CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION

ITEM: Public Hearing
FY 2017-18 Operating and Capital Budgets

DATE: February 21, 2017

FINANCIAL IMPACT: The FY 2017-18 fiscal budgets are comprised of basic operating expenditures totaling $72,919,408, business/proprietary expenses of $37,698,221, debt service expenditures of $21,465,835, and capital improvement expenditures of $116,116,061, for a total budget of $248,199,525.

BACKGROUND: FY 2017-18 Operating and Capital Budgets, as proposed, are a product of numerous meetings between citizens, elected officials, and City Staff, during which revenues, expenditures, and projects have been reviewed. Included in the list of meetings was a full-Council workshop held on Saturday, January 28, 2017. The budgets as proposed consist of several initiatives designed to maintain service levels.

FY 2017-18 Budget Highlights

- The proposed budget maintains a property tax rate of $12.00 per thousand dollars of taxable valuation, which has been in place since July 1, 2015.
- Eight new positions are being recommended in the proposed budget, as well as upgrades to one existing positions.
    - The Fire Department will add two firefighters in order to meet ever-increasing staffing needs. They will also promote one existing firefighter to a lieutenant within the Fire Prevention division to maintain proper management of crews within the organization.
    - Public Services will add two 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 the 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 provided 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 be 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.

- Staff and Council continued to focus on long-term financial planning. The recently-completed FY 2017-18 budget processes also included preliminary projections for FY 2018-19, which includes several CIP projects spanning multiple years.

- Recommended budget for staff positions consists of 255.75 employees covered under bargaining unit agreements and 173.5 full-time equivalent non-union employees. Continuing a policy implemented in 2010, newly-hired full-time employees continue to be enrolled in the two health plans added at that time. Some bargaining unit employees can enroll in the City's health plan, but those employees contribute at a higher percentage. Pension benefits remain under purview of the State.

- Five of the employee bargaining units are under contract into FY 2017-18. Terms of these contracts have been factored into the City's budgeted personnel costs as follows:

Bargaining Unit	Wage and Salary Adjustment
ASFCME	2.50% on July 1, 2017
EMS	2.50% on July 1, 2017
Fire	2.50% on July 1, 2017
Police	2.75% on July 1, 2017
Westcom	2.50% on July 1, 2017

  In addition to these adjustments, a number of bargaining unit employees are eligible to receive increases (dependent upon performance and employee classification). The effect of these adjustments is included. Non-union employees who have not reached their maximum pay level may be eligible to receive an increase based on 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 2017-18 will be 25.68% as compared to 25.92% for FY 2016-17. 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 will remain 8.93% in FY 2017-18. Nearly all pension guidelines are under the purview of the State.

- The budget assumes that the City will receive approximately $7.5 million dollars in Road Use Tax Funds during FY 2017-18. Approximately $6.5 million of the Road Use Tax Funds are being utilized for street related expenditures (CIP and operating), and the remaining funds are planned to be used to cover street lighting costs and repayment of debt related to Iowa Highway 5 construction.

- The FY 2017-18 Capital Improvement Plan includes the following major projects:

  - Ashworth Road reconstruction from 81st Street to 88th Street

  - Several street and water construction projects related to the Microsoft Osmium data center

- Further phases of renovation to the baseball fields at Holiday Park
- Construction of a shelter and restroom facility at Valley View Park
- Construction of basketball and tennis courts and a loop trail at Woodland Hills Park
- Installment payment of park land acquisition in Madison County
- Design of new Public Services facility and construction of fuel island at the site
- Replacement of generators at Public Safety Station #18 and the Law Enforcement Center
- Replacement of a boiler at the Library
- City Hall exterior renovation
- Preliminary work on the replacement of the heat pumps at City Hall
- Parking lot repairs to various City facilities
- Valley Junction alley improvements
- Stormwater improvements in the NE Basin (the vicinity of 1st Street and Grand Avenue)
- Stormwater improvements in the vicinity of Sugar Creek and Johnson Creek
- Replacement of a bridge on Raccoon River Drive
- Sanitary Sewer system improvements in several strategic areas, each of which is needed to support pending development projects

- The proposed budget reflects the carryover of cash to ensure that the City maintains prudent general fund balance reserves. With total revenues of $68,574,750 and total expenditures of $71,588,085, the City's General Fund balance on June 30, 2018, will be $23,600,753, or 37.48% of annual operating expenditures.

Outlook for FY 2018-19 and Beyond

The starting point for all projections was to continue the high-level of service our community expects, to utilize conservative revenue assumptions, and to maintain the current tax levy rate.

Major areas which staff remains concerned include: a possible reduction or elimination of the commercial tax rollback backfill from the State of Iowa, reduction in tax revenues from multi-family properties, a historical trend recently of relatively slow growth in taxable development, continued low earnings rates on investments, costs of mandated pension contributions, and escalating health insurance costs and related, mandated Federal requirements. Important variables going forward are modifications to calculating commercial and multi-family residential property taxes as well as changes to laws concerning Tax Increment Financing.

Various documents detailing the FY 2017-18 proposed operating and capital budgets are included with this item.

RECOMMENDATION:

1. Conduct Public Hearing
2. Motion to approve the FY 2017-18 Operating and Capital Budgets and direct staff to make the necessary filings with the auditors of Polk, Dallas, Warren, and Madison Counties

Lead Staff Member: **Chris Hamlett, Budget Analyst** CH

STAFF REVIEWS

Department Director	Tim Stiles, Finance Director TS
Appropriations/Finance	
Legal	
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	The Des Moines Register
Dates(s) Published	February 10, 2017

SUBCOMMITTEE REVIEW (if applicable)

Committee	Council Workshop		
Date Reviewed	January 28, 2017		
Recommendation	Yes	No	Split

Form 631.1

Department of Management

NOTICE OF PUBLIC HEARING
BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2017 - ENDING JUNE 30, 2018

City of **West Des Moines**, Iowa

The City Council will conduct a public hearing on the proposed Budget at Council Chambers @ City Hall

on 2/21/2017 *at* 5:35 PM

(Date) xx/xx/xx *(hour)*

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per $1000 valuation on regular property . . . . . $ 12.00000

The estimated tax levy rate per $1000 valuation on Agricultural land is . . . . . $ 3.00375

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

515-222-3600
phone number

Tim Stiles
City Clerk/Finance Officer's NAME

		Budget FY 2018	Re-estimated FY 2017	Actual FY 2016
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	54,096,896	52,096,862	48,653,263
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	54,096,896	52,096,862	48,653,263
Delinquent Property Taxes	4	0	0	769
TIF Revenues	5	13,498,069	11,999,963	9,323,812
Other City Taxes	6	4,901,803	4,652,139	4,803,091
Licenses & Permits	7	1,806,671	1,429,530	4,400,512
Use of Money and Property	8	578,000	396,800	2,308,941
Intergovernmental	9	23,580,508	21,058,104	23,843,573
Charges for Fees & Service	10	19,931,050	19,518,175	22,116,807
Special Assessments	11	150,000	215,000	159,895
Miscellaneous	12	13,044,496	11,461,750	8,941,469
Other Financing Sources	13	11,010,000	29,157,200	25,631,614
Transfers In	14	143,773,591	84,809,142	73,342,948
Total Revenues and Other Sources	15	286,371,084	236,794,665	223,526,694
Expenditures & Other Financing Uses				
Public Safety	16	31,517,239	32,524,046	27,404,990
Public Works	17	10,578,765	10,066,069	8,536,611
Health and Social Services	18	1,212,406	1,202,431	1,152,348
Culture and Recreation	19	9,404,368	8,930,945	8,172,199
Community and Economic Development	20	10,862,888	8,205,185	6,821,845
General Government	21	9,042,102	8,758,775	7,572,489
Debt Service	22	21,767,475	22,392,418	22,490,839
Capital Projects	23	116,116,061	65,609,730	54,195,617
Total Government Activities Expenditures	24	210,501,304	157,689,599	136,346,938
Business Type / Enterprises	25	37,698,221	44,287,754	20,154,135
Total ALL Expenditures	26	248,199,525	201,977,353	156,501,073
Transfers Out	27	143,773,591	84,809,142	73,342,948
Total ALL Expenditures/Transfers Out	28	391,973,116	286,786,495	229,844,021
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-105,602,032	-49,991,830	-6,317,327
Beginning Fund Balance July 1	30	194,355,737	244,347,567	250,664,894
Ending Fund Balance June 30	31	88,753,705	194,355,737	244,347,567

OFFICIAL PUBLICATION OFFICIAL PUBLICATION OFFICIAL PUBLICATION

Form 631.1

NOTICE OF PUBLIC HEARING
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Charges for Services	10	19,931,050	19,518,175	22,116,807
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Miscellaneous	12	13,044,496	11,461,750	8,941,469
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REGISTER MEDIA
A GANNETT COMPANY

AFFIDAVIT OF PUBLICATION

COPY OF ADVERTISEMENT

Exhibit "A"

STATE OF IOWA

SS

COUNTY OF POLK

The undersigned, being first duly sworn on oath, states that The Des Moines Register and Tribune Company, a corporation duly organized and existing under the laws of the State of Iowa, with its principal place of business in Des Moines, Iowa, the publisher of **The Des Moines Register** newspaper of general circulation printed and published in the City of Des Moines, Polk County, Iowa, and that an advertisement, a printed copy of which is attached as Exhibit "A" and made a part of this affidavit, was printed and published in The Des Moines Register on the following dates

2-10-17

$137.14

Staff member, Register Media

Subscribed and sworn to before me by said affiant this

10th day of February, 2017

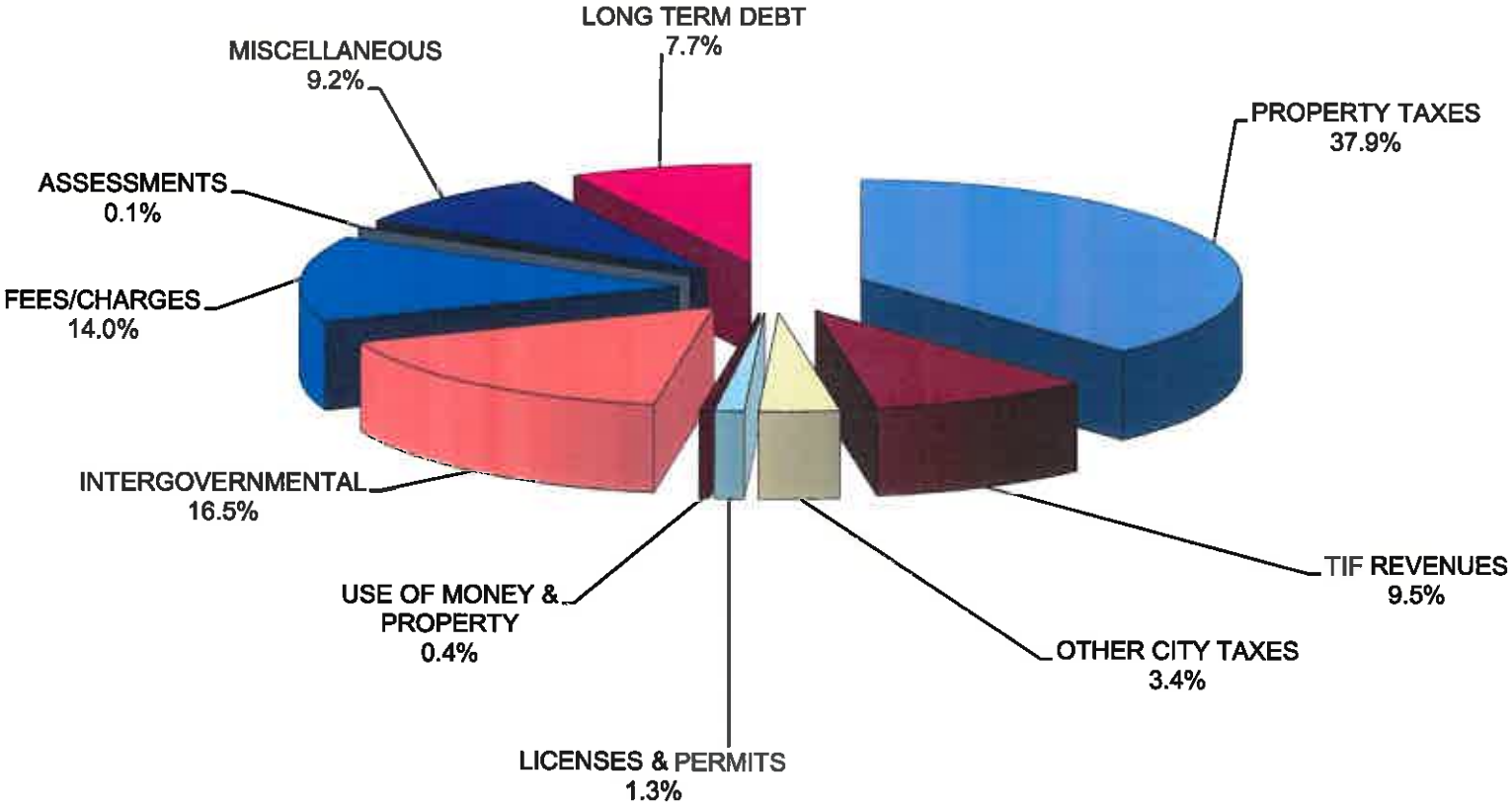
Notary Public in and for the State of Iowa

NOTARIAL SEAL IOWA

ANDREA HOUGHTON
COMMISSION NO. 753956
MY COMMISSION EXPIRES
July 29, 2017

CITY OF WEST DES MOINES

2017-18 FY REVENUES



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Form 631 B

CITY OF **West Des Moines**

Department of Management

The last two columns will fill in once the Re-Est forms are completed

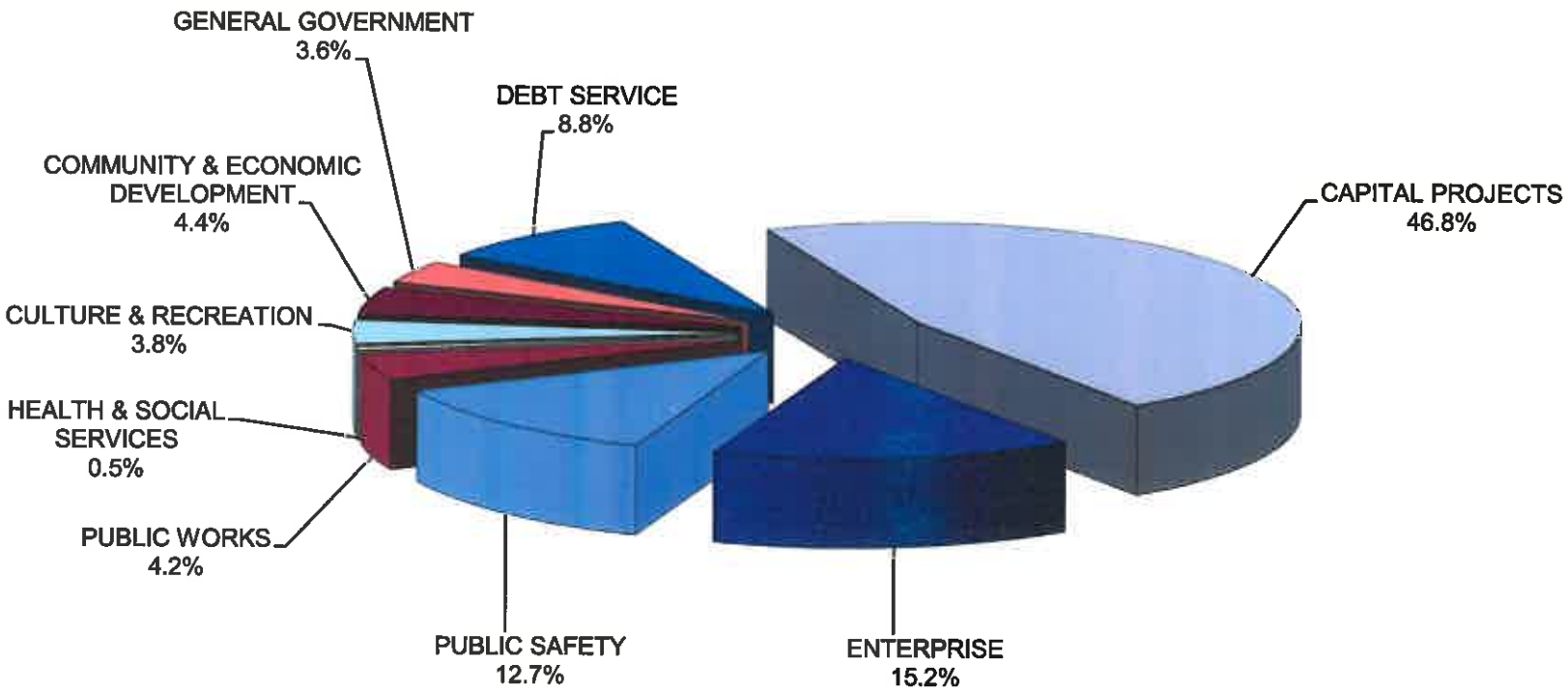
REVENUES DETAIL

Fiscal Year Ending 2018

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	Fiscal Years BUDGET 2018 (J)	RE-ESTIMATED 2017 (K)	ACTUAL 2016 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	36,576,134	7,935,659		9,585,103	0			54,096,896	52,096,862	48,653,263
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes *(line 1 minus line 2)*	3	36,576,134	7,935,659		9,585,103	0			54,096,896	52,096,862	48,653,263
Delinquent Property Taxes	4								0	0	769
TIF Revenues	5			13,498,069					13,498,069	11,999,963	9,323,812
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	430,021	93,335		101,547	0			624,903	676,239	563,932
Utility franchise tax *(Iowa Code Chapter 364.2)*	7	273,000							273,000	272,000	275,273
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11	4,000,000							4,000,000	3,700,000	3,963,886
Other ***Local Option Taxes***	12	3,900							3,900	3,900	0
Subtotal - Other City Taxes *(lines 6 thru 12)*	13	4,706,921	93,335		101,547	0			4,901,803	4,652,139	4,803,091
Licenses & Permits	14	1,806,671							1,806,671	1,429,530	4,400,512
Use of Money & Property	15	321,500	500					256,000	578,000	396,800	2,308,941
Intergovernmental:											
Federal Grants & Reimbursements	16	67,000	333,816						400,816	539,509	377,004
Road Use Taxes	17		7,497,838						7,497,838	7,688,461	7,401,561
Other State Grants & Reimbursements	18	1,750,354	3,669,959	0	451,267	3,046,900		0	8,918,480	5,312,045	10,164,712
Local Grants & Reimbursements	19	5,451,874	798,500			500,000		13,000	6,763,374	7,518,089	5,900,296
Subtotal - Intergovernmental *(lines 16 thru 19)*	20	7,269,228	12,300,113	0	451,267	3,546,900		13,000	23,580,508	21,058,104	23,843,573
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							10,345,500	10,345,500	12,372,000	10,799,405
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25								0	0	0
Airport	26								0	0	0
Landfill/Garbage	27							1,859,950	1,859,950	1,832,500	1,847,149
Hospital	28								0	0	0
Transit	29								0	0	0
Cable TV, Internet & Telephone	30								0	0	0
Housing Authority	31								0	0	0
Storm Water Utility	32							2,288,000	2,288,000	4,200	2,286,279
Other Fees & Charges for Service	33	5,407,600	30,000						5,437,600	5,309,475	7,183,974
Subtotal - Charges for Service *(lines 21 thru 33)*	34	5,407,600	30,000		0	0	0	14,493,450	19,931,050	19,518,175	22,116,807
Special Assessments	35					150,000			150,000	215,000	159,895
Miscellaneous	36	992,096	245,100			2,104,000		9,703,300	13,044,496	11,461,750	8,941,469
Other Financing Sources:											
Regular Operating Transfers In	37	10,217,978	170,000			33,962,061		8,698,000	53,048,039	64,950,696	65,061,191
Internal TIF Loan Transfers In	38			602,535	11,327,917	74,489,100		4,306,000	90,725,552	19,858,446	8,281,757
Subtotal ALL Operating Transfers In	39	10,217,978	170,000	602,535	11,327,917	108,451,161	0	13,004,000	143,773,591	84,809,142	73,342,948
Proceeds of Debt *(Excluding TIF Internal Borrowing)*	40					11,000,000			11,000,000	29,125,000	25,577,042
Proceeds of Capital Asset Sales	41	10,000							10,000	32,200	54,572
Subtotal-Other Financing Sources *(lines 38 thru 40)*	42	10,227,978	170,000	602,535	11,327,917	119,451,161	0	13,004,000	154,783,591	113,966,342	98,974,562
Total Revenues except for beginning fund balance ***(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)***	43	67,308,128	20,774,707	14,100,604	21,465,834	125,252,061	0	37,469,750	286,371,084	236,794,665	223,526,694
Beginning Fund Balance July 1	44	26,613,550	14,310,560	6,518,155	1,718,251	3,260,137	0	141,935,084	194,355,737	244,347,567	250,664,894
TOTAL REVENUES & BEGIN BALANCE *(lines 42+43)*	45	93,921,678	35,085,267	20,618,759	23,184,085	128,512,198	0	179,404,834	480,726,821	481,142,232	474,191,588

CITY OF WEST DES MOINES

2017-18 FY EXPENDITURES



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Form 631 A P1

CITY OF **West Des Moines**

Department of Management

EXPENDITURES SCHEDULE PAGE 1

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2018 (J)	RE-ESTIMATED 2017 (K)	ACTUAL 2016 (L)
		Fiscal Year Ending 2018							Fiscal Years		
PUBLIC SAFETY											
Police Department/Crime Prevention	1	9,537,470	1,413,650						10,951,120	10,934,943	9,910,673
Jail	2								0	0	0
Emergency Management	3	35,100							35,100	35,100	27,329
Flood Control	4	43,580							43,580	43,580	53,024
Fire Department	5	8,491,527	1,205,800						9,697,327	9,726,042	8,295,246
Ambulance	6	5,136,815							5,136,815	4,985,333	4,543,583
Building Inspections	7	1,088,617							1,088,617	1,041,149	1,026,044
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	408,005							408,005	400,924	340,811
Other Public Safety	10	3,738,675	418,000						4,156,675	5,356,975	3,208,280
TOTAL *(lines 1 - 10)*	11	28,479,789	3,037,450				0		31,517,239	32,524,046	27,404,990
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	2,861,940							2,861,940	2,819,037	4,110,755
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		820,000						820,000	820,000	778,240
Traffic Control and Safety	15	1,421,115							1,421,115	1,350,030	1,251,723
Snow Removal	16								0	0	0
Highway Engineering	17	2,416,295							2,416,295	2,314,920	1,196,231
Street Cleaning	18	100,025							100,025	96,715	92,040
Airport *(if not Enterprise)*	19								0	0	0
Garbage *(if not Enterprise)*	20								0	0	0
Other Public Works	21	2,959,390							2,959,390	2,665,367	1,107,622
TOTAL *(lines 12 - 21)*	22	9,758,765	820,000				0		10,578,765	10,066,069	8,536,611
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29	1,055,406	157,000						1,212,406	1,202,431	1,152,348
TOTAL *(lines 23 - 29)*	30	1,055,406	157,000				0		1,212,406	1,202,431	1,152,348
CULTURE & RECREATION											
Library Services	31	2,891,790	50,000						2,941,790	2,776,203	2,533,214
Museum, Band and Theater	32								0	0	0
Parks	33	2,806,940	273,100						3,080,040	2,631,779	5,508,838
Recreation	34	3,204,048							3,204,048	3,119,734	0
Cemetery	35	12,700							12,700	12,700	13,581
Community Center, Zoo, & Marina	36	143,290							143,290	141,529	116,566
Other Culture and Recreation	37	22,500							22,500	249,000	0
TOTAL *(lines 31 - 37)*	38	9,081,268	323,100				0		9,404,368	8,930,945	8,172,199

Form 631 A P2

CITY OF West Des Moines

Department of Management

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2018

GOVERNMENT ACTIVITIES CONT. (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	Fiscal Years BUDGET 2018 (J)	RE-ESTIMATED 2017 (K)	ACTUAL 2016 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	13,055							13,055	44,757	364,008
Economic Development	40	825,575	200,000						1,025,575	1,926,846	3,388,435
Housing and Urban Renewal	41	443,395	3,529,938						3,973,333	854,267	699,350
Planning & Zoning	42	1,377,365							1,377,365	1,351,173	849,971
Other Com & Econ Development	43	2,894,005		1,579,555					4,473,560	4,028,142	1,520,081
	44										
TOTAL *(lines 39 - 44)*	45	5,553,395	3,729,938	1,579,555			0		10,862,888	8,205,185	6,821,845
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,111,440							1,111,440	1,117,260	4,609,427
Clerk, Treasurer, & Finance Adm.	47	1,391,463							1,391,463	1,635,668	1,591,228
Elections	48	25,000							25,000	12,500	16,058
Legal Services & City Attorney	49	739,028							739,028	660,375	672,218
City Hall & General Buildings	50	227,790							227,790	257,840	286,151
Tort Liability	51	570,000							570,000	478,500	381,166
Other General Government	52	4,977,381							4,977,381	4,596,632	16,241
TOTAL *(lines 46 - 52)*	53	9,042,102	0	0			0		9,042,102	8,758,775	7,572,489
DEBT SERVICE	54		301,640		21,465,835				21,767,475	22,392,418	22,490,839
Gov Capital Projects	55					24,406,061			24,406,061	46,498,120	37,954,525
TIF Capital Projects	56					91,710,000			91,710,000	19,111,610	16,241,092
TOTAL CAPITAL PROJECTS	57	0	0	0		116,116,061	0		116,116,061	65,609,730	54,195,617
TOTAL Government Activities Expenditures *(lines 11+22+30+38+45+53+54+57)*	58	62,970,725	8,369,128	1,579,555	21,465,835	116,116,061	0		210,501,304	157,689,599	136,346,938
BUSINESS TYPE ACTIVITIES **Proprietary: Enterprise & Budgeted ISF**											
Water Utility	59								0	0	0
Sewer Utility	60							10,224,393	10,224,393	9,616,275	8,955,308
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							2,001,500	2,001,500	1,997,500	1,783,951
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68							1,893,628	1,893,628	2,013,602	1,796,880
Other Business Type (city hosp., ISF, parking, etc.)	69							10,774,700	10,774,700	9,370,600	7,876,933
Enterprise DEBT SERVICE	70								0	0	0
Enterprise CAPITAL PROJECTS	71							8,176,000	8,176,000	21,289,777	-258,937
Enterprise TIF CAPITAL PROJECTS	72							4,628,000	4,628,000	0	0
TOTAL Business Type Expenditures *(lines 59 - 73)*	73							37,698,221	37,698,221	44,287,754	20,154,135
TOTAL ALL EXPENDITURES *(lines 58+74)*	74	62,970,725	8,369,128	1,579,555	21,465,835	116,116,061	0	37,698,221	248,199,525	201,977,353	156,501,073
Regular Transfers Out	75	7,350,738	17,527,301			20,852,000		7,318,000	53,048,039	64,950,696	65,061,191
Internal TIF Loan / Repayment Transfers Out	76			12,075,452		78,650,100		0	90,725,552	19,858,446	8,281,757
Total ALL Transfers Out	77	7,350,738	17,527,301	12,075,452	0	99,502,100	0	7,318,000	143,773,591	84,809,142	73,342,948
Total Expenditures & Fund Transfers Out (lines 75+76)	78	70,321,463	25,896,429	13,655,007	21,465,835	215,618,161	0	45,016,221	391,973,116	286,786,495	229,844,021
Ending Fund Balance June 30	79	23,600,215	9,188,838	6,963,752	1,718,250	-87,105,963	0	134,388,613	88,753,705	194,355,737	244,347,567

* A continuing appropriation is the unexpended budgeted amount from a prior year's capital project. The entry is made on the Con Approps page that must accompany the budget forms if used. SEE INSTRUCTIONS FOR USE.

Form 703

Department of Management

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

City Name: **West Des Moines**

Fiscal Year
2018

	Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2018 (F)	Interest Due FY 2018 +(G)	Bond Reg./ Paying Agent Fees Due FY 2018 +(H)	Total Obligation Due FY 2018 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)	FY 17-18 Commerical/Industrial Replacement		GO						0	451,267	-451,267
(2)	Registration Costs (total)		GO					10,000	10,000		10,000
(3)	G.O. Bonds 2010A - ECP	6,050,000	GO	February 2010	10-02-08-16	720,000	93,825		813,825		813,825
(4)	G.O. Bonds 2010A - ECP (Jordan Creek abated) Refinance	25,400,000	GO	February 2010	10-02-08-16	3,255,000	274,275		3,529,275	3,529,275	0
(5)	G.O. Bonds 2010C - ECP	7,000,000	GO	June 2010	10-06-01-08	790,000	73,500		863,500		863,500
(6)	G.O. Bonds 2010D - (MCP - Microsoft abated)	5,000,000	GO	July 2010	10-07-26-11	270,000	134,232		404,232	404,232	0
(7)	G.O. Bonds 2011A - ECP	6,900,000	GO	July 2011	11-07-25-09	100,000	104,869		204,869		204,869
(8)	G.O. Bonds 2011B - ECP (MCP-WFHM abated)- refinancing	11,270,000	GO	August 2011	11-08-08-09	1,985,000	49,625		2,034,625	2,034,625	0
(9)	G.O. Bonds 2012A - ECP - Refinancing	2,610,000	GO	April 2012	12-04-02-09	370,000	14,800		384,800		384,800
(10)	G.O. Blonds 2012B - ECP	11,355,000	GO	April 2012	12-04-02-11	1,940,000	240,750		2,180,750		2,180,750
(11)	G.O. Bonds 2012D - ECP	7,520,000	GO	June 2012	12-06-11-12	525,000	157,500		682,500		682,500
(12)	G.O. Bonds 2013A - ECP	4,385,000	GO	August 2013	13-08-05-10	265,000	57,660		322,660		322,660
(13)	G.O. Bonds 2014A - ECP	12,250,000	GO	August 2014	14-08-25-17	765,000	284,888		1,049,888		1,049,888
(14)	G.O. Bonds 2014A - ECP (Jordan Creek Abated)	1,125,000	GO	August 2014	14-08-25-17	240,000	17,000		257,000	257,000	0
(15)	G.O. Bonds 2015A - ECP (Alluvion Abated)	21,755,000	GO	March 2015	15-03-23-14	435,000	592,313		1,027,313	1,027,313	0
(16)	G.O. Bonds 2015B - ECP (Alluvion)	12,715,000	GO	March 2015	15-03-23-16	1,025,000	278,448		1,303,448	1,303,448	0
(17)	G.O. Bonds 2015C - ECP (Advance Refunding)	3,410,000	GO	March 2015	15-03-23-18	930,000	50,000		980,000	980,000	0
(18)	G.O. Bonds 2016A - ECP	9,225,000	GO	June 2016	16-5-31-21	670,000	172,000		842,000		842,000
(19)	G.O. Bonds 2016B - ECP (Mills/Microsoft Abated)	13,855,000	GO	June 2016	16-5-31-23	840,000	528,175		1,368,175	1,368,175	0
(20)	G.O. Bonds 2016C - ECP	7,200,000	GO	June 2016	16-10-31-16	750,000	204,350		954,350		954,350
(21)	G.O. Bonds 2016D - ECP (Alluvion)	10,700,000	GO	June 2016	16-10-31-18	100,000	323,850		423,850	423,850	0
(22)	G.O. Bonds 2017 - ECP (Pre-Levy)	7,685,000	GO	February 2017			1,828,775		1,828,775		1,828,775
(23)			NO SELECTION						0		0
(24)			NO SELECTION						0		0
(25)			NO SELECTION						0		0
(26)			NO SELECTION						0		0
(27)			NO SELECTION						0		0
(28)			NO SELECTION						0		0
(29)			NO SELECTION						0		0
(30)			NO SELECTION						0		0
				TOTALS		15,975,000	5,480,835	10,000	21,465,835	11,779,185	9,686,650

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

Polk County – WDM Schools

School..... $13.27
County.....7.31
RTA.....0.78
Other.....3.81
City 12.00

FY 16-17 Levy..... $37.17

Dallas County – Waukee Schools

School $17.65
County.....3.99
RTA.....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 of Valuation	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

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
RTA 0.78
Other 3.81
City 12.00

FY 16-17 Levy $37.17

Dallas County – Waukee Schools

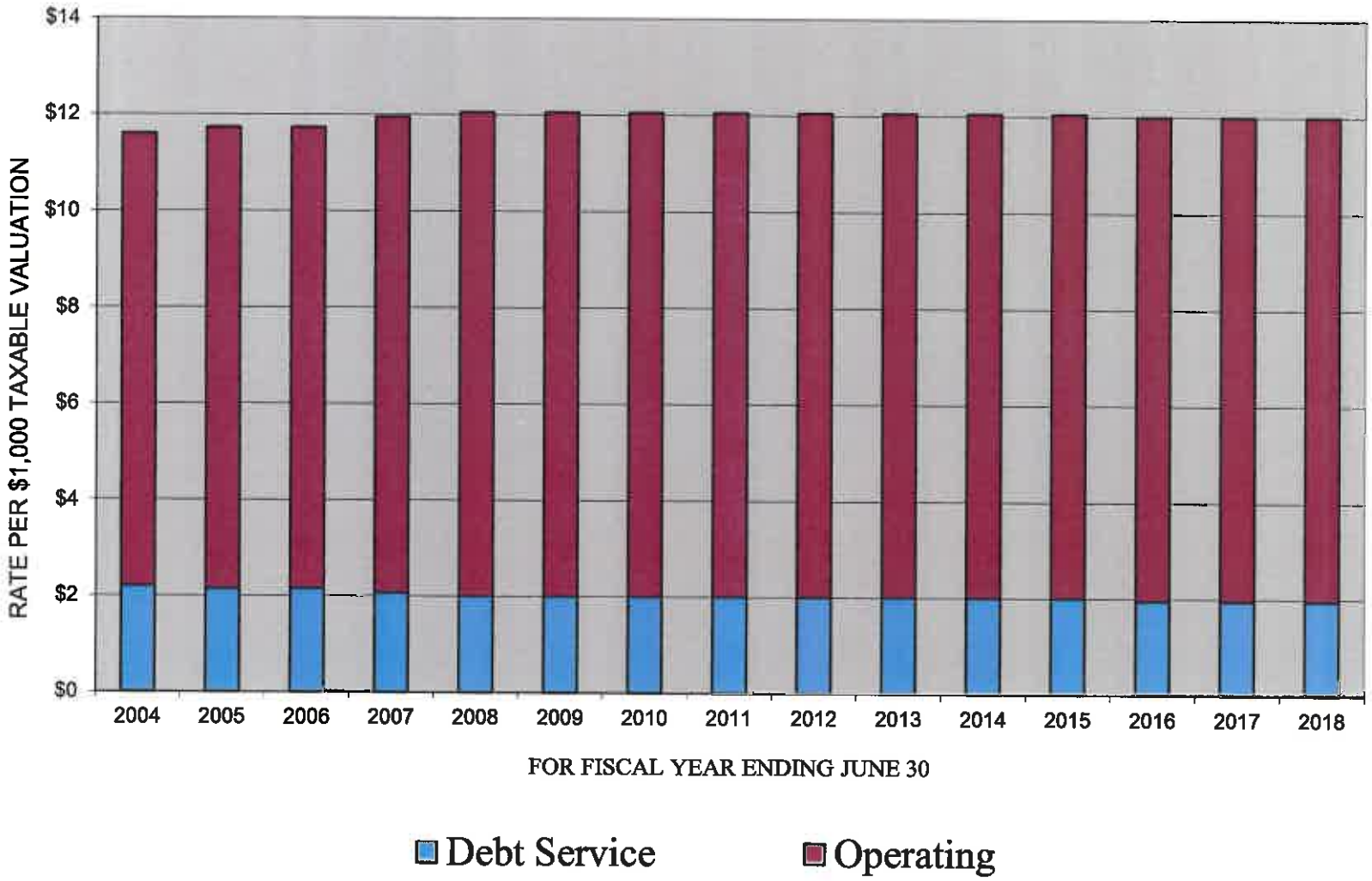
School $17.65
County 3.99
RTA 0.78
Other 1.66
City 12.00

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 of Valuation	12.00	12.00	12.00
Total City Property Tax	$ 10,800	$ 10,800	$ 10,800

CITY OF WEST DES MOINES

PROPERTY TAX RATES



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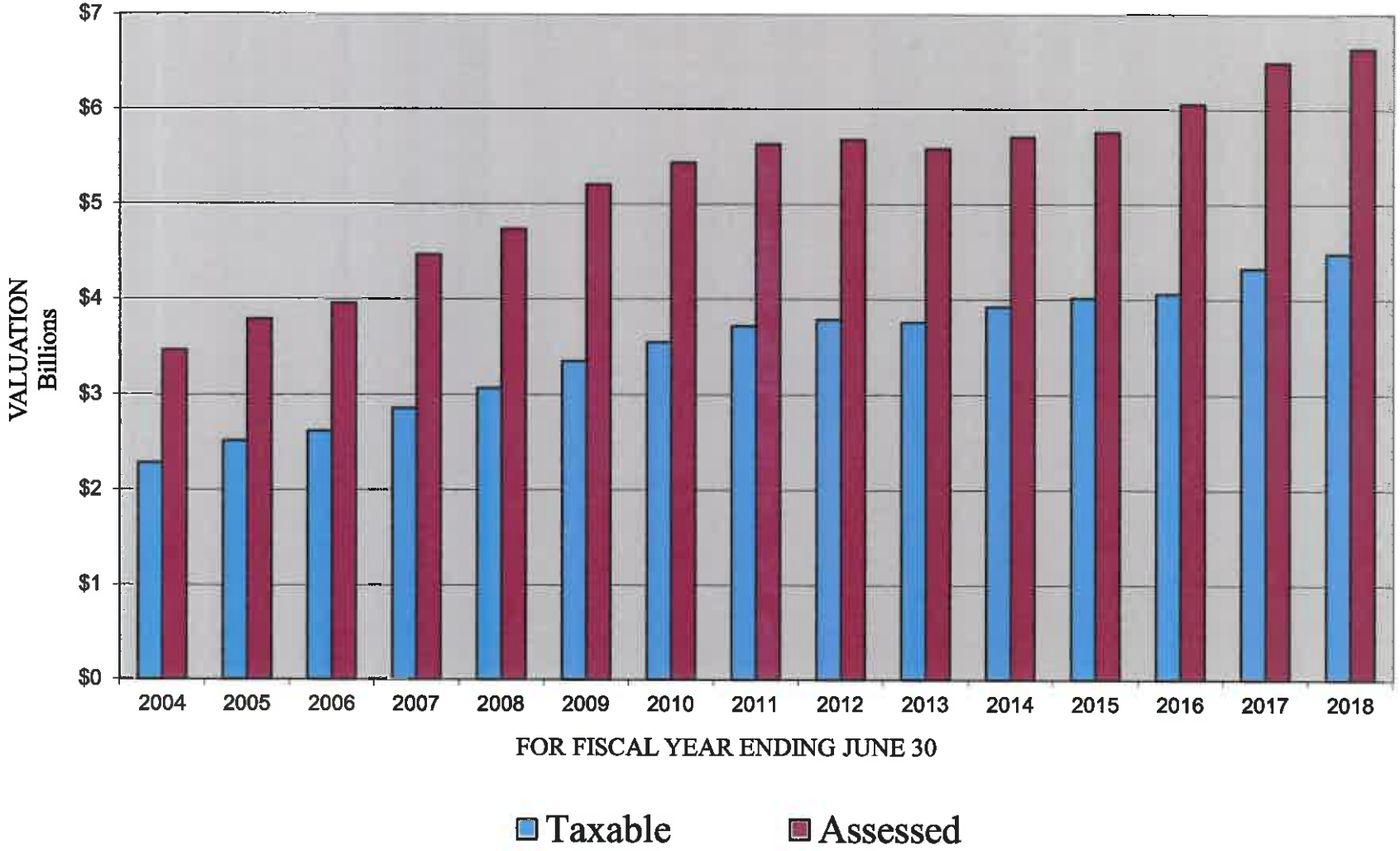
CITY OF WEST DES MOINES

PROPERTY VALUATIONS

TIF Valuations Not Included



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CITY OF WEST DES MOINES, IOWA
FY 17-18

TAXABLE VALUATION (January 1, 2016: for the 2017-18 FY)

	Rollaback Rate	POLK	DALLAS	WARREN	MADISON	TOTAL
RESIDENTIAL	56.9391%	1,707,130,579	667,228,274	6,588,500	20,100	2,380,967,453
MULTI-RESIDENTIAL	82.5000%	198,857,832	56,956,279			255,814,111
COMMERCIAL	90.0000%	940,485,090	805,996,354	329,580		1,746,811,024
INDUSTRIAL	90.0000%	34,787,659				34,787,659
RAILROADS	90.0000%	4,663,555				4,663,555
UTILITIES - GAS/ELECTRIC		51,876,487	197,139			52,073,626
UTILITIES - OTHER	100.0000%	6,088,248	1,236,296	174,454	14,527	7,513,525
OTHER		-	-	-	-	-
SUB-TOTAL		2,943,889,450	1,531,614,342	7,092,534	34,627	4,482,630,953
LESS MILITARY		2,737,256	666,720	7,408	-	3,411,384
TOTAL REGULAR		**2,941,152,194**	**1,530,947,622**	**7,085,126**	**34,627**	**4,478,219,569**
TAX INCREMENT DISTRICTS						
Westown Parkway V		924,000	9,603,360			10,527,360
4125 Westown		4,673,271				4,673,271
Alluvion		92,468,700				92,468,700
Ashworth			511,890			511,890
Valley Junct/Railroad Ave						0
Mills Parkway			109,614,458			109,614,458
Sub District #3			2,260,101			2,260,101
Global Aviation #5			1,130,051			1,130,051
Microsoft #7			42,877,484			42,877,484
Aviva #6			49,445,163			49,445,163
Jordan Creek			115,255,927			115,255,927
Fuller Road		31,423				31,423
Val-Gate						
Woodland			59,495,524			59,495,524
Other		-		-	-	0
TOTAL TIF DISTRICTS		**98,097,394**	**390,193,958**	**0**	**0**	**488,291,352**
TOTAL FOR DEBT SERVICE		**3,039,249,588**	**1,921,141,580**	**7,085,126**	**34,627**	**4,967,510,921**
TOTAL AG	47.4996%	1,503,369	4,041,228	669,932	103,168	6,317,697
GRAND TOTAL		**3,040,752,957**	**1,925,182,808**	**7,755,058**	**137,795**	**4,973,828,618**

ACTUAL VALUATION (January 1, 2016: for the 2017-18 FY)

	POLK	DALLAS	WARREN	MADISON	TOTAL
RESIDENTIAL	2,998,168,532	1,221,625,809	11,571,100	35,300	4,231,400,741
MULTI-RESIDENTIAL	241,039,780	70,199,203			311,238,983
COMMERCIAL	1,045,816,478	917,564,776	366,200		1,963,747,454
INDUSTRIAL	38,654,721				38,654,721
RAILROADS	5,181,728				5,181,728
UTILITIES - GAS/ELECTRIC	90,606,701	337,452			90,944,153
UTILITIES - OTHER	6,088,248	1,236,296	174,454	14,527	7,513,525
OTHER	-	-	-	-	-
SUB-TOTAL	4,425,556,188	2,210,963,536	12,111,754	49,827	6,648,681,305
LESS MILITARY	2,737,256	666,720	7,408	-	3,411,384
TOTAL REGULAR	**4,422,818,932**	**2,210,296,816**	**12,104,346**	**49,827**	**6,645,269,921**
TAX INCREMENT DISTRICTS					
Westown Parkway V					0
4125 Westown					0
Alluvion					0
Ashworth					0
Valley Junct/Railroad Ave					0
Mills Parkway					0
Sub District #3					0
Global Aviation #5					0
Microsoft #7					0
Aviva #6					0
Jordan Creek					0
Fuller Road					0
Val-Gate					0
Woodland					0
Other					0
TOTAL TIF DISTRICTS	**108,162,294**	**422,258,676**	**0**	**0**	**530,420,970**
DEBT SVC TOT	**4,530,981,226**	**2,632,555,492**	**12,104,346**	**49,827**	**7,175,690,891**
TOTAL AG	3,165,040	8,509,978	1,410,400	217,200	13,302,618
GRAND TOTAL	**4,534,146,266**	**2,641,065,470**	**13,514,746**	**267,027**	**7,188,993,509**

REGULAR TAX RATE	12.00000	45,016,157
	200	9,658,346
	190	1,019,389
	400	2,269,018
	495	4,519,737
	500	703,409
	100	36,281,678
AG LAND TAX RATE	3.00375	18,977
TOTAL PROPERTY TAXES LEVIED		54,721,794
EACH ADDITIONAL $.10 TO THE TAX RATE WILL YIELD (NON DEBT SERVICE)		447,922

DEBT SERVICE	1.95000
EMERGENCY LEVY	0.27000
FIRE/POLICE RETIREMENT	0.51344
EMPLOYEE BENEFITS	1.00906
TORT/LIABILITY INSURANCE	0.15750
GENERAL FUND	8.10000
TOTAL TAX RATE	12.0000

HOMESTEADS

POLK COUNTY	10,439
DALLAS COUNTY	3,157
WARREN COUNTY	31
MADISON COUNTY	0
TOTAL	13,627

CONSTITUTIONAL DEBT LIMIT (5% of Artual Property Value)	359,449,675
OUTSTANDING GO DEBT (6/30/16)	114,090,000
	31.74%

Employee Complement

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	% Inc (Dec)
Authorized Personnel by Department						
Community Enrichment Cluster						
Human Services	13.25	13.25	13.75	13.75	0.00	0.0%
Library	25.25	25.25	26.50	26.50	0.00	0.0%
Parks & Recreation	26.00	26.00	16.00	16.00	0.00	0.0%
Sub-total Community Enrichment Cluster	**64.50**	**64.50**	**56.25**	**56.25**	**0.00**	**0.0%**
Public Safety Cluster						
Emergency Medical Services	41.00	40.75	41.50	41.50	0.00	0.0%
Fire	57.00	57.00	59.50	61.50	2.00	3.4%
Police	84.00	86.50	86.00	86.00	0.00	0.0%
Westcom Dispatch	23.75	26.00	28.75	28.75	0.00	0.0%
WestPet Animal Control	4.00	4.33	4.33	4.33	0.00	0.0%
Sub-total Public Safety Cluster	**209.75**	**214.58**	**220.08**	**222.08**	**2.00**	**0.9%**
Public Services Cluster						
Community & Economic Development	4.50	4.50	4.50	4.50	0.00	0.0%
Development Services	20.00	20.50	20.50	20.50	0.00	0.0%
Engineering Services	7.00	9.00	19.00	20.00	1.00	5.3%
Public Services	62.00	62.00	65.00	67.00	2.00	3.1%
Sub-total Public Services Cluster	**93.50**	**96.00**	**109.00**	**112.00**	**3.00**	**2.8%**
Support Services Cluster						
City Manager's Office	4.00	4.00	4.00	4.00	0.00	0.0%
City Clerk	1.33	1.33	1.33	1.33	0.00	0.0%
Finance	9.42	9.09	9.09	9.09	0.00	0.0%
Human Resources	4.50	4.50	5.50	6.50	1.00	18.2%
Information Services	11.00	11.00	12.00	13.00	1.00	8.3%
Legal	4.00	4.00	4.00	5.00	1.00	25.0%
Sub-total Support Services Cluster	**34.25**	**33.92**	**35.92**	**38.92**	**3.00**	**8.4%**
Total Authorized Personnel	**402.00**	**409.00**	**421.25**	**429.25**	**8.00**	**2.0%**
Authorized Personnel by Fund						
General Fund	385.34	392.41	406.10	412.10	6.00	1.5%
Special Revenue Fund	2.26	1.19	1.25	1.25	0.00	0.0%
Enterprise Fund	14.40	15.40	13.90	15.90	2.00	13.0%
Total Authorized Personnel	**402.00**	**409.00**	**421.25**	**429.25**	**8.00**	**2.0%**