046,355	4.10%
2015	63,541	12.25%				

Source: U.S. Census Bureau, Special Census 1985, 1995 , 2005 , & 2015

Retail Taxable Sales:

Fiscal Year	Retail Taxable Sales	Percentage of Total State Sales Tax Generated
2006	\$1,256,339,527	4.04%
2007	1,354,692,059	4.28%
2008	1,397,818,852	4.22%
2009	1,596,897,731	4.77%
2010	1,483,724,771	4.64%
2011	1,541,230,798	4.67%
2012	1,700,406,372	4.91%
2013	1,636,714,660	4.69%
2014	1,647,831,070	4.59%
2015	1,723,946,833	4.59%

Source: Iowa Department of Revenue - Iowa Retail Sales & Use Tax Report



Glossary



WV

28E Agreement-Chapter 28, Section E of the Iowa Code which establishes intergovernmental agreements for two or more governmental agencies to cooperate on an issue/activity.

Accrual Basis-A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity-Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

Ad Valorem Taxes-Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Allot-To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

Annualize-Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation- A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation-The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Assessment Ratio-The ratio at which the tax rate is applied to the tax base.

Asset-Resource owned or held by a government which has monetary value.

Attrition-A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions-Employee positions, which are authorized in the adopted budget, to be filled during the year.

AVL-Automated Vehicle Location

Balanced Budget-A budget where total revenues are equal to or greater than total expenses.

Base Budget-Cost of continuing the existing levels of service in the current budget year.

Bond-A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date.) Bonds are primarily used to finance capital projects.

General Obligation (G.O.) Bond-This type of bond is backed by the full faith, credit and taxing power of the government.

Revenue Bond-This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Bond Refinancing-The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget-A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis-This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.



Budget Calendar-the schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control-The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CAFR-Comprehensive Annual Financial Report

CALEA-Commission on Accreditation for Law Enforcement Agencies, www.calea.org

COPS-Community Oriented Policing Services sponsored by the U.S. Department of Justice.

Capital Asset-Asset of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Improvements-Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP)-A Plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay-Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project-Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Reserve-An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Cash Basis-A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Collective Bargaining Agreement-A legal contract between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Commodities-Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Community Development Block Grant- (CDBG): a grant that is funded by the federal government through the Housing and Urban Development agency to the State of Iowa that then administers it through the Iowa Department of Economic Development.

Comprehensive Annual Financial Report-(CAFR)

Constant or Real Dollars-the presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.



Consumer Price Index (CPI)-A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency-Budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services-Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreement, and professional consulting services.

Cost-of-living Adjustment (COLA)-An increase in salaries to offset the adverse effect of inflation on compensation.

DART-Des Moines Area Regional Transit Authority, www.ridedart.com

Debt Service-the cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Dedicated Tax-A tax levied to support a specific government program or purpose.

Deferred Compensation-Income deferred until retirement age.

Deficit-The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department-The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation-Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees-Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Disbursement-The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program-A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits-Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

EMS-Emergency Medical Services

Encumbrance-the commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements-Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditure-The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.



Expense-Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

FEMA-Federal Emergency Management Agency, www.fema.gov

Fiscal Policy- A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year-A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Fixed Assets-Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit-A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to a .5 full time position.

Function- A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund-A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund balance-the excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP-Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GIS-Geographic Information System

GPS-Global Positioning System

Goal-A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grant-A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

HVAC-Heating, Ventilation, and Air Conditioning

Hourly- An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Hourly employees are paid on a per-hour basis, and receive limited benefits.

ICMA-International City/County Management Association, www.icma.org

IDNR-Iowa Department of Natural Resources, www.iowadnr.gov

IDOT-Iowa Department of Transportation, www.iowadot.gov

IEDA-Iowa Economic Development Authority, www.iowaeconomicdevelopment.com



IMFOA-Iowa Municipal Finance Officers Association, www.imfoa.org

Indirect Cost- A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure-The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers-the movement of monies between funds of the same governmental entity.

Intergovernmental Revenue-Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges-the charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

Iowa Communities Assurance Pool-(ICAP): the organization the City holds membership to cover its liability insurance. www.icapiowa.com

Lapsing Appropriation-An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, and unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

League-Iowa League of Cities, www.iowaleague.org

LEED-Leadership In Energy and Environmental Design Green Building Rating System is an independent certification program that provides voluntary guidelines for developing high-performance, sustainable buildings. The program awards varying levels of certification to buildings that meet LEED rating standards in five major categories: sustainable site development, water savings, energy efficiency, materials selection, and indoor environmental quality. www.usgbc.org/LEED

Levy-To impose taxes for the support of government activities.

LIHEAP-Low-Income Home Energy Assistance Program

Line-item Budget-A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt-Debt with maturity of more than one year after the date of issuance.

Major Fund-Those funds whose revenue, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent for the aggregate of all governmental and enterprise funds in total.

Mill-The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Municipal Fire and Police Retirement System of Iowa-(MFPRSI), www.mfprsi.org

Metropolitan Planning Organization-(MPO), www.dmampo.org

Net Budget-The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars-The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.



Object of Expenditure-An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective-Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations-Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue-Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day -to-day services.

Operating Expenses-the cost for personnel, materials and equipment required for a department to function.

Output Indicator-A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you- go Basis-A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Pay Plan-Classifications and corresponding salary ranges of positions within the City government.

Performance Budget-A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators-Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure-Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services-Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances-Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program-A Group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget-A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget-A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a work group. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income)-Revenues earned by a program, including fees for services, license and permit fees, and fines.



Purpose-A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Reserve-An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution-A special or temporary order of a legislative body; and order of a legislative body requiring less legal formality than an ordinance or statute.

Resources-Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue-Sources of income financing the operation of government.

Revitalize Iowa's Sound Economy-(RISE) grant that is funded by the Iowa Department of Transportation for the purpose of providing infrastructure for economic development projects.

Service Lease-A lease under which the lessor maintains and services the asset.

Service Level-Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue-Revenues are classified according to their source or point of origin.

Supplies and Services-expendable materials and operating supplies necessary to conduct departmental operations.

Target Budget-Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

Tax Levy-The resultant product when the tax rate per hundred dollars is multiplied by the tax base.

Taxes-Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

TIME-21 Fund-The Transportation Investment Moves the Economy in the 21st Century Fund consists of moneys appropriated by the State of Iowa to fund construction and maintenance of Iowa's public roadway system.

Transfers In/Out-Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance-The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance-The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriations.

User Charges-The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost-A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.



Wastewater Reclamation Agency-(WRA), www.dmmwra.org

Working Cash-Excess of readily available assets over current liabilities or cash on hand equivalents which may be used to satisfy cash flow needs.

Workload Indicator-A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years-The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees. One "work year" is equal to one full-time, year round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.

