



General Fund

GENERAL FUND

FY 2020-2021 BUDGET

	ACTUAL FY 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC (DEC) FY 2020-21 OVER FY 2019-20	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	\$37,775,427	\$39,384,178	\$43,488,400	\$45,328,333	\$1,839,933	4.23%
Other City Taxes	4,883,932	5,134,313	5,223,729	5,260,966	37,237	0.71%
Licenses and Permits	1,904,626	2,198,311	1,755,800	1,764,500	8,700	0.50%
Use of Money and Property	1,079,882	1,955,625	942,200	1,307,500	365,300	38.77%
Intergovernmental	7,111,277	5,881,914	4,700,500	5,278,856	578,356	12.30%
Charges for Services	6,036,636	6,708,744	5,757,500	6,276,485	518,985	9.01%
Miscellaneous	1,033,472	887,470	837,450	1,113,350	\$275,900	32.95%
Sub-total Operating Revenues	\$59,825,252	\$62,150,555	\$62,705,579	\$66,329,990	\$3,624,411	5.78%
Other Financing Sources						
Sale of Surplus Assets & Equipment	\$55,304	\$86,852	\$25,000	\$30,000	\$5,000	20.00%
Transfer In (Local Option Sales Tax)		1,012,682	6,063,355	8,464,274	2,400,919	39.60%
Transfers In	11,821,264	11,641,071	4,955,727	5,943,396	987,669	19.93%
Sub-total Other Financing Sources	\$11,876,568	\$12,740,605	\$11,044,082	\$14,437,670	\$3,393,588	30.73%
TOTAL REVENUES & OTHER SOURCES	\$77,701,820	\$74,891,160	\$73,749,661	\$80,767,660	\$7,017,999	9.52%
EXPENDITURES						
Operating Expenditures						
Personal Services	\$39,659,806	\$40,012,552	\$46,182,588	\$49,612,450	\$3,429,862	7.43%
Supplies and Services	15,141,120	17,934,870	21,511,870	21,703,686	191,816	0.89%
Universal Commodities	1,491,808	1,634,963	1,845,116	1,822,274	(22,842)	(1.24%)
Capital	1,320,104	3,221,113	2,029,861	2,623,034	593,173	29.22%
Sub-total Operating Expenditures	\$57,612,838	\$62,803,498	\$71,569,435	\$75,761,444	\$4,192,009	5.86%
Lease/Purchase or Installment Contract Expenditures						
Total Expenditures	\$57,612,838	\$62,803,498	\$71,569,435	\$75,761,444	\$4,192,009	5.86%
Transfers Out	\$7,673,164	\$8,035,286	\$5,692,281	\$6,186,853	\$494,572	8.69%
Transfers Out (Major Capital)	2,072,035	4,892,257	8,436,705	1,707,165	(6,729,540)	(79.77%)
TOTAL EXPENDITURES/TRANSFERS OUT	\$67,358,037	\$75,731,041	\$85,698,421	\$83,655,462	(\$2,042,959)	(2.38%)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$4,343,783	(\$839,881)	(\$11,948,760)	(\$2,887,802)	(\$9,060,957)	N/A
BEGINNING FUND BALANCE	\$36,712,866	\$40,775,596	\$39,935,715	\$27,986,955	(\$11,948,760)	N/A
ENDING FUND BALANCE	\$41,056,649	\$39,935,715	\$27,986,955	\$25,099,153	(\$2,887,802)	N/A
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	\$38,956,649	\$37,815,715	\$25,886,955	\$22,999,153		n/a
Uncommitted Fund Balance as % of Exp	67.62%	60.21%	36.17%	30.36%		



	General Fund	Metro Home Improvement Program Fund	WestPet Fund	Iowa EMS Alliance Fund
REVENUES				
Operating Revenues				
Property Taxes	\$43,188,869			
TIF Revenues				
Other City Taxes	641,256			
Licenses and Permits	1,684,500		80,000	
Use of Money and Property	1,307,500			
Intergovernmental	4,516,536	355,790	257,673	
Charges for Services	2,268,985			4,007,500
Special Assessments				
Miscellaneous	478,350			635,000
Sub-total Operating Revenues	\$54,085,996	\$355,790	\$337,673	\$4,642,500
Other Financing Sources				
Sale of Surplus Assets	\$30,000			
Proceeds of Long Term Debt				
Transfers In (LOST)	8,464,274			
Transfers In	3,073,469	27,970	209,533	2,632,424
Sub-total Other Financing Sources	\$11,567,743	\$27,970	\$209,533	\$2,632,424
TOTAL REVENUES & OTHER SOURCES	\$65,653,739	\$383,760	\$547,206	\$7,274,924
EXPENDITURES				
Operating Expenditures				
Personal Services	\$43,510,318	\$68,136	\$355,897	\$5,678,099
Supplies and Services	15,781,623	320,750	179,500	1,474,554
Universal Commodities	1,741,194		10,809	70,271
Capital	2,570,034		1,000	52,000
Sub-total Operating Expenditures	\$63,603,169	\$388,886	\$547,206	\$7,274,924
Debt Service Expenditures				
Capital Improvement Expenditures				
Total Expenditures	\$63,603,169	\$388,886	\$547,206	\$7,274,924
Transfers Out	\$4,880,592			
TOTAL EXPENDITURES/TRANSFERS OUT	\$68,483,761	\$388,886	\$547,206	\$7,274,924
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$2,830,022)	(\$5,126)	-	-
BEGINNING FUND BALANCE	\$26,237,294	\$122,282	(\$8,450)	\$581,225
ENDING FUND BALANCE	\$23,407,272	\$117,156	(\$8,450)	\$581,225
FUND BALANCE% OF EXPENDITURES	36.80%	30.13%	(1.54%)	7.99%



GENERAL FUND

FY 2020-2021 BUDGET

	Metro Salt Storage Fund	Insurance Levy Fund	Hotel/Motel Tax Fund	Emergency Tax Levy Fund	BUDGET FY 2020-21
REVENUES					
Operating Revenues					
Property Taxes		\$700,542		\$1,438,922	\$45,328,333
TIF Revenues					
Other City Taxes		6,468	4,600,000	13,242	5,260,966
Licenses and Permits					1,764,500
Use of Money and Property					1,307,500
Intergovernmental		89,095		59,762	5,278,856
Charges for Services					6,276,485
Special Assessments					
Miscellaneous					1,113,350
Sub-total Operating Revenues	-	\$796,105	\$4,600,000	\$1,511,926	\$66,329,990
Other Financing Sources					
Sale of Surplus Assets					\$30,000
Proceeds of Long Term Debt					
Transfers In LOST					8,464,274
Transfers In					5,943,396
Sub-total Other Financing Sources					\$14,437,670
TOTAL REVENUES & OTHER SOURCES	-	\$796,105	\$4,600,000	\$1,511,926	\$80,767,660
EXPENDITURES					
Operating Expenditures					
Personal Services					\$49,612,450
Supplies and Services	55,297	725,390	3,166,572		21,703,686
Universal Commodities					1,822,274
Capital					2,623,034
Sub-total Operating Expenditures	\$55,297	\$725,390	\$3,166,572	-	\$75,761,444
Debt Service Expenditures					
Capital Improvement Expenditures					
Total Expenditures	\$55,297	\$725,390	\$3,166,572	-	\$75,761,444
Transfers Out			\$1,501,500	\$1,511,926	\$7,894,018
TOTAL EXPENDITURES/TRANSFERS OUT	\$55,297	\$725,390	\$4,668,072	\$1,511,926	\$83,655,462
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$55,297)	\$70,715	-	-	(\$2,887,802)
BEGINNING FUND BALANCE	\$55,297	(\$54,381)	\$1,053,177	\$511	\$27,986,956
ENDING FUND BALANCE	-	\$16,334	\$985,105	\$511	\$25,099,154
FUND BALANCE % OF EXPENDITURES	-	2.25%	31.11%	-	33.13%



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 20-21 operating budget projects property tax revenue to increase by 10.29% from the amount budgeted in the previous year. Valuations of property increased from the previous year due to the release of valuation used for TIF funds, new construction, and also an increase in the residential "rollback" percentage from 55.62% to 56.92%, and despite a decrease in the multi-residential property class decreasing from the "rollback" from 78.75% to 75.00% 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.

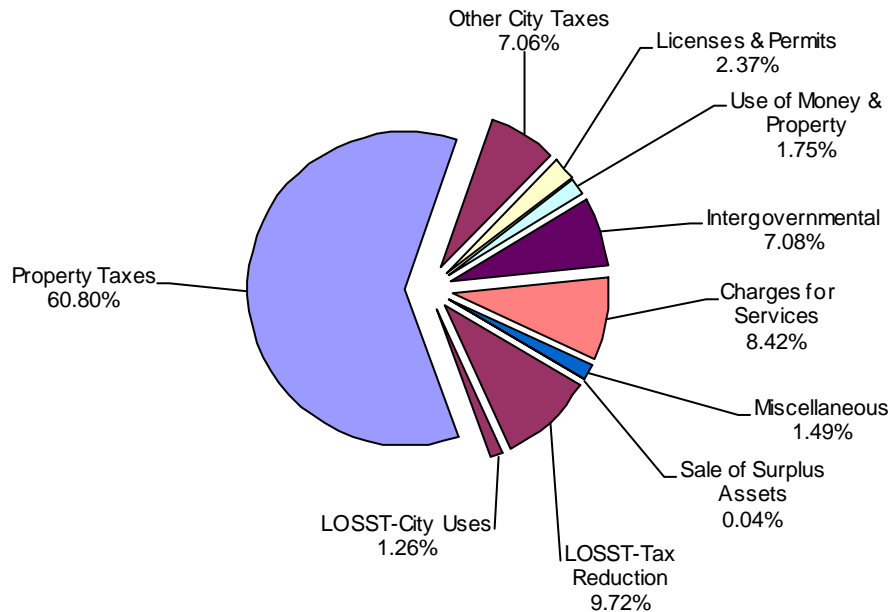
While the property tax rollback system remains in place, several major changes were made during the 2013 legislative session. For each assessment year beginning in 2013, residential and agricultural property value growth will now be capped at 3%, or whichever is lowest between the two classes. Commercial, 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 units 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 515.25 full time equivalent positions, 88% 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 60.82% 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. For FY 20-21 the emergency levy will be \$0.27, this is no change from FY 19-20. The City's combined rate for the General, Tort Liability, and Emergency levies is projected to be \$8.50145 per \$1,000 of taxable property valuation for FY 20-21. 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 - Taxes levied for the Debt Service Fund in the amount necessary to pay:

- Judgements against the city, except those authorised by state law to be paid from other funds.
- Interest as it becomes due and the amount necessary to pay, or to create a sinking fund, pay the principal at maturity of all general obligation bonds issued by the city or to pay or to create a sinking fund to pay, amounts as due on loans received through the Iowa community development loan program.
- Payments required to be made from the debt service fund under a lease or lease-purchase agreement.
- Payments required to be made from the debt service fund under a loan agreement.
- Payments authorized to be made from the debt service fund to a flood project under section 418.14, subsection 4

The Fiscal Year 2020-21 Debt Service levy is \$1.95 per \$1,000 of taxable property valuation, no change from Fiscal Year 19-20

Other Employee Benefits - 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), and certain other employee benefits.

The Fiscal Year 2020-21 Other Employee Benefits levy is \$0.05770 per \$1,000 of taxable property valuation, a decrease of \$0.09342 from the Fiscal Year 19-20 levy of \$0.15112

Police & Fire Retirement - Cities are allowed to levy in a Special Revenue Fund for contributions under the Municipal Fire and Police Retirement System of Iowa (MFPRSI).

The Fiscal Year 2020-21 Police & Fire Retirement levy is \$0.48085 per \$1,000 of taxable property valuation, an increase of \$0.07654 from the Fiscal Year 19-20 levy of \$0.40431



**CITY OF WEST DES MOINES, IOWA
FISCAL YEAR 2020-2021 PROPERTY TAX LEVY**

Levy		Total Tax Dollars Required	Commercial & Industrial Replacement	50% of Local Option All Counties	City Uses Local Option Tax All Counties	Net Levy
General Levy	Dollars	\$53,598,076	(\$1,792,858)	(\$7,247,000)	(\$993,312)	\$43,564,906
	Levy per \$1,000	\$9.96546	(\$0.33335)	(\$1.34743)	(\$0.18469)	\$8.10000
Insurance Levy	Dollars	\$736,105	(\$29,095)	-	-	\$707,010
	Levy per \$1,000	\$0.13868	(\$0.00541)	-	-	\$0.13145
Emergency Tax Levy	Dollars	\$1,511,926	(\$59,762)	-	-	\$1,452,164
	Levy per \$1,000	\$0.28111	(\$0.01111)	-	-	\$0.27000
Police & Fire Retirement Levy	Dollars	\$2,886,286	(\$106,432)	-	(\$193,671)	\$2,586,183
	Levy per \$1,000	\$0.53665	(\$0.01979)	-	(\$0.03601)	\$0.48085
Employee Benefits Levy	Dollars	\$323,105	(\$12,772)	-	-	\$310,333
	Levy per \$1,000	\$0.06007	(\$0.00237)	-	-	\$0.05770
Debt Service Levy	Dollars	\$12,339,691	(\$464,501)	-	-	\$11,875,190
	Levy per \$1,000	\$2.02627	(\$0.07627)	-	-	\$1.95000
All Levies	Dollars	\$71,395,189	(\$2,465,420)	(\$7,470,962)	(\$1,186,983)	\$60,280,677
FY 2020-2021	Levy per \$1,000	\$13.00643	(\$0.44830)	(\$1.34743)	(\$0.22070)	\$10.99000
All Levies	Dollars	\$66,754,528	(\$2,277,553)	(\$5,400,000)	(\$1,118,265)	\$57,958,710
FY 2019-2020	Levy per \$1,000	\$12.68782	(\$0.43822)	(\$1.04350)	(\$0.21609)	\$10.99000



Analysis of Property Tax Levy

Property tax revenue is projected to increase by 4.23% in FY 20-21 as a result of the following factors:

- In FY 20-21 the taxable valuations subject to operating levies increased by 3.93%
- In FY 20-21 taxable valuation for the Woodland Hills urban renewal area is now being captured by tax increment financing funds this valuation was released to the general fund in FY 19-20.
- In FY 20-21 the Tort Liability Levy was increased \$0.01688 per \$1,000 of taxable property valuation.
- In FY 20-21 the Ag Land rollback percentage increased from 56.1324% to 81.4832%.
- In FY 20-21 the multi-residential rollback percentage decreased the amount of multi-residential property valuations that are taxable in comparison to the FY 19-20 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 20-21 the residential rollback percentage decreased the amount of residential property valuations that are taxable in comparison to the FY 19-20 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
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%
2018-19	55.62%	78.75%	90.00%
2019-20	56.92%	75.00%	90.00%
2020-21	55.07%	71.25%	90.00%

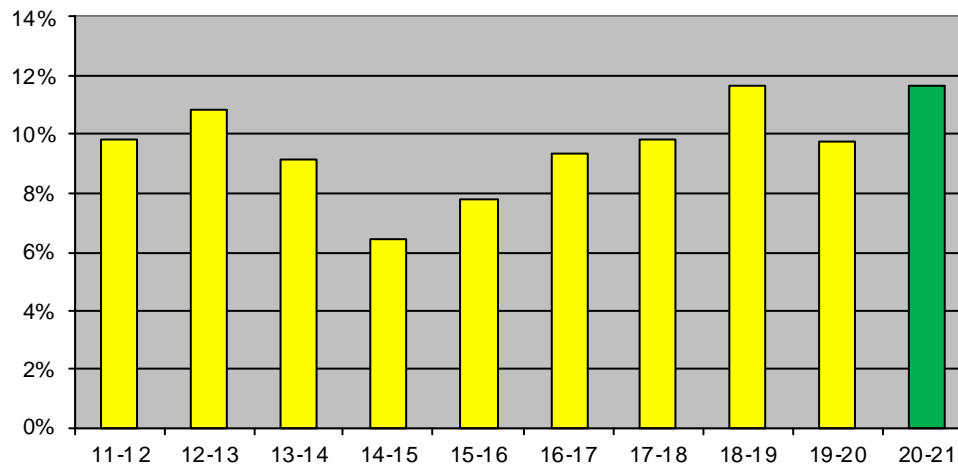


• In FY 20-21 the percentage of the property tax levy that is allocated to the general fund levy increase slightly lower due to an increase TIF taxable valuations, which are subject to the debt service levy but not the general fund levy and the special revenue fund levies. The chart below is a ten-year 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 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
FY 18-19	\$11.79	\$39,863,320	69.11%	\$7,251,868	12.57%	\$10,564,743	18.32%	\$57,679,931
FY 19-20	\$10.99	\$43,927,129	75.76%	\$2,874,300	4.96%	\$11,177,523	19.28%	\$57,978,952
FY 20-21	\$10.99	\$45,745,299	75.59%	\$2,896,516	4.79%	\$11,875,190	19.62%	\$60,517,005

• The percentage of the overall City property base included in Tax Increment Financing (TIF) districts increased from the previous year, to 11.67% of the total taxable valuation. This percentage increased primarily due to capture of all valuation in the Woodland Hills urban renewal area which was all released in the prior fiscal year. The percentage of TIF valuations for West Des Moines remains fairly low compared to comparable cities. Below is a ten-year history of TIF valuations as a percentage of taxable property.

TIF Valuations as a Percentage of Taxable Property



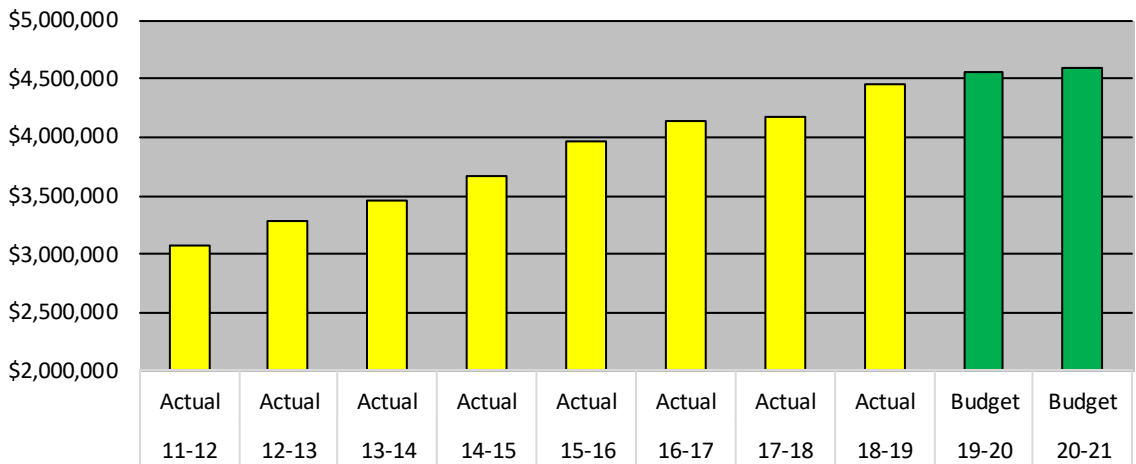
Other City Taxes

In 1984 West Des Moines voters approved the imposition of a hotel/motel tax of 7% on the rental of hotel rooms in our community. For a number of years, until the University Park Holiday Inn (now Sheraton) opened in 1987, annual revenue from this source was minimal. Thereafter, annual hotel/motel tax revenue held at the \$500,000 to \$600,000 range until the development of hotels in the vicinity of Jordan Creek Town Center. FY 20-21 hotel/motel revenue is expected to be approximately \$4,600,000. 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). 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 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC (DEC) FY 2020-21 OVER FY 2019-20	% INC (DEC)
Other City Taxes						
Utility Tax Replacement	\$445,755	\$431,185	\$438,729	\$416,966	(\$21,763)	(4.96%)
Cable Television Commission	254,708	252,353	235,000	244,000	9,000	3.83%
Local Options Sales Tax (Warren County)	3,309					
Hotel/Motel Taxes	4,180,160	4,450,775	4,550,000	4,600,000	50,000	1.10%
Total Other City Taxes	\$4,883,932	\$5,134,313	\$5,223,729	\$5,260,966	\$37,237	0.71%

Hotel / Motel Tax Revenue



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 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC(DEC) FY 2019-20 OVER FY 2019-20	% INC (DEC)
Licenses and Permits						
Public Safety						
Animal Licenses-WDM	\$82,103	\$78,989	\$100,000	\$80,000	(\$20,000)	(20.00%)
Animal Licenses-Clive	231					
Animal Licenses-Urbandale	1,029					
Building & Occupancy Permits	1,557,237	1,886,268	1,430,550	1,455,500	24,950	1.74%
Fire - Permits & Licenses	25,503	24,072	32,000	30,000	(2,000)	(6.25%)
Police -Alarm Licenses & Permits	2,147	1,914	2,000	2,000		
Public Works						
Sidewalk Permits	29,046	5,422	4,000	5,000	1,000	25.00%
Utility/Fiber Optic/Excavation Permits	11,340	12,880	9,750	12,500	2,750	28.21%
Culture & Recreation						
Archery Facility Permit	10,440	9,940	10,000	9,500	(500)	5.00%
Dog Park Permit	32,107	30,132	29,000	29,000		
Special Event Permits	7,025	6,250	8,000	8,000		
General Government						
Beer/Liquor/Cigarette Licenses	122,113	119,026	113,000	113,000		
Miscellaneous License & Permits	24,305	23,418	17,500	20,000	2,500	14.29%
Total Licenses and Permits	\$1,904,626	\$2,198,311	\$1,755,800	\$1,764,500	\$8,700	0.50%

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 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC(DEC) FY 2020-21 OVER FY 2019-20	% INC (DEC)
Use of Money and Property						
Interest Income	\$914,929	\$1,799,348	\$802,000	\$1,025,000	\$223,000	27.81%
Payment Processing Rebate	95,554	80,568	75,000	75,000		
Parks & Recreation Concessions	23,304	30,244	19,200	41,500	22,300	116.15%
Building Land Lease	5,335	4,705	6,000	11,000	5,000	83.33%
Holiday Park Baseball Rentals				85,000	85,000	100.00%
RRP Softball Complex Rentals				30,000	30,000	100.00%
Other Land Rental	40,760	40,760	40,000	40,000		
Total Use of Money and Property	\$1,079,882	\$1,955,625	\$942,200	\$1,307,500	\$365,300	38.77%



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 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC (DEC) FY 20-21 OVER FY 2019-20	% INC (DEC)
<u>Intergovernmental</u>						
<u>Federal</u>						
Police - COPS Grant	\$41,682					
Police - Misc. Cost Share	102,993	1,898				
Police - Misc. Grants	24,434	74,512	27,095		(27,095)	(100.00%)
EMS - Misc. Grants			5,000		(5,000)	(100.00%)
FEMA Reimbursement		9,666				
Human Services - Red Rock	12,000	11,000	12,000	12,000		
Com & Econ Dev - Misc Grants			100,000		(100,000)	(100.00%)
<u>State</u>						
Commercial & Industrial Replacement	1,815,800	1,874,765	2,042,985	1,881,715	(161,270)	(7.89%)
EMS - Misc. Grants		478				
Library - Misc. Grants			7,987		(7,987)	(100.00%)
Parks & Recreation - Misc. Grants		1,156				
Police - Misc. Grants		1,599				
<u>Counties</u>						
Dallas County - Jordan Creek	1,591,993	1,590,234				
Dallas County - Mills Civic Parkway	440,000	440,000	132,125		(132,125)	(100.00)
Polk County - Police MINE Task Force	868					
Polk County - Human Services Grants	37,179	33,724	5,000	26,000	21,000	420.00%
<u>Cities</u>						
Com & Econ Dev - Clive			50,000		(50,000)	(100.00%)
Emergency Management -Reimburse		17,825				
Fire - Regional Fire Training	4,400		1,500	1,500		
Fire - Westside Station -Clive	702,633	672,749	875,399	920,793	45,394	5.18%
EMS - Billing Service - Clive	31,285	8,035				
Housing - Metro Home Improvement	51,058	192,584	61,896	355,790	293,894	474.82%
Public Services - Salt Storage Facility	25,491	24,458	19,250		(19,250)	(100.00%)
Public Services - Traffic Signals	5,111		3,000	3,000		
WestPet - Clive	32,389	49,924	69,814	73,157	3,343	4.79%
WestPet - Urbandale	68,109	131,354	173,905	184,516	10,611	6.10%
Westcom Dispatch - Clive	343,030					
Westcom Dispatch - Norwalk	208,374					
Westcom Dispatch - Urbandale	836,230					
Westcom Dispatch - Waukee	377,554					



	ACTUAL FY 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC (DEC) FY 20-21 OVER FY 2019-20	% INC (DEC)
<u>Intergovernmental Continued</u>						
<u>Iowa EMS Alliance</u>						
Administrative Services				\$687,654	\$687,654	100.00%
<u>Schools</u>						
Police - Crossing Guards	\$65,389	\$19,977	\$65,000	\$65,000		
Police - Liaison Officers	189,197		190,000	190,000		
Police - Youth Justice Initiative	77,780	80,113	82,516	82,516		
Westcom - Radio Network Usage	7,423					
<u>West Des Moines Water Works</u>						
ITS Services	12,000	12,000	6,000		(6,000)	(100.00%)
Insurance - Liability & Property			59,300	60,000	700	1.18%
Parks & Recreation	6,875					
<u>WestCom Dispatch</u>						
Administrative Services		396,077	402,228	418,715	16,487	4.10%
ITS Services		237,807	225,000	225,000		
<u>WestPet Animal Control</u>						
Administrative Services			83,500	91,500	8,000	9.58%
Total Intergovernmental	\$7,111,277	\$5,881,935	\$4,700,500	\$5,278,856	\$578,356	12.30%



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 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC (DEC) FY 2020-21 OVER FY 2019-20	% INC (DEC)
Charges for Services						
Public Safety						
Ambulance Charges	\$3,502,107	\$3,731,126	\$3,400,000	\$4,000,000	\$600,000	17.64%
Building Inspections	147,469	104,267	175,000	175,000		
CPR Class Charges	62,261	70,073	50,000	50,000		
EMS Charges	1,507	780	2,500	2,500		
False Alarm Charges - Fire			3,000	1,000	(2,000)	(66.67%)
False Alarm Charges - Police	(2,051)	1,198	10,000	10,000		
Fire Charges	2,009	28,412	150	150		
Plan Review Fees - Building Inspection	438,744	959,457	400,000	500,000	100,000	25.00%
Plan Review Fees - Fire	62,561	73,633	54,000	62,000	8,000	14.81%
Police Charges	41,577	38,161	27,500	29,000	1,500	5.45%
Special Events	50,149	9,862	24,250	20,000	(4,250)	(17.53%)
YJI Participant Fee				3,335	3,335	100.00%
Public Works						
Inspections - Engineering	141,923	35,522	100,000	80,000	(20,000)	(20.00%)
Inspections - Sewers & Drainage	38,363	32,120	20,000	25,000	5,000	25.00%
Nuisance Abatement Charges	26,534	22,060	45,000	30,000	(15,000)	(33.33%)
Salt/Brine Solution	19,714	139,057	5,000	5,000		
Special Events		927				
Traffic Studies	33,892	45,085	35,000	35,000		
Culture & Recreation						
Cemetery Charges	19,000	10,200	12,000	12,000		
Library - Copy, Fax, Printing	12,972	13,929	13,000	12,000	(1,000)	(7.69%)
Nature Lodge Programs	10,631	8,043	9,000	8,000	(1,000)	(11.11%)
Pools - Admissions	448,397	440,214	435,000	420,000	(15,000)	(3.45%)
Pools - Programs			2,500	1,500	(1,000)	(40.00%)
Pools - Swimming Lessons	42,303	69,271	42,800	41,000	(1,800)	(4.21%)
Recreation Fees	368,239	477,100	367,000	375,000	8,000	2.18%
Rentals - Holiday Park Baseball	84,275	114,177	84,000	5,500	(78,500)	(93.45%)
Rentals - City Hall	2,086					
Rentals - Fields		12,966		10,000	10,000	100.00%
Rentals - Future Unearned	11,723	(190,876)				
Rentals - Nature Lodge	107,675	122,384	106,000	106,000		
Rentals - Shelters	38,934	51,928	40,800	45,800	5,000	12.25%



	ACTUAL FY 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC (DEC) FY 2020-21 OVER FY 2019-20	% INC (DEC)
<u>Culture & Recreation Continued</u>						
Rentals - Valley Junction Activity Center	37,192	32,224	32,000	32,000		
Softball	174,990	127,735	180,000	82,500	(97,500)	(54.17%)
<u>Community & Economic Development</u>						
Board of Adjustment Appeals	400		1,000	200	(800)	(80.00%)
Developer Paid - Publishing Fees		468				
Developer Paid - Recordation Fees	5,110	3,463	2,000	2,500	500	25.00%
Public Hearing Fees	10,285	13,484	9,000	10,000	1,000	11.11%
Site Plan Fees	22,884	22,083	8,500	15,000	6,500	76.47%
Zoning & Platting Fees	22,069	32,105	12,000	20,000	8,000	66.66%
Zoning Compliance Letter Fees	6,300	8,100	7,500	7,500		
<u>General Government</u>						
Alarm Monitoring Fee	44,374	43,987	42,000	42,000		
Legal Fees	38	392				
Total Charges for Services	\$6,036,636	\$6,705,118	\$5,757,500	\$6,276,485	\$518,985	9.01%



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.

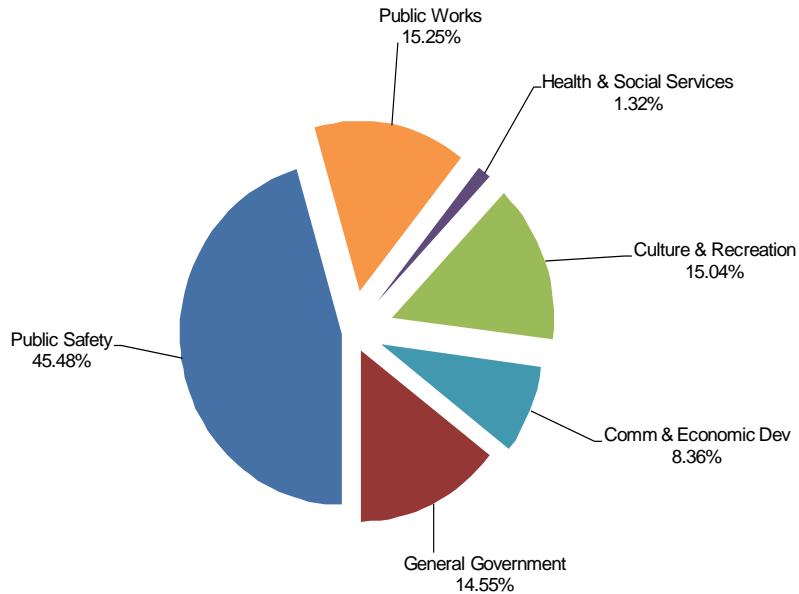
	ACTUAL FY 2017-18	ACTUAL FY 2018-19	REVISED BUDGET FY 2019-20	BUDGET FY 2020-21	INC (DEC) FY 2020-21 OVER FY 2019-20	% INC (DEC)
Miscellaneous						
Public Safety						
Donations	\$3,000	\$1,150				
Donations - WestPet	(1,598)	412				
EMS Contributions - UnityPoint			250,000	635,000	385,000	154.00%
Fines - Alcohol	6,000	3,000	10,000	10,000		
Fines - OWI- Restitution	1,565	50	3,500	3,500		
Fines - Parking	28,043	29,777	30,000	30,000		
Fines - Traffic	142,109	183,768	165,000	165,000		
Fines - Tobacco	300	600	500	500		
Fire - Signs/Inspection Tags	6,031	6,605	6,000	6,000		
Westcom - Miscellaneous	1,335					
Youth Justice Initiative Contributions	75,0116	62,500	75,000	87,800	12,800	17.06%
Public Services						
Sale of Scrap	3,220	4,101	3,500	3,500		
Health & Social Services						
Donations - Handyman	293	136	300	350	50	16.67%
Donations - Transportation	1,803	1,405	300		(300)	(100.00%)
Culture & Recreation						
Contributions - Parks & Recreation	8,400	7,880	3,000	3,000		
Fines - Library	38,598	41,663	37,400	42,000	4,600	12.30%
Miscellaneous - Library		3,628				
Miscellaneous - Parks & Recreation		4,050	9,250			
Sale of Trees	12,480	11,100	12,000	8,000	(4,000)	(33.33%)
Sponsorship				15,000	15,000	100.00%
Community & Economic Development						
Contributions - Housing Programs	129,787	85,957	160,000			
Loan Repayments - Property Improvement			48,200	80,700	32,500	67.43%
Sale of Maps & Supplies	35					
General Government						
Contributions	18,920					
Contributions - Sister Cities	6,080					
Fines - Civil Infractions	1,208	1,587	500		(500)	(100.00%)
Insurance Reimbursements/Proceeds	39,950	91,991				
Miscellaneous	5,303	12,130	5,000	5,000		
Sale of Logo Merchandise		12				
Sale of Magazine Ads	19,100	18,400	18,000	18,000		
Sales Tax Refunds	486,494	319,196				
Total Miscellaneous	\$1,033,472	\$891,098	\$837,450	\$1,113,350	\$275,900	32.95%



Expenditure Highlights

General Fund operating expenditures for FY 20-21 are projected to increase by approximately 5.86% over FY 19-20. The primary reason for this increase is the projected increase in personnel services and the increase in one time expenses in the FY 20-21 budget. 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
\$75,761,444**



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 20-21 budget continues the City’s longstanding tradition of providing high quality public safety services. Public Safety represents the largest appropriations category, accounting for 45.48% 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 Services department has been allocated \$36,000 for the replacement of cardiac monitors.

The Fire department has been allocated \$65,000 for the purchase of deputy chief vehicle, \$10,665 for improvements to the Location Station Alerting System, \$9,604 for trench rescue equipment, \$4,000 for a wound treatment simulator and \$30,000 for cardiac monitor replacement at the Westside Station.

The Police department has been allocated a total of \$335,400 to replace five patrol vehicles, the cost to replace patrol vehicles is projected to increase due to the manufacturer redesigning the model, with the changes to the model there is a possibility that equipment in the older units may not work in the new units and new equipment may need to be purchased. \$93,446 for the replacement of equipment and \$75,800 to added an additional fully equipped squad car to the patrol fleet.



Public Works functions constitutes approximately 15.25% 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 \$500,000 for the purchase of a two single axles snow plow truck and \$230,000 to purchase a PB Asphalt Loader truck and \$75,000 for attachments to an excavator.

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.

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; housing program for homeless families with children; handyman services, and other programs.

Culture & Recreation

The Parks and Recreation Department and Public Services Department operate and maintain 1,303 acres of parkland consisting of 27 parks, 3 special use facilities, 1 natural resource area, 14 greenways, and 65 miles of 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, dog park, an archery facility and soon to be opening amphitheater, boathouse and indoor recreation complex. Program areas include adult sports, youth introductory sports, nature programs, senior programs, aquatics, teen after school programming, travel, and special events.

The Parks and Recreation Department has been allocated \$37,000 for the purchase of equipment for the amphitheater, \$15,500 for equipment to be used at the boathouse, \$12,600 to purchase pool vacuums at the aquatic centers, \$23,000 for the replacement of lockers at the Valley View Aquatic Center, \$16,250 for an irrigation controller at Raccoon River Park Softball Complex, \$13,710 for the replacement of tables and chairs at the Raccoon River Park Nature Lodge, \$10,000 for safety netting at Holiday Park Baseball Complex, and \$12,000 for the replacement of shad structures at the aquatic centers.

The Public Services Parks division has been allocated \$45,000 for the purchase of a turf tractor this unit will be able to safely mow athletic fields. Also included in the budget is \$40,000 for a 3/4 ton pick with a plow.

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.

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 citizen 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 2020-2021

	Departmental Expenditures	% of Total
Police	\$12,593,513	16.62%
Fire	10,482,519	13.84%
Emergency Medical Services	7,490,184	9.89%
Westcom Dispatch	1,890,487	2.49%
WestPet Animal Control	547,206	0.72%
Parks & Recreation	4,934,498	6.51%
Library	3,591,927	4.74%
Human Services	974,735	1.29%
Human Rights Commission	22,500	0.03%
Public Services	11,747,919	15.51%
Engineering Services	2,704,355	3.57%
Development Services	2,631,702	3.47%
Community & Economic Development	1,618,613	2.14%
Regional Economic Development	135,150	0.18%
Sister Cities Commission	32,000	0.04%
Mayor & Council	110,030	0.15%
City Manager	1,287,098	1.70%
City Clerk	745,601	0.98%
Finance	1,280,771	1.69%
Information Technology Services	4,607,314	6.08%
Human Resources	1,363,826	1.80%
Legal	882,211	1.17%
Leased City Buildings	17,323	0.02%
Risk Management	725,390	0.96%
Hotel/Motel	3,166,572	4.18%
City Contingency	178,000	0.23%
Total	\$75,761,444	100.00%



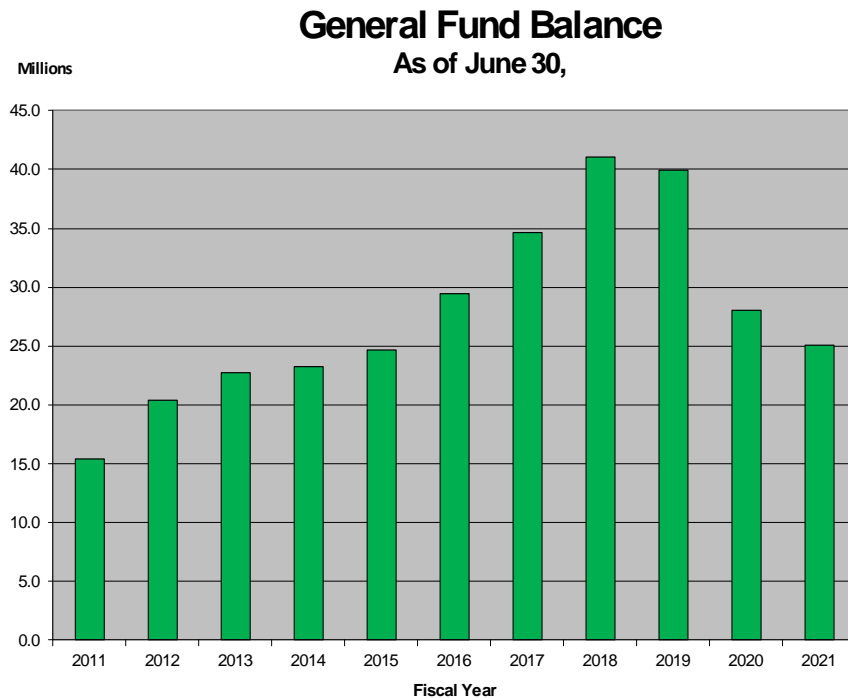
SUMMARY OF TRANSFERS

To Fund	From Fund	Description	Amount
Transfers In			
General	Emergency Tax Levy	Emergency Tax Levy Proceeds	\$1,511,926
General	Employee Benefits Levy	Employee Benefits Tax Levy Proceeds	323,105
General	Hotel/Motel Tax	MKL Jr Day Event	7,500
General	Hotel/Motel Tax	Sister Cities Contribution	32,000
General	Hotel/Motel Tax	WDM Magazine Contribution	162,000
General	Hotel/Motel Tax	Youth In Parks Programs	30,000
General	LOSST	Property Tax Reduction	7,247,000
General	LOSST	Public Safety Hires - Fall 2019	940,812
General	LOSST	Amphitheater Equipment	37,000
General	LOSST	Boathouse Equipment	15,500
General	Bond Proceeds	Equipment/Supplemental Requests	1,230,900
Iowa EMS Alliance	General	WDM Share of EMS	2,632,424
Metro Home Improvement Program	General	WDM Share of MHIP Admin	7,970
Metro Home Improvement Program	General	WDM Share of MHIP Programs	20,000
WestPet	General	WDM Net Share of Animal Control	209,533
Total Transfers In			\$14,407,670
Transfers Out			
Dallas County Local Housing Trust Fund	General	WDM Share of DCLHTF Program	\$3,500
Iowa EMS Alliance	General	WDM Share of EMS	2,632,424
Metro Home Improvement Program	General	WDM Share of MHIP Admin	7,970
Metro Home Improvement Program	General	WDM Share of MHIP Programs	20,000
WestPet	General	WDM Net Share of Animal Control	209,533
Technology Replacement	General	Contribution to Technology Replacement	300,000
Capital Improvement Program	General	Capital Improvement Projects	1,707,165
Economic Development	Hotel/Motel Tax	Economic Development Programs	50,000
General	Hotel/Motel Tax	Sister Cities Contribution	32,000
General	Hotel/Motel Tax	MLK Jr Day Event	7,500
General	Hotel/Motel Tax	WDM Magazine Contribution	162,000
General	Hotel/Motel Tax	Youth In Parks Programs	30,000
Public Art	Hotel/Motel Tax	Public Art Contribution	120,000
MidAmerican Energy RecPlex	Hotel/Motel Tax	MidAmerican Energy RecPlex Debt	1,100,000
General	Emergency Tax Levy	Emergency Tax Levy Proceeds	1,511,926
Total Transfers Out			\$7,894,018
NET TRANSFERS			\$6,513,652



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 20-21 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 \$25,099,154, at June 30, 2021, which is 33.13% of FY 20-21 operating expenditures. ¹



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

