WEST DES MOINES, IOWA

FISCAL YEAR 2017 – 2018

Budget Summary

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, 2016

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, 2016**. 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 the recently installed Art on the Trail sculptures, these sculptures are located along the Jordan Creek Trail in the City of West Des Moines.

ANNUAL BUDGET

CITY OF WEST DES MOINES, IOWA

Fiscal Year July 1, 2017 to June 30, 2018

CITY OFFICIALS

Steven K. Gaer ..... Mayor

Kevin L. Trevillyan ..... Council Member First Ward

John Mickelson ..... Council Member Second Ward

Russ Trimble ..... Council Member Third Ward

Rick Messerschmidt ..... Council Member At Large

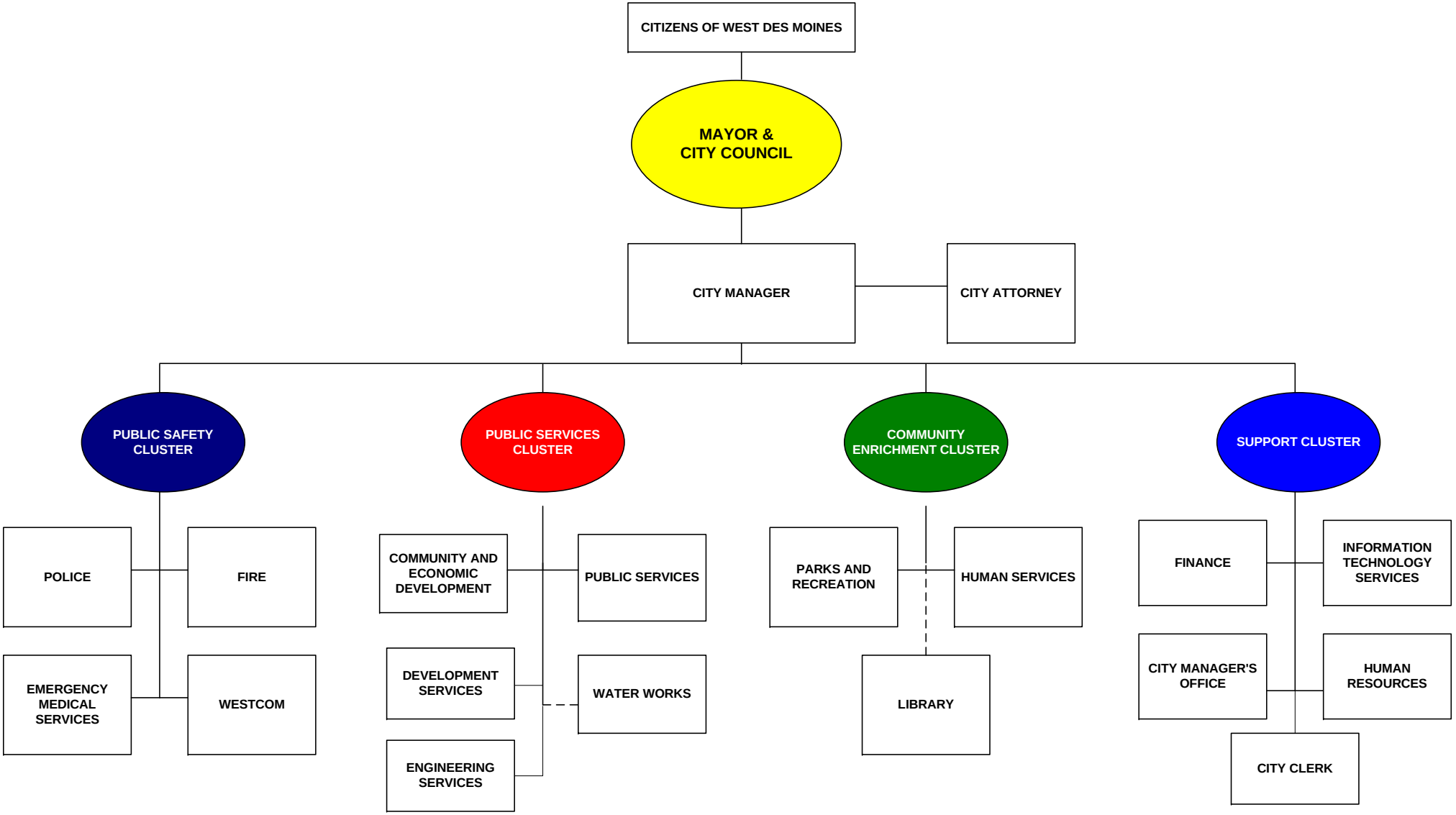
Jim Sandager ..... Council Member At Large

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 2017-18 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 2017-18 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 2017 – 18 Budget Calendar

Date	Responsibility	Action
Monday, September 12,2016	Finance Dept.	Operating and capital budget request forms distributed and procedures reviewed with department heads/representatives at Sr. Staff Meeting
Monday, September 12, 2016 – Friday, October 23, 2016	Departments	Department worksheet preparation.
TBD	Departments	CIP planning meeting
Friday, October 23, 2016	Departments	Department operating budget requests due.
Monday October 31, 2016 – Wednesday, November 23, 2016	Budget Review Team/Departments	Initial reviews with department concerning CIP and Operating Budget matters
Monday, November 28, 2016	Finance Dept.	Hotel/Motel request letters sent to agencies.
Monday, December 12, 2016	City Council	Preliminary Budget Review at Council Workshop
Friday, December 16, 2016	Finance Dept.	Hotel/Motel requests due.
December 2016- January 2017	Budget Review Team	Compilation of FY 2017-18 Recommended Budget document.
Monday January 23, 2017	Finance Dept.	Recommended Budget delivered to Mayor/Council.
Saturday January 28, 2017	City Council	Council work session on Operating recommendations with Budget Review Team and Department Heads present.
Monday January 30, 2017	City Council	Special Council work session on CIP following City Council meeting. (If needed)
January 2017	F&A Committee	Hotel/Motel applicant presentations.
Monday February 6, 2017	Finance Dept.	Proposed budget documents completed and available for distribution.
Friday, February 10, 2017	Finance Dept.	Proposed budget public hearing notice published in the West Des Moines Register
Tuesday, February 21, 2017	City Council	Public Hearing on operating and capital budgets with City Council approval of final budget after hearing.
By Wednesday March 15,2017	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

4200 Mills Civic Parkway
P.O. Box 65320
West Des Moines, IA 50265-0320

515-222-3610
FAX 515-222-3638

E-mail cityinfo@wdm-ia.com

'AAA'
Credit Rating from
Standard & Poor's

January 28, 2017

Honorable Mayor and Council:

I respectfully present the proposed budget for the City of West Des Moines for the upcoming fiscal year beginning July 1, 2017. 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, 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 the FY 17-18 budget, recognize that staff makes every effort to enhance the format of the material so that the public has a better understanding of the various services we are able to deliver to citizens. If sections of the proposed budget are unclear, we should work to improving those. In addition, it is vital that the City's policymakers have all the information needed to ensure that the budget reflects the public interest. The final budget should serve as an effective public policy document and financial planning tool.

Recent Accomplishments in Financial Management

As we move into the second half of fiscal year 2016-17, we are pleased to note two recent accomplishments in the management of the City's financial resources.

- In October 2016 the City's Aaa rating on its general obligation bond debt was reaffirmed by Moody'. This follows on the heels of reaffirmation of a AAA rating issued by Standard & Poors in 2015, and each of these ratings are the highest given by the respective agencies. The City remains one of approximately 100 in the United States which can boast of the highest rating from each agency.

- The Government Finance Officers Association of the United States and Canada (GFOA) again awarded a Certificate of Achievement for Excellence in Financial Reporting for our comprehensive annual financial report for the fiscal year ending June 30, 2015. This is the twenty-third consecutive year the City has received this prestigious award.

Highlights of the FY 17-18 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 proposed FY 17-18 budget is the addition of eight (8) employee positions as well as one (1) budgetary adjustment to an existing position:

    - The Fire Department will add two (2) firefighters in order to meet ever-increasing staffing needs. Also, one (1) existing firefighter position will be upgraded to a lieutenant within the Fire Prevention division to maintain proper management of crews within the organization.

    - Public Services will add two (2) operations specialists to its sanitary sewer division to fulfill the sewer cleaning needs. Their presence will also allow existing staff to focus more closely on other tasks within the department. These positions are needed to accommodate the significant growth of the City's infrastructure over the past several years. If added, salary and benefits would be funded by the Sanitary Sewer fund.

    - Engineering Services will add a facilities planner who will be responsible for planning and managing projects related to all City facilities. With ongoing building maintenance as well as many planned construction projects, creating this position allows for much greater efficiency, oversight, and consistency. Key focuses of the position include City-wide energy conservation efforts, grant administration, project management, and managing relationships between staff, contractors, customers, and other stakeholders. This position would also be responsible for providing information needed for effective decision-making and long-range planning.

    - Human Resources will add a human resources administrator (or a variation recommended as a result of our Kaizen process with Area XI) in order to meet growing recruiting needs from departments and employees as the City grows. The department has also identified other needs, including improving employee training efforts and playing a more proactive role to ensure that all employee benefit packages are proper and that benefit administration is in compliance with its many mandates and requirements.

    - Information Technology Services will add an administrative secretary. This position had existed previously but was removed several years ago. As a result, IT staff currently perform many clerical and administrative tasks which detract from their overall efficiency. Given the growth of the department and the City's increasing reliance on technology, this position is needed to provide efficiency by assisting staff with general paperwork and accounting, asset management, help request support management. It is expected that this position would also be able to troubleshoot and assist end-users with basic technology problems and questions.

    - The Legal Department will add an administrative secretary to assist in providing necessary legal services for the expanding infrastructure, economic development, and

quality of life projects undertaken by the City. To meet the increasing demand of legal services options considered were adding an attorney, increasing the use of outside legal counsel, or adding an administrative assistant. Staff believes that adding the administrative assistant is the most cost-effective option as they will absorb administrative tasks currently performed by attorneys, and also provide much-needed backup to the existing administrative position.

- An additional (6) positions were requested by department directors but were of a lower priority and due to budgetary constraints they were not accommodated.

♦ Proposed employee compensation take into consideration terms of bargaining unit contracts for each of the 255.75 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 173.5 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 2.50% to 2.75% in agreement with the terms of their respective contracts. All contracts have been negotiated and executed into FY 17-18 with the exception of the Library Teamsters and the Public Services IUOE bargaining units, which are 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, 2017, to receive pay increases based solely upon job performance.

♦ The City will receive approximately $7.5 million dollars in Road Use Tax funding during FY 17-18. This is a slight decrease from the previous year because the Iowa Department of Transportation reduced the per capita forecast. This revenue allows for approximately $6.5 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 17-18 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 17-18 will be 25.68% as compared to 25.92% for FY 16-17. The decreased rate amounts to a reduction of $23,406 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 17-18.

♦ Over the course of the next several months, the City will complete an analysis of stormwater management fees and determine whether those rates, initiated in 2005 and unadjusted since that time, continue to meet known or expected stormwater expenses.

♦ During FY 17-18, 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 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. As Council is aware, the stormwater fee district concept was successfully challenged by developers, so until such time as its use is clear, it was not contemplated in the budget documents.

- The proposed budget reflects the carryover of cash to ensure the FY 17-18 budget maintains prudent general fund balances, which protect financial integrity. General Fund total revenues are projected to be $68,574,750 and total expenditures will be $71,588,085. The projected Uncommitted General Fund composite balance on June 30, 2018, (expected balance of $21,500,753) will be slightly over 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 17-18 and Beyond

The City's budgeting philosophy continues to be conservative, so that we ensure that funding is adequate to provide services to residents and protect our long-term viability. A starting point for projections was a desire 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 is an equal priority to maintaining prudent fund balances and providing quality services.

While the general economy in the state and in Central Iowa remains relatively solid, cities in Iowa, including West Des Moines, continue to face several areas of consideration and concern. As we prepared the proposed budget we needed to consider: (1) a possible reduction or elimination of the commercial tax rollback backfill from the state of Iowa, (2) a reduction in future tax revenues related to multi-family residential properties (an area that hits West Des Moines particularly hard due to our large concentration), (3) the recent trend (until this year) of relatively slow growth in taxable development, (4) continued low earnings rates on investments, (5) costs of mandated pension contributions and (6) escalating employee health insurance costs and related requirements.

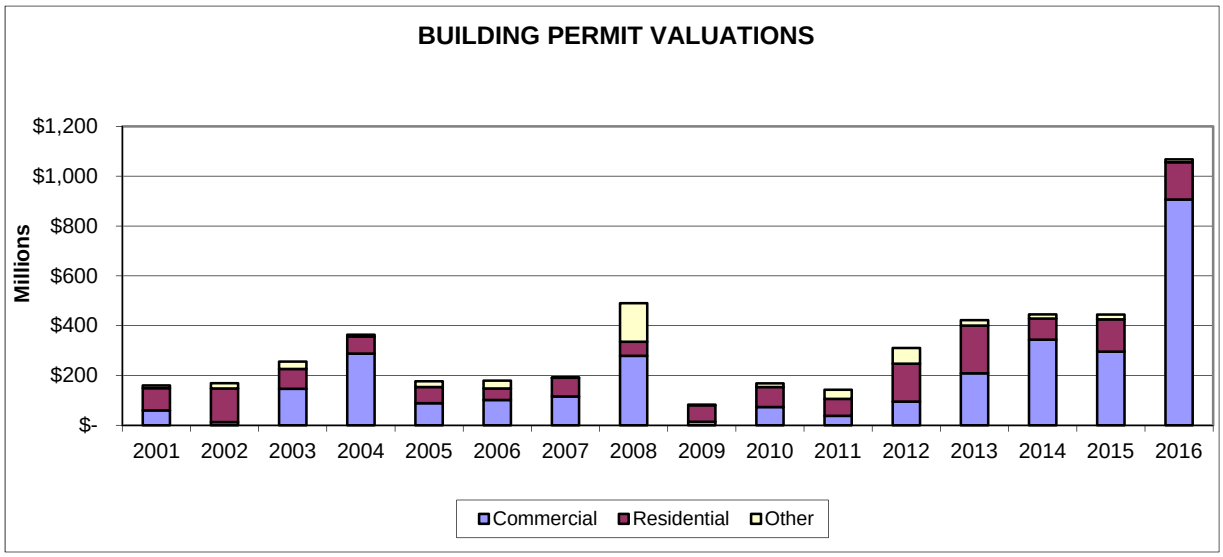
Other important considerations moving forward is legislation and potential modifications to laws concerning Tax Increment Financing. The City will continue to advocate at the state level for alternative revenue sources such as individual jurisdiction referendums on Local Option Sales Tax and Hotel/Motel fees in an attempt to decrease the reliance on property taxes.

Additionally, staff reviewed the FY 18-19 budget at a "macro level" by focusing on key assumptions and projected expenditures as part of a second year financial plan and that analysis is included in the material provided.

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 reflected growth of 12% since the last official Census in 2010. This follows on the heels of population growth of 79% from 1990 to 2010. Estimates indicate the City could continue to grow by approximately 1,500-2,000 residents per year.

During calendar year 2016 the City saw remarkable levels of building permit activity (in terms of valuation). While a large portion of the valuation was generated by the Microsoft Alluvion Data Center project, the valuation brought by other substantial commercial, office, retail, multi-family residential, and single-family residential construction should not be overlooked. The total building permit valuation added during 2016 was a historic $1.07 billion, which obviously broke all previous city records. This also constituted the fourth 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, 2016. This date's valuation is used to calculate property tax revenues to be received in FY 17-18, so the growth allowed for taxable valuation to increase by 4.18% for the City. All of this valuation increase will not directly assist the City's general fund, however, as revenues from Microsoft's data center projects will be used to pay for the surrounding infrastructure over the next 10-20 years, a portion of the property tax revenues generated by the Jordan Creek Town Center area and Athene office complex continue to be used similarly, and much of the anticipated future growth will be spoken for through Council-directed rebate programs and TIF-related activity.

The City has a strong tax base in commercial property, including two regional malls and extensive office and medical clinics. Approximately 35% 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 17-18, as the full effect of the legislative changes took 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 / Interstate 80 interchange which opened for traffic in December 2015. Finally, the City is preparing for growth well into the future with the announcement of a third Microsoft Data Center in Warren and Madison Counties. This center, named Project Osmium, will facilitate the City's expansion of roadways, including a bridge over the Raccoon River on Grand Prairie Parkway which will open up thousands of acres for development, as well as bringing sewer, water, and fiber to these areas.

For FY 17-18, General Fund operating revenues of $58,346,772 are projected to increase by 3.78% compared to FY 16-17. Several factors contributed to the increase in property tax revenue especially the increased percentage of the residential roll back from 55.63% to 56.94%. As mentioned previously, the City saw significant residential and commercial development, and also an overall increase to existing property valuations. As a result, the city's taxable valuation subject to operating levies increased by 3.59%. 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 17-18

Top 10 Cities in Iowa

City	Population Per 2015 US Census Estimate	Total 2016 Taxable Valuation ($1000's)	Change in Taxable Valuation from Prior Year	Taxable Valuation Per Capita
Des Moines	210,330	7,711,757	2.39%	36,665
Cedar Rapids	130,405	6,561,331	3.91%	50,315
Davenport	102,582	4,341,716	3.11%	42,324
Sioux City	82,821	2,891,711	1.19%	34,915
Iowa City	74,220	3,542,852	3.55%	47,734
Waterloo	68,460	2,536,316	1.64%	37,048
Ames	65,060	2,733,677	4.51%	42,018
West Des Moines	64,113	4,967,511	4.18%	77,481
Council Bluffs	62,597	2,708,049	1.96%	43,262
Dubuque	58,799	2,762,629	1.23%	46,984

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 17-18
Des Metro Communities

City	Population Per 2015 US Census Estimate	Total 2016 Taxable Valuation ($1000's)	Change in Taxable Valuation from Prior Year	Taxable Valuation Per Capita
Des Moines	210,330	7,711,757	2.39%	$ 36,665
West Des Moines	64,113	4,967,511	4.18%	$ 77,481
Ankeny	56,764	3,120,737	7.57%	$ 54,977
Urbandale	44,062	2,984,701	4.25%	$ 67,739
Johnston	20,871	1,476,479	5.93%	$ 70,743
Waukee	18,990	988,007	17.58%	$ 52,028
Clive	17,419	1,434,281	3.92%	$ 82,340
Altoona	16,984	969,370	4.63%	$ 57,075
Grimes	10,676	693,435	11.18%	$ 64,953
Norwalk	10,135	456,543	8.66%	$ 45,046
Pleasant Hill	9,314	583,125	1.74%	$ 62,607
Windsor Heights	4,889	254,506	2.35%	$ 52,057

One previously significant general fund revenue source (investment earnings) is projected to remain at a low level for FY 17-18. Interest income is projected to be $200,000, but interest rates are projected to increase and the City has seen positive results over the past year by bringing an investment management firm on board to manage investment opportunities.

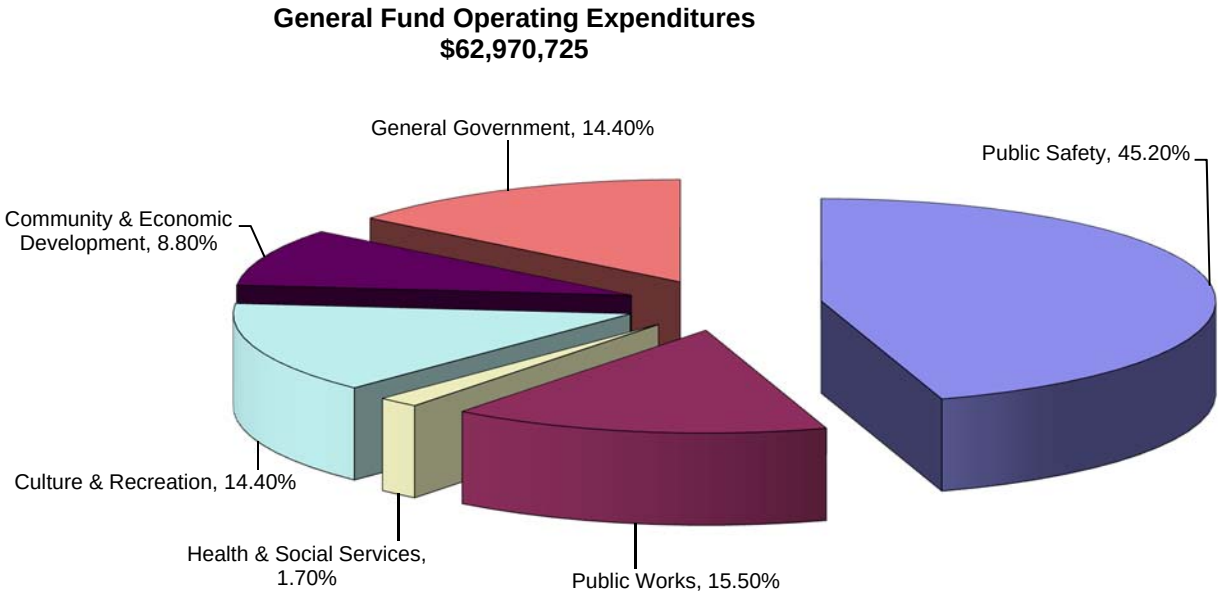
West Des Moines' taxable valuation per capita of over $75,000 remains the highest of Iowa's ten largest cities and second among cities in the Des Moines metro area.

It is important to note that $488 million in taxable valuation remains included in the City's Tax Increment Finance (TIF) Districts (up from $44 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 $5,856,000 (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 17-18 General Fund budgeted operating expenditures total $62,970,725, which represents an increase of $807,576 (+1.30%) from FY 16-17. The largest percent of expenditures continues to be in the Public Safety program area, which encompassed 45.10% of the General Fund for the fiscal year.



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 $0.00344 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 429.5. 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 10%, 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 17-18 budget reflects a proposed use of operating cash reserves for several "one-time" capital needs related to baseball complex improvements at Holiday Park, expense for a contracted purchase of 142 acres of future parkland in Madison County, and several smaller building projects. When factoring in these expenditures, the strictly "operating" projected FY 17-18 General Fund will reflect a slight excess of expenditures over revenues.

Capital Improvement Plan

Although the City's Capital Improvement Plan is not specifically part of this material and discussion for this workshop, the Plan is intertwined with the Operating Budget, so a discussion of the Plan is critical to provide context and background. This budget cycle staff once again developed project priorities based on previous commitments, anticipated future development, and a commitment to maintain current infrastructure and amenities. Council also provided direction with a continued recommendation to maintain a debt service levy rate of $1.95/thousand.

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 city buildings is critical and, while significant dollars have been spent recently at several buildings, others have suffered from deferred maintenance and/or inferior design causing maintenance issues, so continue funding at higher-than-previous levels is planned.

Major projects have been identified and reviewed with the Council through a separate process and previous workshop discussion.

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 "West Des Moines 2036" which challenged the City to find ways to reinvent itself while building on its past successes. The result was 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. This plan was discussed, refined, and finalized in 2016.

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. Goals, directives, and visions behind these plans provide direction and thus have been woven into this budget on many levels.

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 Services, 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 $4,000,000 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 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 Des Moines metro area 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 17-18 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 eight proposed new staff positions were carefully scrutinized, vetted, and prioritized from a pool of nearly 16 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 Deputy City Manager Jamie Letzring, 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	•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.	•Advisory Board achieves or implements three key goals that strengthen the community and the business environment
1.2 The Leadership Advisory Board reviews *West Des Moines 2036* on an annual basis to record successes, redefine priorities, and ensure the community is vibrant and future ready.	•Over half of all community priorities as outlined in West Des Moines 2036 have active workgroups and achieved significant milestones	•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: → 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		

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.

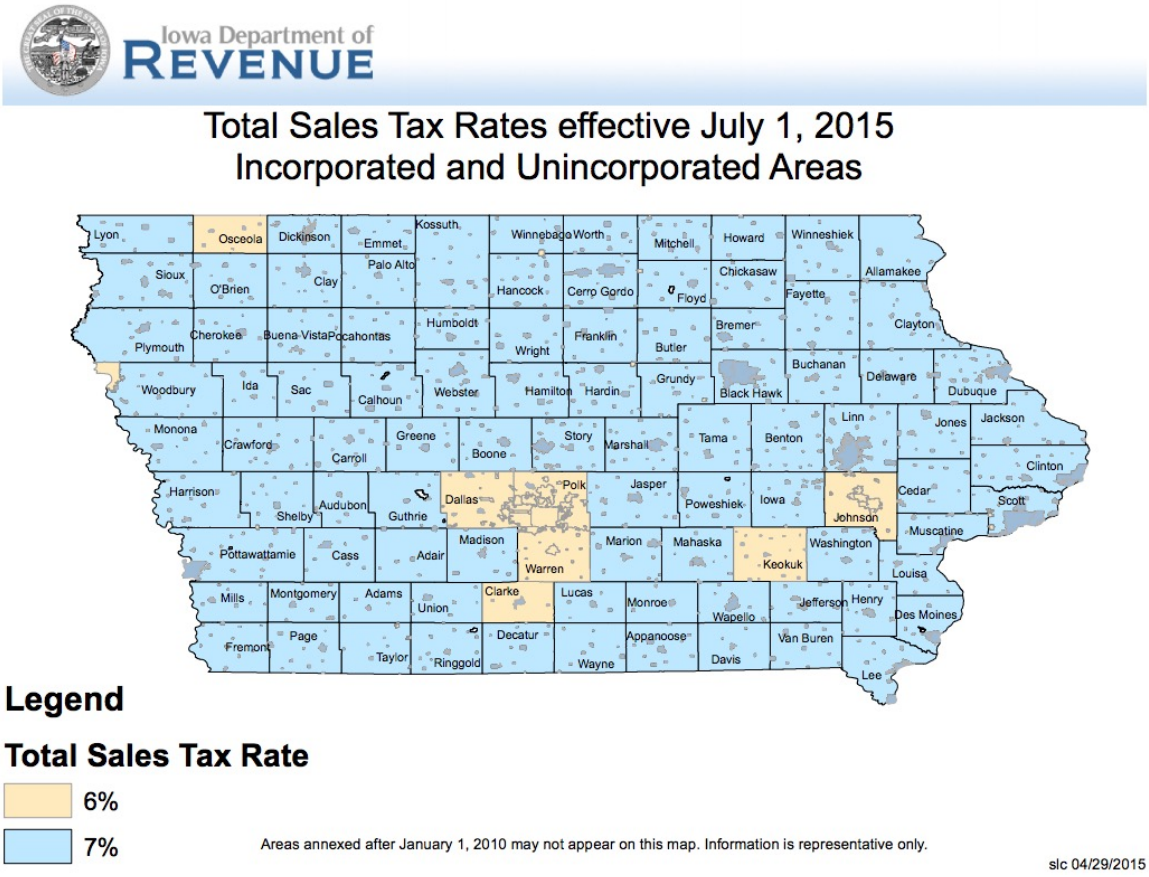
There are several resource options that West Des Moines could add, to strengthen its position:

- 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 option[2], 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.

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[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	•The City has a continual improvement process in place that measures efficiencies	•The City has a public and private partners who help the city achieve efficiencies
2.2 Stable balance sheet	•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	•Reduce the property tax burden by increasing other forms of revenues, including those outlined on the previous page
2.3 Maintain property development *balance	•Single family v. multifamily •Commercial v. residential •Explore options to adjust the 1975 tax levy limits to more current levels	•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	•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.	•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	•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	•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	•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	•The City has codified "quality of life" standards into its development and comprehensive plans	•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	•All areas have been mapped, and appropriate policy and/or infrastructure improvements have been completed or planned	•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	•Policies for new development are in place •Plans to retrofit existing infrastructure are in place •Partnerships to meet climate needs	•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	•MidAmericanCity Hall implements a site improvement that serves as a demonstration project, e.g. a rain garden, native plantings, etc.	•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	•10% increase in greenway connections/development •Watershed convenes a stakeholder group to identify goals for water quality and planning	•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	•City Hall has made progress on over half of the goals included in its Climate Action Plan	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	•A public-domain, all-city fiber network is in development with 20% of the population having access	•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	•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	•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	•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	•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: → 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 diversity 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	•Public-private partnership to leverage best practices in STEAM (science, technology, engineering, arts, and math)	•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	•A STEAM incubator is launched in West Des Moines, attracting national attention	•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	•West Des Moines has a targeted economic development plan that focuses on the retention and attraction of high growth businesses	•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

West Des Moines
Action Plan Supporting *WDM 2036*

September 2016

Preamble

In December of 2015, in partnership with Next Consulting, the West Des Moines City Council published its 20-year future course for the city: **WDM 2036**.

Consisting of a visionary direction coupled with six key strategies, success measures and milestones, this document should prove a powerful tool for guiding city staff, residents and policymakers. But as with any thoughtful plan, action steps must be taken to support the strategy.

This document briefly reinforces the strategic framework of WDM 2036. It then proceeds to capture short-term goals and/or action steps for city staff and leaders to pursue over the next 1–3 years with the intent of supporting the 20-year vision.

Vision: *A Community Coveted for Its Business Climate, Natural Resources and Overall Community Sense of Well-Being*

- West Des Moines connects natural, social and economic resources for the city's ongoing vitality and the public's health and well-being
- Future growth will embrace redevelopment, infill and Greenfield opportunities, capitalizing on existing infrastructure
- Overall quality of life/livability features (e.g., stormwater management and natural systems, technology, connectivity, walkability, entrepreneurial nodes, neighborhood revitalization) will play a priority role in growth and development
- All populations will be embraced and encouraged to provide input
  - Upcoming Opportunity: Developing a specific approach for public engagement through the update of the city's comprehensive plan
- Communications with the public and partners will be ongoing, transparent and meaningful and employ all means possible to make connections
- The overall health and well-being of West Des Moines' economy, natural resources and people will be balanced in recommendations and decision-making in support of the 2036 Vision

Mission: *To deliver healthy social, economic and natural resources through effective partnerships and efficient systems*

- The public and partners will find city services easy to access
- We will maximize effectiveness through flexibility and efficiency
- All communications will be ongoing and productive in improving quality service delivery to our many residents and other stakeholders

Action Plan

The actions highlighted below lead directly to the 2036 vision by improving the balance of social, economic and environmental resources in West Des Moines—both physically and philosophically—while enhancing the city's capacity to deliver exceptional service in a growth environment.

PART A. Promote livability with West Des Moines' top leaders working together on community priorities (2036 Strategy #1)

Measures: Launch of Leadership Advisory Board; substantial progress in updating West Des Moines' comprehensive plan for protection; and enhancement of unique natural features and the environment, balanced land uses and fiscal sustainability

1. Launch a Leadership Advisory Board (LAB)
2. Update West Des Moines' Comprehensive Plan to reflect fiscal sustainability (i.e., analyze infrastructure and support costs vs. tax income for given land uses) and balance of land uses to achieve walkability, cultural vitality and overall healthy community goals
   a. Determine the meaning of "quality of life" from the perspective of current and future West Des Moines residents and other stakeholders
      i. Launch focus groups, on-line mechanisms, survey, outreach methods to a rich mix of audiences for input; include demographic mix
   b. Prepare to codify standards to achieve that "quality of life." For potential elements to include, see the rest of this section, particularly no. 3
3. Enhance walkability, cycling options, public transit, mixed-use developments
   a. Gain developer input on implementing developments, particularly mixed-use (i.e., developments that incorporate commercial, residential, multi-modal, etc.); gain input from developers who work in single family, multi-family, commercial/office, etc.
   b. Identify connectivity gaps in all modes of transportation; prioritize connections for inclusion in Capital Improvements Program (CIP)
   c. Review current zoning/ordinances/policies/guidelines and identify options for encouraging walkable, mixed-use developments (Complete Streets) appropriate to suburban-style community
   d. Identify areas with greatest potential to develop mixed-uses and associated walkability and housing options; share with developers (See Part B)
   e. Expand redevelopment options (including police/fire in creating guidelines/standards)
4. Provide for a mix of housing options to serve a broad range of household incomes
5. Enhance recreation and education options to meet identified needs of all residents and stakeholders
   a. Expand community recreation options (e.g., all areas within a five-minute walk of trail, trail loops, water trails, greenbelt/riverfront enhancements)
      i. Launch a Western Reaches Raccoon River Greenbelt Plan
6. Apply public health data to planning, development and design
   a. Partner with Polk County Public Health, Healthiest State Initiative, Blue Zones and others (see LAB reference above, and sidebar)

About a Leadership Advisory Board (LAB)

Launch a LAB to provide an opportunity for a group of leaders who represent many different points of view to get together and give city leadership their thoughts on challenges and opportunities that come to the city. This group could meet routinely or function more as a task force on a particular issue. At a minimum, the LAB should include leaders/representatives from government, social services, education, business, development, conservation, public safety and public health. The goal here is to provide background and perspectives of value to the staff, public and council. Potential topics for LAB consideration include:

- Updated Comprehensive Plan
- Updated Economic Development Strategic Plan
- Local Business Growth
- Regional Water Utility Options
- Infill and Redevelopment Approaches

PROMOTE LIVABILITY
Priority Steps 2016/17

1. *Recruit/convene/launch and sustain the Leadership Advisory Board (CMO)*
2. *Launch update of the city's comprehen–sive plan employing balanced land uses, fiscal sustainability and intensity of uses; also see Part D (DS)*
   i. *Evaluate Complete Streets Policy for use in meeting development and walkability goals*
   ii. *Implement community/stakeholder engagement to define "quality of life" for West Des Moines*
3. *Convene developer meetings for early input on implementing development and obstacles to mixed–use approaches (DS/CED)*
4. *Execute inclusion of civic/entertainment venue at City Hall complex site plan (Parks/CMO)*
5. *Launch a Western Reaches Raccoon River Greenbelt Plan (Parks)*

CED:	Community and Economic Development	DS:	Development Services
HR:	Human Resources Department	PW:	Public Works
Chamber:	WDM Chamber of Commerce	IT:	Information Technology Services
ENG:	Engineering Services Dept.	Comm:	Communications
CMO:	City Manager's Office		

PART B. West Des Moines is financially strong and solvent (2036 Strategy #2)
Develop, retain and attract the world's best workforce (2036 Strategy #6)

Measure: An increase in taxable valuation within a pre-determined area; stable balance sheet

1. Complete update of the 2009 West Des Moines Economic Development Strategic Plan
   Note: the balance of actions listed in this section reflect items for consideration in that update
   a. Ensure the economic development plan targets job retention and attraction of high growth businesses
2. Explore public-private partnerships for major investments, e.g., infrastructure
   a. Continue/strengthen effective regional and public-private partnerships including WRA, MPO, WMA, West Com, West Pet and others
3. Identify policies, processes and partners to encourage entrepreneurship and local business growth
   a. Remove obstacles to entrepreneurism and locally grown businesses
      i. Review regulations (e.g., stormwater, sprinkler, zoning) in partnership with business and public safety
4. Promote infill/redevelopment and neighborhood revitalization
   a. Begin with Historic West Des Moines; implement an "early win" project emerging from the current master planning effort
      i. Identify additional opportunities throughout West Des Moines business corridors and neighborhoods; share with developers
5. Focus on market trends for a future affordable housing strategy (see Part A/Update Comprehensive Plan)
6. Develop, retain and attract the world's best work force (WDM 2036, Strategy 6)
   a. Partner with West Des Moines Community School District, Heartland AEA, Greater Des Moines Partnership/WDM Chamber and others to increase development of local work force
   b. Study feasibility of launching a STEAM incubator in West Des Moines, attracting national attention
      i. Include research on potential for public-private partnership to leverage best practices in STEAM
      ii. Connect STEAM educators to Project Lead the Way training
7. Attract Millennials
   a. See Update Comprehensive Plan and address first impressions/architectural standards, housing availability/affordability, technology access, walkability
   b. Address job availability in Economic Development Update (see no. 1 and 6 above)
   c. Identify strategies that establish West Des Moines as "unique"

FINANCIAL STRENGTH
Priority Steps

1. *Update Economic Development Strategic Plan (CED/Chamber/CMO/Finance/Legal)*
2. *Adopt redevelopment guidelines and implementation strategies (DS/ENG/PW/CMO)*
   i. *Identify funding stream for redevelopment guidelines*
3. *Host developer meetings through collaboration of economic develop–ment and development services (Clyde/Lynne/Duane/CMO)*

Action Plan

PART C. A sense of community drives quality of life in West Des Moines (2036 Strategy #3)

Measures: Implementation of the community outreach plan's top priorities; public involvement in upcoming initiative(s), e.g., comprehensive plan update; use of new technologies in citizen outreach; technology access improvements; set benchmarks for measurement through citizen survey

1. Enhance community outreach to all audiences, with emphasis on historically under-represented populations
   a. Develop a comprehensive community outreach plan
   b. Establish ongoing, two-way communication
   c. Incorporate new technologies in the plan
   d. Dedicate/budget staff time within each department to ensure plan implementation; convene dedicated staff as ongoing working group in support of communication specialist
2. Locate social nodes/gathering spaces and associated connections throughout the city
   a. Incorporate outreach efforts of public safety and public works, library and human services programs, and all current/incoming recreation/trails/development/project plans and programs
   b. Identify social gathering nodes as part of City Hall Complex Site Plan

3. Engage residents of West Des Moines in updating the comprehensive plan incorporating support and direct involvement of City Council and other community leadership *Note: the purpose here is to aid in launching an overall community outreach plan while also achieving valued engagement for the comprehensive plan update*
4. Develop a plan to provide wi-fi access/high-speed broadband across the community
5. Maintain the city's commitment to resident safety

QUALITY OF LIFE
Priority Steps

1. *Write the community outreach plan; gain staff, council and LAB feedback (CMO Comm)*
2. *Convene the public (through focus groups, technology, public gather–ings or other means) to gain input for comprehensive plan update, particularly addressing "quality of life" definition(s) (CMO Comm/DS)*
   i. *See Part A #1*
3. *As quality of life is better understood, identify citizen survey questions to use as a benchmark for measuring progress in Sense of Community/ Quality of Life over time (CMO Comm/DS)*

PART D. West Des Moines is a Leader in Sustainability (2036 Strategy #4)

Measure(s): Environmentally sensitive areas mapped; policies of area watershed management plan recommendations are considered for adoption (flood plain protection); City Hall Complex implements a demonstration site improvement; Climate Action Plan underway

1. Partner for greenway development/connections, watershed and water quality planning (See Part A–#5)
   a. Continue participation/partnership in area Watershed Management Authorities and similar collaborations
2. Outline a goal of becoming the region's most resilient community and promote rain gardens and native plantings; identify hubs for demonstration plantings and projects
   a. Begin with City Hall Complex Site Plan Improvement to implement an "early win" project that demonstrates an aesthetically appealing, nature-based stormwater management project
3. Continue to implement and expand sustainable design
   a. Create and fill a stormwater management position
   b. Use conservation measures/best-management practices to maintain our quality of water, air and environment, incorporating energy-efficiency measures and other resiliency initiatives
   c. Launch a Conservation Natural Resource Enhancement Plan, including water quality, diversity of plants and vegetation
   d. Ensure ongoing education, currency and the capacity for innovation of technical professionals in all aspects of using natural systems to maximize stormwater management
   e. Emphasize this topic in continuing education plans of applicable internal personnel
4. Offer public education mechanisms for appreciation of native landscape aesthetic and function; emphasize realtors and developers
5. Identify environmentally sensitive areas and improve protection mechanisms through policy, mapping and physical infrastructure

SUSTAINABILITY
Priority Steps

1. *Introduce, for education and discussion, policies related to soil and water health as derived from the work of area watershed plans*
   i. *Consider adoption of the Iowa Stormwater Management Manual and its Unified Sizing Criteria (CMO–led: DS/Parks/ SASS Team/ENG)*
2. *Incorporate natural resources–based demonstration projects at City Administration Complex (Parks/ SASS Team/ENG)*
3. *Create and fill a stormwater management position (CMO/HR)*
4. *Write a Conservation Plan with steps to preserve water, air and environmental quality. (CMO–led: Public Safety/Hazard Mitigation with DS/Parks/SASS Team/ENG)*
5. *Launch greenways planning (See Part A–#5) (Parks)*

PART E. Continue the trajectory of highly effective city services but with new emphasis on the "livability" directions outlined in WDM 2036

Measures: Set benchmarks for measurement through citizen survey; Action Plan Team recruited and actively monitoring, supporting and reporting on the plan; communications audit executed and recommendations implemented; service/personnel/facility benchmarks established; department work plans set and implemented

1. Improve communication tools to enhance quality and frequency of exchange between CMO and City Council (CMO with Council)
   a. Employ a communications audit of existing methods to identify best action steps, consider:
      i. Council and CMO work in partnership for information exchange and to address citizen interests
         1. Avoid council-to-staff lines of communication that can upend work plans and schedules; coordinate through CMO
2. Identify and routinely convene an Action Plan Team (APT) to aid in the implementation of this plan and report to council (CMO with Department Representatives)
   a. APT should routinely report on the progress of this plan
   b. APT can identify challenges to efficiency and develop steps to address
      i. Include mechanisms to root out wasteful/unnecessary practices
      ii. Work with IT to identify ongoing technology needs and technology tools to aid in plan implementation
      iii. Identify means to monitor measures and improve measurement methods
      iv. Identify means to support staff/departments working to address plan goals/action items
      v. Use participation in APT as leadership development for staff members (also, see work plans below)
3. Maintain an ongoing analysis of positions/services and routinely update City Council (HR, CMO, Finance with Department Heads)
   a. Identify shortfalls and excesses in positions and available services due to attrition, community growth/expansion, or change in service standards
      i. Staff needs clear direction of council/CMO on established benchmarks for service delivery and associated personnel/positions
   b. Use gap analysis to ensure timely hiring, training and orientation to meet service demands
   c. Use this work to set service delivery and personnel benchmark and identify council-approved mechanism for ensuring city services/expectations are maintained

   Note: A quality and quantity of service benchmark often depends on a mix of population, geographic reach and other factors

EFFECTIVE SERVICES
Priority Steps

1. *Launch and complete an internal plus staff/council communications audit (CMO, Council, Comm Auditor)*
2. *Establish organizational chart (recognizing its shifting nature) at a point in time; include clarity on roles and responsibilities of departments and key personnel (HR)*
3. *Benchmark current service delivery, performance metrics and associated personnel to support ongoing gap analysis; current succession planning may serve as a key tool (HR, CMO, Department Heads)*
4. *Each department develop work plan at conclusion of this strategic/action process (Department Heads and staff)*
5. *Recruit and convene APT members. Establish ongoing plan implementa–tion mechanism(s) and develop structure/method for progress reports to council. Implement with initial feedback from council for refinement. (CMO with Department Heads and APT Members)*
6. *Implement Succession Plan (available on "L" drive) (CMO and HR)*

4. Maintain ongoing growth projections and associated facility demands to ensure timely facility development (paralleling service delivery/personnel benchmarks identified in no. 3 above)
   a. Build from foundational tool that assesses facility/systems in terms of age and conditions for operations, maintenance, replacement schedules and budgeting (i.e., facility plan and ongoing updates)

5. Manager to introduce new Council-Staff strategic planning approach as developed through this document, sharing rationale of maintaining community vitality through attracting millennials, families and 21st Century jobs (CMO)
   Note: In-progress
   a. Departments create work plans using this document as a guide with regular semi-annual updates for CMO (Each Department; CMO provide deadlines)
      i. Plans need CMO affirmation of direction/key steps
   b. Use development of work plans as leadership development for staff members

Guiding Principles

- **Community safety.** Residents feeling safe and secure is a fundamental city function.
- **A balance of social, economic and environmental health.** Maintain this three-legged stool of community health and West Des Moines will stand the test of time as a beloved, valued community. This balance delivers high levels of service with competitive tax rates.
- **All welcome here.** Welcoming all inspires new ideas and partnerships to keep the city vibrant and strong.
- **Public health promotion.** The physical and mental well-being of city residents requires people-to-people connections, public gathering places and facilities that support healthy, active lifestyles.
- **Community identity.** An increasing understanding of West Des Moines' community history and character will serve the community's identity and brand of the future.
- **Forward-thinking.** The city must continue to anticipate and address future needs.
- **Regional collaboration.** The city leads in many regional partnerships. Successful collaborations breed more partnerships of value.
- **Efficient, effective and transparent government.** The principles above lead to a government that achieves these watchwords.

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 2017-2018 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 2017-2018 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 $7.5 million dollars in Road Use Tax Funds. Approximately $6.50 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

- Eight new employee positions and changes to one existing positions are being recommended in the budget. The Fire Department will add two firefighters and promote one firefighters to lieutenant within the Fire Prevention division. Public Services will add two operations specialists to the sanitary sewer division. Engineering Services will add a facilities planner who will be responsible for planning and managing projects related to all City facilities. Human Resources will add a human resources administrator. Information Technology Services will be adding an administrative secretary. The Legal Department will add an administrative secretary.
- Employee compensation calculations will follow past practice or expected results of negotiations for bargaining unit contracts covering approximately 255.75 union employees. There are also approximately 173.5 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 received cost-of-living adjustments ranging from 2.50% to 2.75% in agreement with the terms of their respective contracts. Note that the Library Teamster and the Public Services IUOE bargaining units 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 2017-2018 will be 25.68% as compared to 25.92% for FY 2016-2017. The decreased rate amounts to a reduction of $23,406 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 2017-2018. Of the City's 429.5 full time equivalent employees, 131 employees participate in the Municipal Fire and Police Retirement System of Iowa plan, 2 employees, City Manager and Chief of Police, have opted out of retirement plans, instead receiving deferred compensation packages, and the remaining 296.5 employees are enrolled in Iowa Public Employees Retirement System plan.

- The proposed budget reflects the carryover of cash to ensure the FY 2017-2018 budget maintains prudent general fund balances which protect the City of West Des Moines' financial integrity. The General Fund total revenues are $68,574,750 and total expenditures are $71,588,085. The projected General Fund composite balance on June 30, 2018, will be slightly over 37.37% (expected balance of $23,600,742) 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	$13.27
County	7.31
Regional Transit Authority	0.78
Other	3.81
City	12.00
FY 16-17 Levy	**$37.17**

Dallas County - Waukee Schools	
School	$17.65
County	3.99
Regional Transit Authority	0.78
Other	1.66
City	12.00
FY 16-17 Levy	**$36.08**

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18
Property Tax Calculation			
Assessed Valuation	$1,000,000	$1,000,000	$1,000,000
Rollback Percentage	90.00%	90.00%	90.00%
Taxable Value	$900,000	$900,000	$900,000
City Tax Rate per $1,000	$12.00	$12.00	$12.00
Total City Property Tax	**$10,800**	**$10,800**	**$10,800**

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

Polk County - WDM Schools	
School	$13.27
County	7.31
Regional Transit Authority	0.78
Other	3.81
City	12.00
FY 16-17 Levy	**$37.12**

Dallas County - Waukee Schools	
School	$17.65
County	3.99
Regional Transit Authority	0.78
Other	1.66
City	12.00
FY 16-17 Levy	**$36.08**

	Actual FY 2015-16	Actual FY 2016-17	Budget FY 2017-18
Property Tax Calculation			
Assessed Valuation	$200,000	$200,000	$200,000
Rollback Percentage	55.73%	55.63%	56.94%
Taxable Value	$111,460	$111,260	$113,880
City Tax Rate per $1,000	$12.00	$12.00	$12.00
Gross City Tax	$1,338	$1,335	$1,366
Less City Share of Homestead Tax Credit	($58)	($58)	($58)
Total City Property Tax	**$1,280**	**$1,277**	**$1,308**

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Enterprise Funds	FY 2017-18 Budget
REVENUES						
Operating Revenues						
Property Taxes	$37,771,463	$6,740,330	$9,585,103			$54,096,896
TIF Revenues		13,498,069				13,498,069
Other City Taxes	4,720,981	79,275	101,547			4,901,803
Licenses and Permits	1,806,671					1,806,671
Use of Money and Property	321,500	500			256,000	578,000
Intergovernmental	7,326,461	12,242,880	451,267	3,546,900	13,000	23,580,508
Charges for Services	5,407,600	30,000			14,493,450	19,931,050
Special Assessments				150,000		150,000
Miscellaneous	992,096	245,100		2,104,000	9,703,300	13,044,496
Sub-total Operating Revenues	**$58,346,772**	**$32,836,154**	**$10,137,917**	**$5,800,900**	**$24,465,750**	**$131,587,493**
Other Financing Sources						
Proceeds of Long Term Debt				$101,232,100		$101,232,100
Proceeds of Capital Assets Sales	10,000					10,000
Transfers In	10,217,978	772,535	11,327,917	108,451,161	13,004,000	143,773,591
Sub-total Other Financing Sources	**$10,227,978**	**$772,535**	**$11,327,917**	**$209,683,261**	**$13,004,000**	**$245,015,691**
TOTAL REVENUES & OTHER SOURCES	**$68,574,750**	**$33,608,689**	**$21,465,834**	**$215,484,161**	**$37,469,750**	**$376,603,184**
EXPENDITURES						
Operating Expenditures						
Personal Services	$42,979,397	$2,606,372			$1,518,868	$47,104,637
Supplies and Services	16,898,571	6,656,571	10,000		17,290,250	40,855,392
Universal Commodities	1,948,810				232,190	2,181,000
Non-Recurring/Non-Capital Capital	1,143,947	384,100			5,852,913	7,380,960
Sub-total Operating Expenditures	**$62,970,725**	**$9,647,043**	**$10,000**		**$24,894,221**	**$97,521,989**
Lease/Purchase or Installment Contract Expenditures		**$301,640**				**$301,640**
Total Operating Expenditures	**$62,970,725**	**$9,948,683**	**$10,000**		**$24,894,221**	**$97,823,629**
Debt Service Expenditures			**$21,455,835**			**$21,455,835**
Capital Improvement Expenditures				**$116,116,061**	**$12,804,000**	**$128,920,061**
Total Expenditures	**$62,970,725**	**$9,948,683**	**$21,465,835**	**$116,116,061**	**$37,698,221**	**$248,199,525**
Transfers Out	**$8,617,360**	**$28,336,131**		**$99,502,100**	**$7,318,000**	**$143,773,591**
TOTAL EXPENDITURES/TRANSFERS OUT	**$71,588,085**	**$38,284,814**	**$21,465,835**	**$215,618,161**	**$45,016,221**	**$391,973,116**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($3,013,335**	**($4,676,125)**	**($1)**	**($134,000)**	**($7,546,471)**	**($15,369,932)**
BEGINNING FUND BALANCE	**$26,614,088**	**$20,828,177**	**$1,718,251**	**$3,260,137**	**$141,935,084**	**$194,355,737**
ENDING FUND BALANCE	**$23,600,753**	**$16,152,052**	**$1,718,250**	**$3,126,137**	**$134,388,613**	**$178,985,805**
FUND BALANCE% OF EXPENDITURES	**37.48%**	**162.35%**	**8.00%**	**2.69%**	**356.49%**	**72.11%**

Revenues & Expenditures by Category

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	$48,429,027	$48,654,032	$52,096,862	$54,096,896	$2,000,034	3.84%
TIF Revenues	9,172,349	9,323,812	11,999,963	13,498,069	1,498,106	12.48%
Other City Taxes	4,599,649	4,803,092	4,652,139	4,901,803	249,664	5.37%
Licenses and Permits	2,326,549	4,400,512	1,429,530	1,806,671	377,141	26.38%
Use of Money and Property	1,906,445	2,308,941	396,800	578,000	181,200	45.67%
Intergovernmental	21,406,595	24,589,839	21,058,104	23,580,508	2,522,404	11.20%
Charges for Services	21,513,127	22,116,807	19,518,175	19,931,050	412,875	2.12%
Special Assessments	249,814	159,895	215,000	150,000	(65,000)	(30.23%)
Miscellaneous	8,780,850	8,195,203	11,461,750	13,044,496	1,582,746	13.81%
Sub-total Operating Revenues	**$118,384,405**	**$124,552,133**	**$122,828,323**	**$131,587,493**	**$8,759,170**	**7.13%**
Other Financing Sources						
Proceeds of Long Term Debt	$53,050,889	$25,578,568	$29,125,000	$101,232,100	$72,107,100	247.58%
Proceeds of Capital Assets Sales/Contributions	4,925,677	53,046	32,200	10,000	(22,200)	(68.94%)
Transfers In	56,387,417	73,992,029	84,809,142	143,773,591	$58,964,449	69.53%
Sub-total Other Financing Sources	**$114,363,983**	**$99,623,643**	**$113,966,342**	**$245,015,691**	**$131,049,349**	**114.99%**
TOTAL REVENUES & OTHER SOURCES	**$232,748,388**	**$224,175,776**	**$236,794,665**	**$376,603,184**	**$139,808,519**	**59.04%**
EXPENDITURES						
Operating Expenditures						
Personal Services	$39,112,051	$40,939,298	$45,547,831	$47,104,637	$1,556,806	3.42%
Supplies and Services	31,204,362	31,296,959	36,633,752	40,855,392	4,221,640	11.52%
Universal Commodities	3,893,347	2,376,319	1,851,225	2,181,000	329,775	17.81%
Non-Recurring/Non-Capital	1,337,243	160,597				
Capital	4,896,760	5,307,632	8,662,620	7,380,960	(1,281,660)	(14.80%)
Sub-total Operating Expenditures	**$80,443,763**	**$80,080,805**	**$92,695,428**	**$97,521,989**	**$4,826,561**	**5.21%**
Lease/Purchase or Installment Contract Expenditures	**$179,460**	**$275,360**				
Total Operating Expenditures	**$80,623,223**	**$80,356,165**	**$92,695,428**	**$97,521,989**	**$4,826,561**	**5.21%**
Debt Service Expenditures	**$19,397,331**	**$22,208,229**	**$22,382,418**	**$21,757,475**	**($624,943)**	**(2.79%)**
Capital Improvement Expenditures	**$31,356,555**	**$53,936,680**	**$86,899,507**	**$128,920,061**	**$42,020,554**	**48.36%**
Total Expenditures	**$131,377,109**	**$156,501,074**	**$201,977,353**	**$248,199,525**	**$46,222,172**	**22.88%**
Transfers Out	**$56,387,417**	**$73,992,029**	**$84,809,142**	**$143,773,591**	**$58,964,449**	**69.53%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$187,764,526**	**$230,493,103**	**$286,786,495**	**$391,973,116**	**$105,186,621**	**36.68%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$44,983,862**	**($6,317,327)**	**($49,991,830)**	**($15,369,932)**	**$34,621,898**	**n/a**
BEGINNING FUND BALANCE	**$205,681,032**	**$250,664,894**	**$244,347,567**	**$194,355,737**	**($49,991,830)**	**n/a**
ENDING FUND BALANCE	**$250,664,894**	**$244,347,567**	**$194,355,737**	**$178,985,805**	**($15,369,932)**	**n/a**
FUND BALANCE % OF EXPENDITURES	**190.80%**	**156.13%**	**96.23%**	**72.11%%**		

Revenues & Expenditures by Fund

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Fund Revenues						
General Funds	$64,705,315	$70,246,863	$67,648,130	$68,574,750	$926,620	1.37%
Special Revenue Funds	28,082,872	26,783,554	29,737,148	33,608,689	3,871,541	13.02%
Debt Service Funds	21,828,103	18,631,613	20,664,767	21,465,834	801,067	3.88%
Capital Project Funds	85,081,753	76,659,417	77,281,430	215,484,161	138,202,731	178.83%
Enterprise Funds	33,050,345	31,854,329	41,463,190	37,469,750	(3,993,440)	(9.63%)
Total Fund Revenues	**$232,748,388**	**$224,175,776**	**$236,794,665**	**$376,603,184**	**$139,808,519**	**59.04%**
EXPENDITURES						
Fund Expenditures						
General Funds	$63,265,650	$65,436,725	$72,582,184	$71,588,085	($994,099)	(1.37%)
Special Revenue Funds	28,653,547	23,380,440	33,049,089	38,284,814	5,235,725	15.84%
Debt Service Funds	18,962,411	21,964,825	21,910,288	21,465,835	(444,453)	(2.03%)
Capital Project Funds	53,119,989	91,905,142	98,061,870	215,618,161	117,556,291	119.88%
Enterprise Funds	23,762,929	27,805,971	61,183,064	45,016,221	(16,166,843)	(26.42%)
Total Fund Expenditures	**$187,764,526**	**$230,493,103**	**$286,786,495**	**$391,973,116**	**$105,186,621**	**36.68%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$44,983,862**	**($6,317,327)**	**($49,991,830)**	**($15,369,932)**	**$34,621,898**	**n/a**
BEGINNING FUND BALANCE	**$205,681,032**	**$250,664,894**	**$244,347,567**	**$194,355,737**	**($49,991,830)**	**n/a**
ENDING FUND BALANCE	**$250,664,894**	**$244,347,567**	**$194,355,737**	**$178,985,805**	**($15,369,932)**	
FUND BALANCE% OF EXPENDITURES	**133.50%**	**106.01%**	**67.77%**	**45.66%**		

Comparison of Amended Budget to Actual

	Amended Budget FY 2014-15	Actual FY 2014-15	Variance Favorable (Unfavorable)	Amended Budget FY 2015-16	Actual FY 2015-16	Variance Favorable (Unfavorable)
REVENUES						
Revenues						
Property Taxes	$48,525,173	$48,429,027	($96,146)	$48,749,698	$48,654,032	($95,666)
TIF Revenues	9,205,790	9,172,349	(33,441)	9,320,759	9,323,812	3,053
Other City Taxes	4,009,853	4,599,649	589,796	4,506,325	4,803,091	296,766
Licenses and Permits	1,990,350	2,326,549	336,199	3,138,550	4,400,512	1,261,962
Use of Money and Property	2,052,205	1,906,445	(145,760)	2,106,925	2,308,941	202,016
Intergovernmental	16,740,619	21,406,595	4,665,976	18,066,948	23,843,573	5,776,625
Charges for Services	20,482,575	21,513,127	1,030,552	20,575,300	22,116,807	1,541,507
Special Assessments	211,600	249,814	38,214	225,000	159,895	(65,105)
Miscellaneous	9,499,565	8,780,850	(718,715)	8,840,426	8,941,469	101,043
Total Revenues	**$112,717,730**	**$118,384,405**	**$5,666,675**	**$115,529,931**	**$124,552,132**	**$9,022,201**
EXPENDITURES						
Expenditures						
Public Safety	$28,745,656	$26,739,915	$2,005,741	$30,216,601	$27,404,990	$2,811,611
Public Works	8,995,797	8,199,193	796,604	9,492,980	8,536,611	956,369
Health and Social Services	1,261,378	1,105,932	155,446	1,245,911	1,152,348	93,563
Culture and Recreation	8,589,699	7,743,071	846,628	8,898,309	8,172,199	726,110
Community and Economic Development	23,591,435	21,691,199	1,900,236	8,484,893	6,821,845	1,663,048
General Government	8,059,806	6,865,765	1,194,041	8,095,222	7,572,489	522,733
Debt Service	20,520,328	19,576,791	943,537	22,242,916	22,490,839	(247,923)
Capital Outlay	37,610,715	19,115,296	18,495,419	83,709,937	54,195,617	29,514,320
Business Type	27,605,969	20,339,947	7,266,022	35,273,138	20,154,135	15,119,003
Total Expenditures	**$164,980,783**	**$131,377,109**	**$33,603,674**	**$207,659,907**	**$156,501,073**	**$51,158,834**
Excess (Deficiency) of Revenues Over Expenditures	**($52,263,053)**	**($12,992,704)**	**$39,270,349**	**($92,129,976)**	**($31,948,941)**	**$60,181,035**
Other Financing Sources, Net	**$44,238,400**	**$57,976,566**	**$13,738,166**	**$28,999,625**	**25,631,614**	**($3,368,011)**
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	**($8,024,653)**	**$44,983,862**	**$53,008,515**	**($63,130,351)**	**($6,317,327)**	**$56,813,024**

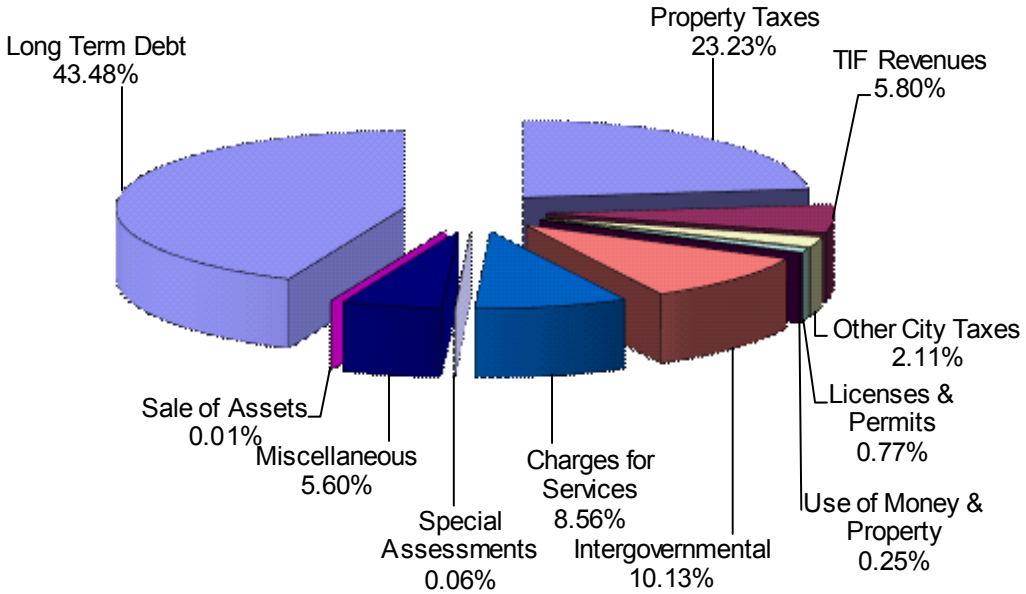
FY 2017-18 Expenditures Stated on a Program Basis

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Enterprise Funds	FY 2017-18 Budget
Expenditures and Other Financing Uses						
Public Safety	$28,479,789	$3,037,450				$31,517,239
Public Works	9,758,765	820,000				10,578,765
Health and Social Services	1,055,406	157,000				1,212,406
Culture and Recreation	9,081,268	323,100				9,404,368
Community and Economic Development	5,553,395	5,309,493				10,862,888
General Government	9,042,102					9,042,102
Debt Service Funds		301,640	21,465,835			21,767,475
Capital Project Funds				116,116,061		116,116,061
Total Government Activities	**$62,970,725**	**$9,948,683**	**$21,465,835**	**$116,116,061**		**$210,501,304**
Business-type/Enterprise Funds					$37,698,221	$37,698,221
Total Business-type/Enterprise					**$37,698,221**	**$37,698,221**
Total Expenditures	**$62,970,725**	**$9,948,683**	**$21,465,835**	**$116,116,061**	**$37,698,221**	**$248,199,525**

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 2017-18 total operating revenues are projected to increase by approximately 7.13% as compared to budget FY 2016-17. Property tax revenues, which account for approximately 37.9% of the City's total operating revenues, are projected to increase by approximately 3.84%.

Where the Money Comes From



Property Taxes

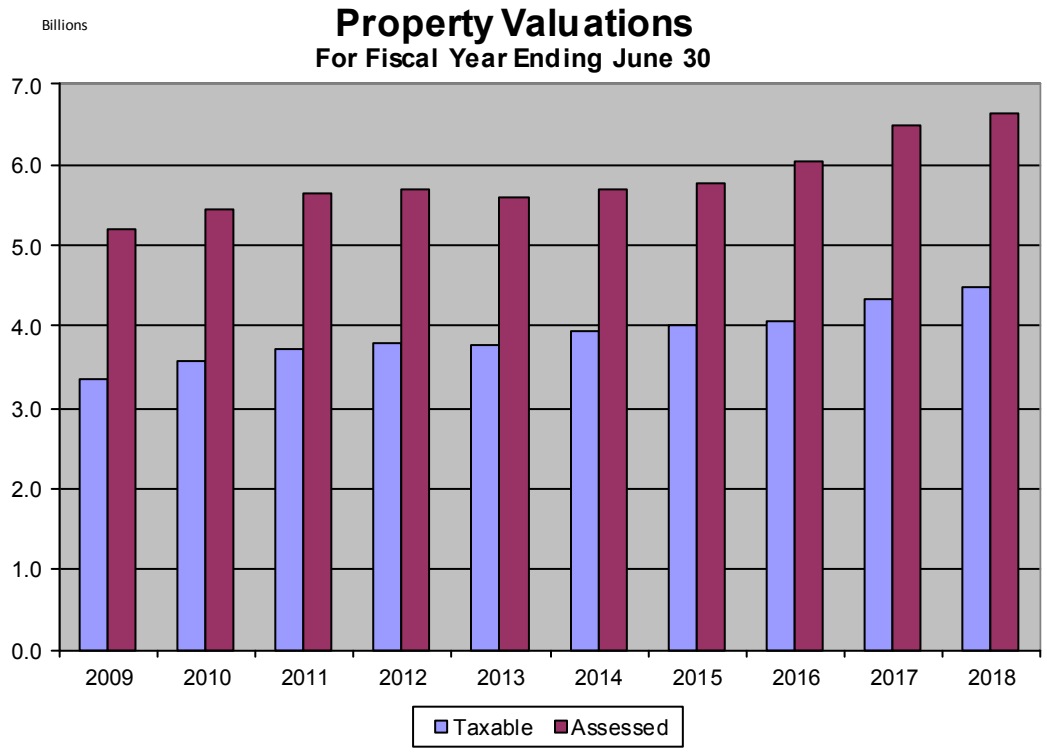
The City proposes to maintain a property tax rate of $12.00/$1,000 of taxable valuation. The proposed ad valorem taxes levied against real and personal property in FY 2017-18 should generate approximately $54,096,896, which accounts for approximately 41.11% of the total operating revenue budgeted for the City. This projection is based on actual taxable valuations on January 1, 2016, 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 2017-2018 have increased over twenty-seven percent since FY 2008-2009, 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.



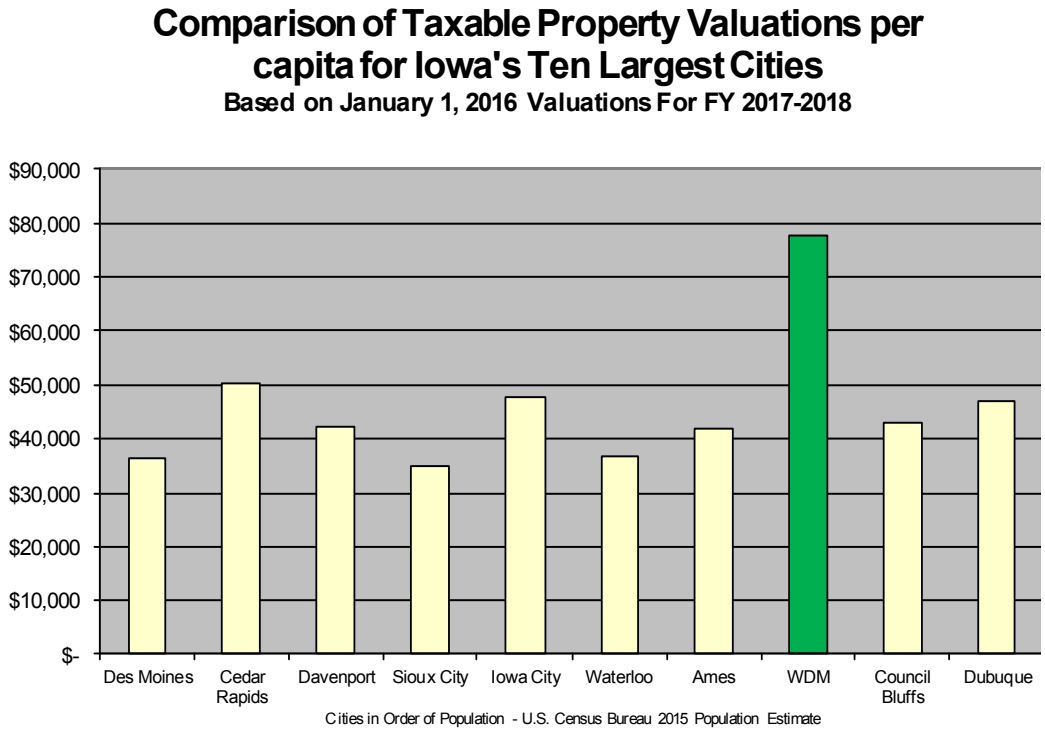
Property Taxes (Continued)

In FY 2017-2018, the taxable value of residential properties will increase from 55.63% to 56.94%, the taxable value for multi-residential property will decrease from 86.25% to 82.5% and the taxable value of commercial property will remain at 90%. Mult-residential was 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 44.08% in FY 2008-2009, to 56.94% in FY 2017-2018. 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
2008-09	44.08%		99.73%
2009-10	45.59%		100.00%
2010-11	46.91%		100.00%
2011-12	48.53%		100.00%
2012-13	50.75%		100.00%
2013-14	52.82%		100.00%
2014-15	54.40%		95.00%
2015-16	55.73%		90.00%
2016-17	55.63%	86.25%	90.00%
2017-18	**56.94%**	**82.50%**	**90.00%**

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 cites. 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.

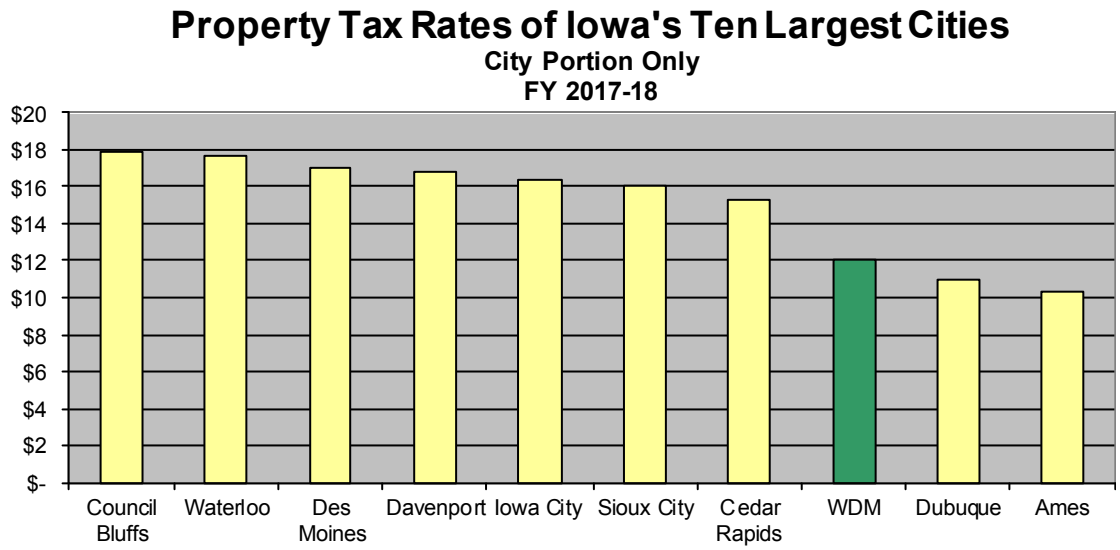


Long Term Forecast

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.

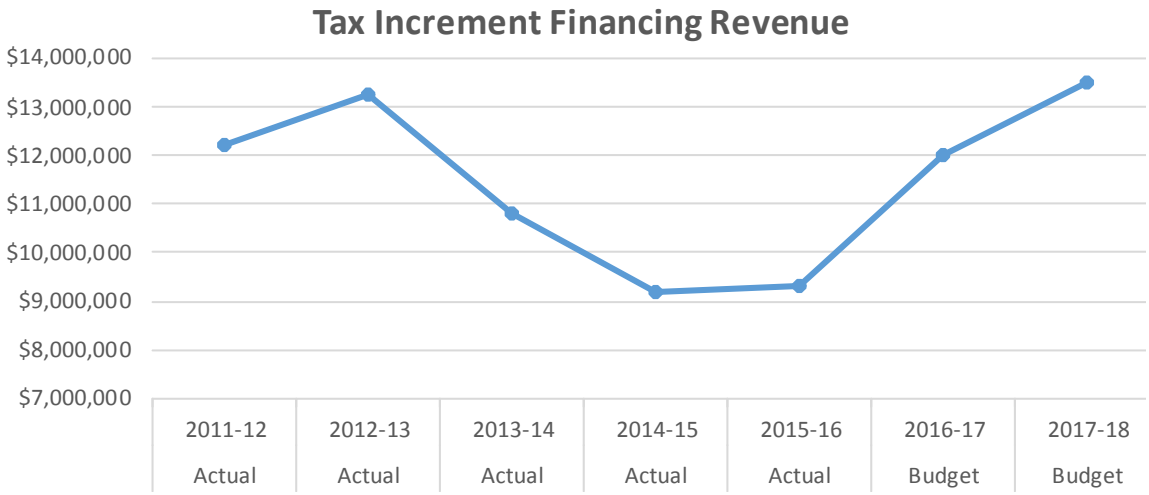
Changes in the Iowa Legislature will continue to have a dramatic effect on revenues. Particularly impactful will be the rollback program for commercial and also, due to a high concentration of apartment property in West Des Moines, the change in classification from commercial to multi-residential property 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.

	Fiscal Year		
Assumption	**2018-19**	**2019-20**	**2020-21**
Residential Rollback	55.70%	57.00%	55.70%
Multi-Residential Rollback	78.75%	75.00%	71.25%
Commercial Rollback	90.00%	90.00%	90.00%
Road Use Funding Per Capita	$121.00	$121.50	$122.50



Tax Increment Financing

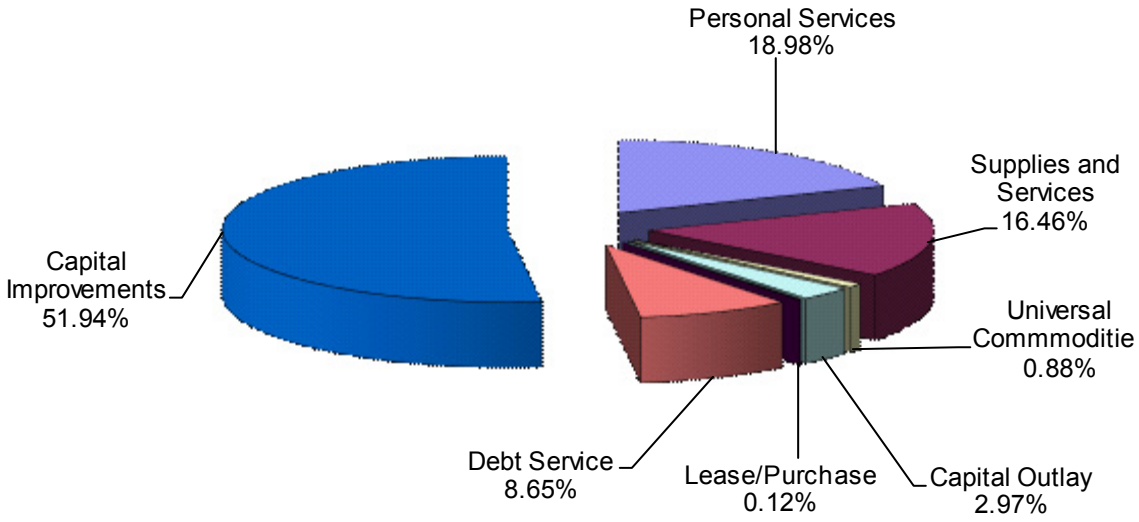
Tax increment financing revenue is property tax levied on the incremental valuation in an urban renewal area created by the City Council for economic development purposes. These revenues finance public improvement projects or economic development incentives for companies located within the urban renewal 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.



Expenditure Highlights

Total expenditures for FY 2017-2018 are projected to increase by 22.88% when compared to the revised budget for FY 2016-2017. The increase is due to increased supplies and services and an increase in the capital improvement program expenses. The increases in the capital improvement program are related to the infrastructure projects for the Microsoft Osmium data center. The City's operating budget denotes an increase of 5.21% in operating expenses over the revised budget of the previous year FY 2016-2017, 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 2017-2018, FTE(s) are proposed to increase by 8.00 positions bring the City's total to 429.25 full-time equivalent positions. This represent roughly a 19% increase in FTE(s) since FY 2007-2008.

City of West Des Moines Personnel by Cluster and Department

POSITIONS STATED IN FULL-TIME EQUIVALENTS (FTE)	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
Authorized Personnel by Department					
Community Enrichment					
Human Services	13.25	13.25	13.75	13.75	0.00
Library	25.25	25.25	26.50	26.50	0.00
Parks & Recreation	26.00	26.00	16.00	16.00	0.00
Sub-total Community Enrichment	**64.50**	**64.50**	**56.25**	**56.25**	**0.00**
Public Safety					
Emergency Medical Services	41.00	40.75	41.50	41.50	0.00
Fire Department	57.00	57.00	59.50	61.50	2.00
Police Department	84.00	86.50	86.00	86.00	0.00
Westcom Dispatch	23.75	26.00	28.75	28.75	0.00
WestPet-Animal Control	4.00	4.33	4.33	4.33	0.00
Sub-total Public Safety	**209.75**	**214.58**	**220.08**	**222.08**	**2.00**
Public Services					
Community & Economic Development	4.50	4.50	4.50	4.50	0.00
Development Services	20.00	20.50	20.50	20.50	0.00
Engineering Services	7.00	9.00	19.00	20.00	1.00
Public Works	62.00	62.00	65.00	67.00	2.00
Sub-total Public Services	**93.50**	**96.00**	**109.00**	**112.00**	**3.00**
Support Services					
City Manager's Office	4.00	4.00	4.00	4.00	0.00
City Clerk	1.33	1.33	1.33	1.33	0.00
Finance	9.42	9.09	9.09	9.09	0.00
Human Resources	4.50	4.50	5.50	6.50	1.00
Information Technologies Services	11.00	11.00	12.00	13.00	1.00
Legal	4.00	4.00	4.00	5.00	1.00
Sub-total Support Services	**34.25**	**33.92**	**35.92**	**38.92**	**3.00**
Total Authorized Personnel	**402.00**	**409.00**	**421.25**	**429.25**	**8.00**
Authorized Personnel by Fund					
Enterprise Funds	14.40	15.40	13.90	15.90	2.00
Special Revenue Funds	2.26	1.19	1.25	1.25	0.00
General Funds	385.34	392.41	406.10	412.10	6.00
Total Authorized Personnel	**402.00**	**409.00**	**421.25**	**429.25**	**8.00**

Key Assumptions for FY 2017-2018

Salary Increases

Employee compensation will follow past practice in that the city has bargaining unit contracts for approximately 255.75 employees, while 173.5 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 2.50% to 2.75% cost-of-living adjustments in agreement with the terms of their respective contracts on July 1st. The Library and Public Services bargaining units are 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 10.00% from FY 2016-2017 actual rates.

Pension and Retirement Benefits

The City contribution rates for FY 2017-2018 are as follows:

- 25.68% 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

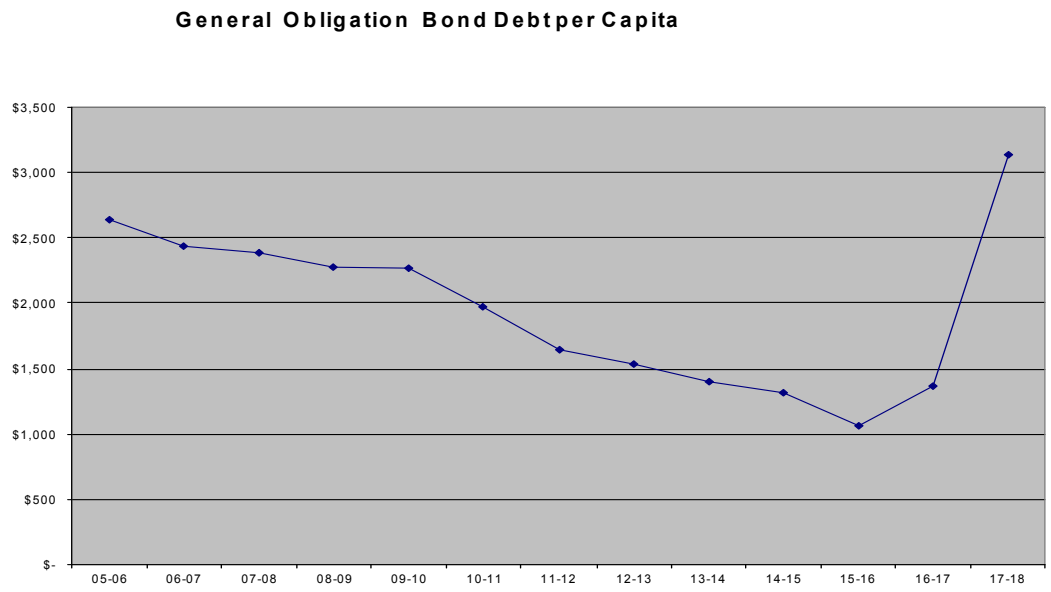
This category includes the City’s deferred compensation plan, longevity pay, life insurance, and other miscellaneous pay categories.

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.



Long Term Debt Schedule

	Estimated Balance June 30, 2017	FY 2017-18 Additions	FY 2017-18 Reductions	Estimated Balance June 30, 2018
Debt Subject to Constitutional Limitation				
General Obligation Debt	$114,130,000	$101,232,100	$15,975,000	$199,387,100
RISE Loans/IDOT	1,317,115		164,639	1,152,476
Lease Purchase/Other Debt	552,267		112,950	439,317
Sub-total Debt Subject to Limitation	**$115,999,382**	**$101,232,100**	**$16,252,589**	**$200,978,893**
Revenue Bonds & Capital Loan Notes				
WRA Debt	$60,588,271		$2,071,806	$58,516,465
Sub-total Revenue Bonds & Capital Loan Notes	**$60,588,271**		**$2,071,806**	**$58,516,465**
Total Long-Term Debt	**$176,587,653**	**$101,232,100**	**$18,324,395**	**$259,495,358**

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 7.2 billion dollars, the City's constitutional debt limit is $359,449,675. The City estimates its direct debt or debt that is subject to the limitation will be $200,978,893 at June 30, 2018. This leaves an available margin of $158,470,782 with approximately 55.91% of the available statutory debt limit being obligated.

Actual Property Valuation	
January 1, 2016	$7,188,993,509
Statutory Percentage	5.00%
Statutory Debt Limit	**$359,449,675**
Estimated Direct Debt at June 30, 2018	
General Obligation Bonds	$45,695,000
Tax Increment Financing Bonds	153,692,100
Rise Loans/IDOT	1,152,476
Lease Purchase/Other Debt	439,317
Total Outstanding Direct Debt	**$200,978,893**
Available Debt Margin	**$158,470,782**
Percentage Obligated	**55.91%**

General Fund

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

The General Fund functions as the chief operating fund for the City. All financial transactions of the City which pertain to general operations and the provision of services to the citizens are recorded in this fund, except those specifically required to be accounted for elsewhere (i.e., legal restrictions). Services within the general fund include police, fire, ambulance, building/grounds and street maintenance, parks and recreation, human services programs, library, and general administration of the City.

Major Revenue Sources

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

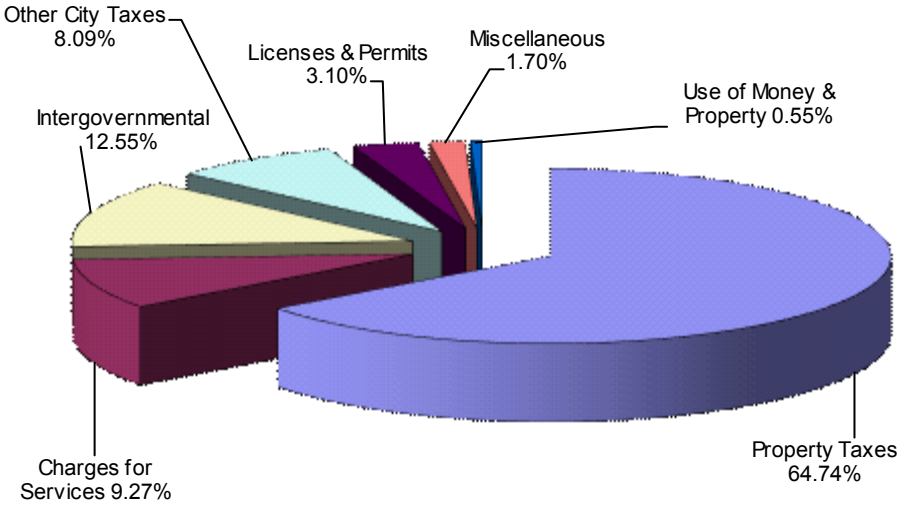
Since 1978, residential and agricultural property in Iowa has been subject to an assessment limitation order, or "rollback", that limits annual growth in property values (all other classes of property were eventually added). Prior to an overhaul of the property tax system stemming from action taken during the 2013 legislative session, property value growth was limited to 4% per year. If property values grew by more than 4%, the taxable value was rolled back to comply with the assessment limitation system. In addition, the rollback includes a formula that ties the growth of residential property to that of agricultural property. This connection is commonly referred to as "coupling" and limits the growth of residential property to 4% or the amount of growth in agricultural value, whichever is less. Since the law's inception, residential property has always been subject to significant rollbacks.

While the property tax rollback system remains in place, several major changes were made during the 2013 legislative session. For each assessment year beginning in 2013, residential and agricultural property value growth will now be capped at 3%, or whichever is lowest between the two classes. Commercial, industrial and railroad property will now have their own rollback, which will be 95% for valuations established during the 2013 assessment year. For valuations established during or after the assessment year beginning January 1, 2014, commercial, industrial and railway property is rolled back to 90%. Thereafter, these classes will be taxed at 90%.

The legislature created a standing appropriation, beginning in FY 2015, to reimburse local governments for the property tax reductions resulting from the new rollback for commercial and industrial property (not for railroad reductions). Prior to FY 2018, the appropriation is capped at the actual FY 2017 appropriation amount. As a result of the FY 2017 appropriation cap, most cities will not see an increasing rollback for commercial and industrial properties.

A new property class was established for multi-residential property, which includes mobile home parks, manufactured home communities, land leased communities, assisted living facilities and property primarily used or intended for human habitation containing three or more separate living quarters. Additionally, for buildings that are not otherwise classified as residential property, that portion of a building that is used or intend for human habitation can be classified as multi-residential property, and regardless of the number of dwelling unites located in the building. This new class will be subjected to an eight year graduated rollback from commercial to residential rates beginning in the assessment year 2015 (there is no backfill provision for this class).

General Fund Revenues



Property Taxes

Of the City's 429.25 full time equivalent positions, 96% of the City's personnel are funded by the general fund. Therefore, the general fund directly finances nearly all of the City's day to day operations. Property tax revenue constitutes 64.74% of all general fund revenue. Therefore, property taxes have a major influence on City operations. The components of the general fund property tax levy are described below.

General Fund Levies

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

General Fund levies finance the following City services:

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

Other City Levies

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

Analysis of Property Tax Levy

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

• In FY 17-18 the taxable valuations subject to operating levies increases by 3.59%

• In FY 17-18 the Tort Liability Levy was increased $0.0164 per $1,000 of taxable property valuation.

• In FY 17-18 the multi-residential rollback percentage decreased the amount of multi-residential property valuations that are taxable in comparison to the FY 16-17 state rollback percentage. In previous years this property was considered commercial and subject to a higher rollback percentage. The multi-residential rollback percentage will continue to decrease by 3.75% in future years until the rollback percentage is equal to the residential rollback percentage.

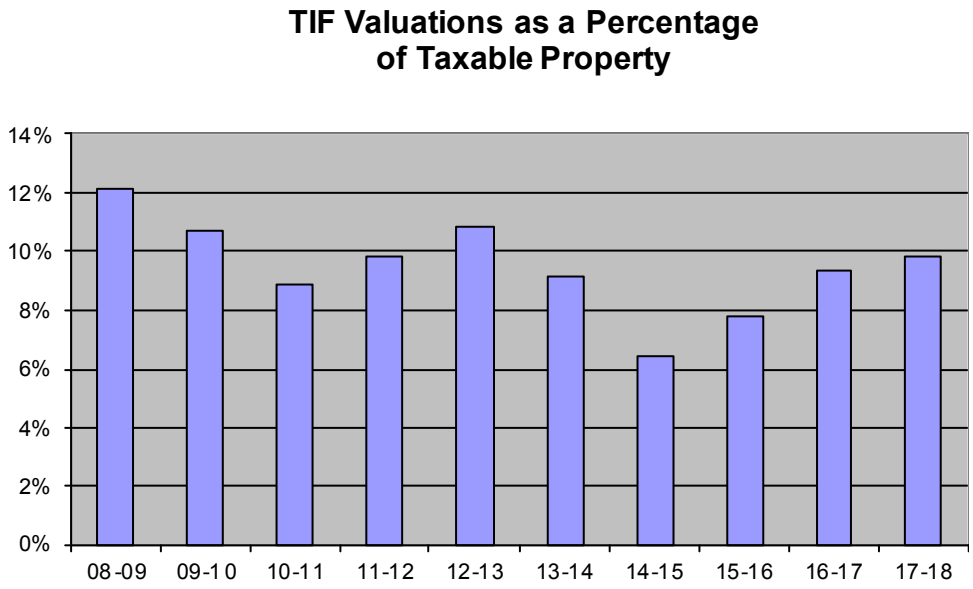
• In FY 17-18 the residential rollback percentage increased the amount of residential property valuations that are taxable in comparison to the FY 16-17 state rollback percentage. Below is a historical chart of state rollback percentages (i.e. the percentage of a property's value that is taxable).

Fiscal Year	Residential	Multi-Residential	Commercial
2007-08	45.56%		100.00%
2008-09	44.08%		99.73%
2009-10	45.59%		100.00%
2010-11	46.91%		100.00%
2011-12	48.53%		100.00%
2012-13	50.75%		100.00%
2013-14	52.82%		100.00%
2014-15	54.40%		95.00%
2015-16	55.73%		90.00%
2016-17	55.63%	86.25%	90.00%
2017-18	**56.94%**	**82.50%**	**90.00%**

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

	Property Tax Rate	General Funds	% of Levy	Special Revenue Funds	% of Levy	Debt Service Fund	% of Levy	Total Levy
FY 08-09	$12.05	$28,171,950	68.12%	$5,547,500	13.41%	$7,636,863	18.47%	$41,356,313
FY 09-10	$12.05	$29,917,286	68.52%	$5,787,770	13.26%	$7,955,388	18.22%	$43,660,445
FY 10-11	$12.05	$31,347,416	68.80%	$6,054,200	13.29%	$8,162,218	17.91%	$45,563,834
FY 11-12	$12.05	$32,663,578	70.27%	$5,416,580	11.65%	$8,403,530	18.08%	$46,483,688
FY 12-13	$12.05	$31,763,509	68.69%	$6,045,375	13.07%	$8,433,881	18.24%	$46,242,765
FY 13-14	$12.05	$33,292,422	69.24%	$6,156,906	12.80%	$8,635,980	17.96%	$48,085,308
FY 14-15	$12.05	$33,907,707	69.06%	$6,440,150	13.12%	$8,747,169	17.82%	$49,095,026
FY 15-16	$12.00	$34,266,995	69.47%	$6,473,845	13.12%	$8,587,488	17.41%	$49,328,328
FY 16-17	$12.00	$36,821,048	69.77%	$6,654,282	12.61%	$9,297,771	17.62%	$52,773,101
FY 17-18	**$12.00**	**$38,215,544**	**69.84%**	**$6,819,605**	**12.46%**	**$9,686,650**	**17.70%**	**$54,721,799**

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

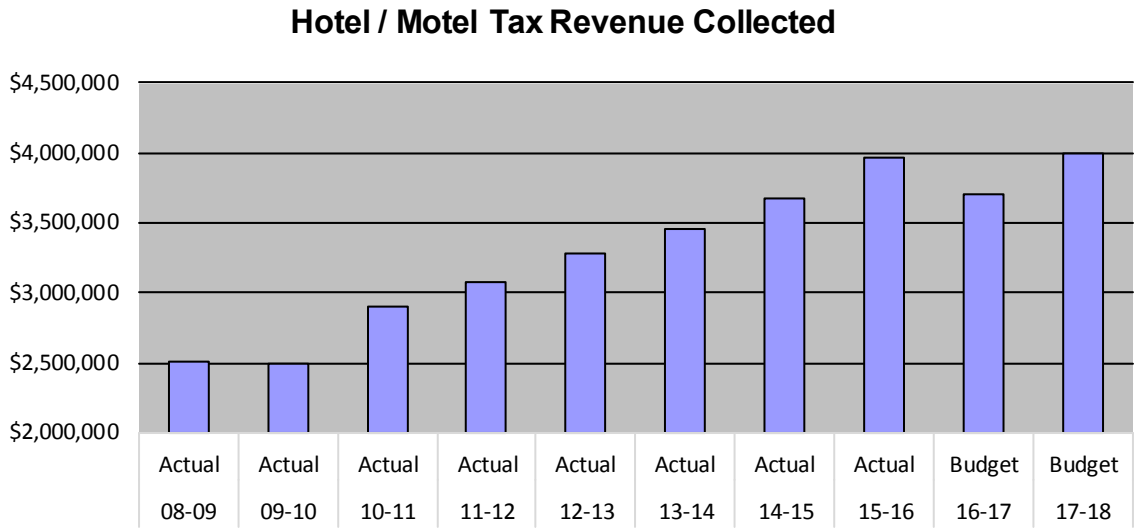


Other City Taxes

In 1984 West Des Moines voters approved the imposition of a hotel/motel tax of 7% on the rental of hotel rooms in our community. For a number of years, until the University Park Holiday Inn (now Sheraton) opened in 1987, annual revenue from this source was minimal. Thereafter, annual hotel/motel tax revenue held at the $500,000 to $600,000 range until the development of hotels in the vicinity of Jordan Creek Town Center. FY 17-18 hotel/motel revenue is expected to be approximately $4,000,000. City Council action designated discretionary revenues in excess of $2,550,000, up to $120,000, are to be channeled towards a public arts program. However, West Des Moines has a contractual agreement that 2/7ths of revenue generated will be forwarded to the Greater Des Moines Convention and Visitors Bureau (CVB). Similarly, the City Council has agreed that an additional 2/7ths of hotel/motel tax revenue will be dedicated to BRAVO (metropolitan cultural and entertainment facilities/organizations), and the Iowa Events Center. In the proposed budget, 2/7ths is allocated to City programs. The end result is that ultimately 1/7th of the hotel/motel taxes received annually by the City will be available for distribution and/or expenditure to other entities.

All gas and electric utilities providing service in the state pay an excise tax based on profits, instead of paying property taxes. This tax went into effect in FY 00-01 and is reflected in the revenue line item Utility Tax Replacement in the Other City Taxes revenue category.

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Other City Taxes						
Utility Tax Replacement	$461,398	$397,089	$479,660	$444,081	($35,579)	(7.42%)
Cable Television Commission	272,029	275,273	272,000	273,000	1,0000	0.37%
Local Options Sales Tax (Warren County)			3,900	3,900		
Hotel/Motel Taxes	3,669,279	3,963,886	3,700,000	4,000,000	300,000	8.11%
Total Other City Taxes	**$4,402,705**	**$4,636,249**	**$4,455,560**	**$4,720,981**	**$265,421**	**5.95%**



Licenses and Permits

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

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

Use of Money and Property

Interest income is generated by interest earned on public funds. Two factors that affect interest income are interest rates and cash balances available for investment. With the constant fluctuations in interest rates, staff regularly makes investments with the primary goal being safety of the investments followed by maximizing the return on our asset base.

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

Intergovernmental

State/Federal Grants and Reimbursements - Each City department is encouraged to apply for state and/or federal grants to supplement City revenue. Historically, West Des Moines has been successful in receiving a number of grants.

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

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

	ACTUAL FY 2014-15	ACTUAL FY 15-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Intergovernmental Continued						
Traffic Signals-Clive	1,302	1,079	2,500	2,500		
Traffic Signals-Des Moines	481	599	400	400		
Traffic Signals-Waukee			100	100		
WestCom - Joint Dispatch - Clive	248,876	298,971	393,029	412,759	19,730	5.02%
WestCom - Joint Dispatch - Norwalk	168,305	209,183	221,122	239,079	17,957	8.12%
WestCom - Joint Dispatch - Urbandale	1,003,421	760,486	950,788	1,000,629	49,841	5.24%
WestCom - Joint Dispatch - Waukee		354,185	426,522	423,123	(3,399)	(0.80%)
Westcom - Misc Grants	2,003	4,130	20,750		(20,750)	(100.00%)
WestCom - Trf to WDM	300,542		260,000	230,000	(30,000)	(11.54%)
WestCom - Network Use WDM Schools	22,882	20,647	30,000	20,000	(10,000)	(33.33%)
Total Intergovernmental	**$5,684,589**	**$6,744,073**	**$7,491,081**	**$7,326,461**	**($164,620)**	**(2.20%)**

Charges for Services

Several city departments charge fees for services/programs that are offered such as ambulance fees, recreation program fees, library fines and fees, and fees for housing inspection. It is important that the City continue to monitor the fees charged as a way to recoup, from the actual user(s) of a service, revenues to offset the expenses incurred by the City. Development-related revenues drive the fluctuations from year to year.

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

Miscellaneous

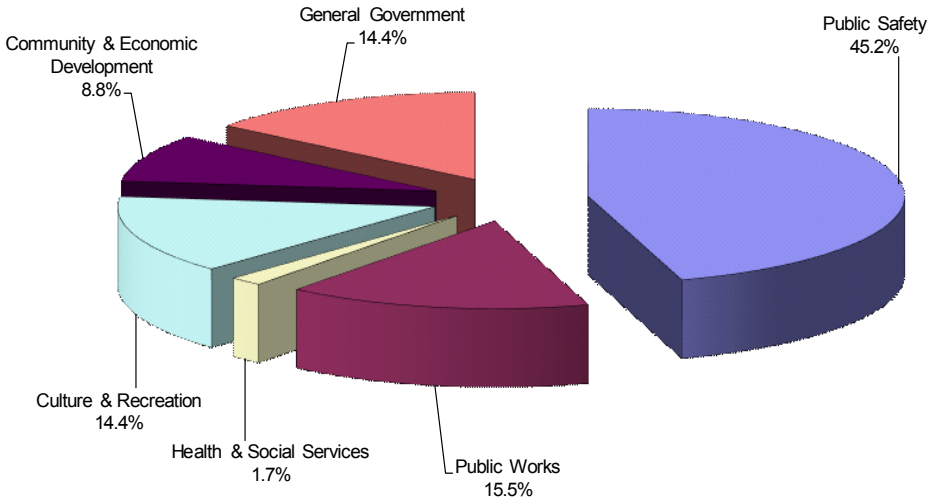
State regulations require that revenue be placed in one of the revenue categories specified above; if there is not a perfect fit to one of the categories listed, the revenue is then placed in a miscellaneous category.

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Miscellaneous						
EMS - Iowa Health			$275,000	$325,00	$50,000	18.18%
Fire - Reports/Signs/Inspection Tags	$5,583	6,217	5,250	5,250		
Housing - Contributions	124,232	157,409	160,000	245,646	85,646	53.53%
Human Services - Handyman & Transportation Donations	4,147	3,251	4,700	2,600	(2,100)	(44.68%)
Insurance Reimbursements/Proceeds	44,770	34,773	156,200		(156,200)	(100.00%)
Library - Miscellaneous	60,376	50,735	46,600	46,600		
Parks & Rec - Miscellaneous	4,500	6,649		3,000	3,000	100.005
Police - Accident Reports	28,140	22,297				
Police - Alcohol Fine	6,500	15,000	10,000	10,000		
Police - Cigarette Fines			500	500		
Police - OWI Restitution	10,485	5,270	3,000	3,000		
Public Safety - Contributions	75,926					
Public Safety - Parking Violations/Fines	43,137	40,539	30,000	30,000		
Sale of Magazine Ads	27,900	22,210	30,000	30,000		
Sale of Scrap	2,084	1,291	3,300	2,500	(800)	(24.24%)
Sales Tax Refunds	100,999	60,514	48,000	48,000		
Traffic/Court Fines	221,819	188,443	165,000	165,000		
Unanticipated/Miscellaneous	4,610	8,602	25,800		(25,800)	(100.00%)
WestPet Donations	5,091	3,142				
Youth Justice Initiative Contributions		75,000	75,000	75,000		
Total Miscellaneous	**$770,299**	**$701,342**	**$1,038,350**	**$992,096**	**($46,254)**	**(4.45%)**

Expenditure Highlights

General Fund operating expenditures for FY 17-18 are projected to increase by approximately 1.30% over FY 16-17. The primary reason for this increase is the projected increase in personnel services. This budget does include pay increases for existing staff as well as minor modifications to staffing levels approved by the Mayor and City Council.

General Fund Operating Expenditures
$62,970,725



Public Safety

One of the principal functions of the City of West Des Moines is to safeguard and protect the lives, health, and property of its citizens. The FY 17-18 budget continues the City's longstanding tradition of providing high quality public safety services. Public Safety represents the largest appropriations category, accounting for 45.2% of the General Fund budget. Included in this category are appropriations for Police, Fire, Emergency Medical Services, Building Inspection, Animal Control and WestCom.

The Emergency Medical and Communication Services department has been allocated a total of $26,000 for the supplemental request of a two Lucas Cardiac Compression devices.

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

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

Public Works functions constitutes approximately 15% of the General Fund budget. The Public Services Department addresses street and sewer maintenance, street cleaning, drainage facilities, City building and equipment maintenance, snow removal, street and sewer repair, dust control and mosquito spraying. The department is also responsible for developing maintenance system schedules for pavement management and sewer management. Their mission is to provide first class operations, maintenance, repair, and construction services for City public infrastructure and

improvements. The Public Services department has been allocated $170,000 for the replacement of half of the digital radios that will no longer be supported by the manufacturer as of December 31, 2018.

The Engineering Services Department is responsible for designing CIP projects, construction plans and the review of development proposals to ensure that adequate public infrastructure is provided and that the public improvements to be constructed are in conformance with the City's design standards.

The Engineering Services department has been allocated $6,000 for the purchase of pavement management software.

Health & Social Services

The Department of Human Services provides programs to improve the quality of life for low-income, elderly, and disabled residents of West Des Moines. Among the various services offered to eligible residents are: transportation assistance; food and personal care pantry; several free community meal programs; a free clothing closet; heating assistance program; homeless prevention/ emergency rent and utility assistance; transitional housing for homeless families with children; handyman services, and other programs.

Culture & Recreation

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

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

Community & Economic Development

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

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

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

General Government

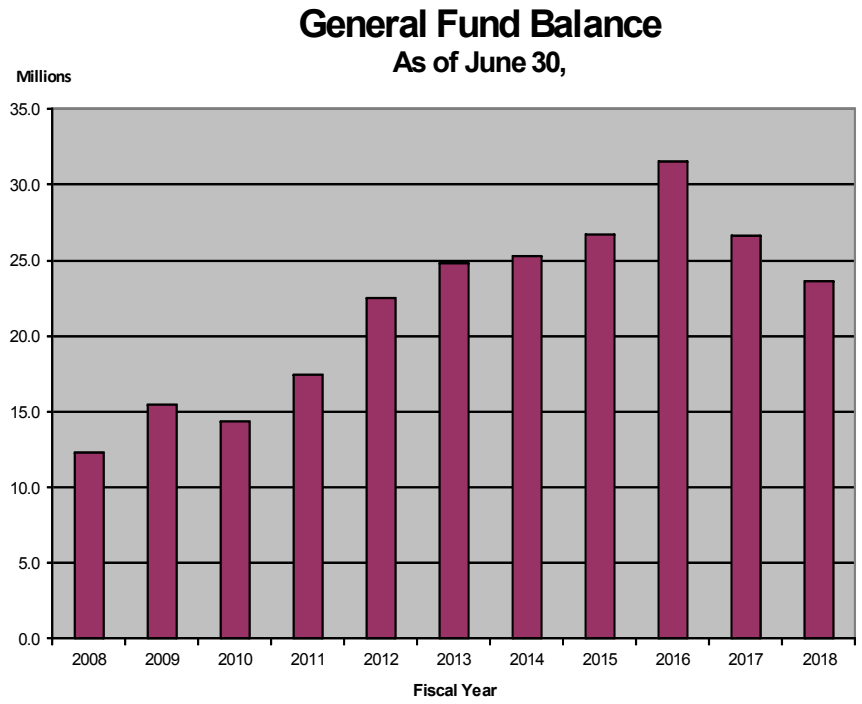
It is the responsibility of the City Manager's Office to provide the overall direction for the City organization in accordance with policies established by the City Council. Other responsibilities are to assure that the City operations are conducted economically, efficiently, and effectively and that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

General Fund Expenditure Summary for FY 2017-2018

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

Ending Fund Balance

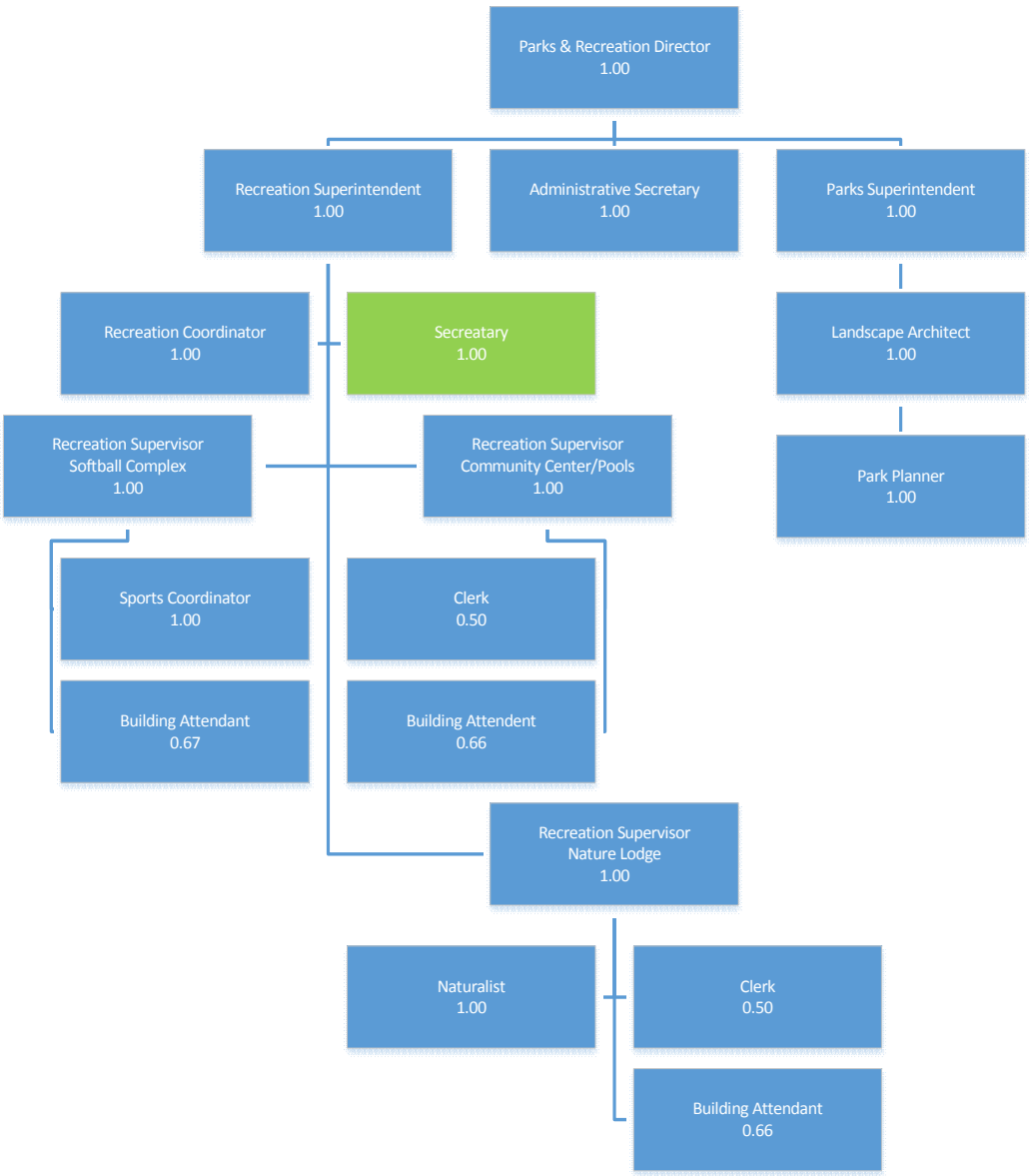
One measure of a City's financial strength is the level of fund balance, i.e. accumulated revenues in excess of expenditures. For the City to operate from July 1 through October 10th, when we receive our first substantial payment, a significant fund balance is necessary. The FY 17-18 budget maintains prudent general fund balances, which protect the City of West Des Moines' financial integrity. Staff estimates, when all anticipated expenditures and transfers are accounted for, the City's unrestricted cash balance or fund balance, will be $21,500,753 at June 30, 2018, which is 34.14% of FY 17-18 operating expenditures. [1]



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

Parks & Recreation
Library
Human Services

Community Enrichment



Mission Statement

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

Department Description

The **Parks and Recreation Department's** mission is to provide our community everyday enjoyment through people, parks, and programs. The department focuses on enhancing quality of life and supporting the health and well being of West Des Moines residents, employees, and visitors.

The Recreation Division provides may different recreational services through the operation of the Valley Junction Activity Center, Valley View and Holiday Park Aquatic Centers, Holiday Park Baseball Complex, Raccoon River Park Softball Complex, and the Archery Facility, Dog Park, Beach, and

Nature Lodge in Raccoon River Park. A wide variety of recreation programs and activities are offered year round and provide leisure experiences for all ages.

The Parks Division operates and manages over 1,200 acres of park land and open space and guides the acquisition and development of new parks, trails and facilities with West Des Moines. Current parks in West Des Moines range in size from 1.5 acre Kiwanis Park to the 632 acre Raccoon River Park. There are also more than 50 miles of biking/walking trails that run throughout the city. The Parks Division also manages Jordan and Huston Cemeteries. the Division plays a key role in City sustainability efforts through the protection and enhancement of natural resources. It should be noted that the maintenance functions of the department, including parks maintenance, forestry, and horticulture, were transferred to the Public Services Department in 2016.

The Department is directed and supported by the Administration Division.

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 Division's primary functions include: processing registrations, reservations, and permit sales; administering the Department budget; conveying information; managing payroll, accounts payable, accounts receivable, 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.

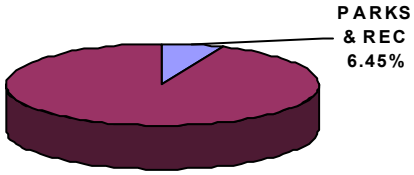
The **Parks** Division provides services related to the land and facilities that make up the West Des Moines park system. All activities of the Division are directed and coordinated by the Superintendent of Parks. The division currently manages and operates 1,275 acres of parkland consisting of 4 mini-parks, 15 neighborhood parks, 2 neighborhood school-parks, 2 community parks, 1 community school-park, 2 special uses facilities, one large urban park, one natural resource area, and 13 greenways. Of the total acres, approximately 360 acres are developed for recreation. In addition to developed parkland, the division is also responsible for a 232 acre land and over 600 acres of natural areas. The Division manages and operates 51 miles o paved multi-purpose trails, 2.5 miles of gravel trail, and 1 mile of nature trails.

The Superintendent of Parks is responsible for the coordination of special events run in parks by non-profit organizations and issues special event permits. The Division handles wildlife management programs with the City including the controlled bow hunt on private and public property. The Superintendent of Parks also operates and manages Jordan and Huston Cemeteries. (see Cemeteries Division Synopsis for more detail).

Planning and development of recreation facilities with 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 and a temp/seasonal Landscape Architect Intern. Staff designs certain projects in-house while also working with consultants to prepare master plans, site plans, and construction documents. The Parks Division coordinates the parks capital improvement program and has managed over $40 million in CIP projects over the last 20 years. Planning staff also manages the design and construction of streetscape projects in Valley Junction and street medians. During 2016, staff has worked on major efforts, including the continued renovation of Holiday Park baseball fields and construction of Valley View Parks facilities. Future phases of these projects will continue to take place in 2017 along with projects such as Veterans Parkway Enhancements.

BUDGET INFORMATION	
FY 2017-18 Budget	$4,062,913
FY 2016-17 Budget	$4,266,094
Percentage Change	(4.76%)
FY 2017-18 FTE	16.00
Change From FY 2016-17	0.00

PERCENT OF GENERAL FUND BUDGET



The Division is also responsible for the identification and acquisition of new parkland through the Parkland Dedication Ordinance. This entails significant involvement by the Landscape Architect in the development review process and negotiations with developers. In 2016, land was identified for a large community park south of the Raccoon River with the purchase finalized in November.

Parks Division staff provides support for all of the Department's boards and commissions-Parks and Recreation Advisory Board, Public Arts Advisory Commission, and Bicycle Advisory Commission.

Parks maintenance had previously been performed by the Parks Division, but this function was transferred to the Public Services Department in September of 2016.

The **Recreation** division provides a diverse variety of programs and activities for people of all ages throughout the City of West Des Moines. Program areas of emphasis include but are not limited to: adult sports, youth introductory sports, nature programs, senior citizen programs, aquatics, travel, family programs, preschool and youth programs and special events.

The facilities managed by the division are used as recreational program delivery sites and are also available for public rental. The Department's facilities are used extensively for special events and other various City sponsored activities. Both Valley View and Holiday Parks Aquatic Centers, as well as, Raccoon River Park Softball Complex and Holiday Park Baseball Complex are seasonal facilities. The Valley Junction Activity Center and Raccoon River Park Nature Lodge are open year round. The Archery Facility, one of only three of its kind in the country, is in its third year of operation and will continue to expand on programs and services related to the life-long skill of archery.

The Division is supervised by the Superintendent of Recreation. Three Recreation/Facility Supervisors are responsible for recreations programming, the management of revenue producing facilities, and special events. The Division also includes two full-time Recreation Coordinators and a full- time Naturalist. A number of seasonal and intermittent staff assist in all areas. The Divisions overall budget (410) is managed by the Superintendent of Recreation and also includes four "subdivisions" (411, 412, 413, 414) each managed by one of the full-time staff.

The **Raccoon River Softball Complex** is home to the Adult Softball League program. The softball league program involves three seasons (Spring, Summer, Fall) and it is projected that over 1,300 games will be schedule and coordinated in 2017. The facility also rents and hosts field space for an additional 1,300 softball and baseball games throughout the year with total yearly attendance estimated at 165,000. The complex also offers and coordinates several softball leagues and drop-in programs for players in the 50+ and 60+ age brackets. In 2017, the complex will serve as host for State, Regional & National tournaments conducted by Iowa ASA, Iowa USSSA, WDM Girls Youth Softball Association, Senior Olympics and other independent tournament renters. The Softball Complex operates from April 15 to November 1 each year.

Holiday Park Baseball Complex is home to youth baseball leagues in WDM since the 1950's. The Park has eleven fields that host league and tournament play for recreational and competitive youth players starting mid-March and ending around the end of July. A few activities are booked after July, but generally fall field maintenance occurs to recuperate from the heavy use.

In 2013, the City took over complete operational management of the facility that had been formerly operated by a volunteer non-profit group. Sportsplex West has been contracted to provide Open and Competitive League programming, as well as camps, clinics, combined leagues and other opportunities for youth to enjoy and experience baseball through the spring and summer months. Iowa Sports Turf Management has been contracted to provide facility maintenance and daily prepping of the fields. Both contractors are completing year three of a five years agreement that expires in December of 2018.

The City Council agreed to begin a seven phase Capital Improvement Plan for this facility in 2013. This plan includes upgrading the playing surface and outfields and all eleven fields adding walkways to make the facility ADA compliant, enhancing the area around the concession stand, correcting drainage issues and other improvements. Fields #1, #2 and #5 were renovated in 2014 and opened back up in 2015 to excellent reviews. Fields #6 and #11 were renovated in the fall of 2015 and were ready for play in summer of 2016. Renovation of the circle drive areas, concession building and plaza area, and installation of a PA system were completed in the fall of 2016. As of fall of 2016 renovation has been completed on five of the fields as well as the circle drive areas, concession building, plaza area, and the installation of a PA system. Fields #7 and #8 will be renovated in the spring of 2017 with fields #9 and #10 immediately following. Renovation of the remaining fields and facilities are planned in future phases along with construction of additional parking on the current parks maintenance facility site. Once these improvements are complete, Holiday Park Baseball Complex will be one of the finest ball parks in the Midwest.

Holiday Park Aquatic Center offers aquatic facilities for West Des Moines residents and visitors. The facility had its first season of operation during the summer of 2004 after the previous Holiday Poll was demolished and reconstructed as an aquatic center. Holiday Parks Aquatic Center offers many amenities for swimmers. Some of these include: diving area, zero depth leisure pool, drop slides, swirl bowl slide, tube slide, dumping bucket, and a flume slide. There is also a concession operations that provides food and beverage to pool patrons.

Community swimming lessons are held at the facility throughout the summer during evening hours. Lessons are offered for children as young as 16 months old through upper elementary ages. The facility also provides adult swimming lessons and private swimming lessons.

In the spring of 2017, improvements to the center will include refurbishing of the play structure in the leisure pool area and re-painting of the pool basin. Repairs are also underway on the stairs leading to the slides. These improvements were budgeted in FY 2016-17.

Valley View Aquatic Center offers aquatic facilities for West Des Moines residents and visitors. The facility had its first season of operation during the summer of 2003 when it was newly constructed as the first phase of development of Valley View Park.

The Aquatic Center 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 and a concession operation that provides food and beverages to pool patrons.

Community swimming lessons are held at the facility throughout the summer. Lessons are offered for children as young as 16 months old through upper elementary ages. Water aerobics, current walking in the lazy river, and lap swimming are offered daily, Sunday through Friday to provide aquatic opportunities for adults.

The **Valley Junction Activity Center** provides services and programs for a wide variety of people who come to the building with a diverse set of needs.

- Recreation programs and services with a focus on STEAM (Science Technology Engineering Art Math) are housed in the building to provide leisure opportunities every day of the week. Other program offerings range from a well-established Take Kwon Do program to ballroom dancing.
- The building provides ups to four hours of FREE meeting space per month for community non-profit organizations.
- Family events and corporate celebrations are held in the Ballroom and South Dining Room which provide rental space for community members.
- Seniors and preschoolers can drop in and participated in FREE activities during various times of the year
- The facility provides public rest rooms for the Valley Junction retail district during regular store hours and during special events.
- On Thursday nights during the Valley Junction Farmer's Market, space is made available for use by nursing mothers and their babies.

The facility also serves as satellite Parks and Recreation Department office with people coming in to drop of program registrations and inquire about services seven days a week. Weekend hours vary depending on use.

The **Raccoon River Park Nature Lodge** serves three primary functions to the community:

- Orientation center to Raccoon River Park
- Facility for environmental education and recreation programming facility
- Rental spaces for social occasions and business meetings.

Public hours are Monday through Friday 8:00am-5:00pm. The Nature Lodge is also open evenings and weekends by reservation. The building is open the majority of weekends, as well as most evenings, due to the high rental volume. However, there may be an occasional weekend or evening that the Nature Lodge is not open, especially during the winter months. The facility is especially popular for wedding receptions due to the beautiful Lakeview Room, large outdoor patio with views of Blue Heron Lake, and natural park setting.

The **Dog Park**, opened in 2003, provides 10 acres of fenced area in Raccoon River Park where dogs can be off-leash. West Des Moines' dog park was the first public dog park in Central Iowa. The facility is open during park hours, 365 days a year. It operated on a permit-basis with booth annual permits and day passes sold to dog owners at the Parks and Recreation Administrative Office in City Hall and at the Nature Lodge in Raccoon River Park. Although not supervised, on-site contract security officers and mobile patrol officers do random checks for permits.

The **Archery Facility**, on of only three of its kind in the country, will complete its third year of operation and will continue to expand on programs and services related to the life-long skill. The facility is the first of its king in Iowa and provides a safe place for residents and non-residents to practice the sport of archery. The Department's Naturalist conducts multiple archery programs each year at the facility. The Archery Facility is also available for use by community groups whose participants purchase permits.

The Archery Facility is operated on a permit-basis with annual permtis and daily permits available for sale at the Parks and Recreation Administrative Office in City Hall and at the Nature Lodge in Raccoon River Park. Although unsupervised, on-site contract or mobile patrol officers perform random checks.

Funding for the construction of the Archery Facility was provided by the Polk County Board of Supervisors, Iowa Department of Natural Resources Shooting Sports Program, WDM Community Enrichment Foundation and the City of West Des Moines.

Jordan Cemetery and **Huston Cemetery** are managed by the Superintendent of Parks. All tasks related to the cemetery were transferred to the Parks and Recreation Department in 2001. The Superintendent of Parks and Administrative Secretary provide information to the public regarding the cemetery, handle all lot sales, maintain cemetery records, and arrange grave openings and closing and resetting of monuments. Maintenance of the both cemeteries was transferred to the Public Services Department in 2016.

A new addition (Addition 6) to Jordan Cemetery was opened in August of 2002, and sales of new burial spaces began at the that time. There are nearly 1,500 spaces in the new addition including cremation spaces. Over the last 16 years, a total of 440 spaces have been sold or transferred bringing in over $444,00 in revenue. There have been 204 burials.

Huston Cemetery, located in at the intersection of Mills Civic Parkway and 88th Street, became the Departments responsibility in 2007. Maintenance was transferred from the township to the City when the cemetery site was annexed. Although Huston Cemetery is very small, it does require regular maintenance, including mowing, trimming, and fence repair. This maintenance is no being done by the Public Services Department.

The Public Arts program is managed by the Parks and Recreation Department. In 2011, the City of West Des Moines established a Public Arts Advisory Commission to advise and assist the WDM City Council in the promotion of public art with the City's physical environment and public spaces. The activities of the Public Arts Advisory Commission are funded through annual appropriation of hotel-motel tax revenues.

The Commission sponsors an annual Art on the Campus temporary exhibit of sculptures on the City Campus each year. the exhibit will be celebrating its fifth year in 2017 and attracted twenty-five submissions form fourteen different Iowa artists. Two permanent works of art have been purchased from past Art on the Campus exhibits and are part of the City's collection.

In 2016, the first commission work of public art was installed - Art on the Trail "Surrounds". This work consists of five sculptures in different locations along Jordan Creek Trail. in the fall of 2016, the Commission began work on its next major project, the Water Quality Community Art Project. this project will involve a community event, temporary works of art, and a permanent commission work of art all focused on the topic of water quality awareness.

Goals and Objectives

The Parks and Recreation Department's overall budget goal for FY 2017-18 is to maintain existing service levels with very few supplemental requests. The activities, services, and functions that are supported by the Departments budget are directly tied to both the WDM 2036 Plan and Action Plan Supporting WDM 2036.

Accomplishments

- New Parks and Recreation Director hired in December of 2016
- New program registration/facility reservation software system launched in November of 2016

- Largest soil restoration project to ever take place in Iowa was completed in November of 2016 in Valley View Park on eight acres of open play field area
- Jordan Creek Park Community Gardens were expanded from a 10 garden plot pilot project to 82 plots with water hydrant
- Adopt-A-Park/Trail program took off in 2016 with 14 of the 26 available sites adopted in the first year

Performance Measures

Quality of Life is the North Star for West Des Moines			
	2015	**2016**	**Change**
# of games at RRP Softball Complex	2,589	2,705	+116
# of games played at Holiday Park Baseball Complex	1,255	1,366	+111
# of Holiday Aquatic Center attendees	26,093	26,706	+613
# of Valley View Aquatic Center attendees	59,863	64,056	+4,193

Develop, Retain, and Attract the World's Best Workforce			
	2015	**2016**	**Change**
# of STEAM related programs	39	41	+2
# of Dog Park permits & passes sold	965	1,049	+84

West Des Moines is a Leader in Sustainability			
	2015	**2016**	**Change**
# of hours spent on continuing education on sustainability topics	46	59	+13
#of burial spaces sold/transferred	38	80	+42

Significant Information

In September of 2016 parks maintenance staff and functions were transferred to the Public Services Department. The FY 2016-17 revised budget includes two months of expenses for the transferred activities.

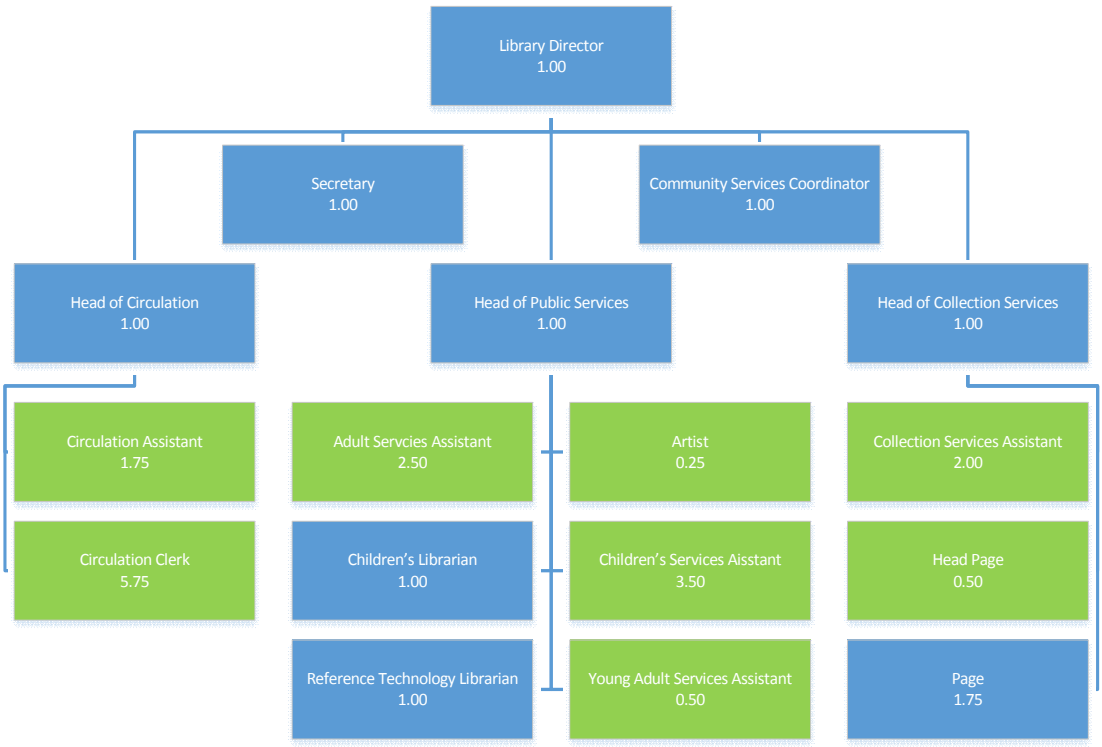
The Parks and Recreation Department has been allocated $15,000 for the sandblasting of the Valley View Aquatic Center leisure pool before the basin repainting, $7,500 for the replacement of windows as the Nature Lodge, and $5,000 for the replacement of the commercial refrigerator at the Nature Lodge.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$1,647,004	$1,699,951	$1,222,100	$1,128,850	($93,250)	(7.63%)
Part-time Employees	938,289	1,016,749	883,150	863,000	(20,150)	(2.28%)
Contract Help	69,392					
Overtime	13,907	17,062	12,825	10,050	(2,775)	(21.64%)
Health, Dental, Life Insurance	298,205	291,620	217,185	225,275	8,090	3.72%
Retirement Contributions	386,906	406,021	318,498	314,330	(4,168)	(1.31%)
Other Pay	60,285	65,361	29,782	24,380	(5,402)	(18.14%)
Total Personal Services	**$3,413,988**	**$3,496,764**	**$2,683,540**	**$2,565,885**	**($117,655)**	**(4.38%)**
Supplies & Services						
Operating & Maintenance	$1,232,266	$1,271,600	$695,640	$666,230	($29,410)	(4.23%)
Staff Development	18,909	19,699	22,825	22,825		
Utilities	186,548	172,965	241,415	210,015	(31,400)	(13.01%)
Contractual Obligations	288,110	322,225	516,298	512,573	(3,725)	(0.72%)
Non-Recurring/Non-Capital	21,679					
Total Supplies & Services	**$1,747,512**	**$1,786,489**	**$1,476,178**	**$1,411,643**	**($64,535)**	**(4.37%)**
Capital Outlay						
Replacement Charges	$129,291	$131,364	$55,226	$29,235	($25,991)	(47.06%)
Computer Hardware & Software						
Vehicles	25,003	96,460				
Miscellaneous Equipment	24,830	95,195	51,150	56,150	5,000	10.99%
Total Capital Outlay	**$179,124**	**$323,019**	**$106,376**	**$85,385**	**($20,991)**	**(19.73%)**
Lease/Purchase Payments						
Total Expenditures	**$5,340,624**	**$5,606,272**	**$4,266,094**	**$4,062,913**	**($203,181)**	**(4.76%)**

Personnel Summary

	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
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	0.00	0.00	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	0.00	0.00	0.00
City Forester	1.00	1.00	0.00	0.00	0.00
Grounds Maintenance Specialist	7.00	7.00	0.00	0.00	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	**23.00**	**23.00**	**13.00**	**13.00**	**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	**26.00**	**26.00**	**16.00**	**16.00**	**0.00**



Mission Statement

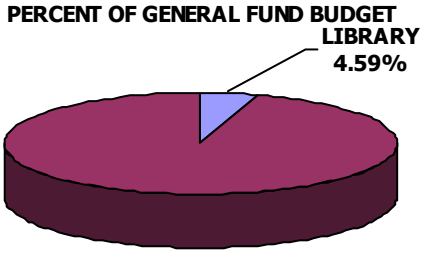
"The West Des Moines Public Library is a relevant and integral part of the community. The Library enriches the lives of residents by providing convenient and timely access to information and ideas, by offering engaging activities and opportunities for personal and professional growth, by promoting a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

Department Description

The West Des Moines Public Library is an essential community hub and cultural center that provides the following valuable services and resources to the taxpayers of West Des Moines:

- Quality materials in various formats, including carefully selected books, journal, newspapers, and reference guides as well as educational and entertaining video and audio materials
- Electronic resources such as e-books and databases, which allow patrons to use the library remotely or after hours
- Public facing technology in the forms of computers, tablets, and other devices, some of which are avaialbe to check out
- Cultural and literacy programming, especially for children and young adults/teens
- Reference, directional, and reader's advisory assistance from trained and experienced staff
- Collaborative and meeting space that allows students, tutors, education groups, non-profit groups and charitable organizations to meet in safe, public play with no usage fees

BUDGET INFORMATION	
FY 2017-18 Budget	$2,891,790
FY 2016-17 Budget	$2,686,203
Percentage Change	7.65%
FY 2017-18 FTE	26.50
Change From FY 2016-17	0.00



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:

- Continue to explore technology that will allow patrons to be more self-sufficient and self-services oriented while in the building
- Leverage positions in youth services to increase programming and off-premises outreach to children and teens, with an eye toward more STEAM-based programming
- Begin to explore partnering with the Friends of the Library, the City and other local donors to reprogram the existing library's layout and expand spaces dedicated to the needs of young adults/teens and children as per evolving need and suggestions from consultants
- Work with the City to explore possible future locations for satellite branches in West Des Moines based on population growth and community need
- Work to better serve the library patron populations identified by the strategic planning consultants as being somewhat overlooked in the past: senior citizens and young adults in their teens

Performance Measures

	2013-14	2014-15	2015-16
Visitors	305,300	311,779	311,470
Circulated Items	624,600	695,000	685,300
Circulated Children's Materials	306,000	333,000	331,000
Circulated Digital Items	25,900	35,400	47,900
Summer Reading Club Events	NA	211	221
Summer Reading Club Participants (18 and under)	2,593	2,617	2,592

Accomplishments

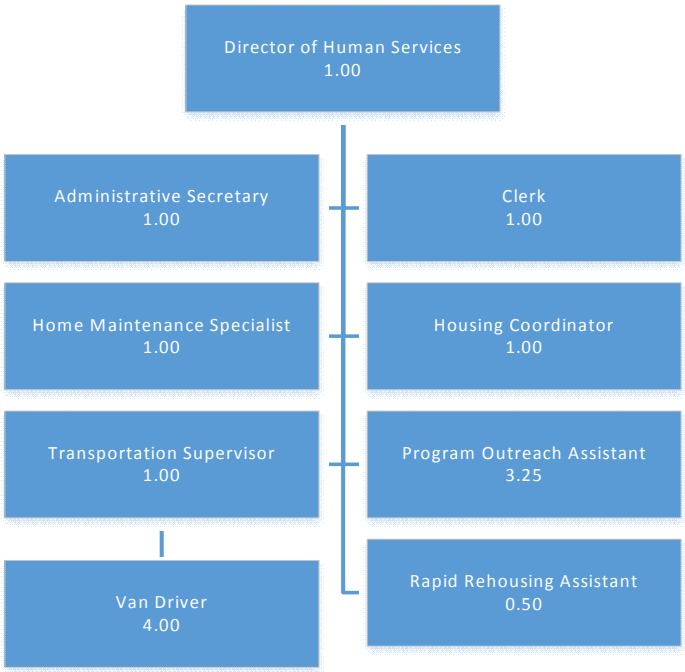
- Designed and installed Tale Trail on City Campus
- Became a member of MOBIUS, a multi-state consortium of library collections, expanding the library collection available to residents to over 7 million item.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$953,705	$984,330	$999,000	$1,072,865	$73,865	7.39%
Part-time Employees	372,931	378,685	438,370	443,265	4,895	1.11%
Contract Help						
Overtime	30,108	35,628	30,500	25,500	(5,000)	(16.39%)
Health, Dental, Life Insurance	176,606	186,596	211,900	231,205	19,305	9.11%
Retirement Contributions	223,569	234,115	262,750	266,575	3,825	1.46%
Other Pay	5,658	6,096	9,900	9,335	(565)	(5.71%)
Total Personal Services	**$1,762,577**	**$1,825,450**	**$1,952,420**	**$2,048,745**	**$96,325**	**4.93%**
Supplies & Services						
Operating & Maintenance	$532,441	$524,184	$506,100	$527,000	$20,900	4.13%
Staff Development	2,891	10,301	13,550	13,250	(300)	(2.21%)
Utilities	85,801	80,353	98,590	99,690	1,100	1.12%
Contractual Obligations		62,602	115,543	203,105	87,562	75.78%
Non-Recurring/Non-Capital	23,591					
Total Supplies & Services	**$644,724**	**$677,440**	**$733,783**	**$843,045**	**$109,262**	**14.89%**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	**$2,407,301**	**$2,502,890**	**$2,686,203**	**$2,891,790**	**$205,587**	**7.65%**

Personnel Summary

	BUDGET FY 2014-15	BUDGET 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
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	0.00	0.00	0.00
Secretary	0.00	0.00	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	3.00	3.00	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**	**16.00**	**16.00**	**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	0.50	0.50	0.00
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	0.50	0.50	0.00
Total Part-time Employees	**10.25**	**10.25**	**10.50**	**10.50**	**0.00**
Total Authorized Personnel	**25.25**	**25.25**	**26.50**	**26.50**	**0.00**



Mission Statement

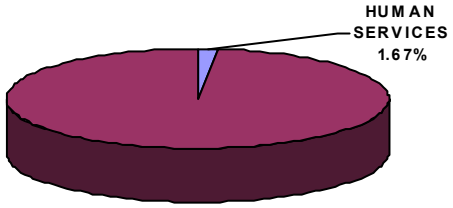
"The mission of the West Des Moines Human Services Department is to provide opportunities for individuals to improve and enhance the quality of life and sense of community through the programs and services available."

Department Description

Since 1979, Human Services has been helping provide low-income households with their most basic living needs. In a collaboration with Des Moines Area Religious Council (DMARC), Human Services' food pantry distributes the food DMARC provides. The department provides personal hygiene products. At no cost to them, income eligible constituents can get clothing and small household items from the Clothing Closet which are donated by generous community members. Emergency financial assistance is offered to those who are facing an eviction or a utility disconnection. The federal Low Income Home Energy Assistance Program (LIHEAP) is administered through a partnership with Impact. The Transportation Program transports seniors to a daily meal at the Westside Community Center and also transports seniors, disabled and low-income individuals to necessary appointments or needs. The Handyman Program provides lawn care and snow removal enabling income eligible seniors and disabled individuals to remain in their homes. The Housing Solutions Program helps families with minor children who are living on the streets or in a homeless shelter find permanent housing and maintain their living situation. Once a week special needs adults get together for an activity and camaraderie through Friendship Connection and some take advantage of volunteer opportunities with the department. During the summer months the department partners with the West Des Moines Community School District to offer children a free nutritional lunch. Other distribution programs include daily bread, school supplies, discounted pool passes, holiday program and youth scholarships.

BUDGET INFORMATION	
FY 2017-18 Budget	$1,052,406
FY 2016-17 Budget	$1,062,431
Percentage Change	(0.94%)
FY 2017-18 FTE	13.75
Change From FY 2016-17	0.00

PERCENT OF GENERAL FUND BUDGET



Goals and Objectives

The City of West Des Moines has grown to a population of 63,541 residents. Approximately 4,000 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.

Performance Measures

Mission: To deliver healthy social, economic and natural resources through effective partnerships and efficient systems.

Human Services Activities	2014-15	2015-16	Change
Food Pantry Distributions	3,707	5,319	+1,612
Transportation (Rides)	15,561	15,629	+68
Handyman Services	1,249	1,112	-137
School Supply Distributions	374	426	+52
Holiday Assistance	520	637	+117
Volunteers	60	85	+25
Volunteer Hours Contributed	10,303	11,750	+1,447

Accomplishments

- Served 4,363 meals at Legion Park with WDM Community School District through the Summer Lunch Program
- 53 participants have engaged in Friendship Connections activities

Significant Information

The department continues to develop partnerships within West Des Moines and the metro area. Long-standing relationships have been formed with DMARC, a group of twelve churches collaboration for social outreach called Church Outreach Group, the Kiwanis, and WDM Rotary. Just this year we developed a 28-E agreement with the West Des Moines School District, began working with Hope Lutheran Church and partnered with Lutheran Services of Iowa to help immigrants learn the English language. The department also has formed a 501(c)3, West Des Moines Human Services Friends Foundation, to receive funds from those who can only give to 501(c)3 designated organizations.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$426,967	$506,055	$520,000	$525,535	$5,535	1.06%
Part-time Employees	141,212	148,046	158,000	158,000		
Contract Help						
Overtime		31	1,500	1,000	(500)	(33.33%)
Health, Dental, Life Insurance	76,748	86,260	93,610	96,545	2,935	3.14%
Retirement Contributions	94,132	106,454	120,075	116,900	(3,175)	(2.64%)
Other Pay	3,978	5,295	3,870	4,170	300	7.75%
Total Personal Services	**$743,037**	**$852,141**	**$897,055**	**$902,150**	**$5,095**	**0.57%**
Supplies & Services						
Operating & Maintenance	$78,596	$60,584	$94,500	$74,100	($20,400)	(21.59%)
Staff Development	434	568	3,250	3,450	200	6.15%
Utilities	21,128	22,850	26,200	29,700	3,500	13.36%
Contractual Obligations		3,782	5,426	5,276	(150)	(2.76%)
Non-Recurring/Non-Capital						
Total Supplies & Services	**$100,158**	**$87,784**	**$129,376**	**$112,526**	**($16,850)**	**(13.02%)**
Capital Outlay						
Replacement Charges	$19,344	$22,977	$31,000	$31,230	$230	0.74%
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment		2,107	5,000	6,500	1,500	30.00%
Total Capital Outlay	**$19,344**	**$25,084**	**$36,000**	**$37,730**	**$1,730**	**4.81%**
Lease/Purchase Payments						
Total Expenditures	**$862,539**	**$965,009**	**$1,062,431**	**$1,052,406**	**($10,025)**	**(0.94%)**

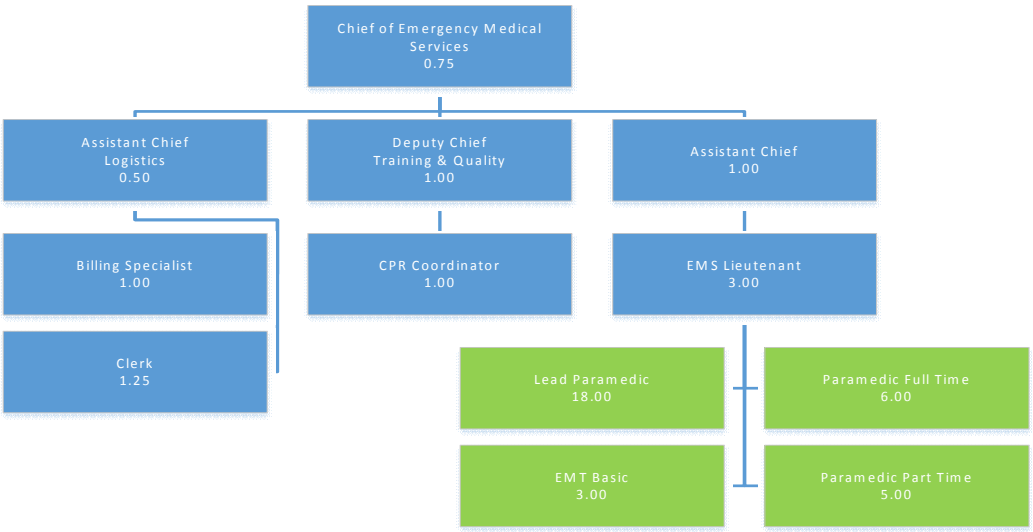
Personnel Summary

	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
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
Rapid Rehousing Assistant *	0.00	0.00	0.50	0.50	0.00
Van Driver	4.00	4.00	4.00	4.00	0.00
Total Part-time Employees	**4.25**	**4.25**	**4.75**	**4.75**	**0.00**
Total Authorized Personnel	**13.25**	**13.25**	**13.75**	**13.75**	**0.00**

* 100% of wages and benefits for the Rapid Rehousing Assistant are funded by a HUD grant.

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

Public Safety



Mission Statement

Emergency Medical Services

To provide those who become sick or injured within our community with 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 our community.

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

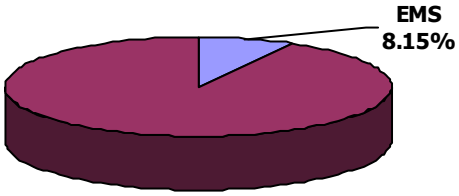
The Emergency Medical Services Department responds to more than 4,500 911 call annually with the City of West Des Moines. The department is the primary provider of the highest level of pre-hospital care available functioning at the Critical Care Paramedic Level. We provide this coverage utilizing a combination of full and part-time staff. Three ambulances are staffed 24 hours per day to provide this response.

In addition to the three ambulances staffed for 911 calls, two additional Critical Care Paramedic Level Ambulances are staffed for UnityPoint Health through a partnership. These ambulances provide pediatric and neonate specialty team transports and inter and intra-facility transports. This partnership, formed in 2009, allows us to share the cost of administration, billing and field supervision based on a usage formula. In addition to this partnership we also receive funding from the City of Clive for providing billing services for their ambulance transports.

The EMS Department has been recognized through the Commission on Accreditation of Ambulance Services. Within the last year the accreditation has been renewed with no deficiencies found.

BUDGET INFORMATION	
FY 2017-18 Budget	$5,136,815
FY 2016-17 Budget	$4,985,283
Percentage Change	3.04%
FY 2017-18 FTE	41.50
Change From FY 2016-17	0.00

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
- Prepare for the 2017 Solheim Cup to held be held in West Des Moines

EMS Alliance Revenue Sources	Actual FY 2014-15	Actual FY 2015-16	Budget FY 2016-17	Budget FY 2017-18
Ambulance Revenue	$3,082,181	$3,305,992	$3,000,000	$3,100,000
UnityPoint	385,825	370,162	275,000	325,000
City of Clive	14,714	38,128	30,000	38,000
Other Revenue	13,261	21,932	500	13,000
WDM General Fund	1,187,049	236,212	1,499,400	1,428,070
Total Revenue	**$4,683,030**	**$3,972,426**	**$4,804,900**	**$4,904,070**
WDM % of Operations	**25.35%**	**5.95%**	**31.21%**	**29.12%**

Accomplishments

- Provided more than 300 flu shots to City employees
- EMS Training Center was responsible for training 3,751 individuals in CPR/AED in FY 2015-16
- EMS Training Center provided 300 class on 7 different topics
- Responded to 8,777 requests for ambulance service
- Implemented community wide "Stop the Bleed" campaign

Significant Information

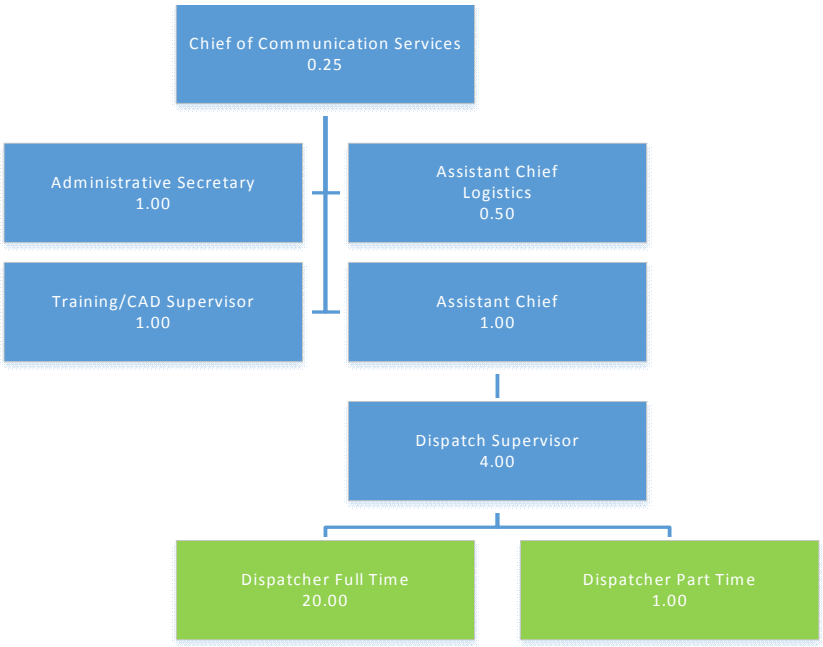
The EMS Department has been allocated a total of $26,000 for the purchase of two Lucas Cardiac Compression devices.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$1,484,490	$1,605,062	$1,665,680	$2,416,500	$750,820	45.08%
Part-time Employees	530,366	514,149	498,320	512,100	13,780	2.77%
Contract Help						
Overtime	755,578	732,659	796,150	195,000	(601,150)	(75.51%)
Health, Dental, Life Insurance	351,848	350,122	442,811	458,685	15,874	3.58%
Retirement Contributions	488,450	496,197	519,747	550,910	31,163	6.00%
Other Pay	12,260	16,573	15,245	17,200	1,955	12.82%
Total Personal Services	**$3,622,992**	**$3,714,762**	**$3,937,953**	**$4,150,395**	**$212,442**	**5.39%**
Supplies & Services						
Operating & Maintenance	$477,143	$375,617	$425,500	$407,500	($18,000)	(4.23%)
Staff Development	19,971	27,848	31,750	27,600	(4,150)	(13.07%)
Utilities	79	70	100	100		
Contractual Obligations	159,289	263,376	320,380	312,000	(8,380)	(2.62%)
Non-Recurring/Non-Capital	8,206					
Total Supplies & Services	**$664,688**	**$666,911**	**$777,730**	**$747,200**	**($30,530)**	**(3.93%)**
Capital Outlay						
Replacement Charges	$187,449	$149,021	$188,600	$197,220	$8,620	4.57%
Computer Hardware & Software	3,825	3,825	6,000	6,000		
Vehicles						
Miscellaneous Equipment	44,290	9,064	75,000	36,000	(39,000)	(52.00%)
Total Capital Outlay	**$235,564**	**$161,910**	**$269,600**	**$239,220**		
Lease/Purchase Payments						
Total Expenditures	**$4,523,244**	**$4,543,583**	**$4,985,283**	**$5,136,815**	**$151,532**	**3.04%**

Personnel Summary

	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
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	0.75	1.00	1.00	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	6.00	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	1.00	1.00	0.00
Total Full-time Employees	**34.25**	**34.00**	**35.25**	**35.25**	**0.00**
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	0.00	0.00	0.00
Paramedic	5.00	5.00	5.00	5.00	0.00
Total Part-Time Employees	**6.75**	**6.75**	**6.25**	**6.25**	**0.00**
Total Authorized Personnel	**41.00**	**40.75**	**41.50**	**41.50**	**0.00**



Mission Statement

Westcom

Through dedication and excellence, Westcom Emergency Communications strives to provide 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 Answering Point (PSAP) 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.

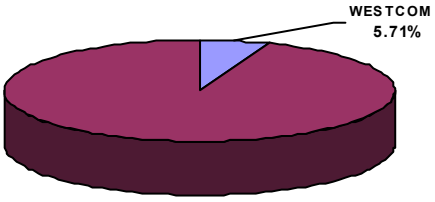
- Opportunities and methods for procuring new technology can be pursued more economically by sharing the cost rather than each city purchasing individual systems or applications.

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 2017-18 Share of Operations		
Total Operating Expenses:	$3,593,675	
Less Operating Revenue:		
WDM Schools	(20,000)	
Net Operating Expenses	**$3,573,675**	
Westcom Partner Agencies		
Clive	$412.759	11.55%
Norwalk	239,079	6.69%
Urbandale	1,000,629	28.00%
Waukee	423,123	11.84%
West Des Moines	1,498,084	41.92%
Total	**$3,573,675**	**100.00%**

BUDGET INFORMATION	
FY 2017-18 Budget	$3,593,675
FY 2016-17 Budget	$3,453,143
Percentage Change	4.07%
FY 2017-18 FTE	28.75
Change From FY 2016-17	0.00

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

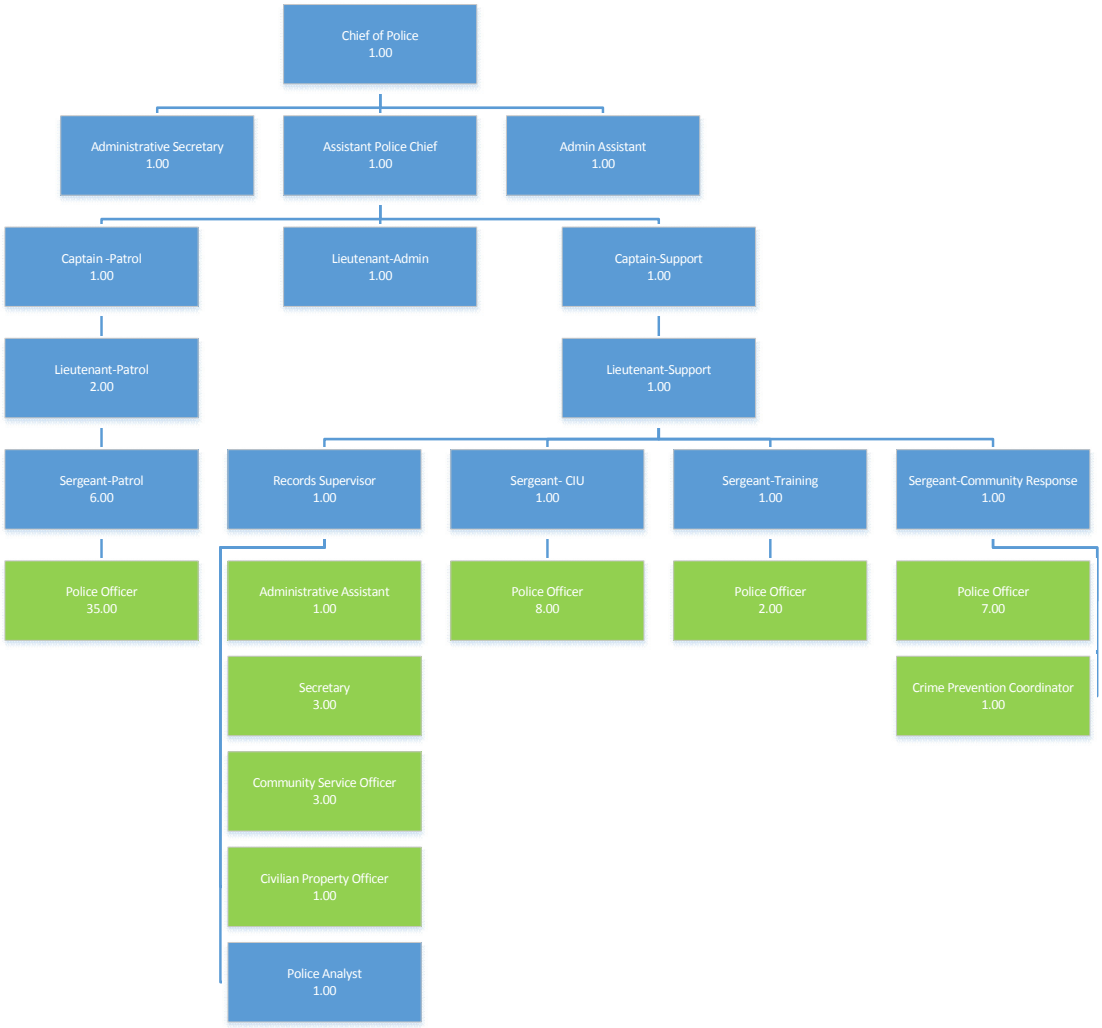
- Implemented of a new computer aided dispatch system
- Answered 189,840 phone calls in 2016, increase of 6.75% from 2015, of that calls 51,948 were 911 calls, an increase of 4.30%

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$1,205,088	$1,370,288	$1,723,155	$1,772,810	$49,655	2.88%
Part-time Employees	24,483	51,243	75,000	75,000		
Contract Help						
Overtime	157,689	170,069	155,000	85,000	(70,000)	(45.16%)
Health, Dental, Life Insurance	233,947	249,133	344,681	344,690	9	0.00%
Retirement Contributions	227,323	263,242	356,277	342,675	(13,602)	(3.82%)
Other Pay	18,486	18,606	22,560	29,955	7,395	32.78%
Total Personal Services	**$1,867,016**	**$2,122,581**	**$2,676,673**	**$2,650,130**	**($26,543)**	**(0.99%)**
Supplies & Services						
Operating & Maintenance	$188,183	$482,647	$343,700	$530,700	$187,000	54.41%
Staff Development	18,068	21,259	21,900	28,100	6,200	28.31%
Utilities	35,282	30,097	44,300	42,250	(2,050)	
Contractual Obligations	247,974	411,692	355,370	333,590	(21,780)	(6.13%)
Non-Recurring/Non-Capital	3,146					
Total Supplies & Services	**$492,653**	**$945,695**	**$765,220**	**$934,640**	**$169,420**	**22.14%**
Capital Outlay						
Replacement Charges	$9,444	$9,444	$8,750	$6,905	($1,845)	(21.09%)
Computer Hardware & Software	1,518	160,567				
Vehicles						
Miscellaneous Equipment		2,000	2,500	2,000	(500)	(20.00%)
Total Capital Outlay	**$10,962**	**$172,011**	**$11,250**	**$8,905**	**($2,345)**	**(20.84%)**
Lease/Purchase Payments	**$52,568**					
Total Expenditures	**$2,243,199**	**$3,240,287**	**$3,453,143**	**$3,593,675**	**$140,532**	**4.07%**

Personnel Summary

	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
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	1.00	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	0.25	0.00	0.00	0.00
Westcom Dispatch Shift Supervisor	3.00	4.00	4.00	4.00	0.00
Westcom Training/CAD Supervisor	0.00	0.00	1.00	1.00	0.00
WestCom Dispatcher	18.00	18.00	20.00	20.00	0.00
WestCom Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	**22.75**	**25.00**	**27.75**	**27.75**	**0.00**
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	**23.75**	**26.00**	**28.75**	**28.75**	**0.00**



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 fully committed to adopting the six pillars detailed in the President's Task Force on 21st Century Policing. The department is a full-service accredited police agency by the Commission for Accreditation of Law Enforcement Agencies (CALEA). WMDPD is one of ten agencies within the State of Iowa that is accredited by CALEA. The department suc-

cessfully completed seven accreditation audits for twenty-three continuous years of departmental accreditation receiving multiple accolades for accreditation excellence. The department will be completing our eighth accreditation review in early 2017.

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

The **Law Enforcement Center** is a 24 year old facility. A phased plan for the overall renovation of the upper and lower levels of the facility have been planned and the first and second phase as well as replacement of the entire roof have been completed. With the completion of the third phase the most every functional area of the Law Enforcement Center will have been updated and will result in improved efficiencies for police personnel to help meet the needs of the people we serve.

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** consists of four separate units; the Criminal Investigation Unit, the Training and Emergency Management Unit, Community Response Unit and the Administrative Services Unit.

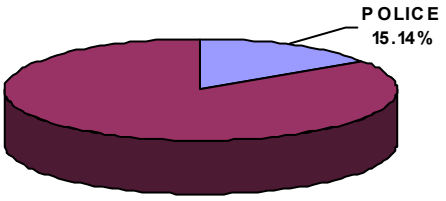
The **Criminal Investigation Unit's** mission is to support patrol by solving open cases and stopping crime trends. The unit also has three School Resource Officers that provide a liaison with school districts in order to more proactive and collaborative with school administrators, faculty, staff, and students.

The **Community Response Unit's** mission is to support patrol by providing community outreach programming and crime prevention services. Manage, communicate, and pro actively respond to actionable criminal intelligence information. Provide a prompt investigates response for unique issues, crime trends, and or quality of life issues and provide a liaison with apartment managers, business owners and managers, community groups and school districts to better serve the community.Provide a social media presence for the department to communicate vital information as well as department services to the public.

The **Training and Emergency Management** Unit's mission is to support patrol by recruiting, testing, and hiring new employees and facilitating needed training, develop and implement community based training in the areas of emergency management and homeland security. Review, update, and create department emergency response plans to better align with an "all hazards" approach. strengthen the capacity of the department to prevent, prepare for, respond to, and recover from natural an man-made disasters through public-private collaboration.

BUDGET INFORMATION	
FY 2017-18 Budget	$9,537,470
FY 2016-17 Budget	$9,507,331
Percentage Change	0.32%
FY 2017-18 FTE	86.00
Change From FY 2016-17	0.00

PERCENT OF GENERAL FUND BUDGET



The **Administrative Services** Unit's mission is to support patrol by processing and maintaining the department's criminal case files, incident reports, accident reports, and arrest records. The unit relays the city's crime statistics to appropriate state and federal agencies. The unit reviews interprets and reports crime trends through crime analysis. The unit also provides sit specific technical assistance, fingerprinting services, maintains the department's temporary holding facility and assigned personnel to meet all the standards established by the department policy and CALEA.

The **Patrol Division**'s goal is to reduce crime and fear in the community by increasing community visibility and education as well as allocating resources more efficiently and effectively to address crime trends and issues with the community. Uniformed offers provide 24/7 patrol coverage for the City of West Des Moines. The Patrol Division also includes the K-9 Unit, Community Service Officers and a Specialized Emergency Response Team (SERT). The division will continue to concentrate on the department's community policing initiative this coming year, the priority of the division continues to focus on proactive and preventative aspects of law enforcement in an attempt to identify the activity in the community before it happens. This effort consists of more visibility in the form of marked vehicles on the street, officers on foot patrol in malls, officers around schools, neighborhoods and entertainment districts, and increasing communications with the retail establishments in the city through personal contacts and crime reducing initiatives.

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
- Built reporting processes to assist supervisors in evaluating personnel performance and evaluating the effort versus the positive impact upon the community
- Youth Justice Initiative program served 83 youth/families

Significant Information

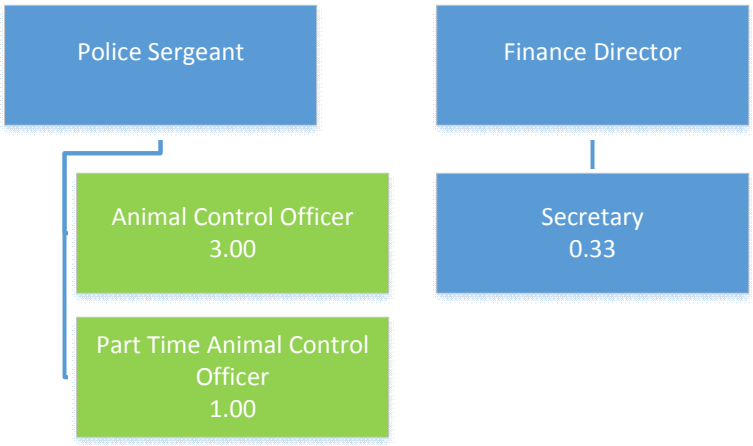
The proposed operating budget of the Police Department includes $245,000 the replacement of five (5) patrol vehicles.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$5,036,998	$5,241,179	$5,739,496	$5,843,880	$104,384	1.82%
Part-time Employees	103,196	106,719	90,000	90,000		
Contract Help						
Overtime	405,045	394,833	454,500	459,500	5,000	1.10%
Health, Dental, Life Insurance	933,303	953,079	1,120,534	1,163,450	42,916	3.83%
Retirement Contributions	208,911	223,751	244,669	257,360	12,691	5.19%
Other Pay	126,470	119,043	307,435	144,430	(163,005)	(53.02%)
Total Personal Services	**$6,813,923**	**$7,038,604**	**$7,956,634**	**$7,958,620**	**$1,986**	**0.02%**
Supplies & Services						
Operating & Maintenance	$657,529	$592,076	$716,750	$716,250	($500)	(0.07%)
Staff Development	88,448	128,365	133,525	143,525	10,000	7.49%
Utilities	67,520	65,003	75,060	75,060		
Contractual Obligations	181,261	221,647	264,962	283,115	18,153	6.85%
Non-Recurring/Non-Capital	20,900					
Total Supplies & Services	**$1,015,658**	**$1,007,091**	**$1,190,297**	**$1,217,950**	**$27,653**	**2.32%**
Capital Outlay						
Replacement Charges	$65,434	$73,400	$67,900	$68,400	$500	0.74%
Computer Hardware & Software						
Vehicles	392,147	433,330	245,000	245,000		
Miscellaneous Equipment	8,173	83,533	47,500	47,500		
Total Capital Outlay	**$465,754**	**$590,263**	**$360,400**	**$360,900**	**$500**	**0.14%**
Lease/Purchase Payments						
Total Expenditures	**$8,295,335**	**$8,635,958**	**$9,507,331**	**$9,537,470**	**$30,139**	**0.32%**

Personnel Summary

	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
Full-time Employees					
Police Administration					
Police Chief	1.00	1.00	1.00	1.00	0.00
Assistant Police Chief	0.00	0.00	0.00	1.00	1.00
Police Captain	1.00	1.00	1.00	0.00	(1.00)
Police Lieutenant	0.00	0.00	1.00	1.00	0.00
Police Sergeant	1.00	1.00	1.00	0.00	(1.00)
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	0.00	0.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00	1.00	0.00
Police Sergeant	3.00	3.00	3.00	3.00	0.00
Police Detective (CIU)	6.00	6.00	5.00	5.00	0.00
Police Officer	9.00	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	2.00	2.00	2.00	3.00	1.00
Crime Prevention Coordinator	0.00	1.00	1.00	1.00	0.00
Police Analyst	1.00	1.00	1.00	1.00	0.00
Records Supervisor	1.00	1.00	1.00	1.00	0.00
Secretary	3.00	3.00	3.00	3.00	0.00
Police Patrol Operations					
Police Captain	0.00	0.00	0.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00	2.00	0.00
Police Sergeant	7.00	7.00	7.00	6.00	(1.00)
Police Officer	32.00	34.00	35.00	35.00	0.00
Community Service Officer	1.00	2.00	1.00	0.00	(1.00)
Total Full-time Employees	**79.00**	**82.00**	**82.00**	**82.00**	**0.00**
Part-time Employees					
Code Enforcement Officer	0.50	0.50	0.00	0.00	0.00
Investigator	0.50	0.00	0.00	0.00	0.00
School Crossing Guards	4.00	4.00	4.00	4.00	0.00
Total Part-time Employees	**5.00**	**4.50**	**4.00**	**4.00**	**0.00**
Total Authorized Personnel	**84.00**	**86.50**	**86.00**	**86.00**	**0.00**



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

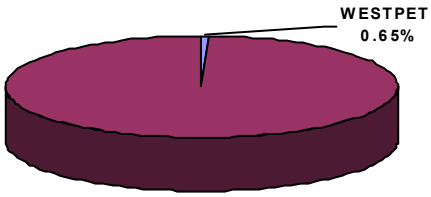
The Animal Control Services Unit is positioned within the Police department under the direction of the police chief. A 28E Agreement between the cities of West Des Moines, Clive, and Urbandale outlines a cost sharing agreement between the three cities with West Des Moines currently serving as the coordinating 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 2016, a total of 10,742 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 approximately $230,000 in annual licensing revenue.

BUDGET INFORMATION	
FY 2017-18 Budget	$408,005
FY 2016-17 Budget	$400,924
Percentage Change	1.77%
FY 2017-18 FTE	4.33
Change From FY 2016-17	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

	West Des Moines	Urbandale	Clive
Percentage of Expenses	51.45%	34.37%	14.18%
Animal License Revenue	$107,972	$86,952	$34,947
Less WDM Admin	38,198	(26,872)	(11,326)
Total Revenue Per City	**$146,170**	**$60,080**	**$23,621**
Animal Control Expense	$167,769	$112,074	$46,238
Animal Licensing Expense	81,924		
Total Expense per City	**$249,693**	**$112,074**	**$46,238**
Net WestPet Expense	**$103,523**	**$51,994**	**$22,617**

Performance Measures

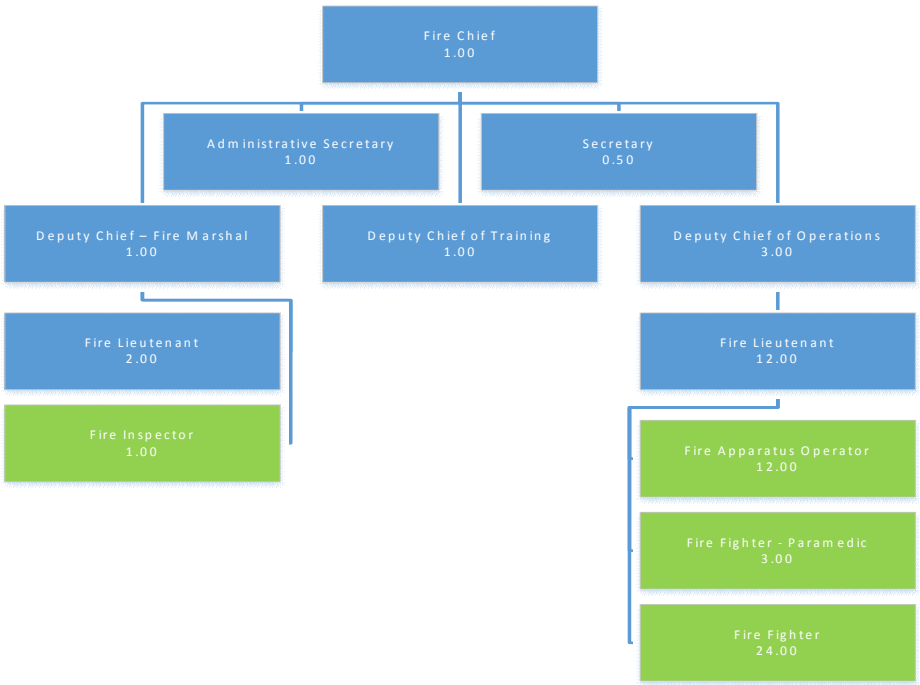
	2014	2015	2016	Change
Animals Licensed	9,190	10,196	10,742	+546

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$136,730	$164,125	$175,000	$171,000	($4,000)	(2.29%)
Part-time Employees	20,520	45,380	47,230	47,500	270	0.57%
Contract Help		1,248				
Overtime	3,541	2,469	4,200	4,200		
Health, Dental, Life Insurance	36,372	42,609	45,965	62,860	16,895	36.76%
Retirement Contributions	26,656	33,200	37,954	37,180	(774)	(2.04%)
Other Pay	2,150	2,310	8,820	2,350	(6,470)	(73.36%)
Total Personal Services	**$225,969**	**$291,341**	**$319,169**	**$325,090**	**$5,921**	**1.86%**
Supplies & Services						
Operating & Maintenance	$34,250	$25,507	$45,500	$45,500		
Staff Development	2,094	912	8,500	8,500		
Utilities	3,147	3,131	3,755	3,755		
Contractual Obligations	66,444	8,913	12,000	13,200	1,200	10.00%
Non-Recurring/Non-Capital						
Total Supplies & Services	**$105,935**	**$38,463**	**$69,755**	**$70,955**	**$1,200**	**1.72%**
Capital Outlay						
Replacement Charges	$9,120	$10,956	$11,000	$10,960	($40)	(0.36%)
Computer Hardware & Software	12,836					
Vehicles						
Miscellaneous Equipment			1,000	1,000		
Total Capital Outlay	**$21,956**	**$10,956**	**$12,000**	**$11,960**	**($40)**	**(0.33%)**
Lease/Purchase Payments						
Total Expenditures	**$353,860**	**$340,760**	**$400,924**	**$408,005**	**$7,081**	**1.77%**

Personnel Summary

	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
Full-time Employees					
Animal Control Officer	3.00	3.00	3.00	3.00	0.00
Secretary	0.00	0.33	0.33	0.33	0.00
Total Full-time Employees	**3.00**	**3.33**	**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	**4.00**	**4.33**	**4.33**	**4.33**	**0.00**



Vision Statement

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

Department Description

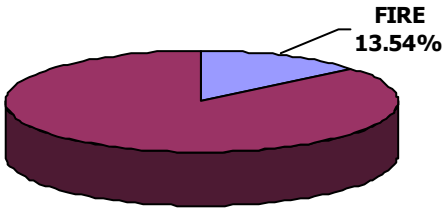
The department is comprised of full-time and paid-on-call personnel with full-time fire fighters staffing five public safety facilities. The five public safety facilities are: Fire/EMS Station #17 at 1401 Railroad Avenue, Fire/EMS Station #18 at 5025 Grand Avenue, Fire/EMS Station #21 at 3421 Ashworth 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, accurate record keeping, employee development, coordination, and support services for approximately ninety full-time and paid-on-call personnel. The administrative staff works very closely with other city department managers to ensure quality and cooperative approaches to community challenges.

BUDGET INFORMATION	
FY 2017-18 Budget	$8,526,627
FY 2016-17 Budget	$8,615,662
Percentage Change	(1.03%)
FY 2017-18 FTE	61.50
Change From FY 2016-17	2.00

PERCENT OF GENERAL FUND BUDGET



The **Fire Prevention Bureau** performs plan reviews and inspections on new and remodeled occupancies for life safety and oversees the fire fighters who perform annual inspections on existing occupancies. The Bureau is staffed with four full-time equivalents who also perform administrative tasks, work with Development Review teams, manage Fire Department press releases and social media information, manger three Fire Investigators, conduct public education programs, and supervise part-time fire fighters that conduct re-inspections. The inspectors also monitor the business engaged in fire sprinklers, fire alarms and monitoring of these systems in the City.

The **Training** division provides on-going training, education, and certification to fire service personnel necessary to insure a competent, efficient emergency response organization. It is the further mission of this division to provide necessary research, evaluation and recommendations for new products and procedures necessary to maintain a state-of-the-art emergency response organization.

The **Emergency Management** division is responsible for coordinating emergency planning for weather-related and other disasters, assists with maintaining an emergency operations center, conducts emergency preparedness training and operates a citywide storm/tornado warning siren system. The primary focus of this division is to provide the best possible emergency services for those who visit, reside, or work in the City of West Des Moines.

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 houses the fire department's Deputy Chief of Training and also the part-time work force that staffs the station approximately 40% of the year. A 24/7 ambulance that is staffed with two EMS full-time equivalents is also housed at this facility. This station also serves 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 for pumping facilities for fire truck to perform their annual pump testing.

Station #18, located at 5025 Grand Avenue, was completed in February of 2002. Station #18 is served by four full-time equivalents housed in the facility on a 24/7 schedule, staffing an engine and several other units. These full time equivalents also comprise the West Des Moines Fire Specialized Rescue Team.

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 located in the basement. This station is staffed with four fire full-time equivalents.

Station #21, located at 3421 Ashworth Road, was originally dedicated in October of 1972, remodeled in 1994 and houses the fire administrative offices and the fire prevention bureau. Response staff stationed at this facility are seven full-time equivalents staffing one ladder unit, a fire department shift supervisor, and an ambulance staffed by two EMS full-time equivalents.

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 a combination of career and part-time fire fighters. Staff at this station respond to fire and medical emergencies and both communities and also conduct fire inspections and public education events.

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.

Performance Measures

	2014	2015	2016	Change
# of Calls of Service	2,890	3,231	3,487	+256
# of Unit Responses	4,355	4,486	4,982	+496
# of Inspections Managed by the Fire Prevention Bureau	2,935	2,992	3,052	+60

Accomplishments

- Maintained the goal of travel time to emergencies of less than 6 minutes and 30 seconds in over 90% of the responses
- Replaced attack truck with multi-function apparatus that allows more staffing options

Significant Information

The Fire Department FY 2016-17 budget includes $455,000 of additional building maintenance expenses for the Locution system installation at the five Public Safety Stations.

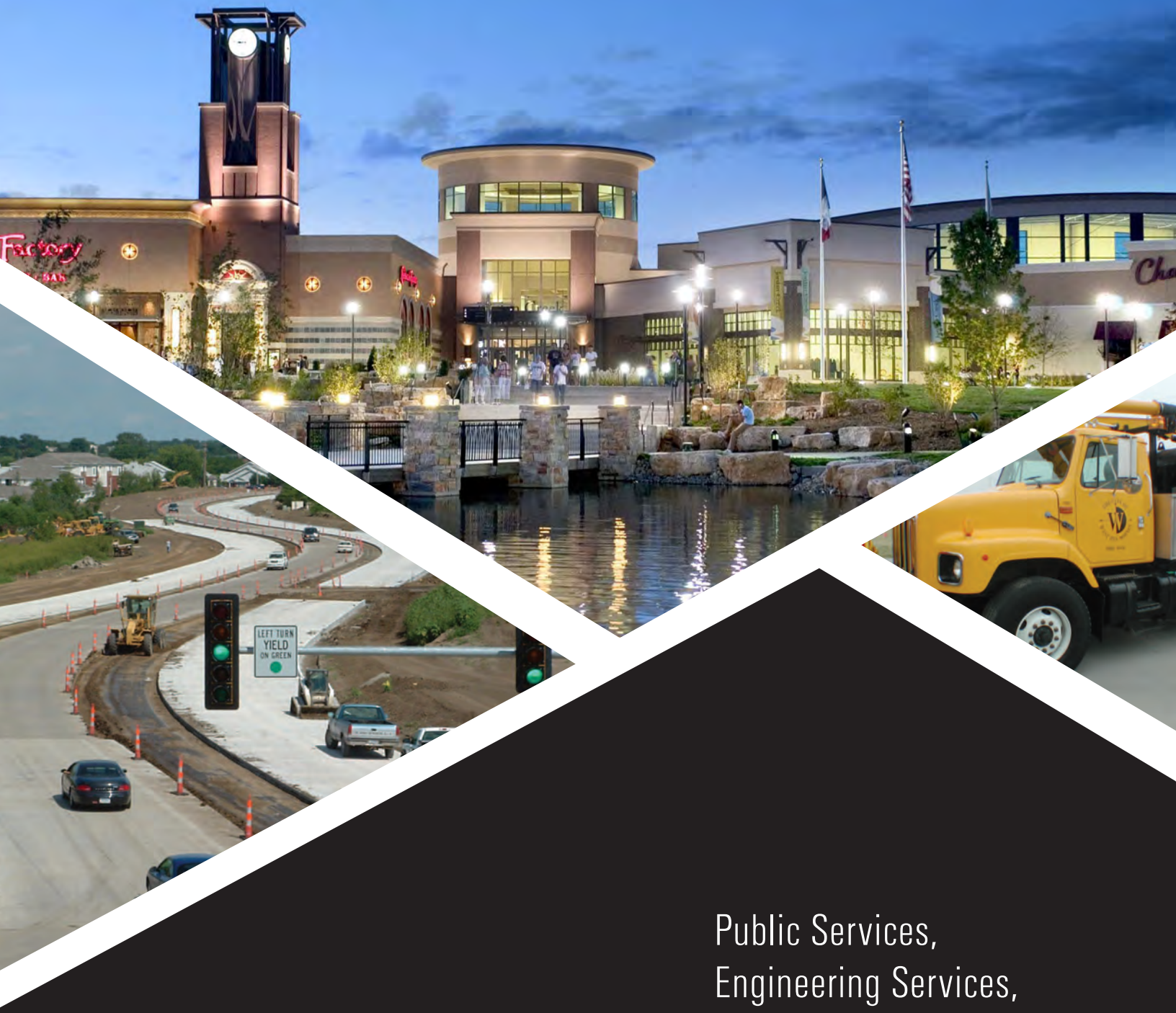
The Fire Department has been allocated $48,000 for the replacement of Self Contained Breath Apparatus (SCBA), $40,907 for personal protective equipment and $37,390 for supplemental equipment requests in the FY 2017-18 budget.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$4,032,401	$4,235,344	$4,611,610	$4,857,405	$245,795	5.33%
Part-time Employees	290,498	300,283	560,100	531,200	(28,900)	(5.16%)
Contract Help						
Overtime	240,602	294,187	239,500	235,000	(4,500)	(1.88%)
Health, Dental, Life Insurance	706,923	720,539	887,859	921,735	33,876	3.82%
Retirement Contributions	143,958	150,572	214,053	213,913	(140)	(0.07%)
Other Pay	53,151	78,876	97,840	97,560	(280)	(0.29%)
Total Personal Services	**$5,467,533**	**$5,779,801**	**$6,610,962**	**$6,856,813**	**$245,851**	**3.72%**
Supplies & Services						
Operating & Maintenance	$726,459	$531,273	$970,485	$558,510	($411,975)	(42.45%)
Staff Development	34,709	40,134	61,100	69,365	8,265	13.53%
Utilities	136,831	124,267	165,895	163,395	(2,500)	(1.51%)
Contractual Obligations	11,493	234,055	302,500	317,402	14,902	4.93%
Non-Recurring/Non-Capital	28,841					
Total Supplies & Services	**$938,333**	**$929,729**	**$1,499,980**	**$1,108,672**	**($391,308)**	**(26.09%)**
Capital Outlay						
Replacement Charges	$364,771	$372,024	$404,720	$433,845	$29,125	7.19%
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment	84,165	43,243	100,000	127,297	27,297	27.29%
Total Capital Outlay	**$448,936**	**$415,267**	**$504,720**	**$561,142**	**$56,422**	**11.18%**
Lease/Purchase Payments						
Total Expenditures	**$6,854,802**	**$7,124,797**	**$8,615,662**	**$8,526,627**	**($89,035)**	**(1.03%)**

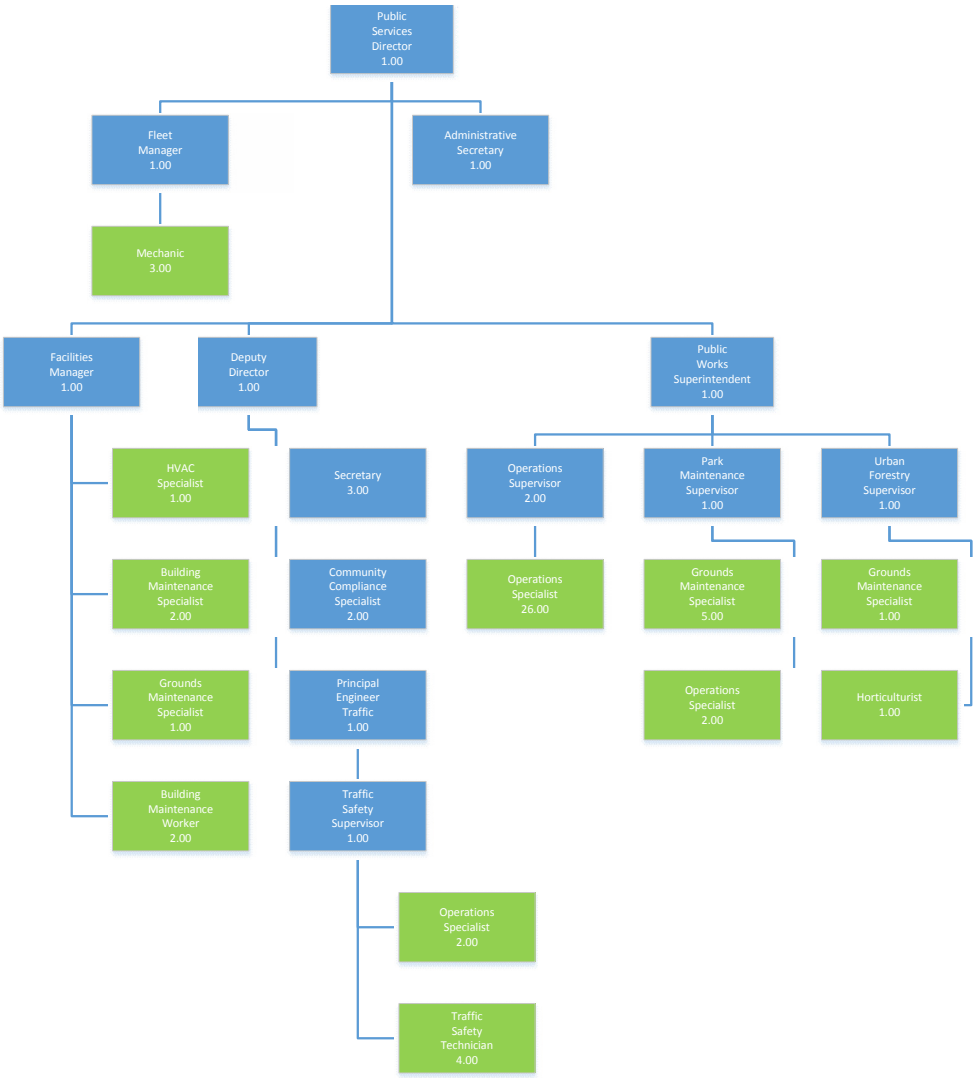
Personnel Summary

	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
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
Lieutenant	1.00	1.00	1.00	2.00	1.00
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	12.00	12.00	0.00
Fire Apparatus Driver-Operator	9.00	9.00	12.00	12.00	0.00
Fire Fighter - Paramedic	3.00	3.00	3.00	3.00	0.00
Fire Fighter	27.00	27.0	23.00	24.00	1.00
Total Full-time Employees	**57.00**	**57.00**	**59.00**	**61.00**	**2.00**
Part-Time Employees					
Secretary	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	**57.00**	**57.00**	**59.50**	**61.50**	**2.00**



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

Public Services



Mission Statement

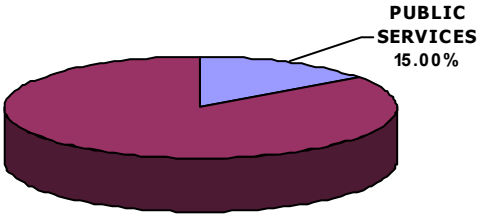
"To provide the citizens of West Des Moines with efficient and high quality levels of service in a cost-effective manner while maintaining the City's infrastructure."

Department Description

The Public Services Department provides essential services to the citizens of West Des Moines. The department is tasked with the maintenance and management of the City's infrastructure and assets such as: roadways, storm sewer system, sanitary sewer system, parks, green ways, trees, City buildings, Community Compliance, fleet of vehicles, and equipment. This includes activities such as short and long term planning, budgeting, implementation of maintenance programs and record keeping of the City's infrastructure. The Department is also responsible for the operation of the City's traffic control system and food alert system.

BUDGET INFORMATION	
FY 2017-18 Budget	$9,446,170
FY 2016-17 Budget	$8,590,809
Percentage Change	9.96%
FY 2017-18 FTE	67.00
Change From FY 2016-17	2.00

PERCENT OF GENERAL FUND BUDGET



Public Services **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.

Community Compliance is responsible for the enforcement of certain nuisance codes and reports outs to the Community Compliance Council Committee for direct feedback and direction from the City Council. Common compliance requests include: junk cars, auto parts stored outside on private property, vehicles parked on unpaved surfaces, junk and debris in yards, weed and/or grass growing to a height of 10" or more, snow and ice removal from sidewalks, and sidewalk defects.

Traffic Control & Safety is responsible for traffic signals operations and maintenance, street/parking lot painting, sign maintenance, fiber network maintenance, and One-Call locates for signal/fiber network cables.

Flood Control is responsible for the maintenance of the City's flood control system and other flood fighting activities including participation in the Des Moines Metro Flood Alert System.

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 division is also responsible for the construction of bus stop pads.

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.

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

Building and Facilities core responsibility is to maintain the health and well-being of the City facilities and the safety of the occupants and visitors that use these facilities on a daily basis.

Fleet coordinates the maintenance, repair, purchase, and disposal of equipment and vehicles.

Parks maintenance responsibilities were shifted to the Public Services Department in September of 2016. The Parks division works closely with the Parks and Recreation Department and their programming to promote healthy and vibrant recreation opportunities in West Des Moines. Mainly done through mowing/vegetation management, grounds patrol/pick up, safety inspections, equipment upkeep and repair. These areas maintained include; open spaces, greenbelts, trails pond/lake, playgrounds, aquatic centers, shelters, sports courts/fields, special events, trails, and natural resource areas.

The **Urban Forestry** division is responsible for the periodic assessment and maintenance of all public trees including those on public right-of-way and median, within maintained areas of parks, in Jordan Creek Cemetery, and along city bikeways and trails. In addition, the division oversees all right-of-way tree planting and removal permits. In 2015 the Emerald Ash Borer was confirmed in West Des Moines, with its inevitable devastating impacts on a valuable resource, the division monitors the condition of all public ash trees and treats trees meeting criteria established by the city. All horticulture and landscape established and maintenance activities, including those at designated sights in Valley Junction, in parks, and city facilities are completed through the Urban Forestry division.

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

- Average turnaround time for high or emergent city facilities cases reduced to less than 24 hours, non-emergent issues reduced from an average of 3 days to less than 2 days
- Installation of radar technology at 32 intersections (vs in-pavement loops)
- 75 signalized intersections have adaptive traffic signal technology, reducing motorist travel time and fuel consumption
- Ninety-one intersection have pan-tilt zoom camera units that enables staff to monitor traffic

Significant Information

The Public Services department has been allocated $170,000 for the purchase of digital radios to replace existing analog radios that will no longer be supported after 12/31/2018.

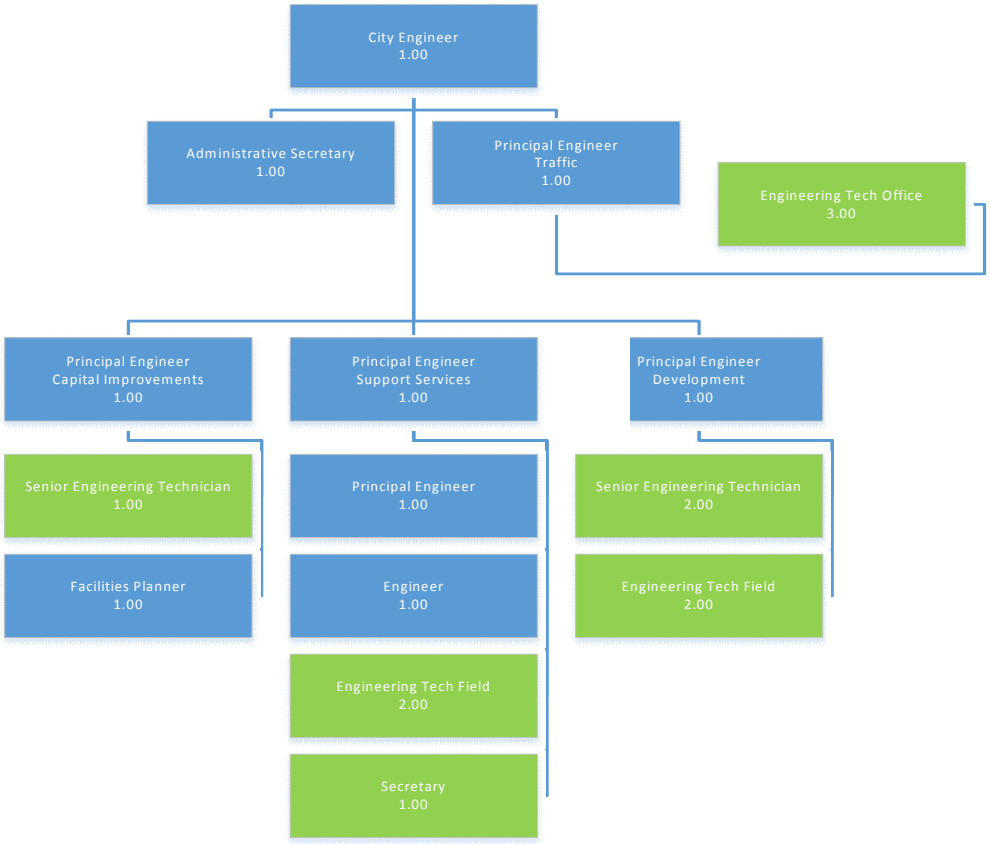
Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$3,283,284	$3,294,671	$3,426,630	$3,688,725	$262,095	7.65%
Part-time Employees	68,502	82,139	373,400	522,500	149,100	39.93%
Contract Help						
Overtime	183,898	180,559	125,945	121,700	(4,245)	(3.37%)
Health, Dental, Life Insurance	636,286	623,403	684,898	796,840	111,942	16.34%
Retirement Contributions	585,098	587,249	681,844	702,610	20,766	3.05%
Other Pay	60,323	65,731	111,338	62,159	(49,179)	
Total Personal Services	**$4,817,391**	**$4,833,752**	**$5,404,055**	**$5,894,534**	**$490,479**	**9.08%**
Supplies & Services						
Operating & Maintenance	$1,564,100	$1,319,098	$1,814,035	$1,930,390	$116,355	6.41%
Staff Development	36,835	59,100	59,550	74,950	15,400	25.86%
Utilities	111,259	93,936	133,520	135,520	2,000	1.50%
Contractual Obligations	62,708	367,031	389,725	420,281	30,556	7.84%
Non-Recurring/Non-Capital						
Total Supplies & Services	**$1,774,902**	**$1,839,165**	**$2,396,830**	**$2,561,141**	**$164,311**	**6.86%**
Capital Outlay						
Replacement Charges	$568,672	$571,584	$713,424	$808,495	$95,071	13.33%
Computer Hardware & Software		11,600	3,500		(3,500)	(100.00%)
Vehicles						
Miscellaneous Equipment	88,343	49,102	73,000	182,000	109,000	149.32%
Total Capital Outlay	**$657,015**	**$632,286**	**$789,924**	**$990,495**	**$200,571**	**25.39%**
Lease/Purchase Payments						
Total Expenditures	**$7,249,308**	**$7,305,203**	**$8,590,809**	**$9,446,170**	**$855,361**	**9.96%**

Personnel Summary

	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
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 Secretary	1.00	1.00	1.00	1.00	0.00
Secretary	2.00	2.00	3.00	3.00	0.00
Buildings & Facilities					
Buildings & Facilities Manager	1.00	1.00	1.00	1.00	0.00
Building Maintenance Specialist	0.00	0.00	2.00	2.00	0.00
Building Maintenance Worker	4.00	4.00	2.00	2.00	0.00
HVAC Specialist	1.00	1.00	1.00	1.00	0.00
Grounds Maintenance Specialist	0.00	0.00	1.00	1.00	0.00
Community Compliance					
Community Compliance Specialists	0.00	0.00	2.00	2.00	0.00
Engineering					
Construction Supervisor	1.00	1.00	0.00	0.00	0.00
Engineering Technician	7.00	7.00	0.00	0.00	0.00
Principal Engineer	1.00	1.00	0.00	0.00	0.00
Secretary	1.00	1.00	0.00	0.00	0.00
Fleet					
Fleet Manager	1.00	1.00	1.00	1.00	0.00
Mechanic	3.00	3.00	3.00	3.00	0.00
Operations					
Public Works Superintendent*	0.00	0.00	1.00	1.00	0.00
Operations Supervisor*	2.00	2.00	2.00	2.00	0.00
Stormwater Supervisor	1.00	1.00	0.00	0.00	0.00
Parks Maintenance Supervisor	0.00	0.00	1.00	1.00	0.00
Urban Forestry Supervisor	0.00	0.00	1.00	1.00	0.00
Operations Specialist*	26.00	26.00	26.00	28.00	2.00
Grounds Maintenance Specialist	0.00	0.00	6.00	6.00	0.00
Horticulturist	0.00	0.00	1.00	1.00	0.00
Traffic					
Principal Engineer	1.00	1.00	1.00	1.00	0.00
Operations Specialist	2.00	2.00	2.00	2.00	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	**62.00**	**62.00**	**65.00**	**67.00**	**2.00**
Total Authorized Personnel	**62.00**	**62.00**	**65.00**	**67.00**	**2.00**

* A portion of cost related to this position are paid out Sanitary Sewer Funds or Stormwater Funds.



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.

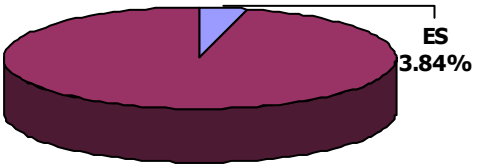
The Engineering Administration Division provides systematic construction, reconstruction, and repair programs for sanitary and storm sewer infrastructure as well as process and records management of those infrastructure systems.

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.

The Traffic Division provides transportation planning, forecasting, and managing of the City's transportation system as well as mapping/GIS support.

BUDGET INFORMATION	
FY 2017-18 Budget	$2,416,295
FY 2016-17 Budget	$2,314,920
Percentage Change	4.38%
FY 2017-18 FTE	20.00
Change From FY 2016-17	1.00

PERCENT OF GENERAL FUND BUDGET



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 specification.

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

- Managed $46 million in construction projects during 2016 season
- Managed $14 million in design projects during 2016 season
- Began nearly $100 million in infrastructure development associated with Microsoft Osmium data center project
- Beginning the process of paperless record-keeping and digitizing old records
- Completed reorganization of Engineering Services, centralizing all engineering functions

Significant Information

The Engineering Services department has been allocated $6,000 for the purchase of pavement management software.

Financial Summary

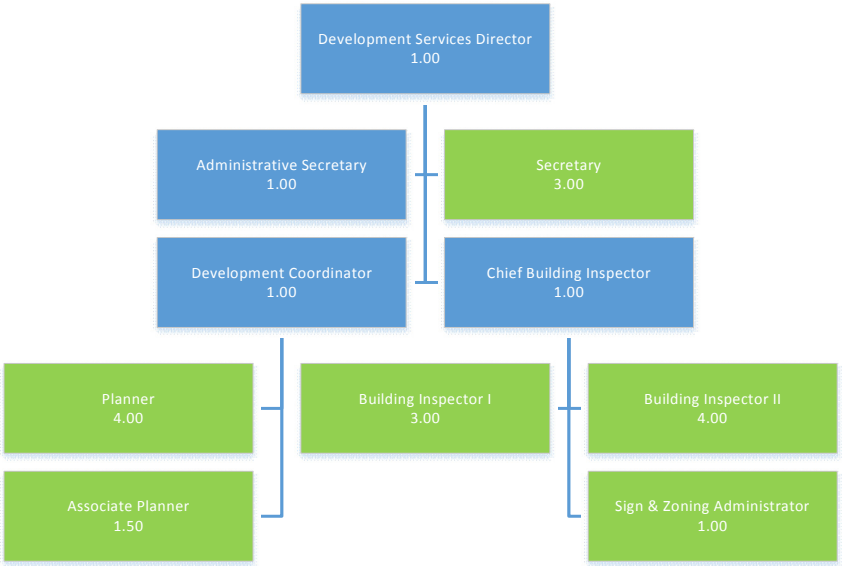
	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$429,889	$620,332	$1,368,600	$1,513,950	$145,350	10.62%
Part-time Employees	4,366	3,833	48,900	25,000	(23,900)	(48.88%)
Contract Help						
Overtime		5,014	73,000	51,000	(22,000)	(30.14%)
Health, Dental, Life Insurance	67,325	95,130	238,695	302,370	63,675	26.68%
Retirement Contributions	74,373	107,619	266,205	278,725	12,520	4.70%
Other Pay	4,695	5,995	13,935	16,830	2,895	20.78%
Total Personal Services	**$580,648**	**$837,923**	**$2,009,335**	**$2,187,875**	**$178,540**	**8.89%**
Supplies & Services						
Operating & Maintenance	$384	$10,448	$85,460	$51,845	($33,615)	(39.33%)
Staff Development		10,179	40,900	32,570	(8,330)	(20.37%)
Utilities			925	900	(25)	(2.70%)
Contractual Obligations		4,900	104,150	100,930	(3,220)	(3.09%)
Donations to Agencies						
Non-Recurring/Non-Capital						
Total Supplies & Services	**$384**	**$25,527**	**$231,435**	**$186,245**	**($45,190)**	**(19.53%)**
Capital Outlay						
Replacement Charges			$24,250	$32,175	$7,925	32.68%
Computer Hardware & Software				6,000	6,000	100.00%
Vehicles			28,500		(28,500)	(100.00%)
Miscellaneous Equipment			21,400	4,000	(17,400)	(81.31%)
Total Capital Outlay			**$74,150**	**$42,175**	**($31,975)**	**(43.12%)**
Lease/Purchase Payments						
Total Expenditures	**$581,032**	**$863,450**	**$2,314,920**	**$2,416,295**	**$101,375**	**4.38%**

Personnel Summary

	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
Full-time Employees					
Administrative					
City Engineer	1.00	1.00	1.00	1.00	0.00
Principal Engineer*	4.00	4.00	4.00	4.00	0.00
Administrative Secretary	0.00	1.00	1.00	1.00	0.00
Secretary	0.00	0.00	1.00	1.00	0.00
Capital Improvements					
Senior Engineering Technician	0.00	0.00	1.00	1.00	0.00
Facilities Planner	0.00	0.00	0.00	1.00	1.00
Development					
Senior Engineering Technician	2.00	2.00	2.00	2.00	0.00
Support Services					
Principal Engineer	0.00	0.00	1.00	1.00	0.00
Engineer- MS4 **	0.00	1.00	1.00	1.00	0.00
Field Technician - Development	0.00	0.00	2.00	2.00	0.00
Field Technician - MS4 **	0.00	0.00	1.00	1.00	0.00
Field Technician - ROW/Utilities	0.00	0.00	1.00	1.00	0.00
Traffic					
Office Technician	0.00	0.00	3.00	3.00	0.00
Total Full-time Employees	**7.00**	**9.00**	**19.00**	**20.00**	**1.00**
Total Authorized Personnel	**7.00**	**9.00**	**19.00**	**20.00**	**1.00**

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

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



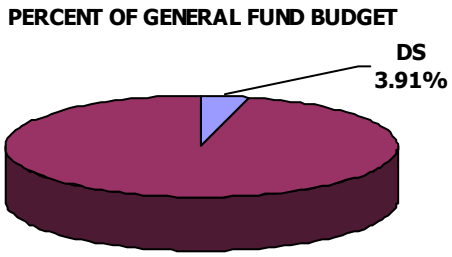
Department Description

The Development Services department works closely with developers, consultants, and builders to address development and construction needs within the community. Staff manages projects from inception at the pre-application stage, through project submittal, presentation to the approval bodies, construction, inspection, and completion with the issuance of the final occupancy permit. 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 12,500 new construction inspections and 5,400 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. The Planning division staff serves as the hub for the processing of development applications, coordination of the review by the various City departments and outside agencies, conveying review comments and concern to the applicants, resolution of issues raised with development proposals, and the preparation of staff reports and presentation to the Plan and Zoning Commission, the Board of Adjustment, and the City Council. Another key role of the Planning Division plays is the maintenance and update of the Comprehensive Plan and the Zoning Code, which provide the long-range plan for the development of

BUDGET INFORMATION	
FY 2017-18 Budget	$2,465,982
FY 2016-17 Budget	$2,392,322
Percentage Change	3.08%
FY 2017-18 FTE	20.50
Change From FY 2016-17	0.00



the city and the details for the physical development of the City, respectively.

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

- Total construction value for calendar year 2016 was $1,067,535,149, more than double the previous highest year of $490,234,000 in 2008
- Approximately 5,400 rental inspections and 12,100 construction inspections completed in calendar year 2016
- Over 305 development applications process by the Planning Division

Performance Measures

Residential Construction Permits Issued	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016	Change from 2015 to 2016
Single Family	120	153	182	+29
Town House	83 / 166 units	69 / 206 units	43 / 84 units	-26 /-122 units
Apartments	11 / 14 units	6 / 212 units	6 / 296 units	0 /+84 units
Additions, Remodels, etc.	150	163	177	+14

Significant Information

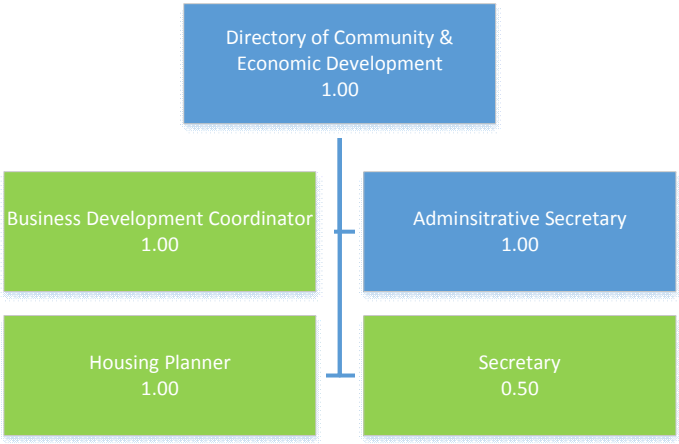
For FY 2017-18 $100,000 has been included in the budget to work on updating the City's comprehensive plan.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$1,343,056	$1,295,187	$1,537,500	$1,579,350	$41,850	2.72%
Part-time Employees	2,660	391,106	23,000	30,000	7,000	30.43%
Contract Help						
Overtime	3,111	7,876	6,000	6,000		
Health, Dental, Life Insurance	241,585	221,476	302,725	327,415	24,690	8.16%
Retirement Contributions	227,161	250,722	280,715	282,130	1,415	0.50%
Other Pay	13,620	17,064	14,845	15,130	285	1.92%
Total Personal Services	**$1,831,193**	**$2,183,431**	**$2,164,785**	**$2,240,025**	**$75,240**	**3.48%**
Supplies & Services						
Operating & Maintenance	$60,908	$93,999	$45,552	$45,552		
Staff Development	11,818	15,074	34,495	34,495		
Utilities	199	207	300	300		
Contractual Obligations	67,948	71,374	119,640	121,500	1,860	1.55%
Non-Recurring/Non-Capital	511,507					
Total Supplies & Services	**$652,380**	**$180,654**	**$199,987**	**$201,847**	**$1,860**	**0.93%**
Capital Outlay						
Replacement Charges	$12,756	$12,756	$10,450	$24,110	$13,660	130.72%
Computer Hardware & Software			17,100		(17,100)	(100.00%)
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay	**$12,756**	**$12,756**	**$27,550**	**$24,110**	**($3,440)**	**(12.49%)**
Lease/Purchase Payments						
Total Expenditures	**$2,496,329**	**$2,376,841**	**$2,392,322**	**$2,465,982**	**$73,660**	**3.08%**

Personnel Summary

	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
Full-time Employees					
Development Services Director	1.00	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	3.00	3.00	3.00	3.00	0.00
Secretary	2.00	2.00	2.00	2.00	0.00
Sign and Zoning Administrator	1.00	1.00	1.00	1.00	0.00
Planning					
Development Planning & Inspection Manager	1.00	0.00	0.00	0.00	0.00
Development Coordinator	0.00	1.00	1.00	1.00	0.00
Planner	5.00	4.00	4.00	4.00	0.00
Associate Planner	0.00	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
Total Full-time Employees	**20.00**	**20.00**	**20.00**	**20.00**	**0.00**
Part-time Employees					
Associate Planner	0.00	0.50	0.50	0.50	0.00
Total Part-time Employees	**0.00**	**0.50**	**0.50**	**0.50**	**0.00**
Total Authorized Personnel	**20.00**	**20.50**	**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:

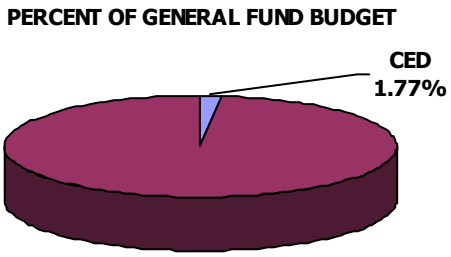
Housing: The City works with two housing programs in an administrative capacity: the Dallas County Local Housing Trust Fund and the Metro Home Improvement Program. The department works with the boards of directors or management committees for these programs to set policy and oversee there operations. 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 CDGB funds, including Transit Pass, Homeless Prevention, and Rapid Rehousing.

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 2017-18 Budget	$1,114,605
FY 2016-17 Budget	$1,979,041
Percentage Change	(43.68%)
FY 2017-18 FTE	4.50
Change From FY 2016-17	0.00



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
- Provide for a mix os housing options to serve a broad range of household incomes
- In conjuction with the Historic Valley Juntion Foundation, continue to promote the City's historic business district
- Identify policies, process and partners to encourage entrepreneurship and local business growth
- Identify opportunities and constraints in redevelopment of commercial corridors

Accomplishments

- Neighborhood Finance Corporation program began in August of 2016
- Began implementation of Historic West Des Moines Master Plan in November of 2016
- Secured funding thru State of Iowa High Quality Jobs Program for seven WDM companies

Performance Measures

A balance of social, economic and environmental health.				
	2014	2015	2016	Change
Transit Passes Distributed	269	269	290	+21
Executive Call Program	60	58	65	+7

Significant Information

$200,000 has been added to the budget again in FY 2017-18 for a contribution to the Neighborhood Finance Corporation for to fund a lending program in West Des Moines. $25,000 has also been included in the FY 2017-18 budget for the completion of a Housing Needs Assessment.

Financial Summary

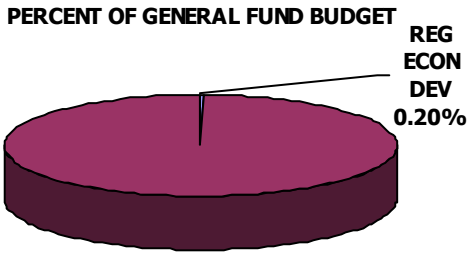
	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$309,309	$305,744	$353,920	$337,600	($16,320)	(4.61%)
Part-time Employees	22,162	30,354	26,500	30,000	3,500	13.21%
Contract Help						
Overtime	289	7,526	5,000	5,000		
Health, Dental, Life Insurance	44,496	42,358	50,910	56,975	6,065	11.91%
Retirement Contributions	54,736	57,021	65,385	65,465	80	0.12%
Other Pay	3,078	5,237	3,250	2,495	(755)	(23.23%)
Total Personal Services	**$434,070**	**$448,240**	**$504,965**	**$497,535**	**($7,430)**	**(1.47%)**
Supplies & Services						
Operating & Maintenance	$165,239	$339,848	$397,950	$369,310	($28,640)	(7.20%)
Staff Development	6,475	8,002	9,900	11,650	1,750	17.68%
Utilities	37	112	350	125	(225)	(64.29%)
Contractual Obligations	8,574	3,139	210,376	232,405	22,029	10.47%
Non-Recurring/Non-Capital						
Total Supplies & Services	**$180,325**	**$351,101**	**$618,576**	**$613,490**	**($5,086)**	**(0.82%)**
Capital Outlay						
Replacement Charges	$2,760	$2,760	$500	$3,580	$3,080	616.00%
Computer Hardware & Software						
Vehicles						
Miscellaneous Capital			855,000		(855,000)	(100.00%)
Total Capital Outlay	**$2,760**	**$2,760**	**$855,500**	**$3,580**	**($851,920)**	**(99.58%)**
Lease/Purchase Payments						
Total Expenditures	**$617,155**	**$802,101**	**$1,979,041**	**$1,114,605**	**($864,436)**	**(43.68%)**

Personnel Summary

	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
Full-time Employees					
Comm & Economic Dev Director	1.00	1.00	1.00	1.00	0.00
Business Development Coordinator	0.00	0.00	1.00	1.00	0.00
Planner	1.00	1.00	0.00	0.00	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 2017-18 Budget	$125,365
FY 2016-17 Budget	$123,906
Percentage Change	1.18%
FY 2017-18 FTE	0.00
Change From FY 2016-17	0.00



Activity Description

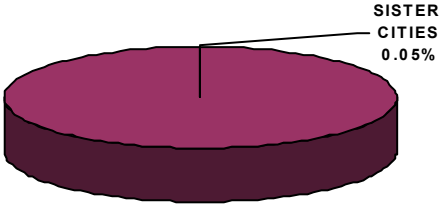
The goal of this activity is to promote economic development for the City by establishing partnerships with regional economic development groups such as the Des Moines Area Metropolitan Planning Organization, Greater Des Moines Partnership, Greater Dallas County Development Alliance, Warren County Economic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

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
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		$3,070				
Staff Development		1,460				
Utilities						
Contractual Obligations	109,997	110,247	123,906	125,365	1,459	1.18%
Non-Recurring/Non-Capital						
Total Supplies & Services	**$109,997**	**$114,777**	**$123,906**	**$125,365**	**$1,459**	**1.18%**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	**$109,997**	**$114,777**	**$123,906**	**$125,365**	**$1,459**	**1.18%**

BUDGET INFORMATION	
FY 2017-18 Budget	$29,000
FY 2016-17 Budget	$15,000
Percentage Change	93.33%
FY 2017-18 FTE	0.00
Change From FY 2016-17	0.00

PERCENT OF GENERAL FUND BUDGET



Activity Description

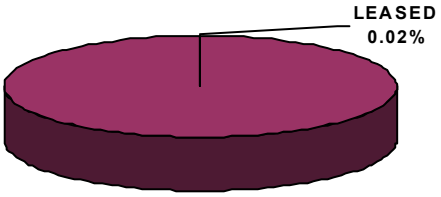
A Sister Cities Commission was established in March of 2013 for the purpose of establishing sister city partnerships between West Des Moines and similar municipalities around the world, intended to further economic cooperation and cultural and educational exchanges. In 2014 Mateh Asher, Israel, a region along the Mediterranean Sea in western Galilee became West Des Moines' first sister city. Hotel/Motel tax dollars will be used to fund the Sister Cities Commission activities.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
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	$7,386	$656	$11,835	$26,000	$14,165	119.69%
Staff Development	7,770	3,907	3,165	3,000	(165)	(5.21%)
Utilities						
Contractual Obligations						
Non-Recurring/Non-Capital						
Total Supplies & Services	**$15,156**	**$4,563**	**$15,000**	**$29,000**	**$14,000**	**93.33%**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	**$15,156**	**$4,563**	**$15,000**	**$29,000**	**$14,000**	**93.33%**

BUDGET INFORMATION	
FY 2017-18 Budget	$14,005
FY 2016-17 Budget	$14,155
Percentage Change	(1.06%)
FY 2017-18 FTE	0.00
Change From FY 2016-17	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.

318 5th Street, opened in 1954 as the new West Des Moines City Hall and served as City Hall for almost 40 years until the floods of 1993 caused the City to relocate its offices. The site then became the home of the West Des Moines Human Services Department until the department outgrew the building and moved to a larger facility. The building has recently been renovated and leased to the West Des Moines Business Incubator, a non-profit organization where start-up and small businesses can grow and prosper.

Financial Summary

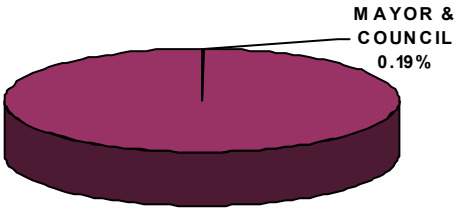
	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services						
Supplies & Services						
Operating & Maintenance	$2,731	$9,292	$10,850	$10,850		
Staff Development						
Utilities	2,655	2,490	3,305	3,155	(150)	(4.54%)
Contractual Obligations						
Non-Recurring/Non-Capital						
Total Supplies & Services	**$5,386**	**$11,782**	**$14,155**	**$14,005**	**($150)**	**(1.07%)**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	**$5,386**	**$11,782**	**$14,155**	**$14,005**	**($150)**	**(1.06%)**

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

Support Services

BUDGET INFORMATION	
FY 2017-18 Budget	$117,925
FY 2016-17 Budget	$117,225
Percentage Change	0.60%
FY 2017-18 FTE	0.00
Change From FY 2016-17	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 2017-2018 proposed budget for the council directive line item is $25,000.

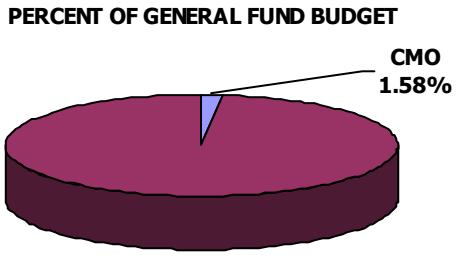
Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Elected Officials	$59,227	$59,340	$59,300	$59,300		
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions	5,764	5,775	6,075	5,875	(200)	(3.29%)
Other Pay						
Total Personal Services	**$64,991**	**$65,115**	**$65,375**	**$65,175**	**($200)**	**(0.30%)**
Supplies & Services						
Operating & Maintenance	$10,976	$7,166	$38,600	$38,500	($100)	(0.26%)
Staff Development	8,700	6,532	13,250	14,250	1,000	7.55%
Utilities						
Contractual Obligations						
Non-Recurring/Non-Capital						
Total Supplies & Services	**$19,676**	**$13,698**	**$51,850**	**$52,750**	**$900**	**1.74%**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	**$84,677**	**$78,813**	**$117,225**	**$117,925**	**$700**	**0.60%**

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 2017-18 Budget	$993,515
FY 2016-17 Budget	$1,000,035
Percentage Change	(0.65%)
FY 2017-18 FTE	4.00
Change From FY 2016-17	0.00



Goals and Objectives

- Develop a regional initiative to encourage alternate revenue streams
- Integrated Strategic Plan Implementation, involving aspects of the 2036 Plan
- Incorporate regional initiatives into department operations including Capital Crossroads
- Complete recruitment of senior staff level positions

Accomplishments

- Recruitment of several key senior staff members
- Implementation of several aspects of the 2036 Plan, including West Des Moines Leadership Advisory Board (WestLAB) and Quality of Life Council

Significant Information

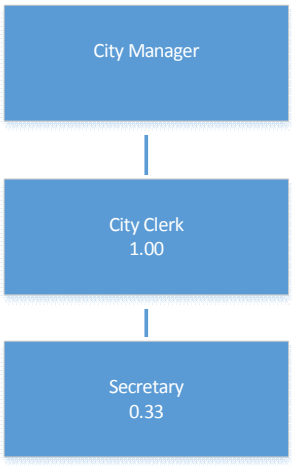
Furniture and fixtures expenses for FY 2016-17 were increased by $30,000 in Budget Amendment #4 due to reorganization of departments within City Hall at the City Manager's recommendation.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$368,031	$372,692	$480,000	$485,020	$5,020	1.05%
Part-time Employees	49,892	49,707	1,500	5,000	3,500	233.33%
Contract Help						
Overtime	3,258	1,556	500	500		
Health, Dental, Life Insurance	28,454	33,541	52,000	49,285	(2,715)	(5.22%)
Retirement Contributions	68,837	77,388	98,900	98,200	(700)	(0.70%)
Other Pay	2,763	6,830	7,595	7,710	115	1.51%)
Total Personal Services	**$521,235**	**$541,714**	**$640,495**	**$645,715**	**$5,220**	**0.82%**
Supplies & Services						
Operating & Maintenance	$210,083	$12,692	$19,250	$17,500	($1,750)	(9.09%)
Staff Development	19,636	65,978	67,500	58,400	(9,100)	(13.48%)
Utilities	1,150	13	50	50		
Contractual Obligations	123,526	230,386	242,740	271,850	29,110	11.99%
Non-Recurring/Non-Capital	45,372					
Total Supplies & Services	**$399,767**	**$309,069**	**$329,540**	**$347,800**	**$18,260**	**5.54%**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment			30,000		(30,000)	(100.00%)
Total Capital Outlay			**$30,000**		**($30,000)**	**(100.00%)**
Lease/Purchase Payments						
Total Expenditures	**$921,002**	**$850,783**	**$1,000,035**	**$993,515**	**($6,520)**	**(0.65%)**

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**

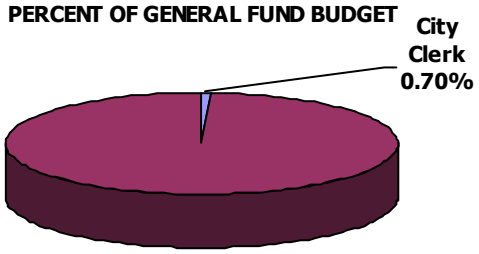


Department Description

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 2017-18 Budget	$438,115
FY 2016-17 Budget	$449,170
Percentage Change	(2.46%)
FY 2017-18 FTE	1.33
Change From FY 2016-17	0.00



Goals and Objectives

- Continue to provide valuable administrative support to all other City departments
- Fulfill all responsibilities in a timely fashion
- Ensure all legal requirements are met

Performance Measures

Permits Issued	2013-14	2014-15	2015-16	Change
Alcohol permits	234	243	237	-6
Tobacco permits	60	52	56	+4
Block Party permits	12	10	12	+2
Sound permits	NA	114	116	+2
Special Event permits	45	41	36	-5

Accomplishments

- Established a new process for issuing mobile vendor permits
- Worked with ITS to develope a more efficient records center in SharePoint

Significant Information

Municipal elections are scheduled for November of 2017, six positions are to be elected upon; Mayor, Council member First Ward, Council member Third Ward, one Council member At-Large, and two Parks & Recreation Advisory Board members. The 2017-18 budget includes $25,000 for the cost of the elections.

Maintenance costs for City Hall were increased by $22,000 in FY 2016-17 Budget Amendment #4 due to multiple heat pump failures in City Hall. No such expenditures are projected in FY 2017-18 at this time.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$56,587	$65,414	$76,500	$79,050	$2,550	3.33%
Part-time Employees						
Contract Help						
Overtime	3,022	3,601	5,000	5,500	500	10.00%
Health, Dental, Life Insurance	13,665	18,873	20,255	22,090	1,835	9.06%
Retirement Contributions	9,764	11,269	13,980	14,085	105	0.75%
Other Pay			120	350	230	191.67%
Total Personal Services	**$83,038**	**$99,157**	**$115,855**	**$121,075**	**$5,220**	**4.50%**
Supplies & Services						
Operating & Maintenance	$245,584	$274,412	$250,000	$229,100	($20,900)	(8.36%)
Staff Development	245	2,101	1,975	2,150	175	8.86%
Utilities	54,485	54,202	58,840	57,790	(1,050)	(1.78%)
Contractual Obligations		21,410	22,500	28,000	5,500	24.44%
Non-Recurring/Non-Capital						
Total Supplies & Services	**$300,314**	**$352,125**	**$333,315**	**$317,040**	**($16,275)**	**(4.88%)**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	**$383,352**	**$451,282**	**$449,170**	**$438,115**	**($11,055)**	**(2.46%)**

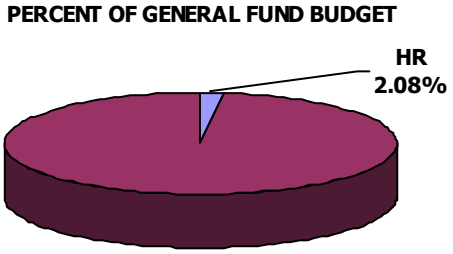
Personnel Summary

	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
Full-time Employees					
City Clerk	1.00	1.00	1.00	1.00	0.00
Secretary	0.33	0.33	0.33	0.33	0.00
Total Full-time Employees	**1.33**	**1.33**	**1.33**	**1.33**	**0.00**
Total Authorized Personnel	**1.33**	**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 2017-18 Budget	$1,309,312
FY 2016-17 Budget	$1,098,424
Percentage Change	19.20%
FY 2017-18 FTE	6.50
Change From FY 2016-17	1.00



Goals and Objectives

- Addition of HR staff to address work load issues and to insure compliance and education of various employment laws
- Improvements in training and processes relating to diversity and affirmative action
- Complete salary survey for Information Technology and Emergency Medical Services positions

Accomplishments

- Recruitment of new Parks & Recreation Director
- Filled 317 positions in 2016
- Completed needs assessment with consultant, first step in identifying new HRIS software

Significant Information

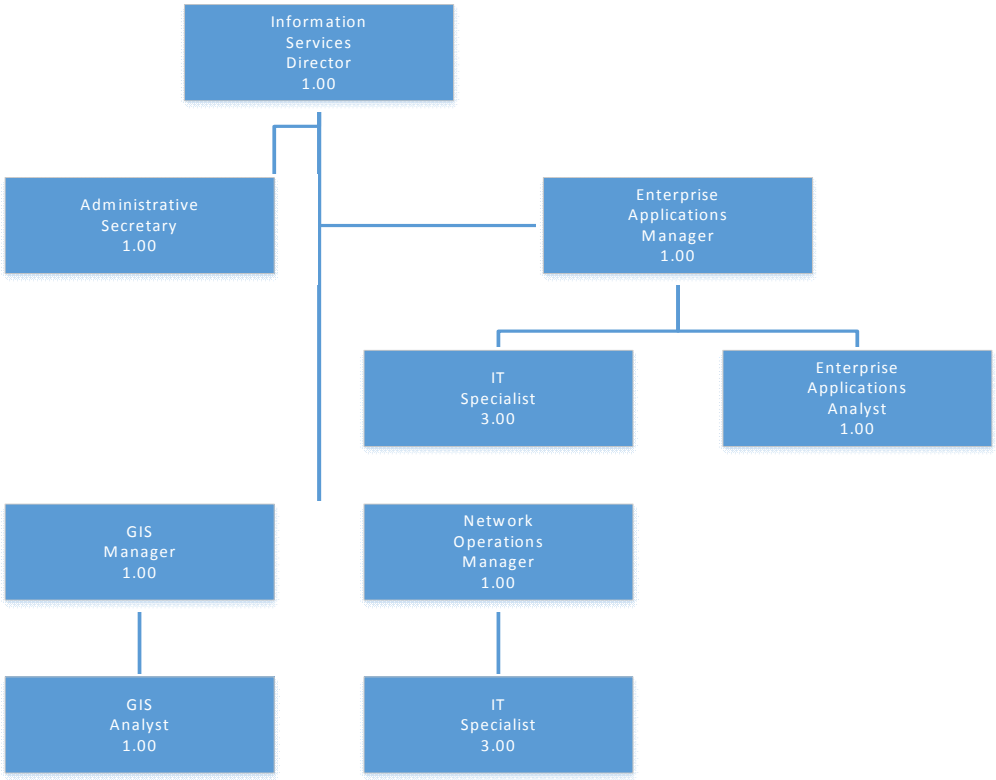
Funding has been added to the Human Resources budget for the City to sponsor a seasonal employees through an Iowa Workforce Development program that seeks to employe individuals with disabilities. $175,000 has also been allocated towards the first half of new HRIS software project.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-15	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$294,499	$322,129	$387,800	$478,585	$90,785	23.41%
Part-time Employees	27,862	33,365	50,000	50,000		
Contract Help						
Overtime	1,448	249	1,500	1,500		
Health, Dental, Life Insurance	43,350	51,838	72,725	78,165	5,440	7.48%
Retirement Contributions	54,205	58,775	79,436	93,465	14,029	17.66%
Other Pay	2,170	4,427	2,170	2,270	100	4.61%
Total Personal Services	**$423,534**	**$470,783**	**$593,631**	**$703,985**	**$110,354**	**18.59%**
Supplies & Services						
Operating & Maintenance	$196,302	73,964	$111,600	$116,300	$4,700	4.21%
Staff Development	38,877	104,888	157,369	154,569	(2,800)	(1.78%)
Utilities	213	221	1,900	600	(1,300)	(68.42%)
Contractual Obligations	62,405	147,991	173,624	153,358	(20,266)	(11.67%)
Non-Recurring/Non-Capital						
Total Supplies & Services	**$297,797**	**$327,064**	**$444,493**	**$424,827**	**($19,666)**	**(4.42%)**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software			50,000	176,000	126,000	252.00%
Vehicles						
Miscellaneous Equipment			10,300	4,500	(5,800)	(56.31%)
Total Capital Outlay			**$60,300**	**$180,500**	**$120,200**	**199.34%**
Lease/Purchase Payments						
Total Expenditures	**$721,331**	**$797,847**	**$1,098,424**	**$1,309,312**	**$210,888**	**19.20%**

Personnel Summary

	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
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	3.00	1.00
Administrative Assistant	1.00	1.00	2.00	2.00	0.00
Total Full-time Employees	**4.00**	**4.00**	**5.00**	**6.00**	**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**	**5.50**	**6.50**	**1.00**

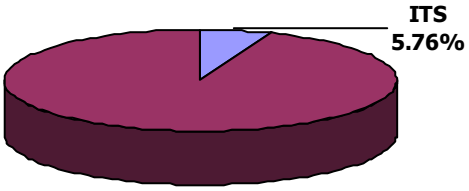


Department Description

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, infrastructure and application servers, storage devices, network systems, security systems, and general communications systems. Desktop telephones and computer based systems such as Office 365, SharePoint, land managements, HRIS, financial software, electronic document and records management as well as all GIS systems and data are also the responsibility of the department.

BUDGET INFORMATION	
FY 2017-18 Budget	$3,625,569
FY 2016-17 Budget	$3,452,308
Percentage Change	5.02%
FY 2017-18 FTE	13.00
Change From FY 2016-17	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 implementing new financial software
- Assistance with implementing new computer aided dispatch software for Westcom
- Assistance with implementing new software for Parks & Recreation
- Assistance with implementing new fleet management software for Public Services
- Moved City Hall data center to Aureon
- Installed Network Attached Storage system for filer server replacement and media storage for Police body cameras and building security cameras
- Connected Waukee into the City infrastructure for Westcom

Significant Information

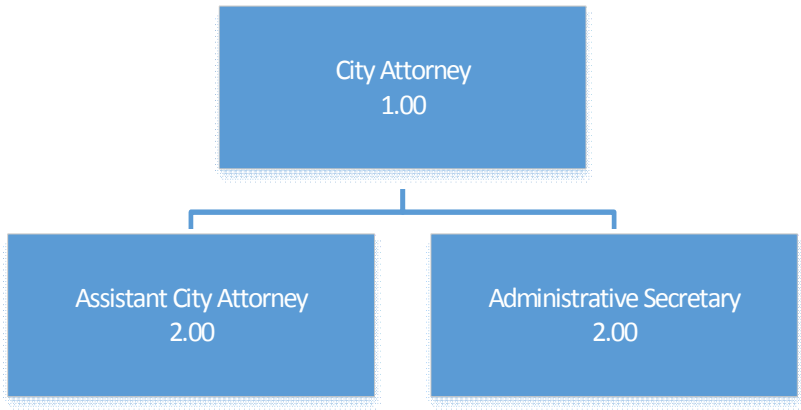
Supplemental Requests include $225,000 for computer equipment replacement throughout the City.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$888,959	$983,034	$1,103,000	$1,196,500	$93,500	8.48%
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance	135,249	138,305	167,639	201,145	33,506	19.99%
Retirement Contributions	153,373	171,121	206,524	215,730	9,206	4.46%
Other Pay	9,810	10,609	11,995	12,320	325	2.71%
Total Personal Services	**$1,187,391**	**$1,303,069**	**$1,489,158**	**$1,625,695**	**$136,537**	**9.17%**
Supplies & Services						
Operating & Maintenance	$38,889	$28,150	$24,800	$26,800	$2,000	8.06%
Staff Development	39,807	64,757	40,100	40,100		
Utilities	32,044	44,267	51,200	101,500	50,300	98.24%
Contractual Obligations	984,358	1,081,251	874,450	1,304,474	430,024	49.18%
Non-Recurring/Non-Capital						
Total Supplies & Services	**$1,095,098**	**$1,218,425**	**$990,550**	**$1,472,874**	**$482,324**	**48.69%**
Capital Outlay						
Replacement Charges			$100,000	$300,000	$200,000	200.00%
Computer Hardware & Software	293,737	359,663	522,600	225,000	(297,600)	(56.95%)
Vehicles						
Miscellaneous Equipment		827	350,000	2,000	(348,000)	
Total Capital Outlay	**$293,737**	**$360,490**	**$972,600**	**$527,000**	**($445,600)**	**(46.02%)**
Lease/Purchase Payments	**$107,749**	**$80,831**				
Total Expenditures	**$2,683,975**	**$2,962,815**	**$3,452,308**	**$3,625,569**	**$173,261**	**5.02%**

Personnel Summary

	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
Full-time Employees					
IT Services Director/CIO	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	0.00	0.00	0.00	1.00	1.00
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	1.00	1.00	1.00	1.00	0.00
Enterprise Applications Analyst	0.00	0.00	1.00	1.00	0.00
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	**11.00**	**11.00**	**12.00**	**13.00**	**1.00**
Total Authorized Personnel	**11.00**	**11.00**	**12.00**	**13.00**	**1.00**

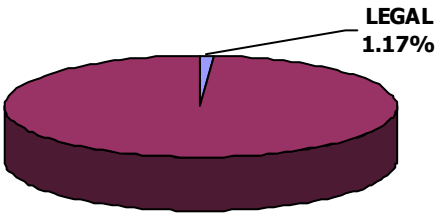


Department Description

The Legal Department attempts to provide quality 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 2017-18 Budget	$739,028
FY 2016-17 Budget	$660,375
Percentage Change	11.91%
FY 2017-18 FTE	5.00
Change From FY 2016-17	1.00

PERCENT OF GENERAL FUND BUDGET



Goals and Objectives

The goal of the Legal Department for the FY 2017-18 fiscal years is to maintain the current level of legal services provided to the City without substantially increasing expenditures. The Legal Department staff maintains and open-door policy to all of our clients and customers and meets with them as necessary. Many of the Legal Departments 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.

Performance Measures

Outside Legal Fees	2012-13	2013-14	2014-15	2015-16
City General	$42,059	$48,192	$17,547	$11,965
Litigation	395	540	23,848	102,563
Negotiation	15,672	35,846	30,416	13,721
Prosecution	0	0	0	0

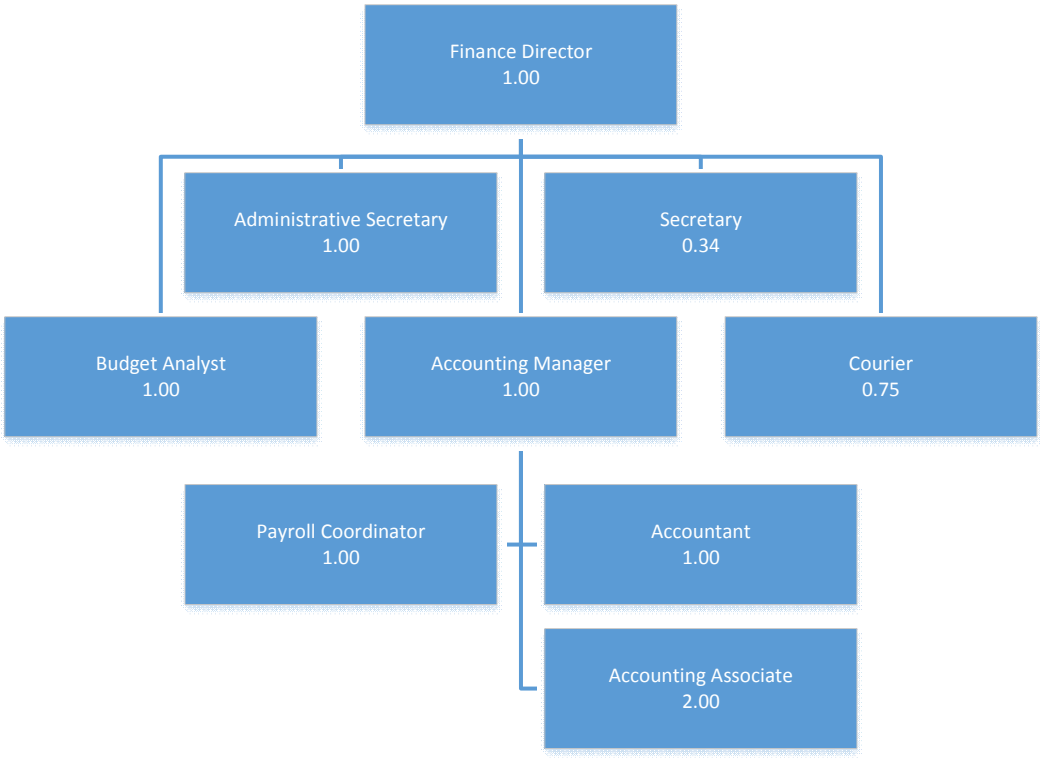
Training	2012-13	2013-14	2014-15	2015-16
Continuing Legal Education Hours	130.50	81.00	146.00	123.25

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$402,747	$419,371	$430,200	$482,320	$52,120	12.12%
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance	37,084	36,928	39,650	63,040	23,390	58.99%
Retirement Contributions	68,223	71,288	78,120	84,295	6,175	7.90%
Other Pay	2,170	2,303	2,755	2,770	15	0.54%
Total Personal Services	**$510,224**	**$529,890**	**$550,725**	**$632,425**	**$81,700**	**14.83%**
Supplies & Services						
Operating & Maintenance	$82,548	$3,144	$4,325	$4,425	$100	2.31%
Staff Development	586	9,719	13,800	14,395	595	4.31%
Utilities	15	16	25	25		
Contractual Obligations		129,449	85,500	85,758	258	0.30%
Non-Recurring/Non-Capital						
Total Supplies & Services	**$83,149**	**$142,328**	**$103,650**	**$104,603**	**$953**	**0.92%**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment			6,000	2,000	(4,000)	(66.67%)
Total Capital Outlay			**$6,000**	**$2,000**	**($4,000)**	**(66.67%)**
Lease/Purchase Payments						
Total Expenditures	**$593,373**	**$672,218**	**$660,375**	**$739,028**	**$78,653**	**11.91%**

Personnel Summary

	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
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	2.00	1.00
Total Full-time Employees	**4.00**	**4.00**	**4.00**	**5.00**	**1.00**
Total Authorized Personnel	**4.00**	**4.00**	**4.00**	**5.00**	**1.00**



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.

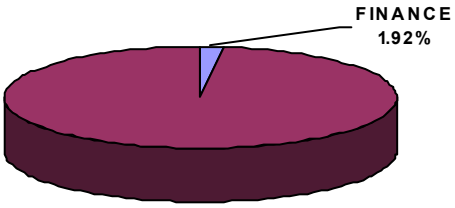
Accounting responsibilities include timely receipt, payment, recording, and reporting of the City's financial transactions, maintenance of the City's financial records, and providing assurance that adequate supporting documentation of all financial transactions is maintained. Each year staff prepares 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 Stated 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, 2015. This was the 23rd 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 2017-18 Budget	$1,206,138
FY 2016-17 Budget	$1,439,588
Percentage Change	(16.22%)
FY 2017-18 FTE	9.09
Change From FY 2016-17	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, 2016, the 18th consecutive year that the City has achieved this award.

Risk Management seeks to protect the City against adverse impacts to it 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 revenues sources, implementing multi-year financial forecasting, advocating for responsible tax reform, and working to maintain a stead property tax rate.

Performance Measures

West Des Moines is Financially Strong & Solvent						
	April 2012	July 2013	July 2014	March 2015	May 2016	October 2016
Ratings Agency	Moody's	S & P	Moody's	S & P	Moody's	Moody's
Bond Rating	Aaa	AAA	Aaa	AAA	Aaa	Aaa

Accomplishments

- Received Aaa bond rating from Moody's in May and October of 2016
- Awarded Certificate of Achievement for Excellence in Financial Reporting from GFOA for the year ended June 30, 2015 Comprehensive Annual Financial Report
- Received a Distinguished Budget Presentation Award from GFOA for the fiscal year beginning July 1, 2016
- Successfully implemented New World ERP financial system, including facilitating training for over 100 end users
- Completed RFP process and transistioned City to new banking, merchant services, and investment providers
- Completed RFP process and transistioned City to new insurance agent service provider

Significant Information

Computer hardware & software costs were increased in the FY 2016-17 budget due to the carry-over of expenses related to the implementation of the new financial software system that went live July 1, 2016.

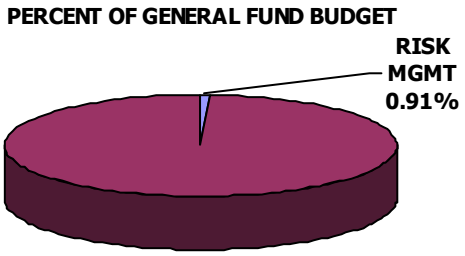
Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$529,508	$576,351	$568,955	$590,230	$21,275	3.73%
Part-time Employees	47,053	22,533	28,850	30,000	1,150	3.99%
Contract Help						
Overtime	17,321	26,301	33,000	37,000	4,000	12.12%
Health, Dental, Life Insurance	86,429	94,102	111,075	114,485	3,410	3.07%
Retirement Contributions	98,230	105,156	111,700	111,855	155	0.13%
Other Pay	4,218	4,842	5,735	3,960	(1,775)	(30.95%)
Total Personal Services	**$782,759**	**$829,285**	**$859,315**	**$887,530**	**$28,215**	**3.28%**
Supplies & Services						
Operating & Maintenance	$136,786	$68,075	$70,000	$67,050	($2,950)	(4.21%)
Staff Development	11,589	8,588	15,000	16,556	1,556	10.37%
Utilities						
Contractual Obligations	55,217	179,697	246,870	217,347	(29,523)	(11.96%)
Non-Recurring/Non-Capital						
Total Supplies & Services	**$203,592**	**$256,360**	**$331,870**	**$300,953**	**($30,917)**	**(9.32%)**
Capital Outlay						
Replacement Charges	$2,652	$2,652	$2,655	$2,655		
Computer Hardware & Software	208,058	343,773	252,998		(252,998)	(100.00%)
Vehicles						
Miscellaneous Equipment		10,085	10,000	15,000	5,000	50.00%
Total Capital Outlay	**$210,710**	**$356,510**	**$265,653**	**$17,655**	**($247,998)**	**(94.72%)**
Lease/Purchase Payments						
Total Expenditures	**$1,197,061**	**$1,442,155**	**$1,456,838**	**$1,206,138**	**($250,700)**	**(17.20%)**

Personnel Summary

	BUDGET FY 2014-15	BUDGET FY 2015-16	BUDGET FY 2016-17	BUDGET FY 2017-18	CHANGE FROM FY 2016-17
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 Coordinator	0.00	0.00	1.00	1.00	0.00
Payroll Specialist	1.00	1.00	0.00	0.00	0.00
Accounting Associate	2.00	2.00	2.00	2.00	0.00
Secretary	0.67	0.34	0.34	0.34	0.00
Total Full-time Employees	**8.67**	**8.34**	**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	**9.42**	**9.09**	**9.09**	**9.09**	**0.00**

BUDGET INFORMATION	
FY 2017-18 Budget	$570,000
FY 2016-17 Budget	$478,000
Percentage Change	19.12%
FY 2017-18 FTE	0.00
Change From FY 2016-17	0.00



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).

Significant Information

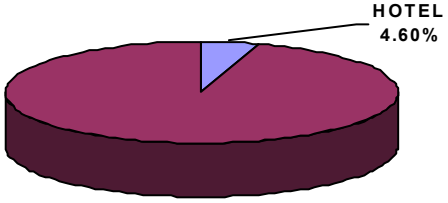
A sizeable increase in projected for insurance premiums in FY 2017-18 due to several factors. The City's insurance provider has recently performed an appraisal on insured City building and will be adjusting valuations based on those appraisals. Premiums are also expected to increase due to recent claims and settlements.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
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	$378,408	$39,717	$70,000	$70,000		
Staff Development						
Utilities						
Contractual Obligations		341,449	408,500	500,000	91,500	22.40%
Non-Recurring/Non-Capital						
Total Supplies & Services	**$378,408**	**$381,166**	**$478,500**	**$570,000**	**$91,500**	**19.12%**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	**$378,408**	**$381,166**	**$478,500**	**$570,000**	**$91,500**	**19.12%**

BUDGET INFORMATION	
FY 2017-18 Budget	$2,898,000
FY 2016-17 Budget	$2,740,000
Percentage Change	5.77%
FY 2017-18 FTE	0.00
Change From FY 2016-17	0.00

PERCENT OF GENERAL FUND BUDGET



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 17-18, 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 2017. 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.

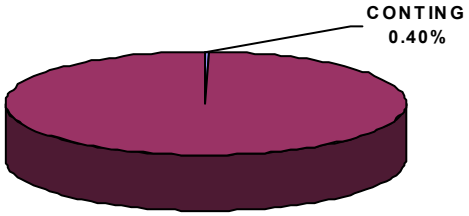
Distribution of Hotel/Motel Tax Dollars per 28E Agreements			
	2013-14	2014-15	2015-16
BRAVO	$932,887	$963,579	$1,033,317
Greater Des Moines Convention & Visitors Bureau	997,887	1,028,579	1,098,517
Iowa Events Center	65,000	65,000	65,000

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
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	$21,085	$93	$25,000	$73,000	$48,000	192.00%
Staff Development						
Utilities						
Contractual Obligations		2,612,615	2,683,700	2,825,000	141,300	5.27%
Donations to Agencies	2,353,573					
Non-Recurring/Non-Capital	18,726					
Total Supplies & Services	**$2,393,384**	**$2,612,708**	**$2,708,700**	**$2,898,000**	**$189,300**	**7.00%**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software			3,600		(3,600)	(100.00%)
Vehicles						
Miscellaneous Equipment			27,700		(27,700)	(100.00%)
Total Capital Outlay			**$31,300**		**($31,300)**	**(100.00%)**
Lease/Purchase Payments						
Total Expenditures	**$2,393,384**	**$2,612,708**	**$2,740,000**	**$2,898,000**	**$158,000**	**5.77%**

BUDGET INFORMATION	
FY 2017-18 Budget	$252,000
FY 2016-17 Budget	$303,000
Percentage Change	(16.83%)
FY 2017-18 FTE	0.00
Change From FY 2016-17	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.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees	$10,345		$21,000	$20,000	($1,000)	(4.76%)
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services	**$10,345**		**$21,000**	**$20,000**	**($1,000)**	**(4.76%)**
Supplies & Services						
Operating & Maintenance	$40,964	$87,742	$282,000	$232,000	($50,000)	(17.73%)
Staff Development						
Utilities						
Contractual Obligations						
Non-Recurring/Non-Capital						
Total Supplies & Services	**$40,964**	**$87,742**	**$282,000**	**$232,000**	**($50,000)**	**(17.73%)**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	**$51,309**	**$87,742**	**$303,000**	**$252,000**	**($51,000)**	**(16.83%)**

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 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	$6,354,019	$6,380,501	$6,567,591	$6,740,330	$172,739	2.63%
TIF Revenues	9,172,349	9,323,812	11,999,963	13,498,069	1,498,106	12.48%
Other City Taxes	87,676	75,071	86,691	79,275	(7,416)	(8.55%)
Licenses and Permits						
Use of Money and Property	579	2,078	250	500	250	100.00%
Intergovernmental	10,893,958	8,932,580	9,506,834	12,242,880	2,736,046	28.78%
Charges for Services			30,000	30,000		
Special Assessments						
Miscellaneous	1,255,412	509,993	220,450	245,100	24,650	11.18%
Sub-total Operating Revenues	**$27,763,993**	**$25,224,035**	**$28,411,779**	**$32,836,154**	**$4,424,375**	**15.57%**
Other Financing Sources						
Sale of Surplus Assets & Equipment						
Proceeds of Long Term Debt			700,000		(700,000)	(100.00%)
Transfers In	318,880	1,559,519	625,369	772,535	147,166	23.53%
Sub-total Other Financing Sources	**$318,880**	**$1,559,519**	**$1,325,369**	**$772,535**	**($552,834)**	**(41.71%)**
TOTAL REVENUES & OTHER SOURCES	**$28,082,873**	**$26,783,554**	**$29,737,148**	**$33,608,689**	**$3,871,541**	**13.02%**
EXPENDITURES						
Operating Expenditures						
Personal Services	$2,699,378	$2,493,068	$2,510,949	$2,606,372	$95,423	3.80%
Supplies and Services	6,073,808	1,911,736	3,459,701	6,656,571	3,196,670	92.40%
Universal Commodities	781,551	778,240				
Non-Recurring/Non-Capital	11,058					
Capital	343,896	255,718	1,553,652	384,100	(1,169,552)	(147.22%)
Sub-total Operating Expenditures	**$9,909,691**	**$5,438,762**	**$7,524,302**	**$9,647,043**	**$2,122,741**	**28.21%**
Debt Service Expenditures	**$71,711**	**$194,529**	**$482,130**	**$301,640**	**($180,490)**	**(37.44%)**
Capital Improvement Expenditures						
Total Expenditures	**$9,981,402**	**$5,633,291**	**$8,006,432**	**$9,948,683**	**$1,942,251**	**24.26%**
Transfers Out	**$18,672,145**	**$17,747,149**	**$25,042,657**	**$28,336,131**	**$3,293,474**	**17.14%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$28,653,547**	**$23,380,440**	**$33,049,089**	**$38,284,814**	**$5,235,725**	**18.87%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($570,674)**	**$3,403,114**	**($3,311,941)**	**($4,676,125)**	**($1,364,184)**	**n/a**
BEGINNING FUND BALANCE	**$21,307,678**	**$20,737,004**	**$24,140,118**	**$20,828,177**	**($3,311,941)**	**n/a**
ENDING FUND BALANCE	**$20,737,004**	**$24,140,118**	**$20,828,177**	**$16,152,052**	**($4,676,125)**	**n/a**
FUND BALANCE% OF EXPENDITURES	**207.76%**	**428.53%**	**260.14%**	**162.35%**		

	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			$4,467,256		$2,273,074	
TIF Revenues				13,498,069		
Other City Taxes			52,531		26,744	
Licenses and Permits						
Use of Money and Property						
Intergovernmental	7,497,838	3,609,816	213,892		108,834	
Charges for Services						30,000
Special Assessments						
Miscellaneous						60,100
Sub-total Operating Revenues	**$7,497,838**	**$3,609,816**	**$4,733,679**	**$13,498,069**	**$2,408,652**	**$90,100**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		50,000		602,535		120,000
Sub-total Other Financing Sources		**$50,000**		**$602,535**		**$120,000**
TOTAL REVENUES & OTHER SOURCES	**$7,497,838**	**$3,659,816**	**$4,733,679**	**$14,100,604**	**$2,408,652**	**$210,100**
EXPENDITURES						
Operating Expenditures						
Personal Services		$101,922			$2,504,450	
Supplies and Services	820,000	3,628,016		1,579,555		61,000
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						212,100
Sub-total Operating Expenditures	**$820,000**	**$3,729,938**		**$1,579,555**	**$2,504,450**	**$273,100**
Debt Service Expenditures	**$164,640**					
Capital Improvement Expenditures						
Total Expenditures	**$984,640**	**$3,729,938**		**$1,579,555**	**$2,504,450**	**$273,100**
Transfers Out	**$11,307,000**		**$4,733,679**	**$12,075,452**		
TOTAL EXPENDITURES/TRANSFERS OUT	**$12,291,640**	**$3,729,938**		**$13,655,007**	**$2,504,450**	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		**($70,122)**		**$445,597**	**($95,798)**	**($63,000)**
BEGINNING FUND BALANCE	**$9,805,768**	**$359,364**	**$15,096**	**$6,518,155**	**$2,472,262**	**$873,323**
ENDING FUND BALANCE	**$5,011,966**	**$289,242**	**$15,096**	**$6,963,752**	**$2,376,465**	**$810,323**
FUND BALANCE% OF EXPENDITURES	**509.02%**	**7.75%**		**440.87%**	**94.89%**	**296.71%**

	Library Funds	Police Funds	E911 Funds	Human Services Funds	EMS Funds	BUDGET FY 2015-16
REVENUES						
Operating Revenues						
Property Taxes						$6,740,330
TIF Revenues						13,498,069
Other City Taxes						79,275
Licenses and Permits						
Use of Money and Property				500		500
Intergovernmental	50,000		750,000	12,500		12,242,880
Charges for Services						30,000
Special Assessments						
Miscellaneous	10,000	15,000		160,000		245,100
Sub-total Operating Revenues	**$60,000**	**$15,000**	**$750,000**	**$173,000**		**$32,836,154**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						$775,535
Sub-total Other Financing Sources						**$775,535**
TOTAL REVENUES & OTHER SOURCES	**$60,000**	**$15,000**	**$750,000**	**$173,000**		**$33,608,689**
EXPENDITURES						
Operating Expenditures						
Personal Services						$2,606,372
Supplies and Services		15,000	396,000	157,000		6,656,571
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	50,000	100,000	22,000			384,100
Sub-total Operating Expenditures	**$50,000**	**$115,000**	**$418,000**	**$157,000**		**$9,647,043**
Debt Service Expenditures			**$137,000**			**$301,640**
Capital Improvement Expenditures						
Total Expenditures	**$50,000**	**$115,000**	**$555,000**	**$157,000**		**$9,948,683**
Transfers Out			**$220,000**			**$28,336,131**
TOTAL EXPENDITURES/TRANSFERS OUT	**$50,000**	**$115,000**	**$555,000**	**$157,000**		**$38,284,814**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$10,000**	**($100,000)**	**($25,000)**	**$16,000**		**($4,676,125)**
BEGINNING FUND BALANCE	**$201,211**	**$273,517**	**($335,126)**	**$638,284**	**$6,323**	**$20,828,177**
ENDING FUND BALANCE	**$211,212**	**$173,517**	**($360,126)**	**$654,287**	**$6,323**	**$16,152,052**
FUND BALANCE % OF EXPENDITURES	**422.42%**	**150.88%**	**(64.89%)**	**416.74%**		**162.35%**

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 $7,497,838 in Road Use Taxes in FY 2017-2018. This estimate is based on the City's 2015 special census population of 63,541 and a per capita estimate of $118.00, which is slightly less than the Iowa Department of Transportation (IDOT) estimate, as past history show the IDOT estimates tend to be higher than actual. The Iowa Department of Transportation (IDOT) projects the per capita rate will increase to approximately $122.50 by FY 2020-2021. 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
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	$120.00
2017-18	$119.50

Expenditures

Approximately $11.47 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 and some of the reserves.

Estimated Ending Fund Balance

The City estimates that the ending fund balance of the Road Use Tax Fund will be roughly $5 million. Most of this balance is obligated to complete capital projects which initiated in fiscal years prior to FY 2017-2018. A small portion of this balance, approximately 10%, is set aside as a contingency for other road repairs and projects.

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	6,043,701	7,401,561	7,688,461	7,497,838	(190,623)	(2.48%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$6,043,701**	**$7,401,561**	**$7,688,461**	**$7,497,838**	**($190,623)**	**(2.48%)**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In		528,877				
Sub-total Other Financing Sources		**$528,877**				
TOTAL REVENUES & OTHER SOURCES	**$6,043,701**	**$7,930,438**	**$7,688,461**	**$7,497,838**	**($190,623)**	**(2.48%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities	780,676	778,240	820,000	820,000		
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	**$780,676**	**$778,240**	**$820,000**	**$820,000**		
Debt Service Expenditures		**$164,639**	**$329,280**	**$164,640**	**($164,640)**	**(50.00%)**
Capital Improvement Expenditures						
Total Expenditures	**$780,676**	**$942,879**	**$1,149,280**	**$984,640**	**($164,640)**	**(14.33%)**
Transfers Out	**$6,185,444**	**$4,888,479**	**$8,772,040**	**$11,307,000**	**$2,534,960**	**28.90%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$6,966,120**	**$5,831,358**	**$9,921,320**	**$12,291,640**	**$2,370,320**	**23.89%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($922,419)**	**$2,099,080**	**($2,232,859)**	**($4,793,802)**	**($2,179,697)**	**n/a**
BEGINNING FUND BALANCE	**$10,861,967**	**$9,939,547**	**$12,038,627**	**$9,805,768**	**($2,232,859)**	**n/a**
ENDING FUND BALANCE	**$9,939,548**	**$12,038,627**	**$9,805,768**	**$5,011,966**	**($4,793,802)**	**n/a**
FUND BALANCE% OF EXPENDITURES	**1,273.20%**	**1,276.79%**	**853.21%**	**509.02%**		

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.

Housing Solutions

The rapid re-housing program, that recently replaced the transitional housing program, connects families and individuals experiencing homelessness to permanent housing through a tailored package of assistance that may include the use of time-limited financial assistance and targeted supportive services. A fundamental goal of rapid re-housing is to reduce the amount of time a person is homeless. 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.

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	4,554,810	397,270	406,259	3,609,816	3,203,557	788.55%
Charges for Services						
Special Assessments						
Miscellaneous	80,929	79,224	10,100		(10,000)	(100.00%)
Sub-total Operating Revenues	**$4,635,739**	**$476,494**	**$416,359**	**$3,609,816**	**$3,193,557**	**788.55%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	69,205	53,239	53,300	50,000	(3,300)	(6.19%)
Sub-total Other Financing Sources	**$69,205**	**$53,239**	**$53,300**	**$50,000**	**($3,300)**	**(6.19%)**
TOTAL REVENUES & OTHER SOURCES	**$4,704,944**	**$529,733**	**$469,659**	**$3,659,816**	**$3,190,157**	**679.25%**
EXPENDITURES						
Operating Expenditures						
Personal Services	$176,032	$78,138	$72,707	$101,922	$29,215	40.18%
Supplies and Services	4,561,590	456,206	590,459	3,628,016	3,037,557	514.44%
Universal Commodities	874					
Non-Recurring/Non-Capital	960					
Capital						
Sub-total Operating Expenditures	**$4,739,457**	**$534,344**	**$663,166**	**$3,729,938**	**$3,066,772**	**462.44%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$4,739,457**	**$534,344**	**$663,166**	**$3,729,938**	**$3,066,772**	**462.44%**
Transfers Out	**$26,408**	**$106,124**				
TOTAL EXPENDITURES/TRANSFERS OUT	**$4,765,865**	**$640,468**	**$663,166**	**$3,729,938**	**$3,066,772**	**462.44%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($60,921)**	**($110,735)**	**($193,507)**	**($70,122)**	**$123,385**	**n/a**
BEGINNING FUND BALANCE	**$724,527**	**$663,606**	**$552,871**	**$359,364**	**($193,507)**	**n/a**
ENDING FUND BALANCE	**$663,606**	**$552,871**	**$359,364**	**$289,242**	**($70,122)**	**n/a**
FUND BALANCE% OF EXPENDITURES	**14.00%**	**103.47%**	**54.19%**	**7.75%**		

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 2017-2018, the levy for employee benefits will be approximately $4,519,787 and the commercial property tax replacement funding is projected to be $213,892 These amounts will then be transferred to the General Fund as the employee benefits are actually paid.

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	$4,226,058	$4,206,721	$4,361,693	$4,467,256	$105,563	2.42%
TIF Revenues						
Other City Taxes	58,313	49,494	57,582	52,531	(5,051)	(8.77%)
Licenses and Permits						
Use of Money and Property						
Intergovernmental	121,544	252,172	230,736	213,892	(16,844)	(7.30%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$4,405,915**	**$4,508,387**	**$4,650,011**	**$4,733,679**	**$83,668**	**1.80%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$4,405,915**	**$4,508,387**	**$4,650,011**	**$4,733,679**	**$83,668**	**1.80%**
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	**$4,416,170**	**$4,493,291**	**$4,650,011**	**$4,733,679**	**$83,668**	**1.80%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$4,416,170**	**$4,493,291**	**$4,650,011**	**$4,733,679**	**$83,668**	**1.80%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($10,255)**	**$15,096**				
BEGINNING FUND BALANCE	**$10,255**		**$15,096**	**$15,096**		
ENDING FUND BALANCE		**$15,096**	**$15,096**	**$15,096**		
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 $5,470,000 for FY 2017-2018. 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 2017-2018 are projected to be $3,070,464.

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 fiance 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 $285,066 for FY 2017-2018. 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 $994 for FY 2017-2018.

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 $1,584,984 for FY 2017-2018.

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. TIF receipts are projected to be $147,831 for FY 2017-2018.

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 $2,925,093 for FY 2017-2018.

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

This district was created in 2010 and the expiration date is to be determined. The purpose of the district is to finance the construction of infrastructure (street, water line, and sanitary sewer improvements) for Ashworth Road west of Jordan Creek Parkway to the city limits. TIF receipts are projected to be $13,637 for FY 2017-2018.

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	9,172,349	9,323,812	11,999,963	13,498,069	$1,498,106	12.48%
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	102,701		115,300		(115,300)	(100.00%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$9,275,050**	**$9,323,812**	**$12,115,263**	**$13,498,069**	**$1,382,806**	**11.41%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	64,675	856,693	452,069	602,535	150,466	33.28%
Sub-total Other Financing Sources	**$64,675**	**$856,693**	**$452,069**	**$602,535**	**$150,466**	**33.28%**
TOTAL REVENUES & OTHER SOURCES	**$9,339,725**	**$10,180,505**	**$12,567,332**	**$14,100,604**	**$1,533,272**	**12.20%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	1,007,687	1,004,473	1,264,387	1,579,555	315,168	24.93%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	**$1,007,687**	**$1,004,473**	**$1,264,387**	**$1,579,555**	**$315,168**	**24.93%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$1,007,687**	**$1,004,473**	**$1,264,387**	**$1,579,555**	**$315,168**	**24.93%**
Transfers Out	**$7,860,564**	**$8,089,266**	**$11,450,606**	**$12,075,452**	**$624,846**	**5.46%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$8,868,251**	**$9,093,729**	**$12,714,993**	**$13,655,007**	**$940,014**	**7.39%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$471,474**	**$1,086,776**	**($147,661)**	**$445,597**	**$593,258**	**n/a**
BEGINNING FUND BALANCE	**$5,107,566**	**$5,579,040**	**$6,665,816**	**$6,518,155**	**($147,661)**	**n/a**
ENDING FUND BALANCE	**$5,579,040**	**$6,665,816**	**$6,518,155**	**$6,963,752**	**$445,597**	**n/a**
FUND BALANCE% OF EXPENDITURES	**553.65%**	**663.61%**	**515.52%**	**440.87%**		

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 2017-2018 the levy for these pension contributions will be approximately $2,299,818, and the commercial property tax replacement funding is projected to be $108,834. The MFPRSI City contribution rate decreased from 25.92% in FY 2016-2017 to 25.68% in FY 2017-2018. 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
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%
2017-18	25.68%

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	$2,127,961	$2,173,780	$2,205,898	$2,273,074	$67,176	3.05%
TIF Revenues						
Other City Taxes	29,363	25,577	29,109	26,744	(2,365)	(8.12%)
Licenses and Permits						
Use of Money and Property						
Intergovernmental	61,201	130,312	116,693	108,834	(7,859)	(6.73%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$2,218,525**	**$2,329,669**	**$2,351,700**	**$2,408,652**	**$56,952**	**2.42%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$2,218,525**	**$2,329,669**	**$2,351,700**	**$2,408,652**	**$56,952**	**2.42%**
EXPENDITURES						
Operating Expenditures						
Personal Services	$2,523,346	$2,414,930	$2,438,242	$2,504,450	$66,208	2.72%
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	**$2,523,346**	**$2,414,930**	**$2,438,242**	**$2,504,450**	**$66,208**	**2.72%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$2,523,346**	**$2,414,930**	**$2,438,242**	**$2,504,450**	**$66,208**	**2.72%**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	**$2,523,346**	**$2,414,930**	**$2,438,242**	**$2.,504,450**	**$66,208**	**2.72%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($304,821)**	**($85,261)**	**($86,542)**	**($95,798)**	**($9,256)**	**n/a**
BEGINNING FUND BALANCE	**$2,948,886**	**$2,644,065**	**$2,558,804**	**$2,472,262**	**($86,542)**	**n/a**
ENDING FUND BALANCE	**$2,644,065**	**$2,558,804**	**$2,472,262**	**$2,376,465**	**($95,798)**	**n/a**
FUND BALANCE% OF EXPENDITURES	**104.78%**	**105.96%**	**101.40%**	**94.89%**		

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. In the fall of 2016 the Art on The Trail project was installed at five locations along Jordan Creek trail.

In FY 2017-18, 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 educations efforts.

Estimated Ending Fund Balance

The projected remaining Parks Fund balance of $810,323 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.

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	2					
Intergovernmental						
Charges for Services			30,000	30,000		
Special Assessments						
Miscellaneous	130,866	188,887	50,100	60,100	10,000	19.96%
Sub-total Operating Revenues	**$130,866**	**$188,887**	**$80,100**	**$90,100**	**$10,000**	**12.485**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	160,000	120,000	120,000	120,000		
Sub-total Other Financing Sources	**$160,000**	**$120,000**	**$120,000**	**$120,000**		
TOTAL REVENUES & OTHER SOURCES	**$290,866**	**$308,887**	**$200,100**	**$210,100**	**$10,000**	**5.00%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	31,630	45,246	97,725	61,000	(36,725)	(37.58%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	13,969	36,992	170,100	212,100	42,000	24.69%
Sub-total Operating Expenditures	**$45,599**	**$82,238**	**$267,825**	**$273,100**	**$5,275**	**1.97%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$45,599**	**$82,238**	**$267,825**	**$273,100**	**$5,275**	**1.97%**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	**$45,599**	**$82,238**	**$267,825**	**$273,100**	**$5,275**	**1.97%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$245,267**	**$226,649**	**($67,725)**	**($63,000)**	**$4,725**	**n/a**
BEGINNING FUND BALANCE	**$469,132**	**$714,399**	**$941,048**	**$873,323**	**($67,725)**	**n/a**
ENDING FUND BALANCE	**$714,399**	**$941,048**	**$873,323**	**$810,323**	**($63,000)**	**n/a**
FUND BALANCE% OF EXPENDITURES	**1,566.70%**	**1,144.29%**	**326.08%**	**296.71%**		

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 2017-2018, which are intended to augment and enhance the Library's services and collection materials.

A suggested expenditure budget will result in approximately $50,000 in expenditures for library materials.

Estimated Ending Fund Balance

The projected remaining fund balance of approximately $211,211 is reserved exclusively for the future support of Library operations.

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental			50,000	50,000		
Charges for Services						
Special Assessments						
Miscellaneous	66,306	64,353	11,400	10,000	(1,400)	(12.28%)
Sub-total Operating Revenues	**$66,306**	**$64,353**	**$61,400**	**$60,000**	**($1,400)**	**(2.28%)**
Other Financing Sources						
Sale of Surplus Assets & Equipment						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$66,306**	**$64,353**	**$61,400**	**$60,000**	**($1,400)**	**(2.28%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services			30,000		(30,000)	(100.00%)
Universal Commodities						
Non-Recurring/Non-Capital	9,685					
Capital	55,496	30,324	60,000	50,000	(10,000)	(16.67%)
Sub-total Operating Expenditures	**$65,181**	**$30,324**	**$90,000**	**$50,000**	**($40,000)**	**(44.44%)**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$65,181**	**$30,324**	**$90,000**	**$50,000**	**($40,000)**	**(44.44%)**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	**$65,181**	**$30,324**	**$90,000**	**$50,000**	**($40,000)**	**(44.44%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$1,125**	**$34,029**	**($28,600)**	**$10,000**	**$38,600**	**154.06%**
BEGINNING FUND BALANCE	**$194,657**	**$195,782**	**$229,811**	**$201,211**	**($28,600)**	**n/a**
ENDING FUND BALANCE	**$195,782**	**$229,811**	**$201,211**	**$211,211**	**$10,000**	**n/a**
FUND BALANCE% OF EXPENDITURES	**300.37%**	**757.85%**	**223.57%**	**422.42%**		

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 2017-2018, 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, body cameras, and tactical team operations.

Estimated Ending Fund Balance

The projected ending fund balance of $173,520 is reserved exclusively for future police operations.

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	6	14				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	58,049	22,518	28,850	15,000	(13,850)	(48.01%)
Sub-total Operating Revenues	**$58,055**	**$22,532**	**$28,850**	**$15,000**	**($13,850)**	**(48.01%)**
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	**$59,055**	**$22,532**	**$28,850**	**$15,000**	**($13,850)**	**(485.01%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	(1,437)	19,641	33,850	15,000	(18,850)	(55.69%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	27,388		101,000	100,000	(1,000)	(0.99%)
Sub-total Operating Expenditures	**$25,951**	**$19,641**	**$134,850**	**$115,000**	**($19,850)**	**(14.72%)**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$25,951**	**$19,641**	**$120,000**	**$115,000**	**($19,850)**	**(14.72%)**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	**$25,951**	**$19,641**	**$120,000**	**$115,000**	**($19,850)**	**(14.72%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$33,104**	**$2,891**	**($106,000)**	**($100,000)**	**$6,000**	**n/a**
BEGINNING FUND BALANCE	**$343,522**	**$376,626**	**$379,517**	**$273,517**	**($106,000)**	**n/a**
ENDING FUND BALANCE	**$376,626**	**$379,517**	**$273,517**	**$173,517**	**($100,000)**	**n/a**
FUND BALANCE% OF EXPENDITURES	**1,451.30%**	**1,932.29%**	**223.57%**	**150.88%**		

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.

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental			884,385	750,000	(134,385)	(15.20%)
Charges for Services						
Special Assessments						
Miscellaneous	812,339	746,266				
Sub-total Operating Revenues	**$812,339**	**$746,266**	**$884,385**	**$750,000**	**($134,385)**	**(15.20%)**
Other Financing Sources						
Proceeds of Long Term Debt			$700,000		($700,000)	(100.00%)
Transfers In						
Sub-total Other Financing Sources			**$700,000**		**($700,000)**	**(100.00%)**
TOTAL REVENUES & OTHER SOURCES	**$812,339**	**$746,266**	**$1,584,385**	**$750,000**	**($834,385)**	**(52.66%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	363,890	252,843	486,280	396,000	(90,280)	(18.57%)
Universal Commodities						
Non-Recurring/Non-Capital	413					
Capital	247,044	188,402	1,222,552	22,000	(1,200,552)	(98.20%)
Sub-total Operating Expenditures	**$611,347**	**$441,245**	**$1,708,832**	**$418,000**	**($1,290,832)**	**(75.54%)**
Debt Service Expenditures	**$71,711**	**$29,890**	**$152,850**	**$137,000**	**($15,850)**	**(10.37%)**
Capital Improvement Expenditures						
Total Expenditures	**$683,058**	**$471,135**	**$1,861,682**	**$555,000**	**($1,306,682)**	**(70.19%)**
Transfers Out	**$170,000**	**$170,000**	**$170,000**	**$220,000**	**$50,000**	**29.41%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$853,058**	**$641,135**	**$2,031,682**	**$775,000**	**($1,256,682)**	**(61.85%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($40,719)**	**$105,131**	**($447,297)**	**($25,000)**	**$422,297**	**n/a**
BEGINNING FUND BALANCE	**$47,759**	**$7,040**	**$112,171**	**($335,126)**	**($447,297)**	**n/a**
ENDING FUND BALANCE	**$7,040**	**$112,171**	**($335,126)**	**($360,126)**	**($25,000)**	
FUND BALANCE% OF EXPENDITURES	**1.03%**	**23.81%**	**(18.00%)**	**(64.89%)**		

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 $173,000 in donations and grants and expend approximately $157,000 on programs for FY 2017-2018. 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 $654,287 is reserved exclusively for Human Service outreach programs.

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	573	2,064	250	500	250	100.00%
Intergovernmental	10,000	5,000	15,000	12,500	(2,500)	(16.67%)
Special Assessments						
Miscellaneous	102,873	153,091	120,000	160,000	40,000	33.33%
Sub-total Operating Revenues	**$113,446**	**$160,155**	**$135,250**	**$173,000**	**$37,750**	**27.91%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	24,000	710				
Sub-total Other Financing Sources	**$24,000**	**$710**				
TOTAL REVENUES & OTHER SOURCES	**$137,446**	**$160,865**	**$135,250**	**$173,000**	**$37,750**	**27.91%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	110,448	133,328	137,000	157,000	20,000	14.60%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	**$110,448**	**$133,328**	**$137,000**	**$157,000**	**$20,000**	**14.60%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$110,448**	**$133,328**	**$137,000**	**$157,000**	**$20,000**	**14.60%**
Transfers Out	**$13,558**					
TOTAL EXPENDITURES/TRANSFERS OUT	**$124,006**	**$133,328**	**$137,000**	**$157,000**	**$20,000**	**14.60%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$13,440**	**$27,537**	**($1,750)**	**$16,000**	**$17,750**	**n/a**
BEGINNING FUND BALANCE	**$599,056**	**$612,496**	**$640,034**	**$638,284**	**($1,750)**	**n/a**
ENDING FUND BALANCE	**$612,496**	**$640,034**	**$638,284**	**$654,284**	**$16,000**	
FUND BALANCE% OF EXPENDITURES	**554.56%**	**480.05%**	**465.90%**	**416.74%**		

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.

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	4,050	1,920				
Sub-total Operating Revenues	**$4,050**	**$1,920**				
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$4,050**	**$1,920**				
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						
TOTAL EXPENDITURES/TRANSFERS OUT						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$4,050**	**$1,920**				
BEGINNING FUND BALANCE	**$353**	**$4,403**	**$6,323**	**$6,323**		**n/a**
ENDING FUND BALANCE	**$4,403**	**$6,323**	**$6,323**	**$6,323**		**n/a**
FUND BALANCE% OF EXPENDITURES	**n/a**	**n/a**	**n/a**	**n/a**		

Debt Service Funds

Debt Service Fund

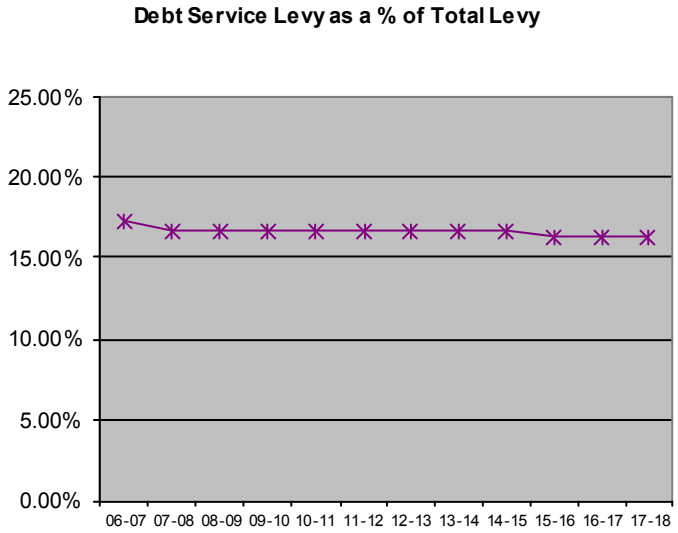
This fund is used to account for the accumulation of resources for, and the payment of, general obligation bonds. General obligation bonds are the most common type of bond issued by a city. They are often called "full faith and credit bonds" because the taxable valuation of all real property located 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 2017-2018 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 2017-2018, 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 $1,718,250 at June 30, 2018. Currently, the Debt Service fund balance is approximately 8% 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.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	$8,611,856	$8,496,973	$9,187,883	$9,585,103	$397,220	4.32%
TIF Revenues						
Other City Taxes	109,268	91,772	109,888	101,547	(8,341)	(7.59%)
Licenses and Permits						
Use of Money and Property	38,995	64,223	84,000		(84,000)	(100.00%)
Intergovernmental	236,165	467,577	454,459	451,267	(3,192)	(0.70%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$8,996,284**	**$9,120,545**	**$9,836,230**	**$10,137,917**	**$301,687**	**3.07%**
Other Financing Sources						
Proceeds of Long Term Debt						
Capitalized Interest	1,027,019					
Transfers In	11,804,800	9,511,068	10,828,537	11,327,917	499,380	4.61%
Sub-total Other Financing Sources	**$12,831,819**	**$9,511,068**	**$10,828,537**	**$11,137,917**	**$499,380**	**4.61%**
TOTAL REVENUES & OTHER SOURCES	**$21,828,103**	**$18,631,613**	**$20,664,767**	**$21,465,834**	**$801,067**	**3.88%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	6,250	7,250	10,0000	10,000		
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	**$6,250**	**$7,250**	**$10,000**	**$10,000**		
Debt Service Expenditures	**$18,956,412**	**$21,957,575**	**$21,900,288**	**$21,455,835**	**($444,453)**	**(2.03%)**
Capital Improvement Expenditures						
Total Expenditures	**$18,962,412**	**$21,964,825**	**$21,910,288**	**$21,465,835**	**($444,453)**	**(2.03%)**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	**$18,962,412**	**$21,964,825**	**$21,910,288**	**$21,465,835**	**($444,453)**	**(2.03%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$2,865,691**	**($3,333,212)**	**($1,245,521)**	**($1)**	**$1,245,520**	**n/a**
BEGINNING FUND BALANCE	**$3,431,293**	**$6,296,984**	**$2,963,772**	**$1,718,251**	**($1,245,521)**	**n/a**
ENDING FUND BALANCE	**$6,296,984**	**$2,963,772**	**$1,718,251**	**$1,718,250**	**($1)**	**n/a**
FUND BALANCE% OF EXPENDITURES	**33.21%**	**13.49%**	**7.84%**	**8.00%**		

Composition of Debt Service Levy

	Principal Payable in FY 2017-18	Interest Payable in FY 2017-18	Total FY 2017-18 Obligation	Amount Paid by Other Funds & Debt Service Fund Balance	Amount Paid by Current Year Debt Service Taxes
FY 2017-18 Commercial/Industrial Replacement				$451,267	($451,267)
2010A - ECP	$720,000	$93,825	$813,825		$813,825
2010A - ECP Jordan Creek abated	3,255,000	274,275	3,529,275	3,529,275	
2010C - ECP	790,000	73,500	863,500		863,500
2010D - ECP Mills abated	270,000	134,232	404,232	404,232	
2011A - ECP	100,000	104,869	204,869		204,869
2011B - ECP MCP-WFHM abated	1,985,000	49,625	2,034,625	2,034,625	
2012A - Advance Refunding	370,000	14,800	384,800		384,800
2012B - Advance Refunding	1,940,000	240,750	2,180,750		2,180,750
2012D - ECP	525,000	157,500	682,500		682,500
2013A - ECP	265,000	57,660	322,660		322,660
2014A - ECP	765,000	284,888	1,049,888		1,049,888
2014A - ECP Jordan Creek abated	240,000	17,000	257,000	257,000	
2015A - ECP Alluvion abated	435,000	592,313	1,027,313	1,027,313	
2015B - ECP Alluvion	1,025,000	278,448	1,303,448	1,303,448	
2015C - Advance Refunding	930,000	50,000	980,000	980,000	
2016A - ECP	670,000	172,000	842,000		842,000
2016B - ECP Mills/Microsoft abated	840,000	528,175	1,368,175	1,368,175	
2016C - ECP	750,000	204,350	954,350		954,350
2016D - ECP Alluvion	100,000	323,850	423,850	423,850	
2017 - ECP (Pre-Levy)		2,449,579	2,449,579	620,804	1,828,775
Registration Costs			10,000		10,000
Total General Obligation Bonds	**$15,975,000**	**$6,101,639**	**$22,086,639**	**$12,399,989**	**$9,686,650**

FY 2017-18 General Obligation Bonds Outstanding

	Original Issue	Estimated Balance June 30, 2017	FY 2017-18 Additions	FY 2017-18 Reductions	Estimated Balance June 30, 2018
2010A - ECP Refunding	$6,050,000	$2,250,000		$720,000	$1,530,000
2010A - Refunding JC abated	25,400,000	6,645,000		3,255,000	3,390,000
2010C - ECP	7,000,000	2,450,000		790,000	1,660,000
2010D - ECP Mills abated	5,000,000	3,940,000		270,000	3,670,000
2011A - ECP	6,900,000	3,290,000		100,000	3,190,000
2011B - ECP MCP-WFHM-abated	11,270,000	1,985,000		1,985,000	
2012A - ECP Refunding	2,610,000	370,000		370,000	
2012B - ECP Refunding	11,355,000	4,815,000		1,940,000	2,875,000
2012D - ECP	7,520,000	5,250,000		525,000	4,725,000
2013A - ECP	4,385,000	2,000,000		265,000	1,735,000
2014A - ECP	12,250,000	8,100,000		765,000	7,335,000
2014A - ECP JC abated	1,125,000	490,000		240,000	250,000
2015A - ECP Alluvion abated	21,755,000	21,515,000		435,000	21,080,000
2015B - ECP Alluvion	12,715,000	11,840,000		1,025,000	10,815,000
2015C - ECP Refunding	3,410,000	2,500,000		930,000	1,570,000
2016A - ECP	9,225,000	5,965,000		670,000	5,295,000
2016B - ECP Mills/Microsoft Abated	13,855,000	13,025,000		840,000	12,185,000
2016C - ECP	7,200,000	7,100,000		750,000	6,350,000
2016D - ECP Alluvion	10,700,000	10,600,000		100,000	10,500,000
2017 - ECP (Pre-Levy)			7,665,000		7,665,000
Total General Obligation Bonds	**$179,725,000**	**$114,130,000**	**$7,665,000**	**$15,975,000**	**$105,820,000**

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 2018-19	$16,365,000	$3,094,908	$19,459,908	$11,873,667	$7,586,241
FY 2019-20	12,100,000	2,535,308	14,635,308	7,730,791	6,904,517
FY 2020-21	9,750,000	2,126,672	11,876,672	7,103,042	4,773,630
FY 2021-22	9,465,000	1,807,623	11,272,623	7,103,956	4,168,667
FY 2022-23	9,770,000	1,496,814	11,266,814	7,113,616	4,153,198
FY 2023-24	10,055,000	1,182,689	11,237,689	7,106,666	4,131,023
FY 2024-25	9,035,000	858,774	9,893,774	6,095,724	3,798,050
FY 2025-26	7,060,000	605,700	7,665,700	4,383,900	3,281,800
FY 2026-27	3,965,000	420,625	4,385,625	4,385,625	
FY 2027-28	4,085,000	303,875	4,388,875	4,388,875	
FY 2028-29	4,210,000	183,525	4,393,525	4,393,525	
FY 2029-30	1,655,000	59,325	1,714,325	1,714,325	
FY 2030-31	640,000	14,400	654,400	654,400	
	$98,155,000	**$14,690,238**	**$112,845,238**	**$74,048,112**	**$38,797,126**

Capital Projects Funds

Highlights of FY 2017-2018 Projects

The FY 2017-2018 Capital Project Budget is an integral part of the City's overall financial program. In FY 2017-2018, capital project expenditures are projected to be $128,920,061, which is approximately 51.94% of the City's total budgeted expenditures. Capital projects within Enterprise funds make up $12,804,000, while general fund-related capital projects total $116,116,061. Projects in FY 2017-2018 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 projects account for 76.44%, or $98,550,000, of the FY 2017-2018 capital improvements. Of the street projects, construction of infrastructure related to the soon to be constructed Microsoft Osmium data center make up 69% or $67,670,000 of the street projects. Major street and traffic projects that are not part of the Osmium data center infrastructure include:

- Reconstruction of Ashworth Road between 81st Street and 88th Street
- Construction of Veterans Parkway from SE Maffitt Lake to SE Adams
- Construction of Coachlight Drive and S. 78th Street
- Construction of Mills Civic Parkway and S. 81st Street
- Design of Ashworth Road reconstruction from I-80 bridge to 98th Street
- Design of EP True Parkway widening from Jordan Creek Parkway to 81st Street
- Design of multiple intersection improvements

Ongoing Maintenance projects account for 5.64%, or $7,275,000, of the FY 2017-2018 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, 56.36%, of the Ongoing Maintenance Projects, at a cost of $4,100,000 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 $7,108,000, or 5.51% of the FY 2017-18 capital projects. Major projects identified include:

- Stormwater improvements in the NE Basin (the vicinity of 1st Street and Grand Avenue)
- Replacement of bridge Raccoon River Drive
- Drainage study for Fairmeadows Creek
- Sugar Creek conveyance improvements

Sanitary Sewer projects, which are financed by user charges will total $4,431,000, approximately 3.44% of the FY 2017-2018 capital improvements. Major projects identified include:

- Middle Creek trunk sewer extension
- South Area trunk sewer and relief sewer
- South Area lift station improvements
- Grand Avenue West 6F sewer
- Grand Avenue siphon conversion

Parks & Recreation facilities projects total $4,848,061, which is approximately 3.76% of the FY 2017-2018 Capital Projects budget. Major projects include:

- Phase 5 improvements to Holiday Park, including renovation of baseball fields 9 & 10
- Construction of a shelter, rest rooms, and lighted sand volley ball court at Valley View Park
- Construction of a shelter, playground, and basketball court at Pinedale Park
- Construction of basketball courts, tennis courts, and a loop trail at Woodland Hills Park
- Construction of Woodland Hills Greenway Trail
- Design and grading of Hidden Point Park
- Replacement of Valley View Aquatic Center leisure pool play structure

City Facilities & Equipment projects total $4,848,061, approximately 4.82% of FY 2017-2018 Capital Projects and include:

- Law Enforcement Center HVAC improvements and generator replacement
- Public Safety Station #18 flat roof and generator replacement
- Library boiler and HVAC control system replacement
- Design of City Hall heat pump replacement
- Design of Public Services West Facility and construction of a fuel island at this site
- Human Services interior improvements
- Various City facilities parking lot repairs

A complete listing of capital projects budgeted in FY 2017-2018 begins on page 219, with supplemental detail provided for major projects. Major projects consist of projects estimated to be $250,000 and up in FY 2017-2018 and also projects starting in FY 2017-2018 that will continue in FY 2018-19 that will cost $250,000 and up.

FY 2017-2018 Revenue Summary

In FY 2017-2018 proceeds from long-term debt account for approximately 67% of the funding sources for the capital project budget. Of that amount 91.30% is It is the City's goal to finance approximately 50% of its capital projects with long-term debt.

FY 17-18 Funding Source Summary	
General Operating Funds	$3,019,061
Hotel/Motel Tax Funds	180,000
Road Use Tax Fund	11,091,000
Tax Increment Financing Funds	145,000
General Obligation Bonds	99,502,100
Sanitary Sewer Funds	2,168,000
Stormwater Sewer Funds	5,150,000
Total Transfers to Capital Project Funds	**$121,255,161**

Transfers from City funds to the Capital Project Funds account for approximately 94% of the funding sources. The detail of these transfers is shown in the table above.

Project Categories	Capital Project FY 2017-18 Expenditure Budget	Governmental Funds	Intergovernmental Grants	Assessment & Fee Revenue
Streets & Traffic Control	$98,550,000	$80,409,100	$18,140,900	
Neighborhood Redevelopment	500,000	400,000		100,000
Ongoing Maintenance	7,275,000	6,010,000		1,265,000
City Facilities	6,208,000	6,208,000		
Sanitary Sewers	4,431,000	2,898,000		1,533,000
Stormwater	7,108,000	2,825,000		4,283,000
Parks	4,848,061	4,848,061		
Total FY 17-18 Capital Projects	**$128,920,061**	**$103,598,161**	**$18,140,900**	**$7,181,000**

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 form 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 2017-2018 Capital Improvement Program are shown in the table below.

Future Annual Operations & Maintenance Costs	
City Facilities	$47,260
Ongoing Maintenance	10,000
Parks	67,800
Sanitary Sewers	97,800
Stormwater	167,300
Streets	973,070
Total Future Annual O&M Costs	**$1 363,230**

Several of the projects included in the FY 2017-2018 Capital Improvement Program are expected to reduce current O&M costs. The City plans on upgrading HVAC units and generators in various building, 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 equipments 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 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	4,513,593	8,320,261	3,087,950	3,546,900	458,950	14.86%
Charges for Services		33,153				
Special Assessments	249,814	159,895	215,000	150,000	(65,000)	(30.23%)
Miscellaneous	34,672	236,502	1,000,000	2,104,000	1,104,000	110.40%
Sub-total Operating Revenues	**$4,798,079**	**$8,749,811**	**$4,302,950**	**$5,800,900**	**$1,497,950**	**34.81%**
Other Financing Sources						
Proceeds of Long Term Debt	$52,359,870	$25,578,568	$28,425,000	$101,232,100	$72,807,100	256.14%
Transfers In	27,923,804	42,331,038	44,553,480	108,451,161	63,897,681	143.42%
Sub-total Other Financing Sources	**$80,283,674**	**$67,909,606**	**$72,978,480**	**$209,683,261**	**$136,704,781**	**187.32%**
TOTAL REVENUES & OTHER SOURCES	**$85,081,753**	**$76,659,417**	**$77,281,430**	**$215,484,161**	**$138,202,731**	**178.83%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures	**$434,919**	**$250,654**				
Capital Improvement Expenditures	**$30,115,296**	**$54,195,617**	**$65,609,730**	**$116,116,061**	**$50,506,331**	**76.98%**
Total Expenditures	**$30,550,215**	**$54,446,271**	**$65,609,730**	**$116,116,061**	**$50,506,331**	**76.98%**
Transfers Out	**$22,569,774**	**$37,458,871**	**$32,452,140**	**$99,502,100**	**$67,049,960**	**206.61%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$53,119,989**	**$91,905,142**	**$98,061,870**	**$215,618,161**	**$117,556,291**	**119.88%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$31,961,764**	**($15,245,725)**	**($20,780,440)**	**($134,000)**	**$20,646,440**	**n/a**
BEGINNING FUND BALANCE	**$7,324,538**	**$39,286,302**	**$24,040,577**	**$3,260,137**	**($20,780,440)**	**n/a**
ENDING FUND BALANCE	**$39,286,302**	**$24,040,577**	**$3,260,137**	**$3,126,137**	**($134,000)**	**n/a**
FUND BALANCE % OF EXPENDITURES	**128.60%**	**44.15%**	**n/a**	**n/a**		

FUNDING SOURCE SUMMARY

	16-17 Current	17-18 Budget	18-19 Potential	20, 21, 22 Future Years	Total
Road Use Tax	*7,678,040*	*11,091,000*	*8,742,000*	*29,852,000*	*57,305,040*
General Fund, Capital Improvements	*2,020,900*	*3,019,061*	*2,044,250*	*2,274,496*	*8,721,407*
General Fund - Hotel/Motel	*0*	*180,000*	*150,000*	*450,000*	*780,000*
General Obligation Bonds	*11,252,600*	*7,540,000*	*14,752,000*	*40,576,000*	*73,760,600*
Stormwater Utility Fee	*2,802,980*	*5,150,000*	*6,917,000*	*16,889,000*	*31,758,980*
Sewer Fee Revenue	*13,284,930*	*2,168,000*	*2,213,000*	*11,269,000*	*28,934,930*
TIF Funds	*20,156,540*	*79,117,100*	*4,258,000*	*1,285,000*	*104,816,640*
Other Funding Sources	*0*	*18,140,900*	*120,000*	*0*	*18,260,900*
Undetermined	*0*	*2,514,000*	*1,942,000*	*43,790,000*	*48,246,000*
	$ 57,195,990	$ 128,920,061	$ 41,138,250	$ 146,385,496	$ 372,584,497

City of West Des Moines

Capital Improvement Program - by Category

FY 17-18 through FY 21-22

Project Name	16-17 Current	17-18 Budget	18-19 Potential	20, 21, 22 Future Years	Total
Neighborhood Redevelopment					
Valley Junction Alleys	0	500,000	500,000	1,500,000	*2,500,000*
Stormwater Utility Fee/General Obligation Bonds					
Neighborhood Redevelopment Total	0	500,000	500,000	1,500,000	2,500,000

Neighborhood Redevelopment

Various Projects

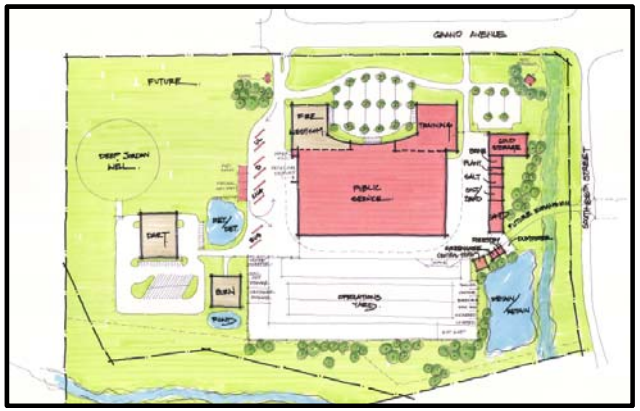
Summary of Funding by Fiscal Year					
	Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
1	**Valley Junction Alleys**	TBD	500,000	500,000	1,500,000
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
Total		**TBD**	**500,000**	**500,000**	**1,500,000**

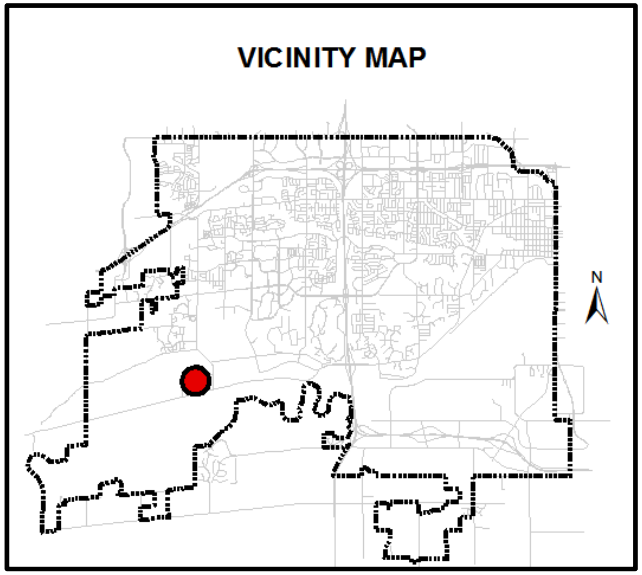
Project Name	16-17 Current	17-18 Budget	18-19 Potential	20,21,22 Future Years	Total
City Facilities					
Public Services Facility (West) - Fuel Island	58,000	543,000	0	0	*543,000*
Road Use Tax					
Public Services Facility (West) - Salt/Sand Storage	0	100,000	948,000	0	*1,048,000*
Road Use Tax					
Public Services Facility (West) - Brine Tank	0	73,000	647,000	0	*720,000*
Road Use Tax					
Public Services Facility (West) - Fencing / Security	0	0	357,000	0	*357,000*
Road Use Tax					
Public Services Facility (West) - Cold Storage	0	0	0	1,602,000	*1,602,000*
Road Use Tax					
Public Services Facility (West) - Building	0	2,173,000	0	19,622,000	*21,795,000*
Undetermined					
Public Services Facility (Existing) - Garage Door Replacement	0	0	15,000	0	*15,000*
General Fund, Capital Improvements					
Fire/EMS Station #17 - Generator Replacement	0	0	0	208,000	*208,000*
General Fund, Capital Improvements					
Fire/EMS Station #17 - Garage Door Replacement	0	83,000	0	0	*83,000*
General Fund, Capital Improvements					
Fire/EMS Station #17 - Locker Room Reconstruction Study	0	15,000	0	0	*15,000*
General Fund, Capital Improvements					
Fire/EMS Station #17 - Exhaust Hood Fire Suppression	0	0	37,000	0	*37,000*
General Fund, Capital Improvements					
Fire/EMS Station #18 - Exterior Improvements	300,000	10,000	0	0	*10,000*
General Fund, Capital Improvements					
Fire/EMS Station #18 - Exterior Lighting	56,800	2,500	0	0	*2,500*
General Fund, Capital Improvements					
Fire/EMS Station #18 - Flat Roof Replacement	11,000	107,000	0	0	*107,000*
General Fund, Capital Improvements					
Fire/EMS Station #18 - Garage Door Replacement	0	42,000	0	0	*42,000*
General Fund, Capital Improvements					
Fire/EMS Station #18 - Carpet Replacement	0	0	40,000	0	*40,000*
General Fund, Capital Improvements					
Fire/EMS Station #18 - Generator Replacement	0	208,000	0	0	*208,000*
General Fund, Capital Improvements					
Fire/EMS Station #19 - Air Handler Replacement	0	0	37,000	0	*37,000*
General Fund, Capital Improvements					
Fire/EMS Station #19 - Boiler Replacement	0	0	37,000	0	*37,000*
General Fund, Capital Improvements					
Fire/EMS Station #19 - Garage Door Replacement	0	42,000	0	0	*42,000*
General Fund, Capital Improvements					
Fire/EMS Station #19 - HVAC Study (Atrium)	0	10,000	0	0	*10,000*
General Fund, Capital Improvements					
Fire/EMS Station #19 - Locker Room Study	0	0	0	10,000	*10,000*
General Fund, Capital Improvements					

Project Name	16-17 Current	17-18 Budget	18-19 Potential	20,21,22 Future Years	Total
City Facilities - continued					
Fire/EMS Station #21 - Generator Replacement	0	0	208,000	0	*208,000*
General Fund, Capital Improvements					
Fire/EMS Station #21 - Roof Replacement	0	0	0	434,000	*434,000*
General Obligation Bonds					
Fire/EMS Station #21 - Bay Heaters	0	0	37,000	0	*37,000*
General Fund, Capital Improvements					
Fire/EMS Station #22 - ERU Replacement	0	62,000	0	0	*62,000*
General Fund, Capital Improvements					
Fire/EMS Station #22 - Roof Replacement	0	0	329,000	0	*329,000*
General Obligation Bonds					
Fire/EMS Station #22 - Generator Replacement	0	0	0	208,000	*208,000*
General Fund, Capital Improvements					
Fire/EMS Station #22 - Sewer Rehabilitation	0	17,000	107,000	0	*124,000*
General Fund, Capital Improvements					
Fire/EMS Station #22 - Exhaust Hood Fire Suppression	0	0	37,000	0	*37,000*
General Fund, Capital Improvements					
Fire Department Administration/Headquarters	0	0	0	5,270,000	*5,270,000*
Undetermined					
Westcom Dispatch Backup Facility - 50th St Water Tower	0	25,000	0	0	*25,000*
General Fund, Capital Improvements					
LEC - Air Balance / HVAC Improvements	30,000	63,000	0	0	*63,000*
General Obligation Bonds					
LEC - Fire Alarm Annunciator Panel & Upgrades	0	18,500	0	0	*18,500*
General Fund, Capital Improvements					
LEC - Generator Replacement	0	208,000	0	0	*208,000*
General Fund, Capital Improvements					
LEC - Lower Level Remodel Phase 3	0	47,000	440,000	0	*487,000*
General Obligation Bonds					
LEC - Metal Roof Maintenance	30,000	70,000	0	0	*70,000*
General Fund, Capital Improvements					
LEC - VFD Replacement	0	19,000	0	0	*19,000*
General Fund, Capital Improvements					
LEC - Garages/Storage Structure	0	0	0	963,000	*963,000*
Undetermined					
Library - Boiler Replacement	0	238,000	0	0	*238,000*
General Obligation Bonds					
Library - Carpet Replacement	0	0	0	357,000	*357,000*
General Obligation Bonds					
Library - Flat Roof Replacement	0	50,000	0	0	*50,000*
General Fund, Capital Improvements					
Library - Atrium Windows (Gutter Replacement)	14,500	55,000	0	0	*55,000*
General Fund, Capital Improvements					
Library - HVAC Control System	0	143,000	0	0	*143,000*
General Obligation Bonds					

Project Name	16-17 Current	17-18 Budget	18-19 Potential	20,21,22 Future Years	Total
City Facilities - continued					
Library - Duct Encapsulation	0	0	0	60,000	*60,000*
General Fund, Capital Improvements					
Library - Water Valve Replacements	0	17,000	0	0	*17,000*
General Fund, Capital Improvements					
Library - Generator Replacement	0	0	208,000	0	*208,000*
General Fund, Capital Improvements					
Library - VFD Replacement	0	12,000	0	0	*12,000*
General Fund, Capital Improvements					
City Hall - Exterior Renovation	200,000	200,000	0	0	*200,000*
General Fund, Capital Improvements					
City Hall - Heat Pump Replacement	0	210,000	1,960,000	0	*2,170,000*
General Obligation Bonds					
City Hall - Carpet Replacement	0	0	225,000	0	*225,000*
General Obligation Bonds					
City Hall - Suite 1E Remodel without Furnishings	0	178,500	0	0	*178,500*
General Fund, Capital Improvements					
Historic Valley Junction City Hall - Water Service	0	60,000	0	0	*60,000*
General Fund, Capital Improvements					
Historic Valley Junction City Hall - Water Infiltration Study	0	5,000	0	0	*5,000*
General Fund, Capital Improvements					
Human Services Improvements - Phase 2 Improvements	0	35,000	0	0	*35,000*
Valley Junction TIF					
Human Services Improvements - ITS Remodel	0	341,000	0	0	*341,000*
Undetermined					
Valley Junction Activity Center - Fire Escape Stairs	0	2,500	12,000	0	*14,500*
General Fund, Capital Improvements					
Valley Junction Activity Center - Tunnel Ventilation	0	10,000	0	0	*10,000*
General Fund, Capital Improvements					
Nature Lodge - Water Infiltration Study	0	5,000	0	24,000	*29,000*
General Fund, Capital Improvements					
Nature Lodge - HVAC Replacement	0	0	16,000	145,000	*161,000*
General Fund, Capital Improvements					
Nature Lodge - Lakeview Room Lighting	0	30,000	0	0	*30,000*
General Fund, Capital Improvements					
Nature Lodge - Flat Roof Replacement	0	0	68,000	0	*68,000*
General Fund, Capital Improvements					
Raccoon River Park Concessions - Office HVAC Improvements	0	0	31,000	0	*31,000*
General Fund, Capital Improvements					
Raccoon River Park Concessions - Exhaust Hood Fire Suppression	0	0	15,000	0	*15,000*
General Fund, Capital Improvements					
Valley View Aquatic Center - Partial Roof Replacement	0	149,000	0	0	*149,000*
General Obligation Bonds					

Project Name	16-17 Current	17-18 Budget	18-19 Potential	20,21,22 Future Years	Total
City Facilities - continued					
Parks Maintenance Facility - Sewer Service	0	0	72,000	0	*72,000*
Undetermined					
Park Restrooms - Access Control	0	60,000	0	0	*60,000*
General Obligation Bonds					
Park Restrooms/Shelters - Misc. Repairs	0	119,000	0	0	*119,000*
General Fund, Capital Improvements					
Weather Alert Sirens - New or Upgrades	25,000	25,000	25,000	75,000	*125,000*
General Fund, Capital Improvements					
Various City Facilities - Parking Lot Repairs	330,000	325,000	0	0	*325,000*
General Obligation Bonds					
City-Wide Facility Energy Saving Measures (CH)	0	0	120,000	0	*120,000*
Energy Grants					
City Facilities Total	1,055,300	6,208,000	6,028,000	28,978,000	41,214,000

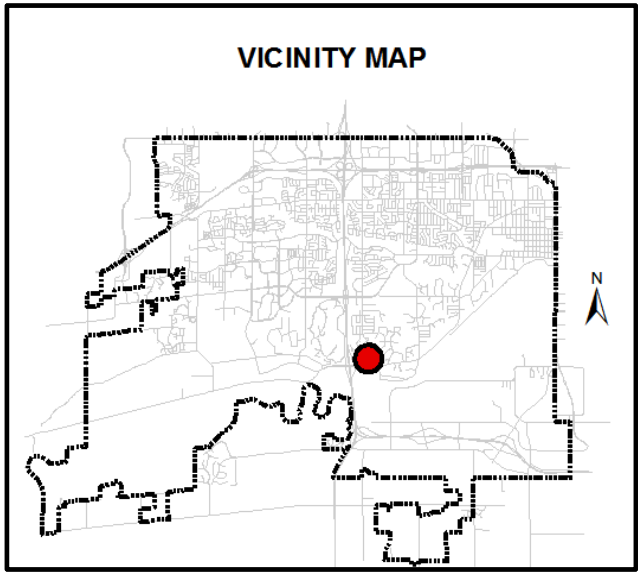




Public Services Facility (West)

8850 Grand Avenue

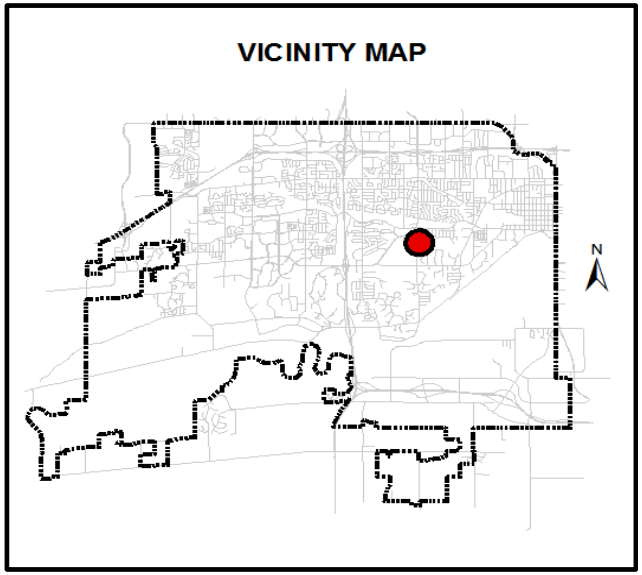
Summary of Funding by Fiscal Year				
Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
Fuel Island	58,000	543,000	0	0
Salt/Sand Storage	0	100,000	948,000	0
Brine Tank	0	73,000	647,000	0
Fencing / Security	0	0	37,000	320,000
Cold Storage	0	0	0	1,602,000
Building	0	2,173,000	0	19,622,000
Total	**58,000**	**2,889,000**	**1,632,000**	**21,544,000**



Fire/EMS Station #18

5025 Grand Avenue

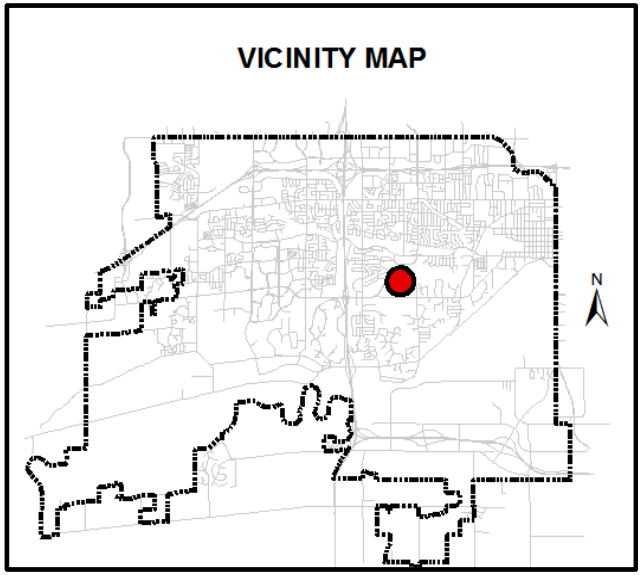
Summary of Funding by Fiscal Year				
Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
Exterior Improvements	300,000	10,000	0	0
Exterior Lighting	56,800	2,500	0	0
Flat Roof Replacement	11,000	107,000	0	0
Garage Door Replacement	0	42,000	0	0
Carpet Replacement	0	0	40,000	0
Generator Replacement	0	208,000	0	0
Total	**367,800**	**369,500**	**40,000**	**0**



Law Enforcement Center

250 Mills Civic Parkway

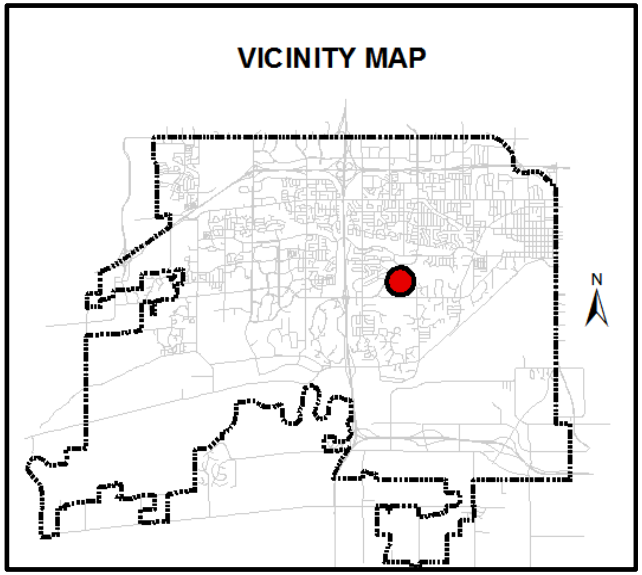
Summary of Funding by Fiscal Year				
Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
Air Balance / HVAC Improvements	30,000	63,000	0	0
Fire Alarm Annunciator Panel & Upgrades	0	18,500	0	0
Garages / Storage Structure	0	0	0	963,000
Generator Replacement	0	208,000	0	0
Lower Level Remodel Phase 3	0	47,000	440,000	0
Metal Roof Maintenance	30,000	70,000	0	0
Variable Frequency Drive Replacement	0	19,000	0	0
Total	**60,000**	**425,500**	**440,000**	**963,000**



Library

4000 Mills Civic Parkway

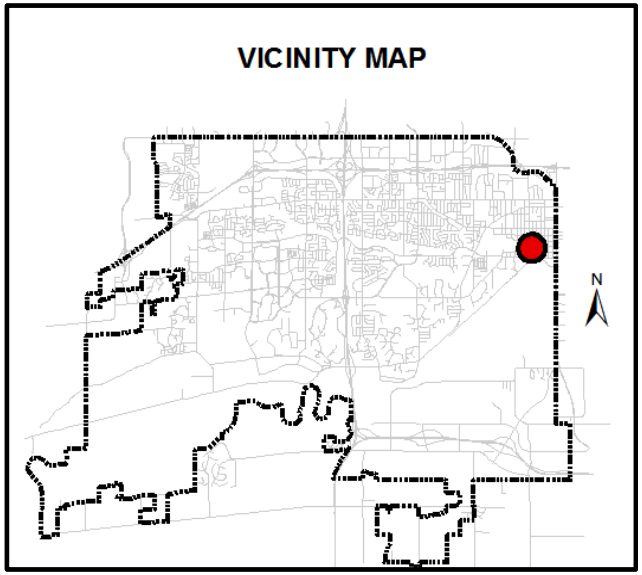
Summary of Funding by Fiscal Year				
Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
Boiler Replacement	0	238,000	0	0
Carpet Replacement	0	0	0	357,000
Flat Roof Replacement	0	50,000	0	0
Atrium Windows & Gutter Replacement	14,500	55,000	0	10
HVAC Control System	0	143,000	0	0
Duct Encapsulation	0	0	0	60,000
Water Valve Replacements	0	17,000	0	0
Generator Replacement	0	0	208,000	0
Variable Frequency Drive Replacement	0	12,000	0	0
Total	**14,500**	**515,000**	**208,000**	**417,000**



City Hall

4200 Mills Civic Parkway

Summary of Funding by Fiscal Year				
Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
Exterior Renovation	200,000	200,000	0	0
Heat Pump Replacement	0	210,000	1,960,000	0
Suite 1E Remodel without Furnishings	0	178,500	0	0
Carpet Replacement	0	0	225,000	0
Total	**200,000**	**588,500**	**2,185,000**	**0**

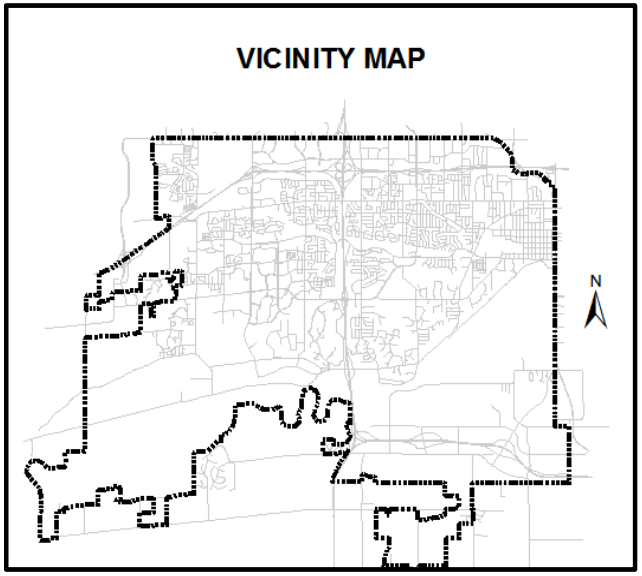


Human Services Facility

139 6th Street

Summary of Funding by Fiscal Year				
Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
Phase 2 Improvements	0	35,000	0	0
ITS Remodel	0	341,000	0	0
Total	**0**	**376,000**	**0**	**0**

City Wide Projects



Summary of Funding by Fiscal Year				
Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
Weather Alert Sirens New or Upgrades	25,000	25,000	25,000	75,000
Various City Facilities Parking Lot Repairs	330,000	325,000	0	0
City Wide Facility Energy Saving Measures	0	0	120,000	0
Total	**355,000**	**350,000**	**145,000**	**75,000**

Project Name	16-17 Current	17-18 Budget	18-19 Potential	20, 21, 22 Future Years	Total
Ongoing Maintenance					
Pavement Rehabilitation Program	4,000,000	4,100,000	4,400,000	15,050,000	*27,550,000*
Road Use Tax					
Durable Pavement Markings	100,000	125,000	125,000	375,000	*725,000*
Road Use Tax					
Pavement, Curb, and Yard Supplemental Repair	200,000	210,000	220,000	720,000	*1,350,000*
Road Use Tax					
Median Renovations	10,000	10,000	10,000	30,000	*60,000*
Road Use Tax					
Guardrails	0	100,000	100,000	300,000	*500,000*
Road Use Tax					
Sidewalk Placement and Repair Program	120,000	50,000	50,000	150,000	*370,000*
Road Use Tax					
ADA Accessible Sidewalks	375,000	390,000	405,000	1,305,000	*2,475,000*
Road Use Tax					
Traffic Adaptive Signal System	0	75,000	75,000	225,000	*375,000*
Road Use Tax					
Traffic Signal Vehicle Detection Units	0	200,000	200,000	600,000	*1,000,000*
Road Use Tax					
Battery Backup Units - Battery Replacements	0	20,000	20,000	60,000	*100,000*
Road Use Tax					
Pan/Tilt/Zoom Camera Replacements	0	30,000	30,000	90,000	*150,000*
Road Use Tax					
Traffic Signal System Modifications & Updates	0	50,000	50,000	150,000	*250,000*
Road Use Tax					
Fiber Optic Cable Installation	0	75,000	0	0	*75,000*
Road Use Tax					
Storm Sewer Intake Replacement	250,000	250,000	250,000	750,000	*1,500,000*
Stormwater Utility Fee					
Water Channel Management	100,000	300,000	200,000	600,000	*1,200,000*
Stormwater Utility Fee					
Drainage Structure & Pipe Repair Operations	80,000	80,000	80,000	240,000	*480,000*
Stormwater Utility Fee					
Sump Pump Sewer Program	225,000	0	0	0	*225,000*
Sewer Fee Revenue					
Sanitary Rehabilitation	425,000	450,000	475,000	1,575,000	*2,925,000*
Sewer Fee Revenue					
Sewer TV Program	150,000	175,000	175,000	525,000	*1,025,000*
Sewer Fee Revenue					
Sewer Facility Design Study	10,000	10,000	10,000	30,000	*60,000*
Sewer Fee Revenue					
Trail Renovation	230,000	275,000	245,000	765,000	*1,515,000*
General Obligation Bonds					
Court Renovations	0	220,000	120,000	400,000	*740,000*
General Obligation Bonds					
Concrete Renovations in Parks	0	50,000	60,000	240,000	*350,000*
General Obligation Bonds					
Tree Removal/Forestation	30,000	30,000	30,000	90,000	*180,000*
General Obligation Bonds					
Ongoing Maintenance Total	6,305,000	7,275,000	7,330,000	24,270,000	45,180,000

Streets
Various Projects

Summary of Funding by Fiscal Year					
	Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
1	**Pavement Rehabilitation Program**	4,000,000	4,100,000	4,400,000	15,050,000
2	**Durable Pavement Markings**	100,000	125,000	125,000	375,000
3	**Pavement, Curb & Yard Supplemental Repair**	200,000	210,000	220,000	720,000
4	**Median Renovations**	10,000	10,000	10,000	30,000
5	**Guardrails**	0	100,000	100,000	300,000
6	**Sidewalk Placement & Repair Program**	120,000	50,000	50,000	150,000
7	**ADA Accessible Sidewalks**	375,000	390,000	405,000	1,305,000
8					
9					
10					
11					
Total		**4,805,000**	**4,985,000**	**5,310,000**	**17,930,000**

Traffic & Fiber

Various Projects

Summary of Funding by Fiscal Year					
	Projects	16-17	17-18	18-19	20,21,22
1	Traffic Adaptive Signal System	0	75,000	75,000	225,000
2	Traffic Signal Vehicle Detection Units	0	200,000	200,000	600,000
3	Battery Backup Units – Battery Replacements	0	20,000	20,000	60,000
4	Pan/Tilt/Zoom Camera Replacements	0	30,000	30,000	90,000
5	Traffic Signal System Modifications & Updates	0	50,000	50,000	150,000
6	Fiber Optic Cable Installation	0	75,000	0	0
7					
8					
9					
10					
11					
Total		**0**	**450,000**	**375,000**	**1,275,000**

Stormwater
Various Projects

Summary of Funding by Fiscal Year					
	Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
1	**Storm Sewer Intake Replacement**	250,000	250,000	250,000	750,000
2	**Water Channel Management**	100,000	300,000	200,000	600,000
3	**Drainage Structure & Pipe Repair Operations**	80,000	80,000	80,000	240,000
4					
5					
6					
7					
8					
9					
10					
Total		**430,000**	**630,000**	**530,000**	**1,590,000**

Sanitary Sewer
Various Projects

Summary of Funding by Fiscal Year					
	Projects	16-17	17-18	18-19	20,21,22
1	Sump Pump Sewer Program	225,000	0	0	0
2	Sanitary Rehabilitation	425,000	450,000	475,000	1,575,000
3	Sewer TV Program	150,000	175,000	175,000	525,000
4	Sewer Facility Design Study	10,000	10,000	10,000	30,000
5					
6					
7					
8					
9					
10					
11					
Total		810,000	635,000	660,000	2,130,000

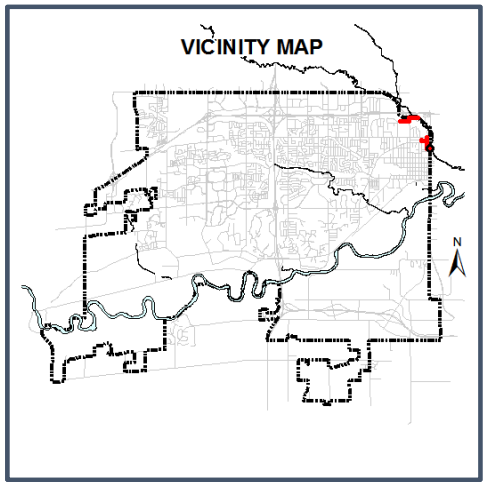
Parks & Recreation

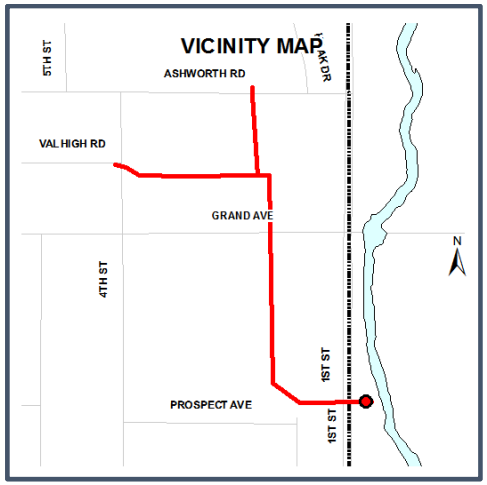
Various Projects

Summary of Funding by Fiscal Year					
	Projects	16-17	17-18	18-19	20,21,22
1	Trail Renovation	230,000	275,000	245,000	765,000
2	Court Renovations	0	220,000	120,000	400,000
3	Concrete Renovations in Parks	0	50,000	60,000	240,000
4	Tree Removal/Forestation	30,000	30,000	30,000	90,000
5					
6					
7					
8					
9					
10					
11					
Total		260,000	575,000	455,000	1,495,000

Project Name	16-17 Current	17-18 Budget	18-19 Potential	20, 21, 22 Future Years	Total
Stormwater					
NE Basin - Connection to 4th & Ashworth Road	0	100,000	503,000	0	*603,000*
Stormwater Utility Fee					
NE Basin - Grand Ave Outfall Pump Station - Phase 1 & Pump Station Str.	588,000	2,500,000	0	0	*3,088,000*
Stormwater Utility Fee					
NE Basin - Grand Ave Outfall Pump Station - Phase 2	0	0	1,700,000	0	*1,700,000*
Stormwater Utility Fee					
NE Basin - Grand Ave Outfall Pump Station - Pumps & Electrical	0	0	0	2,500,000	*2,500,000*
Stormwater Utility Fee					
NE Basin - Office Parks Road North	0	0	92,000	728,000	*820,000*
Stormwater Utility Fee					
Walnut Creek - Grand Avenue Flood Gate Repairs	0	100,000	0	0	*100,000*
Stormwater Utility Fee					
Walnut Creek Watershed Management Authority Misc. Projects	0	25,000	25,000	75,000	*125,000*
Stormwater Utility Fee					
SE Basin - 7th Street, Hillside to Walnut	0	0	80,000	620,000	*700,000*
Stormwater Utility Fee					
SE Basin - 6th Street, Hillside to Locust	0	0	39,000	597,000	*636,000*
Stormwater Utility Fee					
SE Basin - Vine Street, Grand to 9th St	0	0	0	8,500,000	*8,500,000*
Stormwater Utility Fee					
9th Street Storm Sewer Rehab - Raccoon River to Holiday Park	1,079,480	0	0	0	*1,079,480*
Stormwater Utility Fee					
Blue Creek - Westown PCP Drainage Study	492,500	0	0	0	*492,500*
Stormwater Utility Fee					
Blue Creek - Valley West & Westown Storm Sewer Improvements	0	66,000	406,000	0	*472,000*
Stormwater Utility Fee					
Fairmeadows Creek - Drainage Study	0	250,000	0	0	*250,000*
Stormwater Utility Fee					
Fairmeadows Creek - EP True Parkway Culvert	0	85,000	535,000	0	*620,000*
Stormwater Utility Fee					
Fairmeadows Creek - 27th & Vine Culvert	0	0	85,000	535,000	*620,000*
Stormwater Utility Fee					
Western Hills Creek - Drainage Study	0	0	250,000	0	*250,000*
Stormwater Utility Fee					
Jordan Creek - Pedestrian Underpasses Review	0	75,000	0	0	*75,000*
Stormwater Utility Fee					
Jordan Creek - Meadowview Park Drainage Improvements	0	0	30,000	220,000	*250,000*
Stormwater Utility Fee					
Sugar Creek - Conveyance Phase 1A (Railroad)	385,000	0	0	0	*385,000*
Mills TIF Subdistrict 7					
Sugar Creek - Conveyance Phase 1B (Raccoon River Dr)	647,000	1,280,000	0	0	*1,927,000*
Mills TIF Subdistrict 7					
Sugar Creek - Conveyance Phase 2 (Downstream)	0	0	1,870,000	0	*1,870,000*
Undetermined					
Sugar Creek - Conveyance Phase 3 (Upstream)	0	0	0	2,700,000	*2,700,000*
Undetermined					
Sugar Creek Tributary - Culverts on Stagecoach Drive	0	958,000	0	0	*958,000*
GO Bonds / Developer Contributions					
Sugar Creek - Booneville Road Bridge Replacement	0	137,000	782,000	0	*919,000*
Undetermined					
Stormwater - continued					

Project Name	16-17 Current	17-18 Budget	18-19 Potential	20, 21, 22 Future Years	Total
Johnson Creek - Conveyance Phase 1A (Raccoon River Dr)	0	135,000	803,000	0	*938,000*
Mills TIF Subdistrict 7					
Johnson Creek - Conveyance Phase 1B (Railroad)	0	315,000	2,310,000	0	*2,625,000*
Mills TIF Subdistrict 7					
Johnson Creek - Conveyance Phase 2 (Upstream)	0	0	0	1,540,000	*1,540,000*
Undetermined					
Raccoon River - Bank Stabilization	123,000	0	1,300,000	0	*1,423,000*
Stormwater Utility Fee					
Raccoon River Drive - Bridge (Unnamed Creek near JCP)	90,000	910,000	0	0	*1,000,000*
Stormwater Utility Fee					
Grand Valley Stormwater Pumps	0	72,000	460,000	0	*532,000*
Stormwater Utility Fee					
Iowa Interstate Railroad Bridge near Raccoon River Park Entrance	0	0	0	546,000	*546,000*
Stormwater Utility Fee					
Raccoon River Park Soccer Complex Culvert	0	0	0	678,000	*678,000*
Stormwater Utility Fee					
Badger Creek Watershed (Lake of the Meadows) Study	0	100,000	0	0	*100,000*
Stormwater Utility Fee					
Stormwater Total	3,404,980	7,108,000	11,270,000	19,239,000	41,021,980





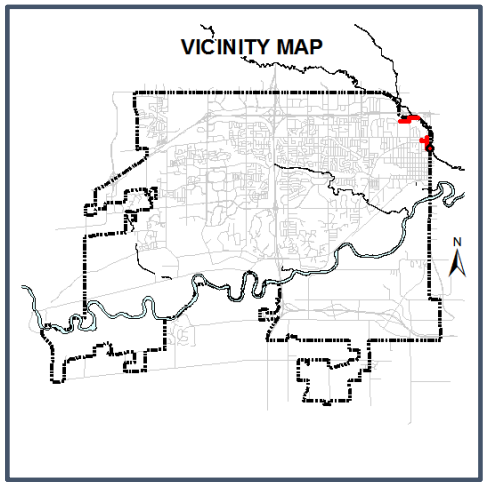
NE Basin

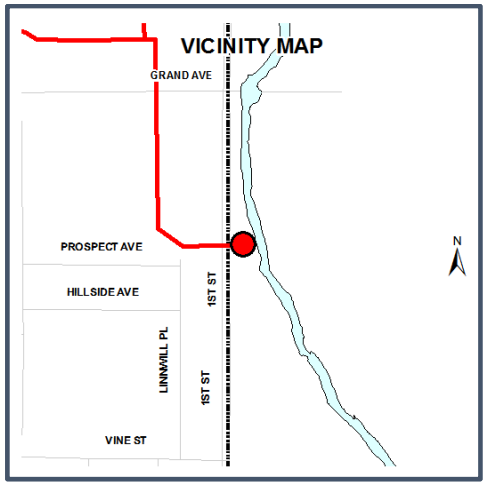
Connection to 4th & Ashworth Road

Storm sewer improvements to improve capacity at 4th & Valhigh/Ashworth. Storm sewer near Fareway already complete. Walnut Creek Outfall & Pump Station to be completed first.

Summary of Funding by Fiscal Year

Function	16-17	17-18	18-19	20,21,22
Planning	0	0	0	0
Design	0	0	0	0
ROW	0	100,000	0	0
Inspection	0	0	33,000	0
Construction	0	0	470,000	0
Total	**0**	**100,000**	**503,000**	**0**



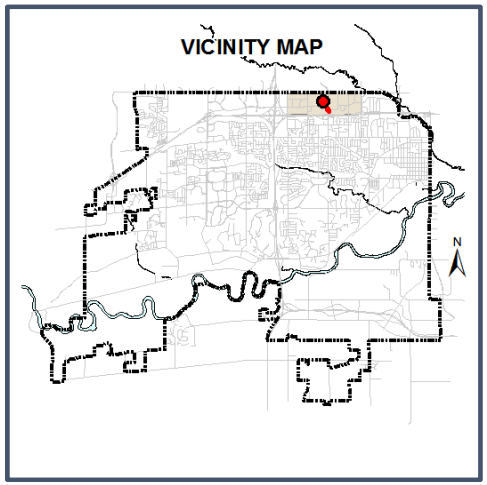


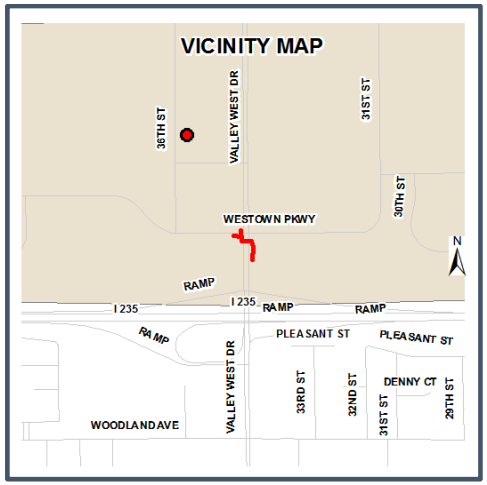
NE Basin

Walnut Creek Outfall Pump Station

Storm sewer improvements to help reduce flooding near 1st & Grand. Includes structure and installation of pumps & appurtenances in coordination with Walnut Creek Outfall. $3.38M previously funded.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	588,000	0	0	0
ROW	0	0	0	0
Inspection	0	0	0	0
Construction	0	2,500,000	1,700,000	2,500,000
Total	**588,000**	**2,500,000**	**1,700,000**	**2,500,000**



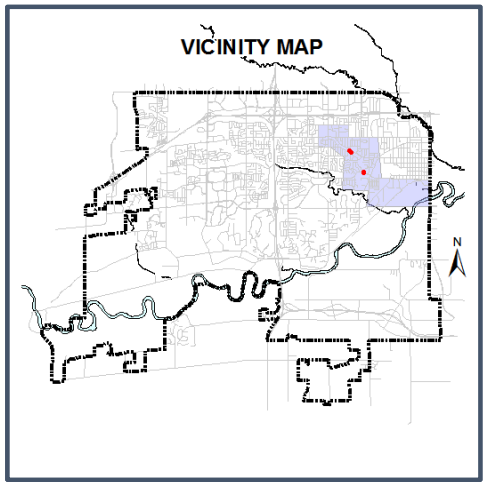


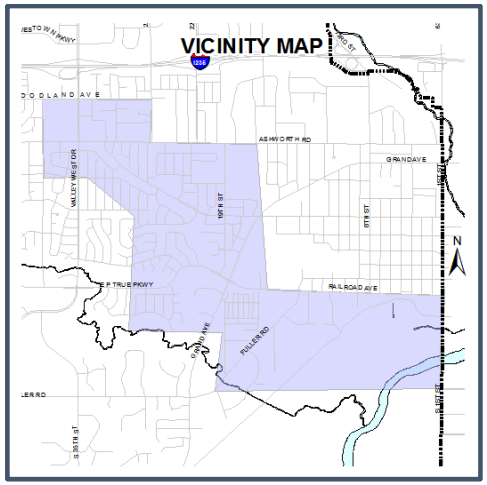
Blue Creek

Valley West & Westown Storm Sewer

Storm sewer improvements to alleviate localized flooding near intersection of Valley West Drive & Westown Parkway. Coordination with WDM Water Works project is being considered.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	46,000	0	0
ROW	0	20,000	0	0
Inspection	0	0	26,000	0
Construction	0	0	380,000	0
Total	**0**	**66,000**	**406,000**	**0**



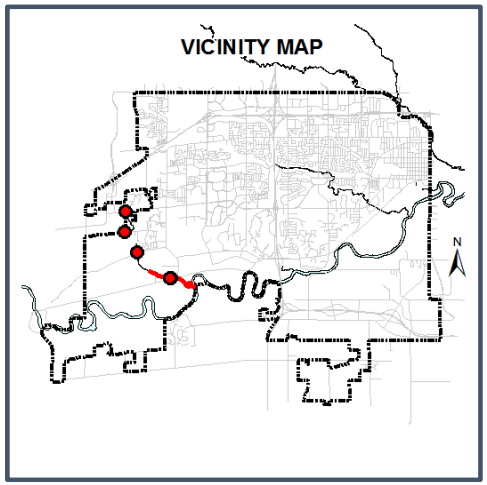


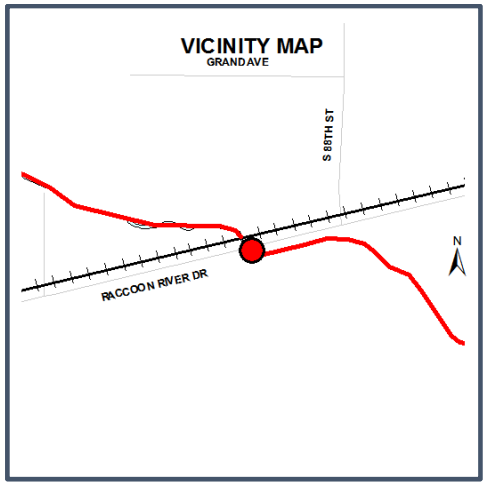
Fairmeadows Creek

Drainage Study

Detailed study of Fairmeadows Creek watershed to identify stormwater management deficiencies and reduce flooding risk.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	250,000	0	0
Design	0	0	0	0
ROW	0	0	0	0
Inspection	0	0	0	0
Construction	0	0	0	0
Total	**0**	**250,000**	**0**	**0**



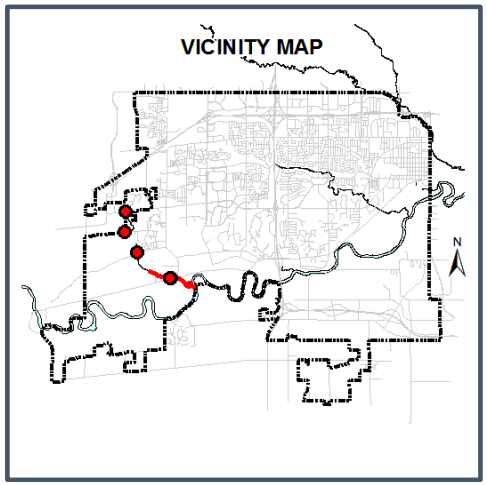


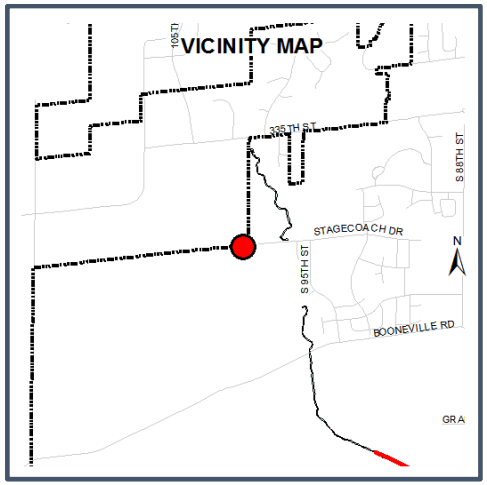
Sugar Creek

Conveyance Phase 1B (Raccoon River Dr)

Replacement and widening of Raccoon River Drive bridge over Sugar Creek to reduce flooding potential. Coordination with Iowa Interstate Railroad ongoing. Construction complete in Spring 2017.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	647,000	0	0	0
ROW	0	10,000	0	0
Inspection	0	70,000	0	0
Construction	0	1,200,000	0	0
Total	**647,000**	**1,280,000**	**0**	**0**



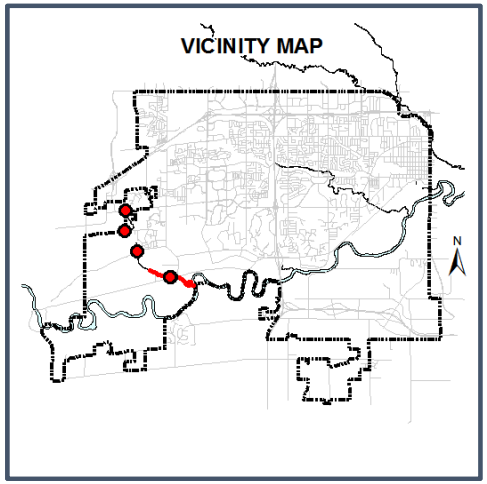


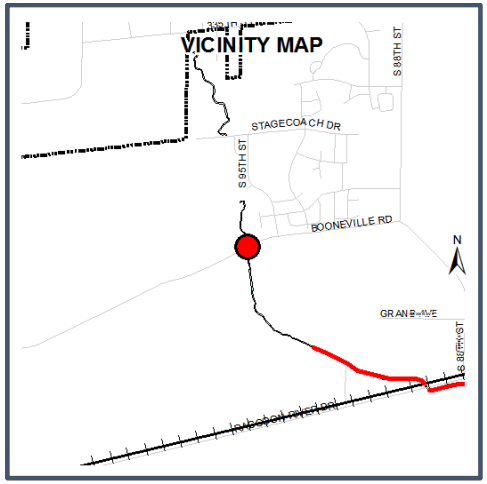
Sugar Creek

Culverts on Stagecoach Drive

Installation of two culverts on Stagecoach Drive west of Sugar Creek to accommodate development proposed in 2017. Structures identified as part of Sugar Creek Stormwater Fee District.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	130,000	0	0
ROW	0	0	0	0
Inspection	0	108,000	0	0
Construction	0	720,000	0	0
Total	**0**	**958,000**	**0**	**0**



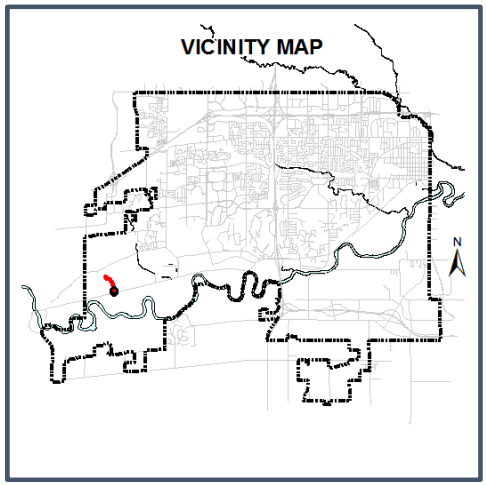


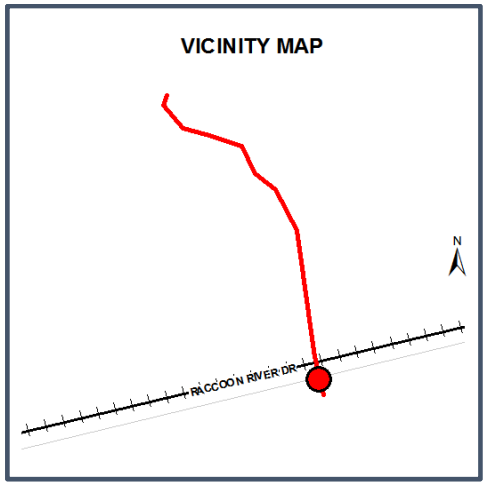
Sugar Creek

Booneville Road Bridge Replacement

Replacement of existing culvert on Booneville Road with a bridge over Sugar Creek. Bridge construction planned prior to Booneville Road improvements from Sugar Creek to South 88th Street.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	122,000	0	0
ROW	0	15,000	0	0
Inspection	0	0	102,000	0
Construction	0	0	680,000	0
Total	**0**	**137,000**	**782,000**	**0**



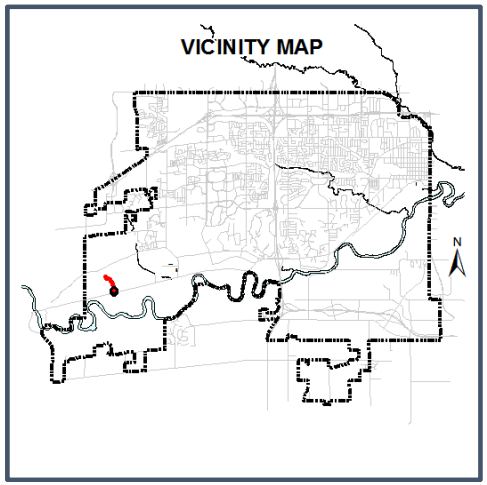


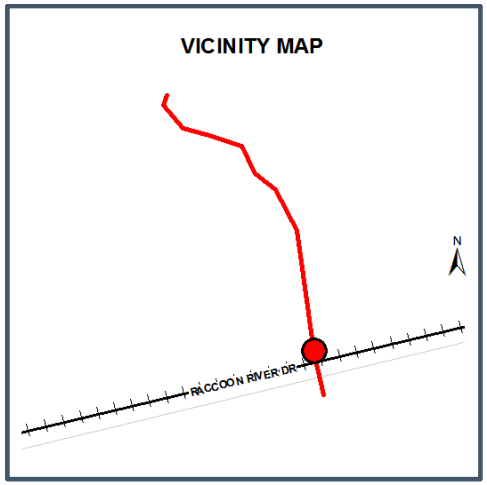
Johnson Creek

Conveyance Phase 1A (Raccoon River Dr)

Addition of new Raccoon River Drive bridge over proposed diversion channel just west of Johnson Creek. Coordination with Iowa Interstate Railroad ongoing.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	110,000	0	0
ROW	0	25,000	0	0
Inspection	0	0	73,000	0
Construction	0	0	730,000	0
Total	**0**	**135,000**	**803,000**	**0**



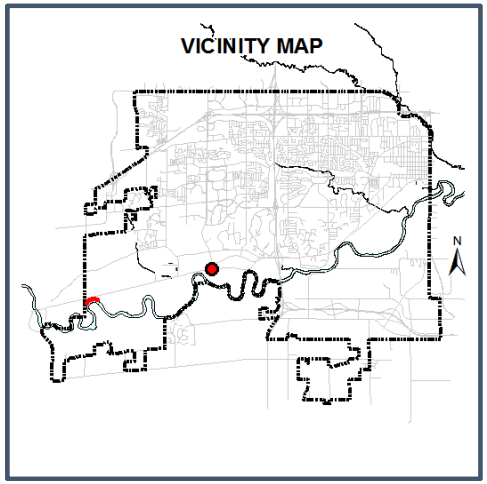


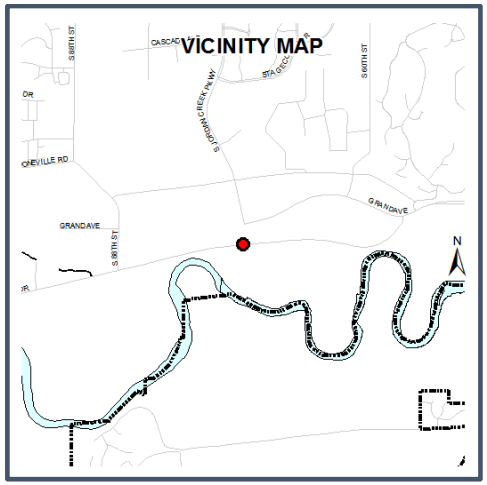
Johnson Creek

Conveyance Phase 1B (Railroad)

Addition of new Iowa Interstate Railroad bridge over proposed diversion channel just west of Johnson Creek. Agreement with Iowa Interstate Railroad needed.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	315,000	0	0
ROW	0	0	0	0
Inspection	0	0	210,000	0
Construction	0	0	2,100,000	0
Total	**0**	**315,000**	**2,310,000**	**0**



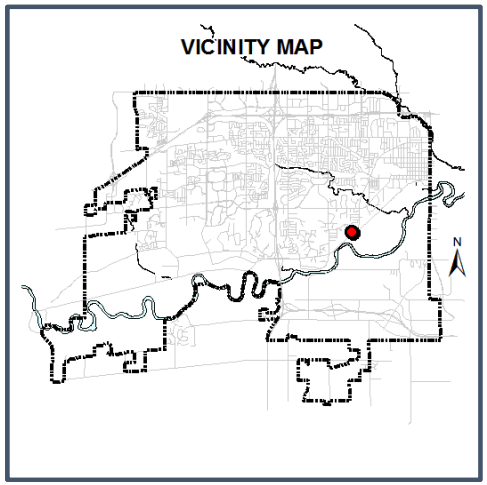


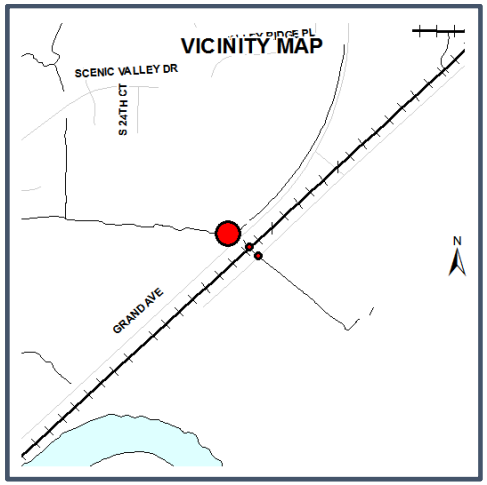
Raccoon River

Raccoon River Drive Bridge (Near JCP)

Replacement of existing Raccoon River Drive bridge with a culvert on unnamed tributary to Raccoon River near South Jordan Creek Parkway. Construction in Winter 2018.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	90,000	25,000	0	0
ROW	0	30,000	0	0
Inspection	0	55,000	0	0
Construction	0	800,000	0	0
Total	**90,000**	**910,000**	**0**	**0**





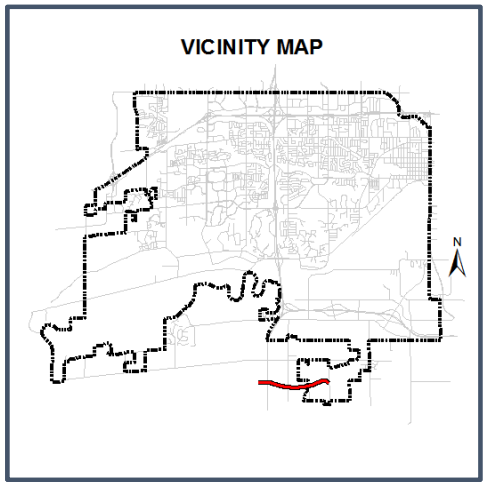
Raccoon River Park

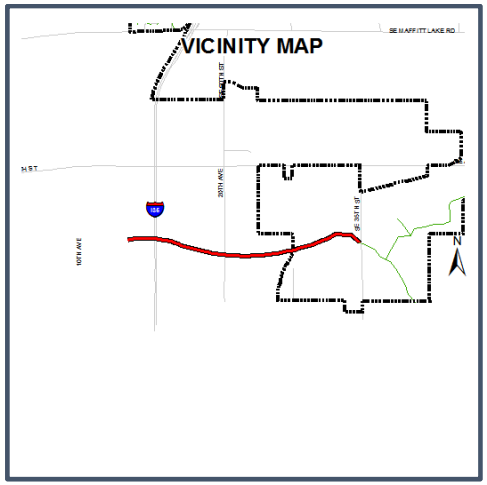
Grand Valley Stormwater Pumps

Construction of pump pad and piping north of Raccoon River Park entrance to accommodate recent reconstruction of Grand Avenue and future Grand Valley development.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	72,000	0	0
ROW	0	0	0	0
Inspection	0	0	60,000	0
Construction	0	0	400,000	0
Total	**0**	**72,000**	**460,000**	**0**

Project Name	16-17 Current	17-18 Budget	18-19 Potential	20, 21, 22 Future Years	Total
Sanitary Sewer					
Grand Avenue West - Fox Creek Trunk Sewer Extension	1,917,530	0	0	0	*1,917,530*
Sewer Fee Revenue					
Grand Avenue West - Sugar Creek Trunk Sewer Extension	352,100	0	0	0	*352,100*
Sewer Fee Revenue					
Grand Avenue West - Segment 3 Sewer	120,000	0	477,000	0	*597,000*
Sewer Fee Revenue					
Grand Avenue West - Segment 4 Sewer	162,000	0	642,000	0	*804,000*
Sewer Fee Revenue					
Grand Avenue West - Segment 6F Sewer	910,800	100,000	0	0	*1,010,800*
Sewer Fee Revenue					
Raccoon River Basin - Segment 5 Sewer	3,713,000	0	0	0	*3,713,000*
Sewer Fee Revenue					
Raccoon River Basin - Segment 6 Sewer	0	0	0	4,225,000	*4,225,000*
Sewer Fee Revenue					
South Service Area - Segment 2A Sewer	1,600,000	0	0	0	*1,600,000*
Sewer Fee Revenue					
South Service Area - Segment 3	0	0	400,000	4,170,000	*4,570,000*
Sewer Fee Revenue					
South Service Area - Segment 4-5 Sewer	138,000	0	0	530,000	*668,000*
Sewer Fee Revenue					
Middle Creek - Trunk Sewer Extension (Osmium)	0	2,898,000	0	0	*2,898,000*
Osmium TIF					
South Area - Lift Station 3 Phase Electrical Upgrade (Alluvion)	300,000	0	0	0	*300,000*
Sewer Fee Revenue					
South Area - Lift Station Improvements (Alluvion)	58,000	519,000	0	0	*577,000*
Sewer Fee Revenue					
South Area - Trunk Sewer Relief Sewer (Alluvion)	168,000	829,000	0	0	*997,000*
Sewer Fee Revenue					
Maple Grove Lift Station and Forcemain	2,270,000	0	0	0	*2,270,000*
Sewer Fee Revenue					
South Jordan Creek Parkway Parallel Trunk Sewer	0	0	34,000	214,000	*248,000*
Sewer Fee Revenue					
Grand Avenue Siphon Conversion	765,500	85,000	0	0	*850,500*
Sewer Fee Revenue					
Sanitary Sewer Total	12,474,930	4,431,000	1,553,000	9,139,000	27,597,930



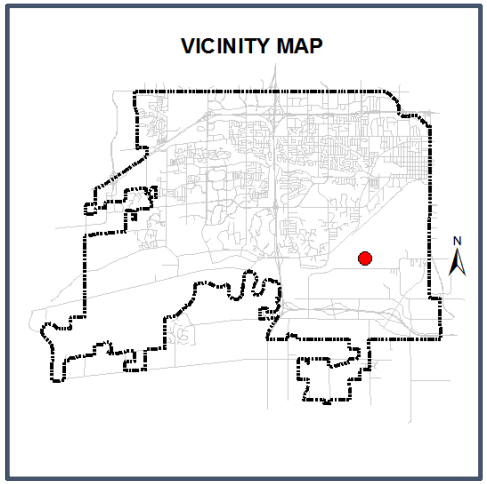


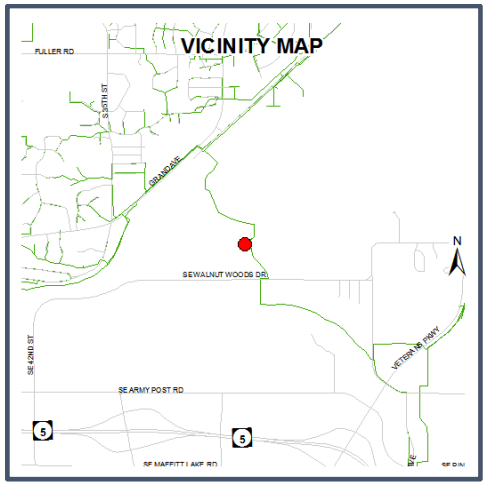
Middle Creek (Osmium)

Trunk Sewer Extension

Extension of WRA's trunk sewer along Middle Creek westerly to proposed Osmium site just west of I-35. Possible reimbursement by WRA if trunk sewer is turned over to WRA as it serves Cumming also.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	276,000	0	0
ROW	0	161,000	0	0
Inspection	0	161,000	0	0
Construction	0	2,300,000	0	0
Total	**0**	**2,898,000**	**0**	**0**



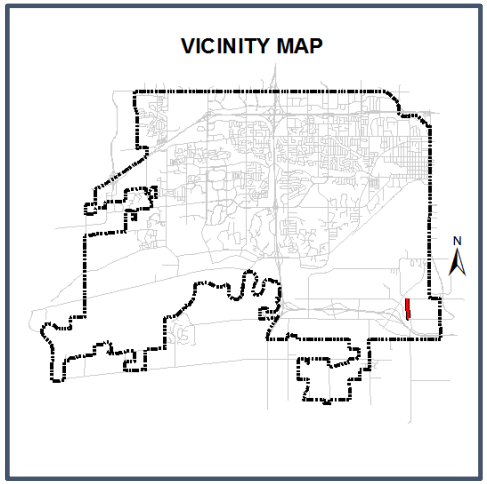


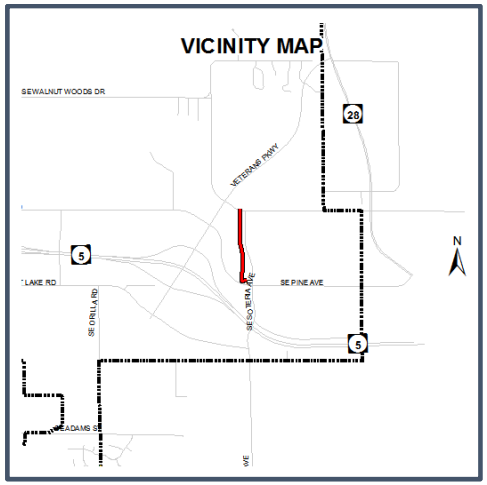
South Area (Alluvion)

Lift Station Improvements

Pump replacements, electrical system upgrades, control system upgrades, generator replacement, and HVAC improvements at South Area lift station to accommodate capacity expansion for Alluvion.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	58,000	0	0	0
ROW	0	0	0	0
Inspection	0	34,000	0	0
Construction	0	485,000	0	0
Total	**58,000**	**519,000**	**0**	**0**





South Area (Alluvion)

Trunk Sewer Relief Sewer

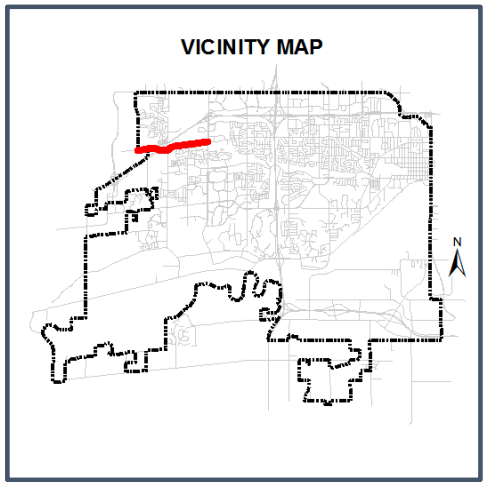
Installation of parallel relief trunk sewer along SE Soteria Avenue from SE Pine Avenue to SE Army Post Road to accommodate capacity expansion for Alluvion.

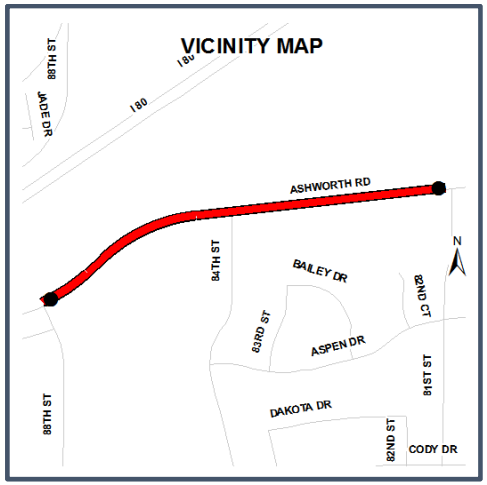
Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	93,000	0	0	0
ROW	75,000	0	0	0
Inspection	0	54,000	0	0
Construction	0	775,000	0	0
Total	**168,000**	**829,000**	**0**	**0**

Project Name	16-17 Current	17-18 Budget	18-19 Potential	20, 21, 22 Future Years	Total
Streets					
S. 50th Street Widening - Mills Civic Parkway to EP True Parkway	5,124,000	200,000	0	0	*5,324,000*
General Obligation Bonds					
S. 50th Street Widening - Park Drive to Mills Civic Parkway	0	0	0	1,145,000	*1,145,000*
Undetermined					
S. Grand Prairie Parkway - Stagecoach to Mills Civic Parkway	800,000	0	2,756,000	0	*3,556,000*
General Obligation Bonds					
Ashworth Road Reconstruction - Jordan Creek Parkway to 81st St	2,465,040	225,000	0	0	*2,690,040*
Road Use Tax / Ashworth Road TIF Funds					
Ashworth Road Reconstruction - 81st St to 88th St	350,000	4,005,000	0	0	*4,355,000*
Road Use Tax / Ashworth Road TIF Funds					
Ashworth Road Reconstruction - 88th St to I-80 Bridge	0	0	310,000	1,950,000	*2,260,000*
Road Use Tax / Ashworth Road TIF Funds					
Ashworth Road Reconstruction - Bridge over I-80	0	0	365,000	2,600,000	*2,965,000*
Road Use Tax / Ashworth Road TIF Funds					
Ashworth Road Reconstruction - I-80 Bridge to 98th St	0	410,000	80,000	2,995,000	*3,485,000*
Road Use Tax / Ashworth Road TIF Funds					
Ashworth Road & I-80 Interchange Justification Report	0	100,000	0	0	*100,000*
Road Use Tax					
Ashworth Road Reconstruction - 1st Street to 50th Street	0	0	0	0	*0*
Undertermined					
S. 60th Street Reconstruction Phase 2 - Mills Civic to Pheasant Ridge	4,407,840	0	0	0	*4,407,840*
Mills TIF					
S. 88th Street Reconstruction - Booneville to Grand Ave.	4,000,000	0	0	0	*4,000,000*
Mills TIF - Subdistrict 7					
S. 88th Street Reconstruction - Cascade Avenue to Mills Civic Parkway	0	0	0	2,280,000	*2,280,000*
General Obligation Bonds / Assessment					
S. 88th Street - Mills Civic Parkway to Coachlight Drive	0	0	0	1,335,000	*1,335,000*
General Obligation Bonds / Assessment					
88th Street Reconstruction - Abram Drive to Century Drive	0	0	0	820,000	*820,000*
General Obligation Bonds / Assessment					
98th Street Reconstruction - Water Tower thru RR Crossing	556,000	0	0	0	*556,000*
General Obligation Bonds					
Stagecoach Drive - S. 92nd to S. 88th	1,261,600	0	0	0	*1,261,600*
General Obligation Bonds					
Coachlight Drive (Rockwood Lane) - S. 88th to S. 91st	825,000	0	0	0	*825,000*
General Obligation Bonds / Assessment					
Grand Avenue - East of I-35	0	0	0	745,000	*745,000*
General Obligation Bonds					
Grand Avenue Trail - West of I-35	0	0	0	210,000	*210,000*
General Obligation Bonds					
Grand Avenue Reconstruction - 1st to 6th	650,000	0	500,000	5,905,000	*7,055,000*
General Obligation Bonds / Val Gate TIF					
5th Street - Locust to Vine	0	0	0	700,000	*700,000*
General Obligation Bonds					
Booneville Road Reconstruction - Sugar Creek to S. 93rd	0	0	320,000	1,990,000	*2,310,000*
General Obligation Bonds					
Booneville Road Reconstruction - S. 91st to S. 93rd	0	0	0	1,045,000	*1,045,000*
General Obligation Bonds					
Booneville Road Reconstruction - S. 88th to S. 91st	0	0	0	990,000	*990,000*
General Obligation Bonds					
EP True Parkway Widening - 81st to Jordan Creek Parkway	0	310,000	2,235,000	0	*2,545,000*
General Obligation Bonds					
EP True Parkway Extension - West of 88th	0	225,000	0	0	*225,000*
General Obligation Bonds / Assessment					
EP True Parkway - Grand Prairie Parkway to 115th St	0	0	0	10,430,000	*10,430,000*
General Obligation Bonds / Assessment					
S. Jordan Creek Parkway - Grand Avenue to Raccoon River Drive	0	0	340,000	1,285,000	*1,625,000*
Mills TIF - Subdistrict 7					

Project Name	16-17 Current	17-18 Budget	18-19 Potential	20, 21, 22 Future Years	Total
Streets - continued					
Mills Civic Parkway - S. 81st to S. 88th	0	0	0	3,485,000	*3,485,000*
Undertermined					
Mills Civic Parkway - S. 88th to S. 91st	0	0	0	1,795,000	*1,795,000*
Undertermined					
Mills Civic Parkway - S. 91st to S. Tiburon Cove	0	0	0	3,670,000	*3,670,000*
Undertermined					
Mills Civic Parkway - S. Tiburon Cove to S. Grand Prairie Parkway	0	0	0	3,600,000	*3,600,000*
Undertermined					
S. 33rd & Fuller Retaining Wall Repair	0	40,000	320,000	0	*360,000*
General Obligation Bonds					
City Entrance Enhancements Study - 5 Locations	0	100,000	0	0	*100,000*
General Fund (Hotel Motel Tax)					
Veterans Parkway - SE Maffitt Lake to SE Adams (Alluvion)	0	9,835,000	0	0	*9,835,000*
Alluvion TIF					
Veterans Parkway - SE Adams to SE 50th St (Osmium)	0	8,075,000	0	0	*8,075,000*
Osmium TIF					
Veterans Parkway - SE 50th St to SW 60th St (Osmium)	0	11,570,000	0	0	*11,570,000*
Osmium TIF / Other					
Veterans Parkway - SW 60th St to SW 88th St (Osmium)	0	9,370,000	0	0	*9,370,000*
Osmium TIF					
Veterans Parkway - SW 88th St to South Grand Prairie (Osmium)	0	6,800,000	0	0	*6,800,000*
Osmium TIF					
S. Grand Prairie Parkway - Veterans to SW Madison (Osmium)	0	4,800,000	0	0	*4,800,000*
Osmium TIF					
S. Grand Prairie Parkway - SW Madison to Raccoon River Dr (Osmium)	10,716,700	4,665,000	0	0	*15,381,700*
Osmium TIF / Other					
SW 60th Street - South of SW Adams (Osmium)	0	5,100,000	0	0	*5,100,000*
Osmium TIF / Other					
SE 50th Street - County Line to Veterans (Osmium)	0	2,400,000	0	0	*2,400,000*
Osmium TIF					
SE Adams Street - SW 60th to SE 50th (Osmium)	0	1,900,000	0	0	*1,900,000*
Osmium TIF / Other					
Water Main - Grand Ave to S 60th St - West Loop	0	7,620,000	0	0	*7,620,000*
Osmium TIF (Reimbursement from WDM Water Works)					
Water Main - Grand Ave to S 60th St - East Loop	0	5,370,000	0	0	*5,370,000*
Osmium TIF (Reimbursement from WDM Water Works)					
Osmium Water Project - Other Costs (ASR)	0	6,510,000	0	0	*6,510,000*
Osmium TIF					
Coachlight Drive & S 78th Street (Coachlight URA)	0	4,230,000	0	0	*4,230,000*
Coachlight TIF					
Mills Civic Pkwy & S 81st Street (Coachlight URA)	0	4,240,000	0	0	*4,240,000*
Coachlight TIF					
Mills Civic Pkwy & S Jordan Creek Pkwy Intersection Improvements	0	75,000	535,000	0	*610,000*
Jordan Creek TIF					
Coachlight Drive & S Jordan Creek Pkwy Intersection Improvements	0	35,000	270,000	0	*305,000*
Jordan Creek TIF					
1st & Ashworth Intersection Improvements	0	20,000	110,000	0	*130,000*
General Obligation Bonds					
Jordan Creek Parkway & University Avenue Intersection Improvements	0	0	0	1,090,000	*1,090,000*
General Obligation Bonds					
Jordan Creek Parkway & Westown Parkway Intersection Improvements	0	0	0	550,000	*550,000*
General Obligation Bonds					
Jordan Creek Parkway & I-80 North Ramp Improvements	0	0	0	520,000	*520,000*
General Obligation Bonds					
Mills Civic Parkway & S. 51st Intersection Improvements	0	40,000	265,000	0	*305,000*
General Obligation Bonds					
Mills Civic Parkway & South Mall Entrance Intersection Improvements	0	60,000	430,000	0	*490,000*
General Obligation Bonds					

Project Name	16-17 Current	17-18 Budget	18-19 Potential	20, 21, 22 Future Years	Total
Streets - continued					
1st & Railroad Intersection Improvements - Bicycle Advisory Commission	0	20,000	80,000	0	*100,000*
General Obligation Bonds					
Traffic Signal Installation - New Signals (S. 81st & Bridgewood)	0	0	50,000	350,000	*400,000*
Road Use Tax					
Traffic Signal Installation - New Signals (S. 50th & Hawthorne)	0	0	50,000	350,000	*400,000*
Road Use Tax					
Traffic Signal Installation - New Signals (S. 35th & Mills Civic)	0	0	50,000	350,000	*400,000*
Road Use Tax					
New Streetlights	0	200,000	200,000	600,000	*1,000,000*
Road Use Tax					
Streets Total	31,156,180	98,550,000	9,266,000	52,785,000	191,757,180



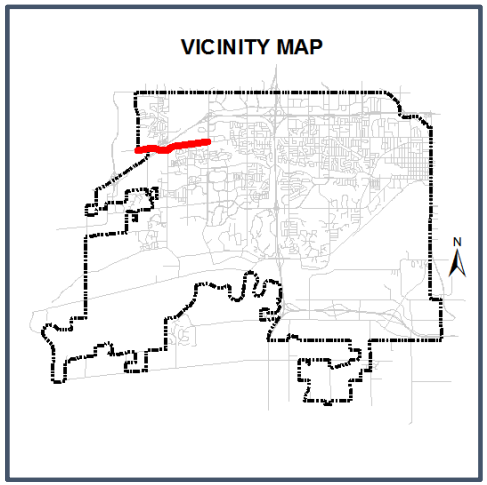


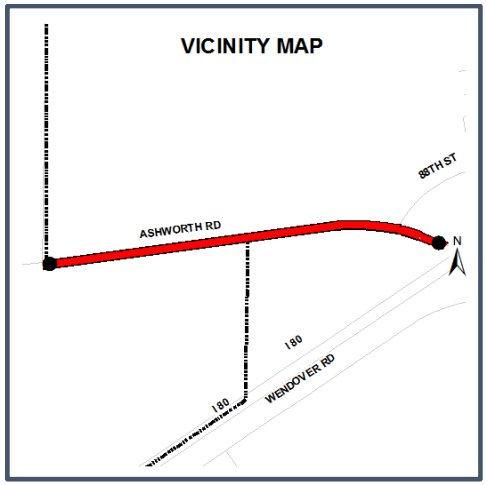
Ashworth Road

81st Street to 88th Street

Reconstruction as an urban 4 lane undivided roadway with two way left turn lanes & trail. Roadway will accommodate future medians when dictated by traffic. Design currently underway.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	350,000	0	0	0
ROW	0	100,000	0	0
Inspection	0	250,000	0	0
Construction	0	3,590,000	0	0
Streetlights	0	65,000	0	0
Total	**350,000**	**4,005,000**	**0**	**0**



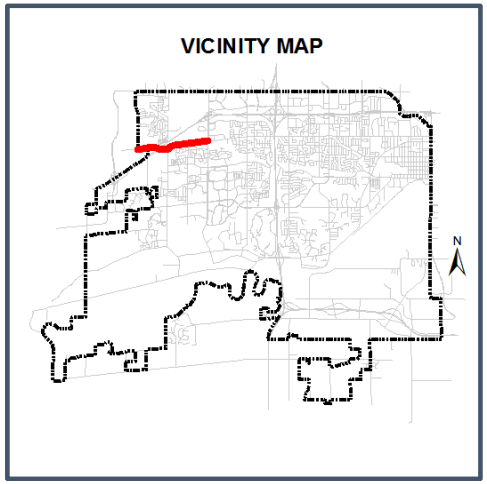


Ashworth Road

I-80 Bridge to 98th Street

Reconstruction as an urban 4 lane undivided roadway with two way left turn lanes & trail. Roadway will accommodate future medians when dictated by traffic.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	410,000	0	0
ROW	0	0	80,000	0
Inspection	0	0	0	195,000
Construction	0	0	0	2,750,000
Streetlights	0	0	0	50,000
Total	**0**	**410,000**	**80,000**	**2,995,000**

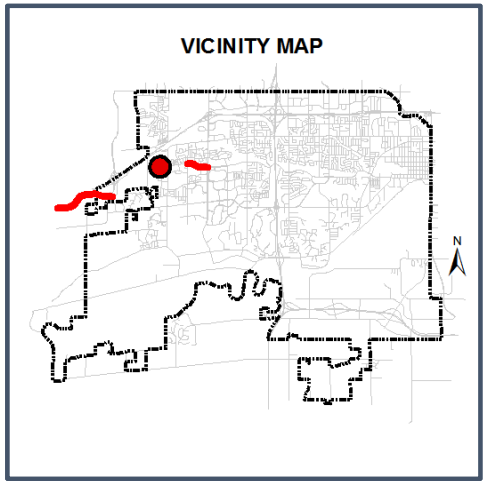


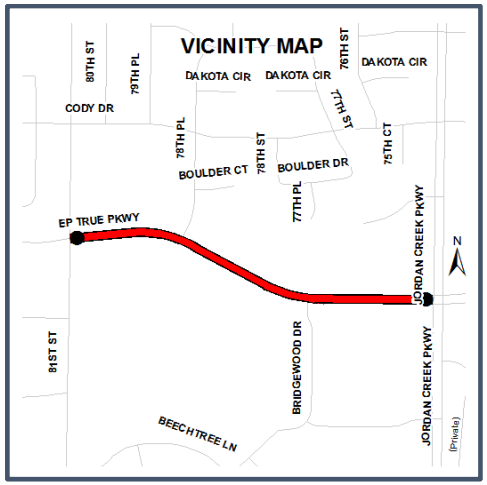
Ashworth Road

Ashworth Road and I-80 Interchange Justification Report

Study of a potential future interchange.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	100,000	0	0
Design	0	0	0	0
ROW	0	0	0	0
Inspection	0	0	0	0
Construction	0	0	0	0
Streetlights	0	0	0	0
Total	**0**	**100,000**	**0**	**0**



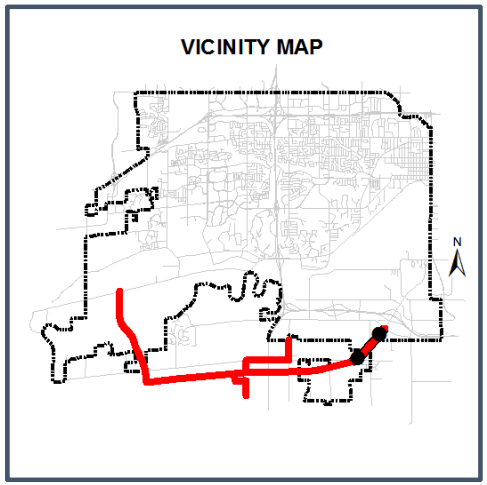


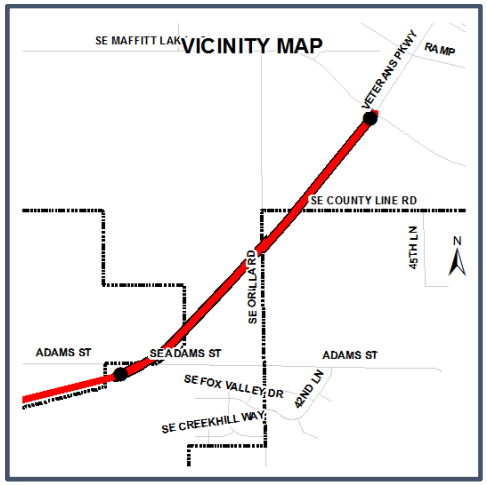
EP True Parkway

81st Street to Jordan Creek Parkway

Widening from two lanes to four lane roadway. A portion of widening was completed by developer in 2016. City obligation along greenway and school frontage.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	310,000	0	0
ROW	0	0	0	0
Inspection	0	0	145,000	0
Construction	0	0	2,060,000	0
Streetlights	0	0	30,000	0
Total	**0**	**310,000**	**2,235,000**	**0**



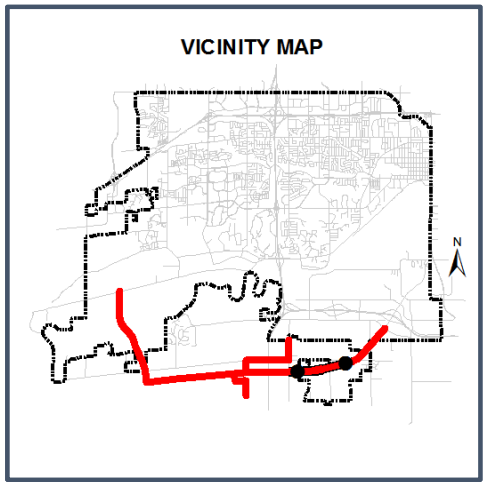


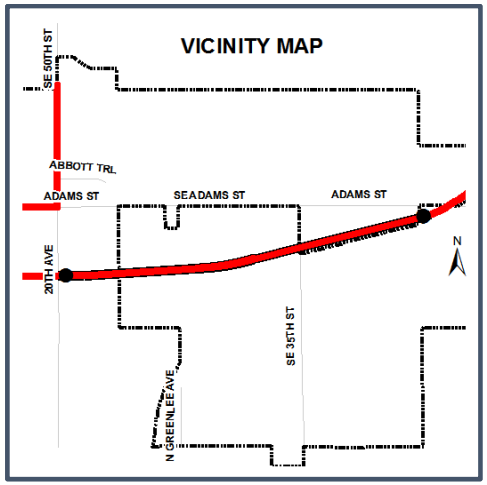
Veterans Parkway (Alluvion)

SE Maffitt Lake Road to SE Adams Street

Ultimate grading for a six lane divided roadway with future landscaped median. Initial paving will be one lane in each direction with left turn lanes at intersections. Part of Project Osmium, currently under design for construction in 2017/18.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	930,000	0	0
ROW	0	390,000	0	0
Inspection	0	540,000	0	0
Construction	0	7,740,000	0	0
Streetlights	0	235,000	0	0
Total	**0**	**9,835,000**	**0**	**0**





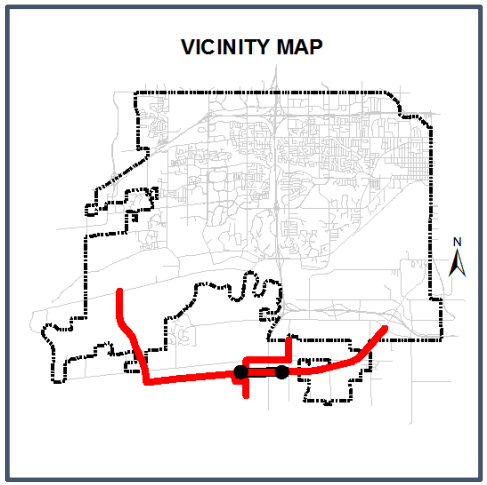
Veterans Parkway (Osmium)

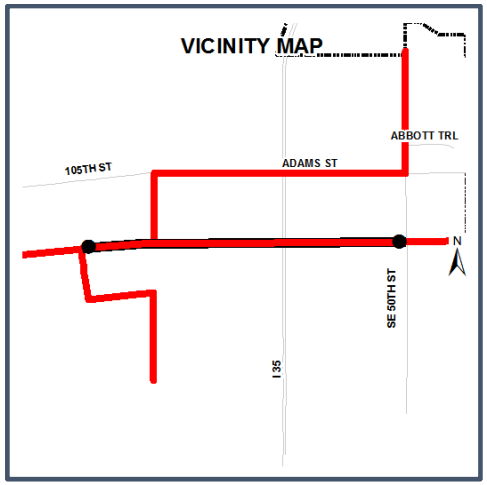
SE Adams Street to SE 50th Street

Ultimate grading for a six lane divided roadway with future landscaped median. Initial paving will be one lane in each direction with left turn lanes at intersections. Part of Project Osmium, currently under design for construction in 2017/18.

Summary of Funding by Fiscal Year

Function	16-17	17-18	18-19	20,21,22
Planning	0	0	0	0
Design	0	765,000	0	0
ROW	0	320,000	0	0
Inspection	0	445,000	0	0
Construction	0	6,355,000	0	0
Streetlights	0	190,000	0	0
Total	**0**	**8,075,000**	**0**	**0**



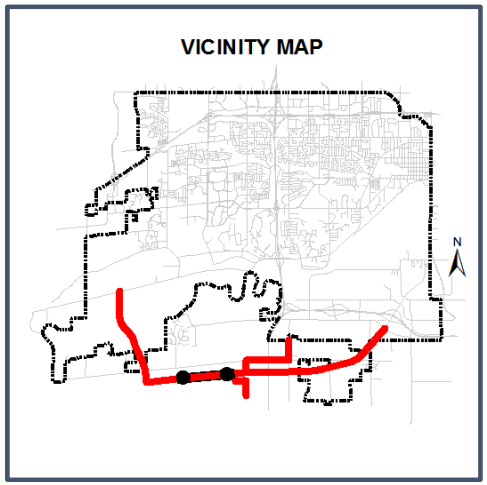


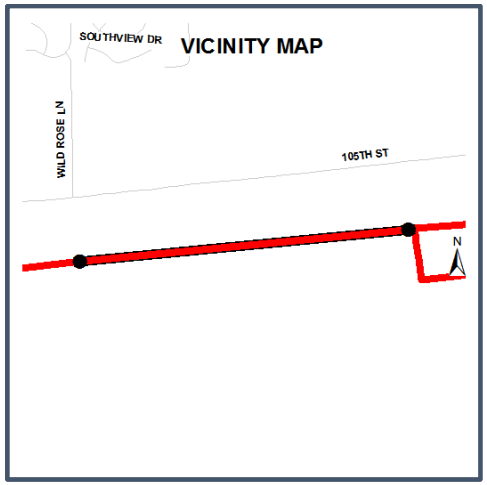
Veterans Parkway (Osmium)

SE 50th Street to SW 60th Street

Ultimate grading for a six lane divided roadway with future landscaped median. Initial paving will be one lane in each direction with left turn lanes at intersections. Part of Project Osmium, currently under design for construction in 2017/18.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	1,095,000	0	0
ROW	0	455,000	0	0
Inspection	0	635,000	0	0
Construction	0	9,110,000	0	0
Streetlights	0	275,000	0	0
Total	**0**	**11,570,000**	**0**	**0**



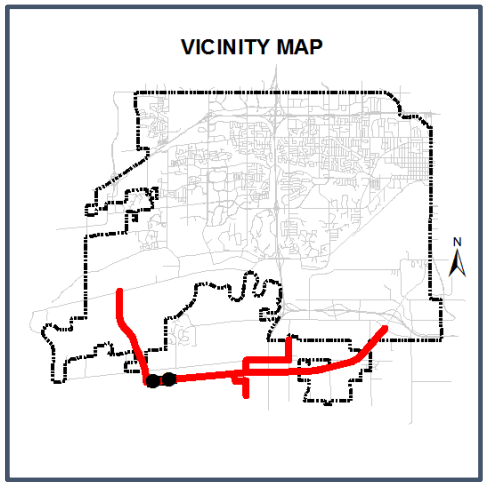


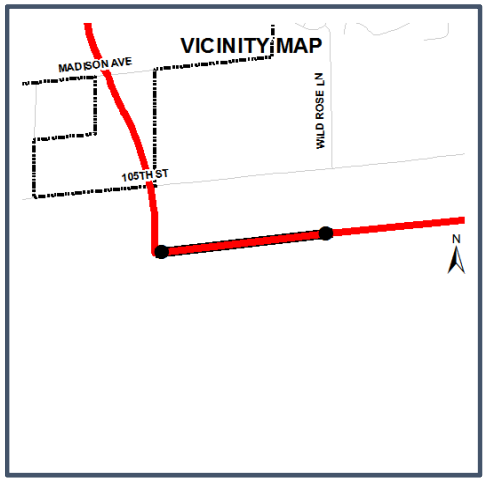
Veterans Parkway (Osmium)

SW 60th Street to SW 88th Street

Ultimate grading and storm sewer installation for a four lane divided highway. Initial paving will be one lane in each direction, including a bridge. Part of Project Osmium, currently under design for construction in 2017/18.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	885,000	0	0
ROW	0	370,000	0	0
Inspection	0	515,000	0	0
Construction	0	7,375,000	0	0
Streetlights	0	225,000	0	0
Total	**0**	**9,370,000**	**0**	**0**



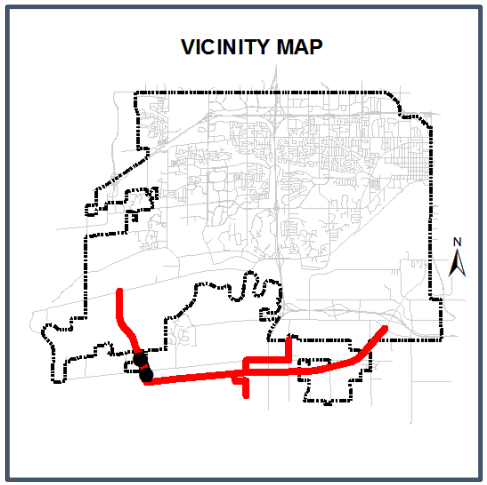


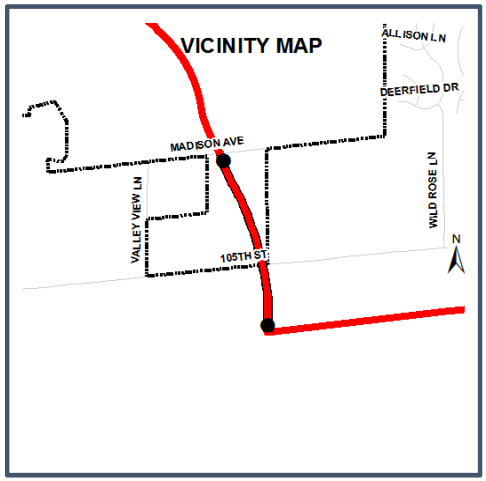
Veterans Parkway (Osmium)

SW 88th Street to S. Grand Prairie Pkwy

Ultimate grading and storm sewer installation for a four lane divided highway. Initial paving will be one lane in each direction. Part of Project Osmium, currently under design for construction in 2017/18.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	640,000	0	0
ROW	0	270,000	0	0
Inspection	0	375,000	0	0
Construction	0	5,355,000	0	0
Streetlights	0	160,000	0	0
Total	**0**	**6,800,000**	**0**	**0**



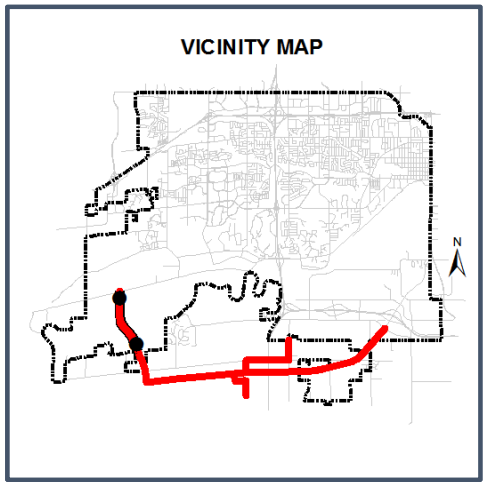


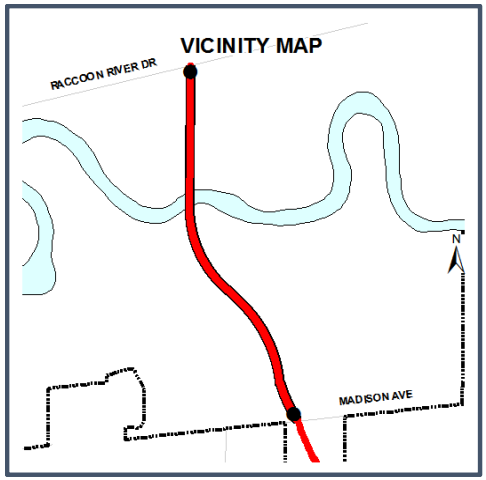
S. Grand Prairie Pkwy (Osmium)

Veterans Parkway to SW Madison Avenue

Ultimate grading and storm sewer installation for a six lane divided roadway with future landscaped median. Initial paving will be one lane in each direction with left turn lanes at intersections. Part of Project Osmium, currently under design for construction in 2017/18.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	455,000	0	0
ROW	0	190,000	0	0
Inspection	0	265,000	0	0
Construction	0	3,780,000	0	0
Streetlights	0	110,000	0	0
Total	**0**	**4,800,000**	**0**	**0**





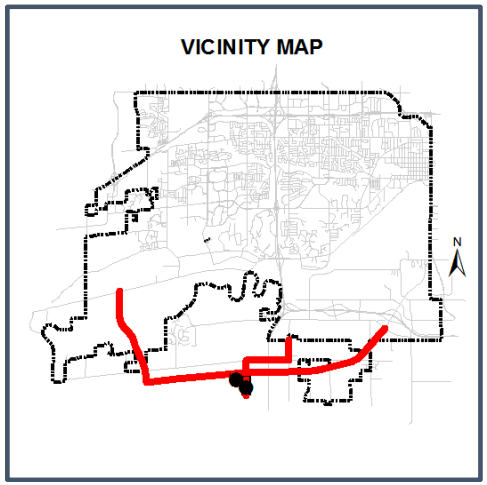
S. Grand Prairie Pkwy (Osmium)

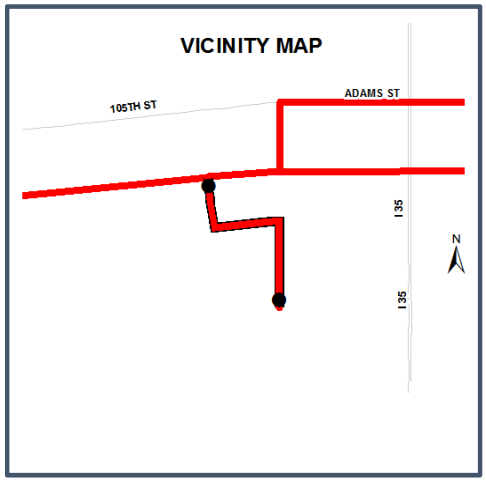
SW Madison Ave to Raccoon River Drive

Ultimate grading and storm sewer installation for a six lane divided roadway with future landscaped median. Initial paving will be one lane in each direction with left turn lanes at intersections. Part of Project Osmium, currently under design for construction in 2017/18.

Summary of Funding by Fiscal Year

Function	16-17	17-18	18-19	20,21,22
Planning	0	0	0	0
Design	1,348,250	0	0	0
ROW	2,104,000	0	0	0
Inspection	0	442,000	0	0
Construction	7,264,450	3,858,000	0	0
Streetlights	0	365,000	0	0
Total	**10,716,700**	**4,665,000**	**0**	**0**



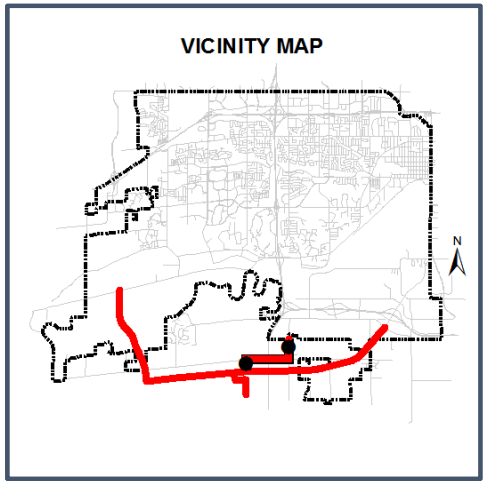


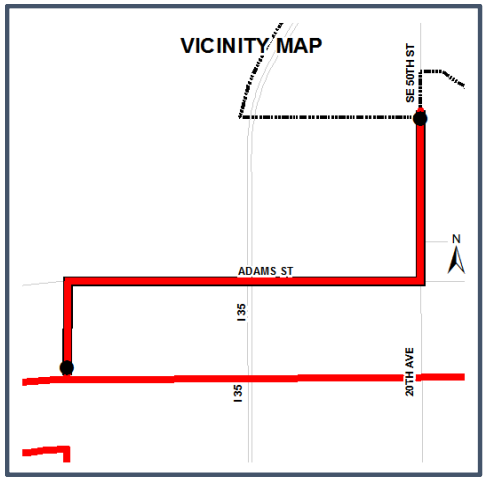
SW 60th Street (Osmium)

South of SW Adams Street

Reconstruction with grading and paving of two lane urban street. Part of project Osmium, currently under design for construction in 2017/18.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	515,000	0	0
ROW	0	0	0	0
Inspection	0	300,000	0	0
Construction	0	4,285,000	0	0
Streetlights	0	0	0	0
Total	**0**	**5,100,000**	**0**	**0**



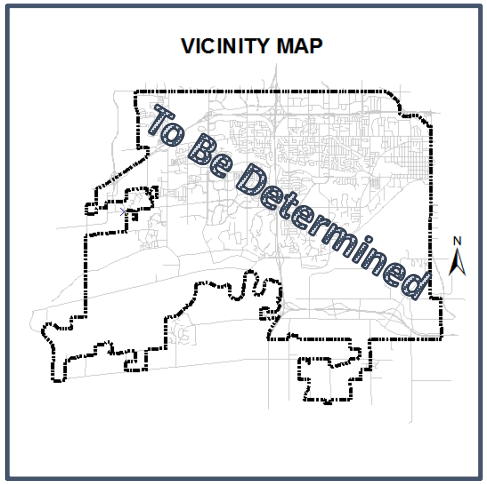


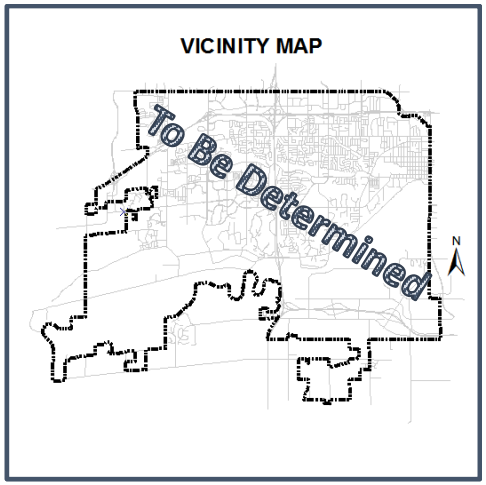
SE 50th & SE Adams (Osmium)

County Line Road to Veterans Parkway

Paving of existing rural roads to provide construction access to project Osmium. Currently under design for construction in 2017.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	435,000	0	0
ROW	0	0	0	0
Inspection	0	250,000	0	0
Construction	0	3,615,000	0	0
Streetlights	0	0	0	0
Total	**0**	**4,300,000**	**0**	**0**



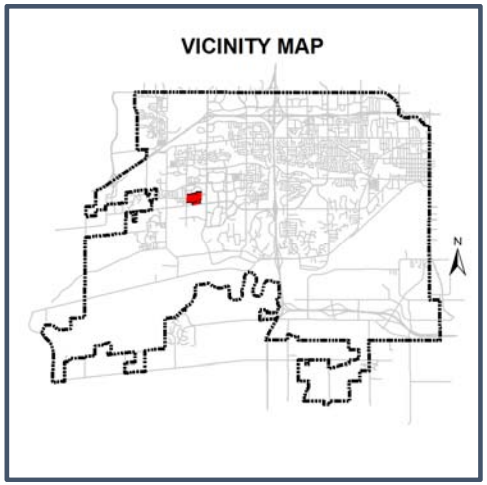


Water Improvements (Osmium)

West Loop, East Loop & Misc.

Construction of water infrastructure to accommodate project Osmium. WDM Water Works to ultimately reimburse the City for these costs.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	1,965,000	0	0
ROW	0	0	0	0
Inspection	0	1,150,000	0	0
Construction	0	16,385,000	0	0
Streetlights	0	0	0	0
Total	**0**	**19,500,000**	**0**	**0**

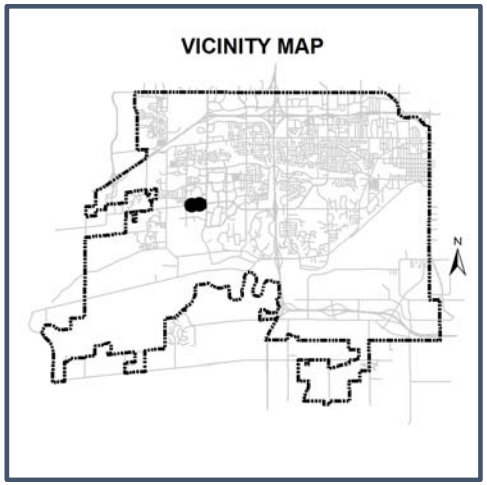


Coachlight Drive (Coachlight URA)

S. Jordan Creek Pkwy to S. 81st Street

New construction with grading and paving. Part of proposed IMT Insurance development, to be under design soon for construction in 2017/18.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	355,000	0	0
ROW	0	0	0	0
Inspection	0	213,000	0	0
Construction	0	3,547,000	0	0
Streetlights	0	115,000	0	0
Total	**0**	**4,230,000**	**0**	**0**

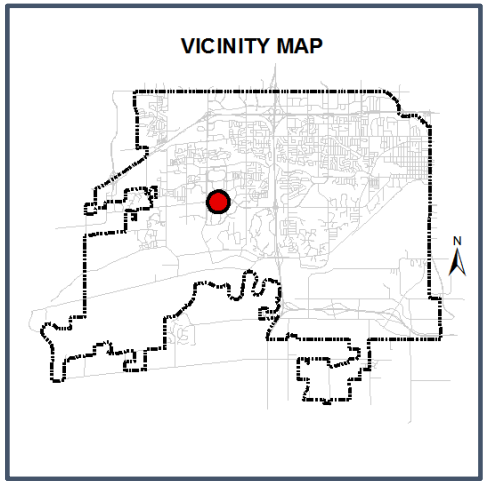


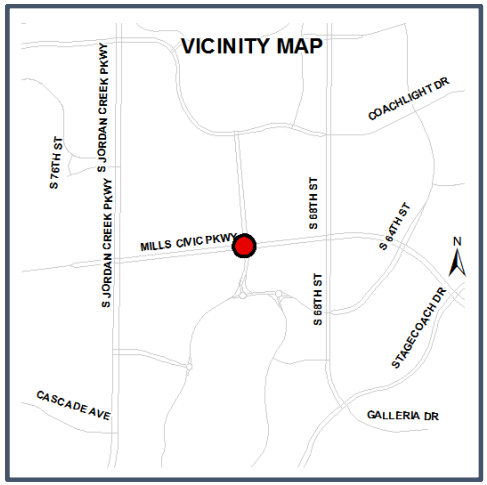
Mills Civic Pkwy (Coachlight URA)

S. Jordan Creek Pkwy to S. 81st Street

Reconstruction with grading and paving. Part of proposed IMT Insurance development, to be under design soon for construction in 2017/18.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	350,000	0	0
ROW	0	30,000	0	0
Inspection	0	210,000	0	0
Construction	0	3,500,000	0	0
Streetlights	0	150,000	0	0
Total	**0**	**4,240,000**	**0**	**0**



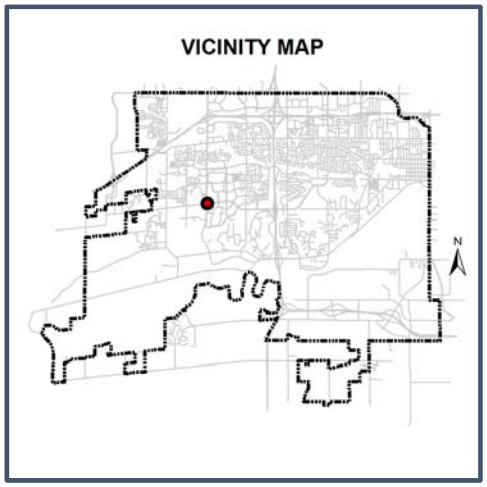


Intersection Improvements Mills

Civic Pkwy & South Mall Entrance

Geometric improvements consisting of westbound right-turn lane to improve traffic congestion.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	60,000	0	0
ROW	0	0	0	0
Inspection	0	0	30,000	0
Construction	0	0	400,000	0
Streetlights	0	0	0	0
Total	**0**	**60,000**	**430,000**	**0**

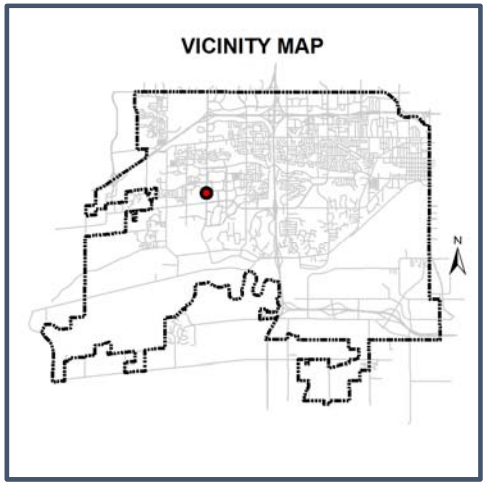


Intersection Improvements Mills

Civic Pkwy & S. Jordan Creek Pkwy

Geometric improvements consisting of westbound to northbound right-turn lane to improve traffic congestion.

Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	75,000	0	0
ROW	0	0	0	0
Inspection	0	0	35,000	0
Construction	0	0	500,000	0
Streetlights	0	0	0	0
Total	**0**	**75,000**	**535,000**	**0**



Intersection Improvements S.

Jordan Creek Pkwy & Coachlight Drive

Geometric improvements consisting of southbound to eastbound right-turn lane to improve traffic congestion.

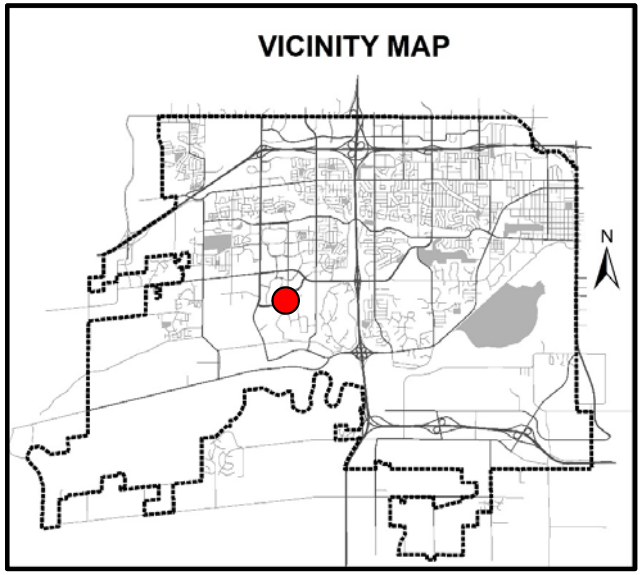
Summary of Funding by Fiscal Year				
Function	**16-17**	**17-18**	**18-19**	**20,21,22**
Planning	0	0	0	0
Design	0	35,000	0	0
ROW	0	0	0	0
Inspection	0	0	20,000	0
Construction	0	0	250,000	0
Streetlights	0	0	0	0
Total	**0**	**35,000**	**270,000**	**0**

Project Name	16-17 Current	17-18 Budget	18-19 Potential	20,21,22 Future Years	Total
Park Projects					
American Legion Park					
Tennis Court Lighting Upgrade	0	0	50,000	0	*50,000*
General Obligation Bonds					
Florer Park					
Shelter Replacement, Horseshoe Court Lighting, & Fence Upgrades	0	115,000	0	0	*115,000*
General Obligation Bonds					
Hidden Point Park					
Site Plan, Design, & Grading	0	350,000	0	0	*350,000*
General Obligation Bonds					
Restroom, Shelter, Parking Lot, Playground, Basketball Court	0	0	700,000	0	*700,000*
General Obligation Bonds					
Holiday Park - Baseball					
Phase 4 - Common Area / Stormwater Construction, Fields 7 & 8 Design/Construction, Fields 9 & 10 Design	986,000	0	0	0	*986,000*
General Fund, Capital Improvements					
Phase 5 - Fields 9 & 10 Construction	0	962,000	0	0	*962,000*
General Fund, Capital Improvements					
Phase 6 - Fields 3 & 4 Design / Construction	0	0	758,000	0	*758,000*
General Fund, Capital Improvements					
Baseball Phase 7 - Parking Improvements	0	0	0	533,000	*533,000*
General Fund, Capital Improvements					
Holiday Park - Girls Softball					
Field Improvements	0	0	0	1,100,000	*1,100,000*
General Obligation Bonds					
Pearson Park					
North Bridge Replacement	100,000	0	0	0	*100,000*
General Obligation Bonds					
Pinedale Park					
Park Improvements - Shelter, Playground, Basketball Court	0	344,000	0	0	*344,000*
General Obligation Bonds					
Raccoon River Park					
Boat Ramp Dock Renovation	20,000	0	0	0	*20,000*
General Obligation Bonds					
Dog Park Drinking Fountain Replacement	10,000	0	0	0	*10,000*
General Obligation Bonds					
Kybo Enclosures (Boat Ramp, Fishing Pier, Dog Park)	100,000	0	0	0	*100,000*
General Obligation Bonds					
Canoe / Kayak Lockers + Access Improvements	0	70,000	0	0	*70,000*
General Obligation Bonds					
Sprayground / Ship Structure Replacement	0	0	1,050,000	0	*1,050,000*
General Obligation Bonds					

Project Name	16-17 Current	17-18 Budget	18-19 Potential	20,21,22 Future Years	Total
Park Projects - continued					
Raccoon River Park - continued					
Lighting Update	0	0	400,000	0	*400,000*
General Obligation Bonds					
Softball Complex Field / Dugout Renovations	0	0	80,000	0	*80,000*
General Obligation Bonds					
Additional Shelters / Parking Lot / Trails	0	0	0	1,720,000	*1,720,000*
General Obligation Bonds					
Scenic Valley Park					
New Tennis Court	0	0	153,500	0	*153,500*
General Obligation Bonds					
Valley View Park					
Turf Improvements (Great Lawn Area)	30,000	0	0	0	*30,000*
General Obligation Bonds					
Lighted Tennis Courts (2)	455,000	0	0	0	*455,000*
General Obligation Bonds					
Shelter / Restroom Facility (Sports Court Area)	0	770,000	0	0	*770,000*
General Obligation Bonds					
Lighted Sand Volleyball Courts (2)	0	138,000	0	0	*138,000*
General Obligation Bonds					
Phase 3 - Park Drive & Trail (north loop)	0	0	0	2,600,000	*2,600,000*
General Obligation Bonds					
Whisper Point Park					
Site Plan, Design, & Grading	0	180,000	0	0	*180,000*
General Obligation Bonds					
Restroom, Shelter, Parking Lot, Playground, Basketball Court	0	0	700,000	0	*700,000*
General Obligation Bonds					
Wild Rose Park					
New Tennis Court	0	0	153,500	0	*153,500*
General Obligation Bonds					
Woodland Hills Park					
Basketball & Tennis Courts, Loop Trail, Landscaping	0	450,000	0	0	*450,000*
General Obligation Bonds					
Aquatic Centers					
Holiday Aquatic Center - Leisure Pool Play Structure Replacement	276,000	0	0	0	*276,000*
General Obligation Bonds					
Valley View Aquatic Center - Leisure Pool Play Structure Replacement	0	270,000	0	0	*270,000*
General Obligation Bonds					
Shelter/Restroom Replacement					
Fairmeadows Park	0	0	0	250,000	*250,000*
General Obligation Bonds					
Jaycee Park	0	0	0	250,000	*250,000*
General Obligation Bonds					

Project Name	16-17 Current	17-18 Budget	18-19 Potential	20,21,22 Future Years	Total
Park Projects - continued					
Shelter/Restroom Replacement - continued					
Meadowview Park	0	0	0	250,000	*250,000*
General Obligation Bonds					
Wilson Park	0	0	0	200,000	*200,000*
General Obligation Bonds					
Play Equipment Replacement					
Ashawa Park	0	0	0	200,000	*200,000*
General Obligation Bonds					
Crossroads Park	0	0	0	210,000	*210,000*
General Obligation Bonds					
Jaycee Park	0	0	0	200,000	*200,000*
General Obligation Bonds					
Kiwanis Park	0	0	0	200,000	*200,000*
General Obligation Bonds					
Peony Park	0	0	200,000	0	*200,000*
General Obligation Bonds					
Raccoon River Park (Main)	0	0	0	400,000	*400,000*
General Obligation Bonds					
Raccoon River Park (Softball)	0	0	0	200,000	*200,000*
General Obligation Bonds					
Scenic Valley Park	0	0	200,000	0	*200,000*
General Obligation Bonds					
Wild Rose Park	0	0	0	200,000	*200,000*
General Obligation Bonds					
Willow Springs Park	0	0	200,000	0	*200,000*
General Obligation Bonds					
Trail Projects					
Jordan Creek Trail					
S. 19th Street Trail Removal & Sidewalk Installation	227,000	0	0	0	*227,000*
General Obligation Bonds					
Grand Ave Trail					
Trail North of Fuller	138,000	0	0	0	*138,000*
General Obligation Bonds					
Trail Signage					
Phase 3 - Central IA Trails Signage - Jordan Creek Trail	60,000	0	0	0	*60,000*
General Obligation Bonds					
Valley Junction Trail Connection					
Design	0	50,000	0	0	*50,000*
General Obligation Bonds					
Construction	0	0	0	450,000	*450,000*
General Obligation Bonds					
Windsor Heights Trail Connection					
Feasibility Study	0	30,000	0	0	*30,000*
General Obligation Bonds					

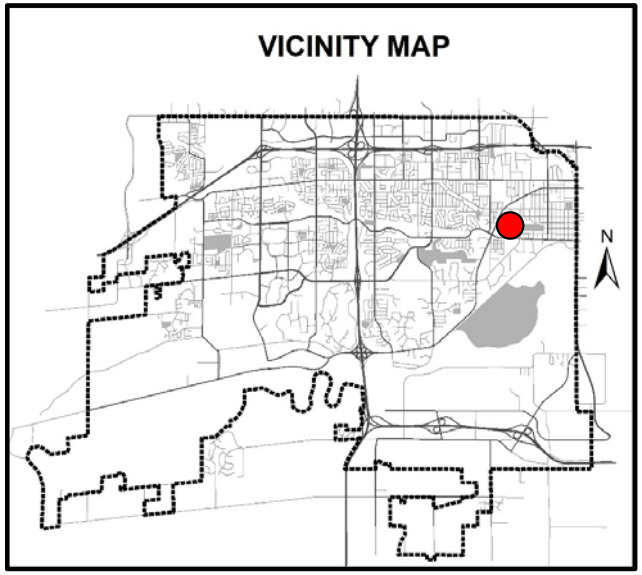
Project Name	16-17 Current	17-18 Budget	18-19 Potential	20,21,22 Future Years	Total
Park Projects - continued					
Woodland Hills Greenway Trail					
Trail Construction	0	315,000	0	0	*315,000*
General Obligation Bonds					
Greenway Wayfinding Signage					
Wayfinding signage along non-CIT greenway trails	0	15,000	0	0	*15,000*
General Obligation Bonds					
City Wide Projects (Parks)					
Park Signage Upgrade					
Signage Plan	0	80,000	0	0	*80,000*
General Fund (Hotel Motel Tax)					
Construction / Installation	0	0	150,000	450,000	*600,000*
General Fund (Hotel Motel Tax)					
Site Furniture					
Misc. Park Furniture	0	0	30,000	0	*30,000*
General Obligation Bonds					
Bike Racks	0	10,000	10,000	0	*20,000*
General Obligation Bonds					
Landscaping					
Landscaping Enhancements in Parks	0	0	0	50,000	*50,000*
General Obligation Bonds					
Special Projects (Parks)					
Jordan Creek Watershed					
Water Quality Improvements Plan & Initial Project	0	100,000	0	0	*100,000*
General Obligation Bonds					
Project Planning					
"Game Changer" Project Refinement & Estimating / Fundraising Plan	0	250,000	0	0	*250,000*
General Obligation Bonds					
Community Park - Land Acquisition (Madison Co.)					
Contract Payments	397,600	349,061	356,250	1,011,496	*2,114,407*
General Fund, Capital Improvements					
Parks Total	2,799,600	4,848,061	5,191,250	10,474,496	*23,313,407*



Hidden Point Park

Stagecoach Drive

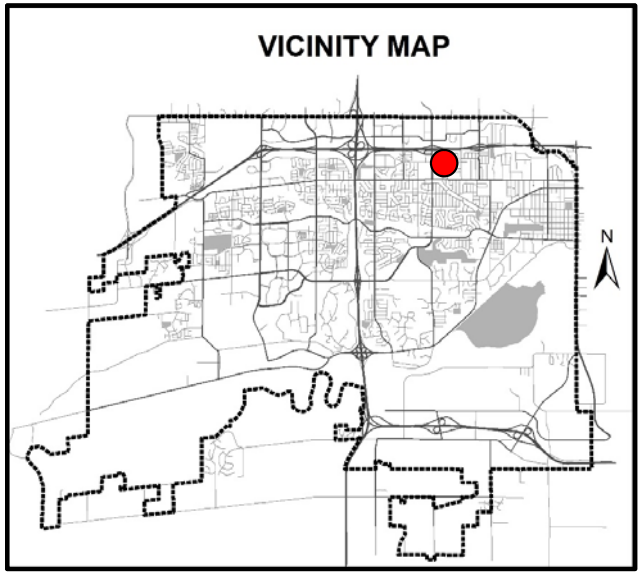
Summary of Funding by Fiscal Year				
Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
Site Plan, Design, Grading & Utilities	0	350,000	0	0
Park Improvements (Restroom, Shelter, Parking Lot, Playground, Basketball Court)	0	0	700,000	0
Total	**0**	**$350,000**	**$700,000**	**0**



Holiday Park–Baseball Complex

1701 Railroad Avenue

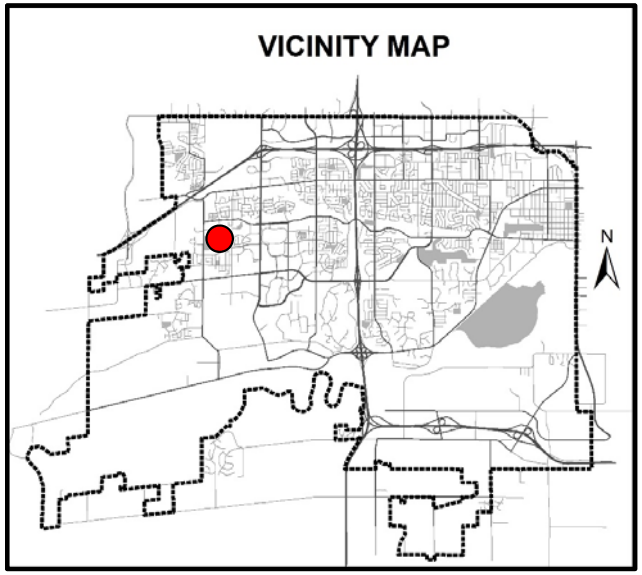
Summary of Funding by Fiscal Year				
Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
Phase 4 - Commons Area Construction; Fields 7 & 8 Design /Construction; Fields 9 & 10 Design	986,000	0	0	0
Phase 5 - Fields 9 & 10 Construction	0	962,000	0	0
Phase 6 - Fields 3 & 4 Design / Construction*	0	0	758,000	0
Phase 7 - Parking Lot Improvements (Parks Maintenance Facility Site)*	0	0	0	533,000
*phase does not include costs associated with demo and/or construction of parks maintenance facility site.				
Total	**$986,000**	**$962,000**	**$758,000**	**$533,000**



Pinedale Park

Woodland Avenue

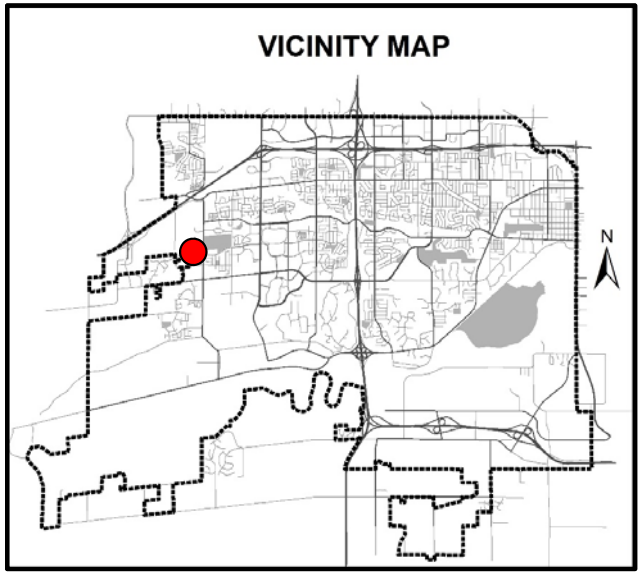
Summary of Funding by Fiscal Year				
Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
Park Improvements (Shelter, Playground, Basketball Court)	0	344,000	0	0
Total	**0**	**$344,000**	**0**	**0**



Valley View Park

255 81st Street

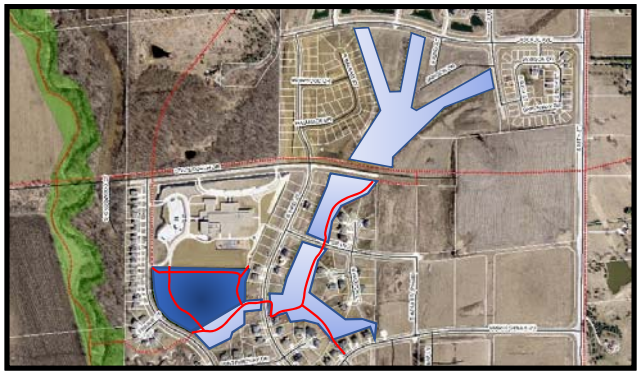
Summary of Funding by Fiscal Year				
Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
Turf Improvements (Great Lawn Area)	30,000	0	0	0
Lighted Tennis Courts (2)	455,000	0	0	0
Shelter/Restroom Facility (Sports Court Area)	0	770,000	0	0
Lighted Sand Volleyball Courts (2)	0	138,000	0	0
Phase 3 - Park Drive & Trail (North Loop)	0	0	0	2,600,000
Total	**$485,000**	**$908,000**	**0**	**$2,600,000**

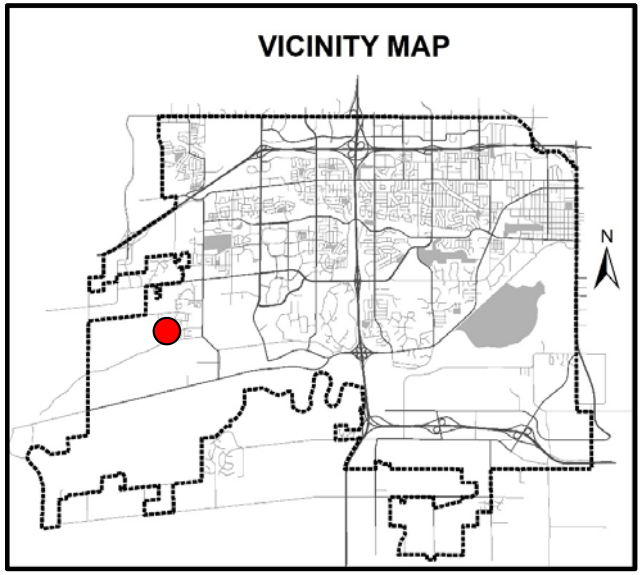


Whisper Point Park

Bridgewood Boulevard & 91st Street

Summary of Funding by Fiscal Year				
Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
Site Plan, Design, Grading & Utilities	0	180,000	0	0
Park Improvements (Restroom, Shelter, Parking Lot, Playground, Basketball Court)	0	0	700,000	0
Total	**0**	**$180,000**	**$700,000**	**0**

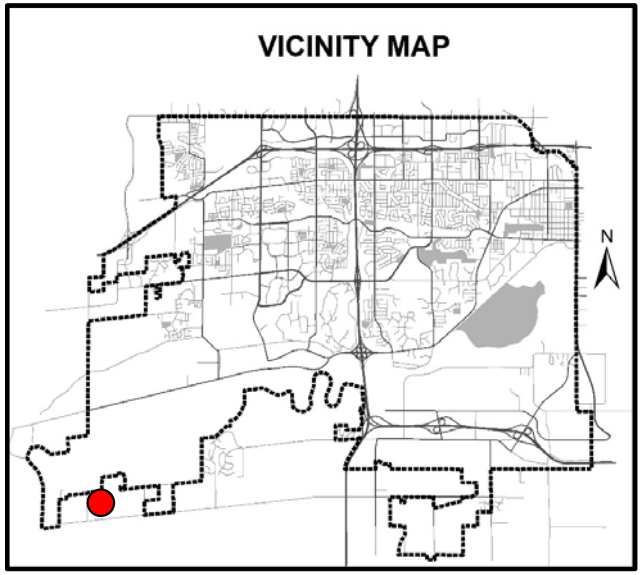




Woodland Hills Park & Greenway

1230 S 95th Street

Summary of Funding by Fiscal Year				
Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
Greenway Trail (Trail Construction)	0	315,000	0	0
Park Improvements (Basketball & Tennis Court, Loop Trail, Landscape)	0	450,000	0	0
Total	**0**	**$765,000**	**0**	**0**



Community Park - Land Acquisition

Madison County

Summary of Funding by Fiscal Year				
Projects	**16-17**	**17-18**	**18-19**	**20,21,22**
Land Acquisition	397,600	349,061	356,250	1,011,496
Total	**$397,600**	**$349,061**	**$356,250**	**$1,011,496**

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 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18		
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1,682,047	1,869,562	125,050	256,000	130,950	104.72%
Intergovernmental	78,290	125,348	517,780	13,000	(504,780)	(97.49%)
Charges for Services	15,790,645	14,932,833	14,208,700	14,493,450	284,750	2.00%
Special Assessments						
Miscellaneous	6,720,467	6,747,366	9,202,950	9,703,300	500,350	5.44%
Sub-total Operating Revenues	**$24,271,449**	**$23,675,109**	**$24,054,480**	**$24,465,750**	**$411,270**	**1.715**
Other Financing Sources						
Proceeds of Capital Assets Sales	($56,226)	($5,721)	$13,400		(13,400)	(100.00%)
Contributed Capital Assets	4,577,944					
Transfers In	4,257,178	8,184,941	17,395,310	13,004,000	(4,391,310)	(25.24%)
Sub-total Other Financing Sources	**$8,778,896**	**$8,179,220**	**$17,408,710**	**$13,004,000**	**($4,404,710)**	
TOTAL REVENUES & OTHER SOURCES	**$33,050,345**	**$31,854,329**	**$41,463,190**	**$37,469,750**	**($3,993,440)**	**(9.63%)**
EXPENDITURES						
Operating Expenditures						
Personal Services	$1,224,056	$1,182,426	$1,583,782	$1,518,868	($64,914)	(4.10%)
Supplies and Services	14,319,542	15,310,739	16,867,325	17,290,250	422,925	2.50%
Universal Commodities	220,306	239,141	232,750	232,190	(560)	(0.24%0
Non-Recurring/Non-Capital	39,659	160,597				
Capital	3,295,127	3,520,169	4,314,120	5,852,913	1,538,793	35.67%
Sub-total Operating Expenditures	**$19 ,098,690**	**$20,413,072**	**$22,997,977**	**$24,894,221**	**$1,896,244**	**8.24%**
Debt Service Expenditures						
Capital Improvement Expenditures	**$1,241,258**	**($258,937)**	**$21,289,777**	**$12,804,000**	**($8,485,777)**	**(39.86%)**
Total Expenditures	**$20,339,948**	**$20,154,135**	**$44,287,754**	**$37,698,221**	**($6,589,533)**	**(14.88%)**
Transfers Out	**$3,422,982**	**$7,651,836**	**$16,895,310**	**$7,318,000**	**($9,577,310)**	**(56.69%)**
TOTAL EXPENDITURES/TRANSFERS OUT	**$25,436,392**	**$27,805,971**	**$61,183,064**	**$45,016,221**	**($16,166,843)**	**(26.42%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$9,287,415**	**$4,048,358**	**($19,719,874)**	**($7,546,471)**	**($12,173,403)**	**(61.73%)**
BEGINNING FUND BALANCE	**$148,319,185**	**$157,606,600**	**$161,654,958**	**$141,935,084**	**($19,719,874)**	
ENDING FUND BALANCE	**$157,606,600**	**$161,654,958**	**$141,935,084**	**$134,388,613**	**($7,546,471)**	
CASH AND CASH EQUIVALENTS	**$68,409,508**	**$68,991,539**	**$49,288,315**	**$43,041,844**		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	**336.33%**	**342.32%**	**111.29%**	**114.17%**		

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 2018	% of Total
Altoona	$2,306,230	5.29%
Ankeny	6,661,977	15.27%
Bondurant	598,243	1.37%
Clive	1,771,951	4.06%
Cumming	23,384	0.05%
Des Moines	16,868,220	38.67%
Greenfield Plaza	160,924	0.37%
Johnston	775,173	1.78%
Norwalk	1,174,885	2.69%
Pleasant Hill	532,689	1.22%
Polk City	326,311	0.75%
Polk County	235,348	0.54%
Urbandale Sanitary Sewer District	3,947,369	9.05%
Urbandale-Windsor Heights Sanitary Sewer District	508,341	1.17%
Waukee	1,349,281	3.09%
West Des Moines	**6,378,052**	**14.62%**
Total	**$43,618,378**	**100.00%**

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	85,273	217,237	100,000	203,000	103,000	103.00%
Intergovernmental			484,880		(484,880)	(100.00%)
Charges for Services	11,491,637	10,666,689	10,126,000	10,345,500	219,500	2.17%
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$11,576,910**	**$10,883,926**	**$10,710,800**	**$10,548,500**	**($162,380)**	**(1.52%)**
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets	1,399,484					
Transfers In	2,992,187	5,858,877	13,182,330	$5,066,000	($8,116,330)	(61.57%)
	$4,391,671	**$5,858,877**	**$13,182,330**	**$5,066,000**	**($8,116,330)**	**(61.57%)**
TOTAL REVENUES & OTHER SOURCES	**$15,968,581**	**$16,742,803**	**$23,893,210**	**$15,614,500**	**($8,278,710)**	**(34.65%)**
EXPENDITURES						
Operating Expenditures						
Personal Services	$687,432	$677,648	$773,920	$791,785	$17,865	2.31%
Supplies and Services	5,612,791	6,408,432	7,048,855	7,284,745	235,890	3.35%
Universal Commodities	120,747	124,901	118,500	117,950	(550)	(0.46%)
Non-Recurring/Non-Capital						
Capital	1,681,964	1,744,327	1,675,000	2,029,913	354,913	21.19%
	$8,102,934	**$8,955,308**	**$9,616,275**	**$10,224,393**	**$608,118**	**6.32%**
Debt Service Expenditures						
Capital Improvement Expenditures	**$1,267,289**	**($614,799)**	**$16,492,343**	**$5,066,000**	**($11,426,343)**	**(69.28%)**
Total Expenditures	**$9,370,223**	**$8,340,509**	**$26,108,618**	**$15,290,393**	**($10,818,225)**	**(41.44%)**
Transfers Out	**$2,992,186**	**$5,858,877**	**$13,407,330**	**$2,168,000**	**($11,239,330)**	**(83.83%)**
TOTAL EXPENDITURES/TRANSFERS OUT	**$12,362,409**	**14,199,386**	**$39,515,948**	**$17,458,393**	**($22,057,555)**	**(55.82%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$3,606,172**	**$2,543,417**	**($15,622,738)**	**($1,843,893)**	**$13,778,845**	**n/a**
BEGINNING FUND BALANCE	**$88,048,049**	**$91,654,221**	**$94,197,638**	**$78,574,900**	**($15,622,738)**	**n/a**
ENDING FUND BALANCE	**$91,654,221**	**$94,197,638**	**$78,574,900**	**$76,731,007**	**($1,843,893)**	**n/a**
CASH AND CASH EQUIVALENTS	**$38,491,566**	**$38,943,888**	**$23,321,150**	**$21,477,257**		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	**410.79%**	**466.92%**	**89.32%**	**140.46%**		

Solid Waste Fund

This fund is managed by the Public Services 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.

Hazardous Waste Pick-Up offers house-side collection for items such as lead and oil-based paints (not latex), chemicals (insecticides, poison, and solvents), lawn care products, compact fluorescent light bulbs, sharps and cleaners. Residents can sign up on an as-needed basis, and there is a $25 per use fee. Collection of the materials takes place on the second Friday of each month.

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. Residents must purchase the wheeled container and an annual sticker in order participated in this collection service.

Budget objectives for FY 2017-2018 are to maintain a high level, cost effective solid waste service to the citizens of West Des Moines.

Financial Summary

Revenue in FY 2017-2018 from solid waste charges is expected to be approximately $1,860,000.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services	1,817,392	1,847,149	1,832,500	1,859,950	27,450	1.50%
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$1,817,392**	**$1,847,149**	**$1,832,500**	**$1,859,950**	**$27,450**	**1.50%**
Other Financing Sources						
Proceeds of Capital Assets Sales						
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$1,817,392**	**$1,847,149**	**$1,832,500**	**$1,859,950**	**$27,450**	**1.50%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	1,886,539	1,783,951	1,997,500	2,001,500	4,000	0.20%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	**$1,886,539**	**$1,783,951**	**$1,997,500**	**$2,001,500**	**$4,000**	**0.20%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$1,886,539**	**$1,783,951**	**$1,997,500**	**$2,001,500**	**$4,000**	**0.20%**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	**$1,886,539**	**$1,783,951**	**$1,997,500**	**$2,001,500**	**$4,000**	**0.20%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($69,147)**	**$63,198**	**($165,000)**	**($141,550)**	**$23,450**	**n/a**
BEGINNING FUND BALANCE	**$727,184**	**$658,037**	**$721,235**	**$556,235**	**($165,000)**	**n/a**
ENDING FUND BALANCE	**$658,037**	**$721,235**	**$556,235**	**$414,685**	**($141,550)**	**n/a**
CASH AND CASH EQUIVALENTS	**$372,850**	**$426,257**	**$261,257**	**$119,707**		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	**19.76%**	**23.89%**	**13.08%**	**5.98%**		

Description of the Storm Water Utility Fund

The FY 2017-2018 budget reflects the twelfth 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 $2,317,000.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	4,839	19,579	13,300	16,000	2,700	20.30%
Intergovernmental	24,140	125,348	32,900	13,000	(19,900)	(60.49%)
Charges for Services	2,481,616	2,418,996	2,250,200	2,288,000	37,800	1.68%
Miscellaneous						
Sub-total Operating Revenues	**$2,510,595**	**$2,563,923**	**$2,296,400**	**$2,317,000**	**$20,600**	**0.90%**
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets	2,208,091					
Transfers In	429,796	1,650,931	3,412,980	7,738,000	4,325,020	126.72%
Sub-total Other Financing Sources	**$3,608,256**	**$1,650,931**	**$3,412,980**	**$7,738,000**	**$4,325,020**	**126.72%**
TOTAL REVENUES & OTHER SOURCES	**$6,118,851**	**$4,214,854**	**$5,709,380**	**$10,055,000**	**$4,345,620**	**76.11%**
EXPENDITURES						
Operating Expenditures						
Personal Services	$536,624	$504,778	$809,872	$727,083	($82,789)	(10.22%)
Supplies and Services	176,865	240,995	281,810	295,805	13,995	4.97%
Universal Commodities	99,559	114,240	114,250	114,240	(10)	(0.01%)
Non-Recurring/Non-Capital	39,658	160,597				
Capital	701,832	766,270	807,670	756,500	(51,170)	(6.34%)
Sub-total Operating Expenditures	**$1,554,538**	**$1,796,880**	**$2,013,602**	**$1,893,628**	**($119,974)**	**(5.96%)**
Debt Service Expenditures						
Capital Improvement Expenditures	**($26,031)**	**$355,863**	**$4,797,434**	**$7,738,000**	**$2,940,566**	**61.29%**
Total Expenditures	**$1,528,507**	**$2,152,743**	**$6,811,036**	**$9,631,628**	**$2,820,592**	**41.41%**
Transfers Out	**$429,796**	**$1,787,233**	**$3,187,980**	**$5,150,000**	**$1,962,020**	**61.54%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$1,958,303**	**$3,939,976**	**$9,999,016**	**$14,781,628**	**$4,782,612**	**47.83%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$4,160,548**	**$274,878**	**($4,289,636)**	**($4,726,628)**	**($436,992)**	**n/a**
BEGINNING FUND BALANCE	**$34,34,547**	**$38,505,095**	**$38,779,973**	**$34,490,337**	**($4,289,636)**	**n/a**
ENDING FUND BALANCE	**$38,505,095**	**$38,779,973**	**$34,490,337**	**$29,763,709**	**($4,726,628)**	**n/a**
CASH AND CASH EQUIVALENTS	**$7,494,362**	**$7,191,367**	**$2,901,731**	**($1,824,897)**		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	**490.31%**	**334.06%**	**42.60%**	**(18.95%)**		

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 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property			100,000	300,000	200,000	200.00%
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues			**$100,000**	**$300,000**	**$200,000**	**200.00%**
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES			**$100,000**	**$300,000**	**$200,000**	**200.00%**
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						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			**($200,000)**	**$300,000**	**$500,000**	**n/a**
BEGINNING FUND BALANCE	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$800,000**	**($200,000)**	
ENDING FUND BALANCE	**$1,000,000**	**$1,000,000**	**$800,000**	**$1,100,000**	**$300,000**	
CASH AND CASH EQUIVALENTS	**$1,000,000**	**$1,000,000**	**$800,000**	**$1,100,000**		
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 department and division on a reimbursement basis.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	903,087	914,601	1,296,000	1,300,000	4,000	0.31%
Sub-total Operating Revenues	**$903,087**	**$914,601**	**$1,296,000**	**$1,300,000**	**$4,000**	**0.31%**
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$903,087**	**$914,601**	**$1,296,000**	**$1,300,000**	**$4,000**	**0.31%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	982,518	932,789	1,300,000	1,300,000		
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	**$982,518**	**$932,789**	**$1,300,000**	**$1,300,000**		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$982,518**	**$932,798**	**$1,300,000**	**$1,300,000**		
TOTAL EXPENDITURES/TRANSFERS OUT	**$982,518**	**$932,798**	**$1,300,000**	**$1,300,000**		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($79,431)**	**($18,187)**	**($4,000)**		**$4,000**	**n/a**
BEGINNING FUND BALANCE	**$137,630**	**$58,199**	**$40,012**	**$36,012**	**($4,000)**	**n/a**
ENDING FUND BALANCE	**$58,199**	**$40,012**	**$36,012**	**$36,012**		
CASH AND CASH EQUIVALENTS	**$88,385**	**$106,460**	**$102,460**	**$102,460**		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	**9.00%**	**11.41%**	**7.88%**	**7.88%**		

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 departments and divisions 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 2017-2018 are expected to be $1,766,500, which is a 2.59% decrease from FY 2016-17. 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 Services Fleet staff and if the asset is in good condition, it continues in service. Depreciation expense for vehicles and equipment in this fund is projected to be $1,300,000 for FY 2017-2018.

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 $14,184,486 at June 30, 2018. This fund balance is reserved for future vehicle and equipment replacements.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1,587,874	1,586,410	8,350	21,000	12,650	151.50%
Intergovernmental	54,150					
Charges for Services						
Special Assessments						
Miscellaneous			1,747,150	1,891,210	144,060	8.25%
Sub-total Operating Revenues	**$1,642,024**	**$1,592,136**	**$1,755,500**	**$1,912,210**	**$156,710**	**8.93%**
Other Financing Sources						
Proceeds of Capital Assets Sales	($56,227)	($5,721)	13,400			
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources	**($56,227)**	**($5,721)**	**$13,400**			
TOTAL REVENUES & OTHER SOURCES	**$1,585,797**	**1,608,660**	**$1,768,900**	**$1,912,210**	**$156,710**	**8.93%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services			4,500	7,000	2,500	55.56%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	911,331	999,571	1,813,450	3,066,500	1,253,050	69.10%
Sub-total Operating Expenditures	**$911,331**	**$999,571**	**$1,835,950**	**$3,073,500**	**$1,237,550**	**67.41%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$911,331**	**$999,571**	**$1,835,950**	**$3,073,500**	**$1,237,550**	**67.41%**
Transfers Out	**$1,000**	**5,726**				
TOTAL EXPENDITURES/TRANSFERS OUT	**$912,331**	**$1,005,297**	**$1,835,950**	**$3,073,500**	**$1,237,550**	**67.41%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$673,466**	**$603,363**	**($67,050)**	**($1,161,290)**	**($1,080,840)**	**n/a**
BEGINNING FUND BALANCE	**$14,135,997**	**$14,809,463**	**$15,412,826**	**$15,345,776**	**($67,050)**	**n/a**
ENDING FUND BALANCE	**$14,809,463**	**$15,412,826**	**$15,345,776**	**$14,184,486**	**($1,161,290)**	**n/a**
CASH AND CASH EQUIVALENTS	**$9,429,188**	**$9,166,035**	**$9,098,985**	**$9,237,695**		
CASH AND CASH EQUVALENTS % OF EXPENDITURES	**1,034.66%**	**911.77%**	**495.60%**	**300.66%**		

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 2017-2018 is projected to be $5,104,990. Employee and retiree contributions to the fund is projected to be $832,100 in FY 2017-2018. 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 $5,931,200 for FY 2017-2018.

Estimated Fund Balance

The City estimates the ending fund balance for the Health Insurance Fund will be approximately $7,588,000 at June 30, 2018. This balance is reserved for future claims that will not be funded by coinsurance.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	4,061	18,365	3,400	16,000	12,600	370.59%
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	5,505,494	5,574,462	5,484,800	5,937,090	452,290	8.25%
Sub-total Operating Revenues	**$5,509,555**	**$5,592,827**	**$5,488,200**	**$5,953,090**	**$464,890**	**8.47%**
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$5,509,555**	**$5,592,827**	**$5,488,200**	**$5,953,090**	**$464,890**	**8.47%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	5,276,841	5,569,961	5,485,000	5,931,200	446,200	8.13%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	**$5,276,841**	**$5,569,961**	**$5,485,000**	**$5,931,200**	**$446,200**	**8.13%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$5,276,841**	**$5,569,961**	**$5,485,000**	**$5,931,200**	**$446,200**	**8.13%**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	**$5,276,841**	**$5,569,961**	**$5,485,000**	**$5,931,200**	**$446,200**	**8.13%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$232,714**	**$22,865**	**$3,200**	**$21,890**	**$18,690**	**n/a**
BEGINNING FUND BALANCE	**$6,825,131**	**$7,057,845**	**$7,080,710**	**$7,083,910**	**$3,200**	**n/a**
ENDING FUND BALANCE	**$7,057,845**	**$7,080,710**	**$7,083,910**	**$7,105,800**	**$21,890**	**n/a**
CASH AND CASH EQUIVALENTS	**$7,437,945**	**$7,563,161**	**$7,566,361**	**$7,588,251**		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	**140.95%**	**135.78%**	**137.95%**	**127.94%**		

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 85.5% of the manual premium amount or approximately $5,495,000.

Estimated Fund Balance

The City estimates the ending fund balance for the Worker's Compensation Fund will be approximately $5,241,371 at June 30, 2018. This balance is reserved for future claims.

Financial Summary

	ACTUAL FY 2014-15	ACTUAL FY 2015-16	REVISED BUDGET FY 2016-17	BUDGET FY 2017-18	INC(DEC) FY 2017-18 OVER FY 2016-17	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	311,887	258,303	312,000	275,000	(37,000))	(11.86%)
Sub-total Operating Revenues	**$311,887**	**$258,303**	**$312,000**	**$275,000**	**($37,000)**	**(11.86%)**
Other Financing Sources						
Proceeds of Capital Assets Sales						
Contributed Capital Assets						
Transfers In	835,195	675,133	800,000	200,000	(600,000)	(75.00%)
Sub-total Other Financing Sources	**$835,195**	**$675,133**	**$800,000**	**$200,000**	**($600,000)**	**(75.00%)**
TOTAL REVENUES & OTHER SOURCES	**$1,147,082**	**$933,436**	**$1,112,000**	**$475,000**	**($637,000)**	**(57.28%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	383,989	374,612	470,000	470,000		
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	**$383,989**	**$374,612**	**$470,000**	**$470,000**		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$383,989**	**$374,612**	**$470,000**	**$470,000**		
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	**$383,989**	**$374,612**	**$470,000**	**$470,000**		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$763,093**	**$558,824**	**$642,000**	**$5,000**	**($637,000)**	**(99.22%)**
BEGINNING FUND BALANCE	**$3,100,646**	**$3,863,739**	**$4,442,563**	**$5,064,563**	**$642,000**	**n/a**
ENDING FUND BALANCE	**$3,863,739**	**$4,442,563**	**$5,064,563**	**$5,069,563**	**$5,000**	**n/a**
CASH AND CASH EQUIVALENTS	**$4,095,212**	**$4,594,371**	**$5,236,371**	**$5,241,371**		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	**1,066.49%**	**1,226.43%**	**1,114.12%**	**1,115.18%**		

Other Information

Government Data:

Date of Incorporation	1893
Form of Government	Mayor - Council
Population (U.S. Census Bureau, 2015 Special Census)	63,541
Area (square miles)	47.6
Population/square mile	1,335
Counties (Polk, Dallas, Warren & Madison)	4

Lane Miles of Streets:

Paved	733
Unpaved	54

Miles of Sewers:

Storm	216.8
Sanitary	248.5

General Election 2016:

	Age 18-24	Age 25-34	Age 35-49	Age 50-64	Age 65 & Over	Total
Registered Voters	4,912	11,244	11,858	11,075	8,166	47,255
Number of Votes Cast	2,973	7,079	8,820	9,223	7,091	35,186
Percent of Registered Voting	60.53%	62.96%	74.38%	83.28%	86.84%	74.46%

Source: Iowa Secretary of State - Statistical Reports by Precinct

Public Education Facilities:

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

Higher Education Facilities:

Community College	1

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
Number of Outdoor Ice Skating Rinks	1
Number of Archery Shooting Lanes	12
Miles of Paved Trails	51

Libraries:

Number of Physical and Downloadable Volumes	196,000
Annual Circulation	685,300
Annual Visitors	311,470

Cemeteries:

Number of Facilities	2
Number of Acres	9

Income Statistics:

	Median Family Income	Median Household Income	Per Capita Income
State of Iowa	$67,466	$53,183	$27,950
Madison County	71,899	60,060	28,922
Polk County	74,335	60,061	31,291
Warren County	76,605	64,447	30,086
Dallas County	92,428	76,320	37,669
West Des Moines	**90,035**	**71,200**	**40,676**

Source: U.S. Census Bureau; 2011-2015 American Community Survey 5-Year Estimates

Principal Property Taxpayers:

Taxpayer	Taxable Value	Percentage of Total City Taxable Value
Microsoft Corporation	$385,693,002	7.75%
Wells Fargo Home Mortgage Inc.	212,048,091	4.26%
GGP Jordan Creek, LLC	193,779,930	3.90%
Valley West Mall, LLC	60,885,000	1.22%
AVIVA	49,481,481	0.99%
Regency West Office Partners, LLC	38,788,200	0.78%
IFBF Property Management	36,999,630	0.74%
MRES West Glen Holdings LP	36,334,432	0.73%
CCOP I, LLC	33,065,217	0.66%
Dallas County Partners II	28,342,962	0.57%

Source: 2016 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	440
Mediacom	Telecommunications	428
American Equity Investment Life Holding Company	Insurance/Financial Services	425

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
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%
2016	1,768,926,175	4.60%

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

Glossary

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 $5,000 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 contact 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 id 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 (governemental or enterprise) and 5 percent fo 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 determined 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, contacts 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 foe 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 out put 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 on 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 Transporation 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 had equivalents which may be used to satisfy cash flow needs.

Workload Indicator-A unit of wok 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.