# CITY OF WEST DES MOINES
# CITY COUNCIL MEETING COMMUNICATION

**ITEM:** Public Hearing
FY 2015-16 Operating and Capital Budgets

**DATE:** February 23, 2015

**FINANCIAL IMPACT:**
The FY 2015-16 fiscal budgets are comprised of basic operating expenditures totaling $63,430,385, business/proprietary expenses of $27,276,625, debt service expenditures of $21,987,969, and capital improvement expenditures of $34,015,507, for a total budget of $146,710,486.

**BACKGROUND:**
FY 2015-16 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 24, 2015. The budgets as proposed consist of several initiatives designed to maintain service levels.

*FY 2015-16 Budget Highlights*

- The proposed budget reduces the property tax rate to $12.00 per thousand dollars of taxable valuation. The previous rate of $12.05 had been in place since July 1, 2007. The last reduction in the City's levy rate of at least similar significance was July 1, 1988.

- No new full-time positions are being recommended in the proposed budget.

- Staff and Council continued to focus on long-term financial planning. The recently-completed FY 2015-16 budget processes also included preliminary projections for FY 2016-17, which includes several CIP projects spanning multiple years.

- Recommended budget for staff positions consists of 253 employees covered under bargaining unit agreements and 149 full-time 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.

- Three of the employee bargaining units are under contract into FY 2015-16. 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, 2015 |
| Library | 2.25% on July 1, 2015 |
| Public Works & Parks | 2.25% on July 1, 2015 |

  In addition to these adjustments, a number of bargaining unit employees are eligible to receive increases (dependent upon performance and employee classification). An estimate of these adjustments is included in the budget as well.

- Non-union employees who have not reached their maximum pay level may be eligible to receive

an increase based 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 2015-16 will be 27.77% as compared to 30.41% for FY 2014-15. The decreased rate amounts to a reduction of $86,000 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 2015-16. Nearly all pension guidelines are under the purview of the State.

- The budget assumes that the City will receive approximately $6.26 million dollars in Road Use Tax Funds during FY 2015-16. Approximately $5.24 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.

- The FY 2015-16 Capital Improvement Plan includes the following major projects:
    - Design services to plan widening of 50th Street between Mills Parkway and EP True Parkway
    - Numerous intersection improvements throughout the City
    - Numerous street, sewer and water-related projects related to the Alluvion development (Microsoft Data Center)
    - Construction of the Grand Avenue Trail between Jordan Creek and Fuller Road
    - Further phases of renovation to the baseball fields at Holiday Park
    - Improvements to the areas around the softball fields at Holiday Park
    - Construct Phase 2 of Woodland Hills Park
    - Replacing splash pool features at Valley View Aquatic Center
    - Installing basketball courts and other amenities at Valley View Park
    - Conducting a study to assess future plans for the Valley Junction area
    - Design services and site work for the future Public Services Facility on SW 88th Street
    - Continued renovation of the Law Enforcement Center, including garage storage structures
    - Purchase and installation of a dispatching system for WestCom (shared with other cities)

- The proposed budget reflects the carryover of cash to ensure that the City maintains prudent general fund balance reserves. With total revenues of $65,012,867 and total expenditures of $65,261,996, the City's General Fund balance on June 30, 2016, will be $18,958,073, or 33.5% of annual operating expenditures.

*Outlook for FY 2016-17 and Beyond*

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

the Debt Service 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 2015-16 proposed operating and capital budgets are included with this item.

**RECOMMENDATION:**

1. Conduct Public Hearing
2. Motion to approve the FY 2015-16 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 TM |
| Appropriations/Finance | |
| Legal | |
| Agenda Acceptance | RTJ |

**PUBLICATION(S)** (if applicable)

| | |
|---|---|
| Published In | The Des Moines Register |
| Dates(s) Published | February 13, 2015 |

**SUBCOMMITTEE REVIEW** (if applicable)

| | | | |
|---|---|---|---|
| Committee | Council Workshop | | |
| Date Reviewed | January 24, 2015 | | |
| Recommendation | Yes | No | Split |

Form 631.1

Department of Management

# NOTICE OF PUBLIC HEARING
# BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2015 - ENDING JUNE 30, 2016

City of **West Des Moines** Iowa

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

*on* 2/23/2015 *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.

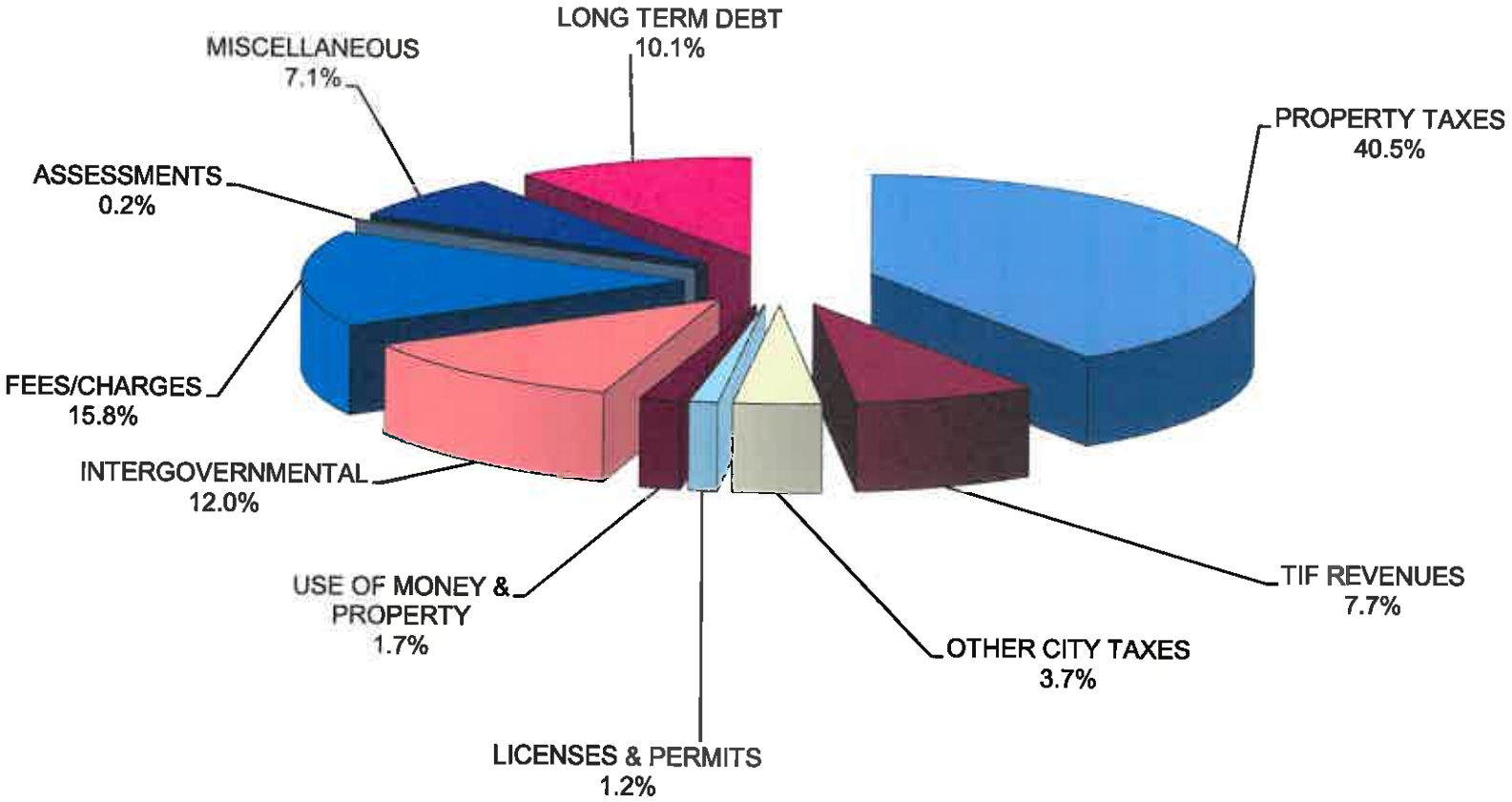
515-222-3600
phone number

Tim Stiles
City Clerk/Finance Officer's NAME

| | | Budget FY 2016 | Re-estimated FY 2015 | Actual FY 2014 |
|---|---|---|---|---|
| | | (a) | (b) | (c) |
| **Revenues & Other Financing Sources** | | | | |
| Taxes Levied on Property | 1 | 48,821,983 | 48,525,173 | 47,130,490 |
| Less: Uncollected Property Taxes-Levy Year | 2 | 0 | 0 | 23,723 |
| **Net Current Property Taxes** | 3 | 48,821,983 | 48,525,173 | 47,106,767 |
| Delinquent Property Taxes | 4 | 0 | 0 | 0 |
| TIF Revenues | 5 | 9,320,759 | 9,205,790 | 10,822,378 |
| Other City Taxes | 6 | 4,506,309 | 4,009,853 | 4,312,899 |
| Licenses & Permits | 7 | 1,465,550 | 1,692,850 | 2,172,885 |
| Use of Money and Property | 8 | 2,076,875 | 2,024,055 | 1,915,167 |
| Intergovernmental | 9 | 14,456,305 | 15,642,104 | 15,129,251 |
| Charges for Fees & Service | 10 | 19,046,500 | 18,750,975 | 19,841,542 |
| Special Assessments | 11 | 225,000 | 150,000 | 315,821 |
| Miscellaneous | 12 | 8,594,726 | 9,425,565 | 12,015,552 |
| Other Financing Sources | 13 | 12,158,000 | 14,132,000 | 4,505,265 |
| Transfers In | 14 | 66,251,548 | 46,764,054 | 53,527,448 |
| **Total Revenues and Other Sources** | 15 | 186,923,555 | 170,322,419 | 171,664,975 |
| **Expenditures & Other Financing Uses** | | | | |
| Public Safety | 16 | 29,710,676 | 28,408,228 | 25,550,009 |
| Public Works | 17 | 9,322,160 | 8,480,835 | 7,899,716 |
| Health and Social Services | 18 | 1,245,911 | 1,258,878 | 1,059,393 |
| Culture and Recreation | 19 | 8,620,699 | 8,440,449 | 7,528,416 |
| Community and Economic Development | 20 | 7,176,270 | 12,743,308 | 8,539,842 |
| General Government | 21 | 7,243,972 | 7,619,101 | 6,197,121 |
| Debt Service | 22 | 22,098,666 | 17,697,058 | 32,779,912 |
| Capital Projects | 23 | 34,015,507 | 34,558,780 | 13,840,433 |
| **Total Government Activities Expenditures** | 24 | 119,433,861 | 119,206,637 | 103,394,842 |
| Business Type / Enterprises | 25 | 27,276,625 | 23,844,414 | 19,077,080 |
| **Total ALL Expenditures** | 26 | 146,710,486 | 143,051,051 | 122,471,922 |
| Transfers Out | 27 | 66,251,548 | 46,764,054 | 53,527,448 |
| **Total ALL Expenditures/Transfers Out** | 28 | 212,962,034 | 189,815,105 | 175,999,370 |
| **Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out** | 29 | -26,038,479 | -19,492,686 | -4,334,395 |
| Beginning Fund Balance July 1 | 30 | 187,165,948 | 206,658,634 | 210,993,029 |
| **Ending Fund Balance June 30** | 31 | 161,127,469 | 187,165,948 | 206,658,634 |

# CITY OF WEST DES MOINES

## 2015-16 FY REVENUES




S:\BUDGET\FY 2015-16\Budget Packet FY 15-16\REVENUECHART.xls

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

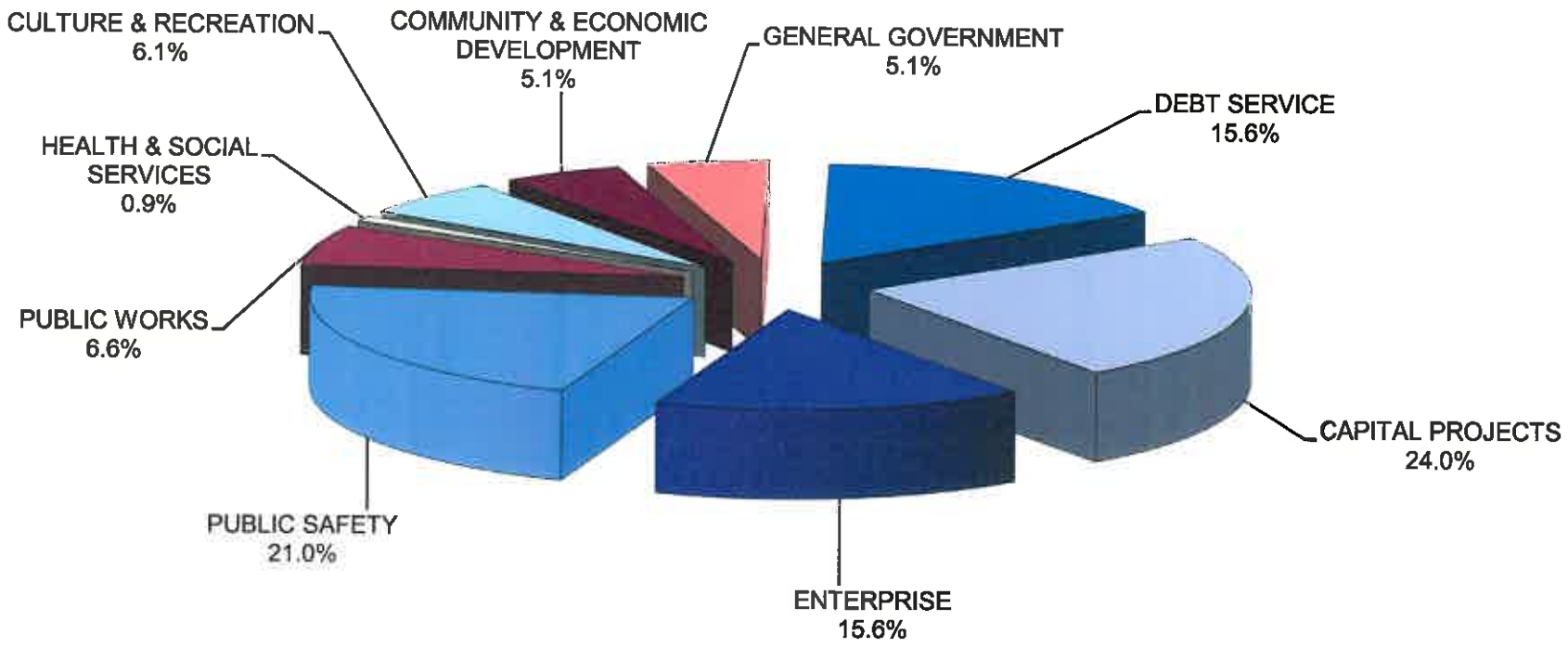
## REVENUES DETAIL

Fiscal Year Ending 2016

| (A) | (B) | GENERAL (C) | SPECIAL REVENUES (D) | TIF SPECIAL REVENUES (E) | DEBT SERVICE (F) | CAPITAL PROJECTS (G) | PERMANENT (H) | PROPRIETARY (I) | Fiscal Years BUDGET 2016 (J) | RE-ESTIMATED 2015 (K) | ACTUAL 2014 (L) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES & OTHER FINANCING SOURCES** | | | | | | | | | | | |
| Taxes Levied on Property | 1 | 32,847,633 | 7,480,618 | | 8,493,732 | 0 | | | 48,821,983 | 48,525,173 | 47,130,490 |
| Less: Uncollected Property Taxes - Levy Year | 2 | | | | | | | | 0 | 0 | 23,723 |
| Net Current Property Taxes *(line 1 minus line 2)* | 3 | 32,847,633 | 7,480,618 | | 8,493,732 | 0 | | | 48,821,983 | 48,525,173 | 47,106,767 |
| Delinquent Property Taxes | 4 | | | | | | | | 0 | 0 | 0 |
| TIF Revenues | 5 | | | 9,320,759 | | | | | 9,320,759 | 9,205,790 | 10,822,378 |
| Other City Taxes: | | | | | | | | | | | |
| Utility Tax Replacement Excise Taxes | 6 | 391,058 | 89,088 | | 93,163 | 0 | | | 573,309 | 569,853 | 569,150 |
| Utility franchise tax ***(Iowa Code Chapter 364.2)*** | 7 | 283,000 | | | | | | | 283,000 | 290,000 | 286,404 |
| 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 | 3,650,000 | | | | | | | 3,650,000 | 3,150,000 | 3,457,345 |
| Other ***Local Option Taxes*** | 12 | | | | | | | | 0 | 0 | 0 |
| Subtotal - Other City Taxes *(lines 6 thru 12)* | 13 | 4,324,058 | 89,088 | | 93,163 | 0 | | | 4,506,309 | 4,009,853 | 4,312,899 |
| Licenses & Permits | *14* | 1,465,550 | | | | | | | 1,465,550 | 1,692,850 | 2,172,885 |
| Use of Money & Property | *15* | 163,000 | 270 | | | | | 1,913,605 | 2,076,875 | 2,024,055 | 1,915,167 |
| Intergovernmental: | | | | | | | | | | | |
| Federal Grants & Reimbursements | *16* | 50,000 | 293,242 | | | | | | 343,242 | 4,321,613 | 2,566,238 |
| Road Use Taxes | *17* | | 6,263,221 | | | | | | 6,263,221 | 5,434,464 | 5,637,020 |
| Other State Grants & Reimbursements | *18* | 1,968,361 | 605,945 | 0 | 468,350 | 0 | | 0 | 3,042,656 | 1,412,859 | 2,752,020 |
| Local Grants & Reimbursements | *19* | 4,721,186 | 73,000 | | | | | 13,000 | 4,807,186 | 4,473,168 | 4,173,973 |
| Subtotal - Intergovernmental *(lines 16 thru 19)* | 20 | 6,739,547 | 7,235,408 | 0 | 468,350 | 0 | | 13,000 | 14,456,305 | 15,642,104 | 15,129,251 |
| Charges for Fees & Service: | | | | | | | | | | | |
| Water Utility | 21 | | | | | | | | 0 | 0 | 0 |
| Sewer Utility | 22 | | | | | | | 9,986,500 | 9,986,500 | 9,832,100 | 10,253,778 |
| 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 | | | | | | | 1,928,000 | 1,928,000 | 1,768,000 | 1,885,606 |
| 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 | | | | | | | 2,235,000 | 2,235,000 | 2,167,775 | 2,101,313 |
| Other Fees & Charges for Service | 33 | 4,897,000 | | | | | | | 4,897,000 | 4,983,100 | 5,600,845 |
| Subtotal - Charges for Service *(lines 21 thru 33)* | 34 | 4,897,000 | 0 | | 0 | 0 | 0 | 14,149,500 | 19,046,500 | 18,750,975 | 19,841,542 |
| Special Assessments | 35 | | | | | 225,000 | | | 225,000 | 150,000 | 315,821 |
| Miscellaneous | *36* | 611,050 | 1,106,576 | | | | | 6,877,100 | 8,594,726 | 9,425,565 | 12,015,552 |
| Other Financing Sources: | | | | | | | | | | | |
| Regular Operating Transfers In | 37 | 12,796,319 | 176,000 | | 5,900,000 | 33,645,507 | | 6,331,000 | 58,848,826 | 38,681,104 | 43,247,550 |
| Internal TIF Loan Transfers In | 38 | | | | 7,032,722 | 370,000 | | | 7,402,722 | 8,082,950 | 10,279,898 |
| **Subtotal ALL Operating Transfers In** | 39 | 12,796,319 | 176,000 | 0 | 12,932,722 | 34,015,507 | 0 | 6,331,000 | 66,251,548 | 46,764,054 | 53,527,448 |
| Proceeds of Debt *(Excluding TIF Internal Borrowing)* | 40 | | | | | 12,150,000 | | | 12,150,000 | 14,125,000 | 4,493,907 |
| Proceeds of Capital Asset Sales | 41 | 8,000 | | | | | | | 8,000 | 7,000 | 11,358 |
| **Subtotal-Other Financing Sources** *(lines 38 thru 40)* | 42 | 12,804,319 | 176,000 | 0 | 12,932,722 | 46,165,507 | 0 | 6,331,000 | 78,409,548 | 60,896,054 | 58,032,713 |
| **Total Revenues except for beginning fund balance** ***(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)*** | 43 | 63,852,157 | 16,087,960 | 9,320,759 | 21,987,967 | 46,390,507 | 0 | 29,284,205 | 186,923,555 | 170,322,419 | 171,664,975 |
| Beginning Fund Balance July 1 | *44* | 18,123,665 | 14,291,709 | 5,442,002 | 3,431,291 | -2,105,292 | 0 | 147,982,573 | 187,165,948 | 206,658,634 | 210,993,029 |
| **TOTAL REVENUES & BEGIN BALANCE** *(lines 42+43)* | 45 | 81,975,822 | 30,379,669 | 14,762,761 | 25,419,258 | 44,285,215 | 0 | 177,266,778 | 374,089,503 | 376,981,053 | 382,658,004 |

# CITY OF WEST DES MOINES

## 2015-16 FY EXPENDITURES



Form 631 A P1

CITY OF **West Des Moines**

Department of Management

# EXPENDITURES SCHEDULE PAGE 1

**Fiscal Year Ending 2016** — **Fiscal Years**

| GOVERNMENT ACTIVITIES (A) | (B) | GENERAL (C) | SPECIAL REVENUES (D) | TIF SPECIAL REVENUES (E) | DEBT SERVICE (F) | CAPITAL PROJECTS (G) | PERMANENT (H) | PROPRIETARY (I) | BUDGET 2016 (J) | RE-ESTIMATED 2015 (K) | ACTUAL 2014 (L) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **PUBLIC SAFETY** | | | | | | | | | | | |
| Police Department/Crime Prevention | 1 | 9,217,137 | 1,380,000 | | | | | | 10,597,137 | 10,447,182 | 9,620,241 |
| Jail | 2 | | | | | | | | 0 | 0 | 0 |
| Emergency Management | 3 | 20,850 | | | | | | | 20,850 | 102,200 | 18,411 |
| Flood Control | 4 | 46,100 | | | | | | | 46,100 | 42,500 | 34,886 |
| Fire Department | 5 | 7,393,308 | 1,230,000 | | | | | | 8,623,308 | 8,298,916 | 7,414,288 |
| Ambulance | 6 | 4,778,516 | | | | | | | 4,778,516 | 4,669,959 | 4,528,402 |
| Building Inspections | 7 | 1,166,057 | | | | | | | 1,166,057 | 1,066,257 | 945,522 |
| Miscellaneous Protective Services | 8 | | | | | | | | 0 | 0 | 0 |
| Animal Control | 9 | 374,050 | | | | | | | 374,050 | 392,041 | 304,551 |
| Other Public Safety | 10 | 3,167,060 | 937,598 | | | | | | 4,104,658 | 3,389,173 | 2,683,708 |
| TOTAL *(lines 1 - 10)* | 11 | 26,163,078 | 3,547,598 | | | | 0 | | 29,710,676 | 28,408,228 | 25,550,009 |
| **PUBLIC WORKS** | | | | | | | | | | | |
| Roads, Bridges, & Sidewalks | 12 | 3,608,639 | | | | | | | 3,608,639 | 3,638,794 | 3,509,055 |
| Parking - Meter and Off-Street | 13 | | | | | | | | 0 | 0 | 0 |
| Street Lighting | 14 | | 1,022,000 | | | | | | 1,022,000 | 942,000 | 866,014 |
| Traffic Control and Safety | 15 | 1,306,782 | | | | | | | 1,306,782 | 1,381,436 | 1,125,544 |
| Snow Removal | 16 | | | | | | | | 0 | 0 | 0 |
| Highway Engineering | 17 | 2,243,785 | | | | | | | 2,243,785 | 1,371,951 | 1,226,802 |
| Street Cleaning | 18 | 92,534 | | | | | | | 92,534 | 90,995 | 90,646 |
| Airport *(if not Enterprise)* | 19 | | | | | | | | 0 | 0 | 0 |
| Garbage *(if not Enterprise)* | 20 | | | | | | | | 0 | 0 | 0 |
| Other Public Works | 21 | 1,048,420 | | | | | | | 1,048,420 | 1,055,659 | 1,081,655 |
| TOTAL *(lines 12 - 21)* | 22 | 8,300,160 | 1,022,000 | | | | 0 | | 9,322,160 | 8,480,835 | 7,899,716 |
| **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 | 1,045,851 | 200,060 | | | | | | 1,245,911 | 1,258,878 | 1,059,393 |
| TOTAL *(lines 23 - 29)* | 30 | 1,045,851 | 200,060 | | | | 0 | | 1,245,911 | 1,258,878 | 1,059,393 |
| **CULTURE & RECREATION** | | | | | | | | | | | |
| Library Services | 31 | 2,481,016 | 83,500 | | | | | | 2,564,516 | 2,549,432 | 2,467,972 |
| Museum, Band and Theater | 32 | | | | | | | | 0 | 0 | 0 |
| Parks | 33 | 4,588,431 | 140,000 | | | | | | 4,728,431 | 5,705,373 | 4,780,108 |
| Recreation | 34 | 1,151,773 | | | | | | | 1,151,773 | 0 | 0 |
| Cemetery | 35 | 12,700 | | | | | | | 12,700 | 12,700 | 13,975 |
| Community Center, Zoo, & Marina | 36 | 140,779 | | | | | | | 140,779 | 150,444 | 266,361 |
| Other Culture and Recreation | 37 | 22,500 | | | | | | | 22,500 | 22,500 | 0 |
| TOTAL *(lines 31 - 37)* | 38 | 8,397,199 | 223,500 | | | | 0 | | 8,620,699 | 8,440,449 | 7,528,416 |

Form 631 A P2

# CITY OF West Des Moines

Department of Management

## EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2016

| 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 2016 (J) | RE-ESTIMATED 2015 (K) | ACTUAL 2014 (L) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **COMMUNITY & ECONOMIC DEVELOPMENT** | | | | | | | | | | | |
| Community Beautification | 39 | 374,033 | | | | | | | 374,033 | 383,021 | 384,625 |
| Economic Development | 40 | 3,339,317 | 150,000 | | | | | | 3,489,317 | 3,992,267 | 4,033,158 |
| Housing and Urban Renewal | 41 | 451,408 | 405,846 | | | | | | 857,254 | 4,849,351 | 2,749,779 |
| Planning & Zoning | 42 | 1,095,855 | | | | | | | 1,095,855 | 1,551,809 | 1,362,829 |
| Other Com & Econ Development | 43 | 23,755 | | 1,336,056 | | | | | 1,359,811 | 1,966,860 | 9,451 |
| | 44 | | | | | | | | | | |
| TOTAL *(lines 39 - 44)* | 45 | 5,284,368 | 555,846 | 1,336,056 | | | 0 | | 7,176,270 | 12,743,308 | 8,539,842 |
| **GENERAL GOVERNMENT** | | | | | | | | | | | |
| Mayor, Council, & City Manager | 46 | 1,034,155 | | | | | | | 1,034,155 | 4,600,611 | 3,984,255 |
| Clerk, Treasurer, & Finance Adm. | 47 | 1,276,205 | | | | | | | 1,276,205 | 1,690,533 | 1,041,641 |
| Elections | 48 | 25,000 | | | | | | | 25,000 | 0 | 9,422 |
| Legal Services & City Attorney | 49 | 627,318 | | | | | | | 627,318 | 624,117 | 531,458 |
| City Hall & General Buildings | 50 | 227,340 | | | | | | | 227,340 | 227,340 | 225,741 |
| Tort Liability | 51 | 445,000 | | | | | | | 445,000 | 433,000 | 372,859 |
| Other General Government | 52 | 3,608,954 | | | | | | | 3,608,954 | 43,500 | 31,745 |
| TOTAL *(lines 46 - 52)* | 53 | 7,243,972 | 0 | 0 | | | 0 | | 7,243,972 | 7,619,101 | 6,197,121 |
| **DEBT SERVICE** | 54 | 80,815 | 29,882 | | 21,987,969 | | | | 22,098,666 | 17,697,058 | 32,779,912 |
| Gov Capital Projects | 55 | | | | | 21,520,600 | | | 21,520,600 | 31,425,750 | 13,462,732 |
| TIF Capital Projects | 56 | | | | | 12,494,907 | | | 12,494,907 | 3,133,030 | 377,701 |
| **TOTAL CAPITAL PROJECTS** | 57 | 0 | 0 | 0 | | 34,015,507 | 0 | | 34,015,507 | 34,558,780 | 13,840,433 |
| **TOTAL Government Activities Expenditures** *(lines 11+22+30+38+45+53+54+57)* | 58 | 56,515,443 | 5,578,886 | 1,336,056 | 21,987,969 | 34,015,507 | 0 | | 119,433,861 | 119,206,637 | 103,394,842 |
| **BUSINESS TYPE ACTIVITIES** | | | | | | | | | | | |
| **Proprietary: Enterprise & Budgeted ISF** | | | | | | | | | | | |
| Water Utility | 59 | | | | | | | | 0 | 0 | 0 |
| Sewer Utility | 60 | | | | | | | 8,944,125 | 8,944,125 | 6,855,547 | 7,991,841 |
| Electric Utility | 61 | | | | | | | | 0 | 0 | 0 |
| Gas Utility | 62 | | | | | | | | 0 | 0 | 0 |
| Airport | 63 | | | | | | | | 0 | 0 | 0 |
| Landfill/Garbage | 64 | | | | | | | 1,967,500 | 1,967,500 | 1,949,500 | 1,839,484 |
| Transit | 65 | | | | | | | | 0 | 0 | 0 |
| Cable TV, Internet & Telephone | 66 | | | | | | | | 0 | 0 | 0 |
| Housing Authority | 67 | | | | | | | | 0 | 0 | 0 |
| Storm Water Utility | 68 | | | | | | | 1,656,500 | 1,656,500 | 982,567 | 1,469,144 |
| Other Business Type (city hosp., ISF, parking, etc.) | 69 | | | | | | | 8,627,500 | 8,627,500 | 8,465,100 | 6,767,682 |
| Enterprise DEBT SERVICE | 70 | | | | | | | | 0 | 0 | 0 |
| Enterprise CAPITAL PROJECTS | 71 | | | | | | | 6,081,000 | 6,081,000 | 5,591,700 | 1,008,929 |
| Enterprise TIF CAPITAL PROJECTS | 72 | | | | | | | | 0 | 0 | 0 |
| **TOTAL Business Type Expenditures** *(lines 59 - 73)* | 73 | | | | | | | 27,276,625 | 27,276,625 | 23,844,414 | 19,077,080 |
| **TOTAL ALL EXPENDITURES** *(lines 58+74)* | 74 | 56,515,443 | 5,578,886 | 1,336,056 | 21,987,969 | 34,015,507 | 0 | 27,276,625 | 146,710,486 | 143,051,051 | 122,471,922 |
| Regular Transfers Out | 75 | 8,746,532 | 10,726,387 | | | 33,294,907 | | 6,081,000 | 58,848,826 | 38,681,104 | 43,247,550 |
| Internal TIF Loan / Repayment Transfers Out | 76 | | | 7,402,722 | | | | | 7,402,722 | 8,082,950 | 10,279,898 |
| **Total ALL Transfers Out** | 77 | 8,746,532 | 10,726,387 | 7,402,722 | 0 | 33,294,907 | 0 | 6,081,000 | 66,251,548 | 46,764,054 | 53,527,448 |
| **Total Expenditures & Fund Transfers Out** (lines 75+78) | 78 | 65,261,975 | 16,305,273 | 8,738,778 | 21,987,969 | 67,310,414 | 0 | 33,357,625 | 212,962,034 | 189,815,105 | 175,999,370 |
| **Ending Fund Balance June 30** | 79 | 16,713,847 | 14,074,396 | 6,023,983 | 3,431,289 | -23,025,199 | 0 | 143,909,153 | 161,127,469 | 187,165,948 | 206,658,634 |

* 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 2016

| | Project Name (A) | Amount of Issue (B) | Date Certified to County Auditor (C) | Principal Due FY 2016 (D) | Interest Due FY 2016 +(E) | Bond Reg/Other Fees Due FY 2016 +(F) | Total Obligation Due FY 2016 =(G) | Paid from Funds OTHER THAN Current Year Property Taxes -(H) | Amount Paid by Current Year Debt Service Levy =(I) |
|---|---|---|---|---|---|---|---|---|---|
| (1) | D/S BACKFILL REVENUE | | | | | | | 468,350 | -468,350 |
| (2) | Registration Costs (total) | | | | | 10,000 | 10,000 | | 10,000 |
| (3) | G.O. Bonds 2008B - ECP (MCP - AVIVA - abated) | 7,000,000 | Jun-2008 | 6,500,000 | 248,292 | | 6,748,292 | 6,748,292 | 0 |
| (4) | G.O. Bonds 2010A - ECP | 6,050,000 | Jan- 2010 | 660,000 | 147,625 | | 807,625 | | 807,625 |
| (5) | G.O. Bonds 2010A - ECP (Jordan Creek abated) Refinance | 25,400,000 | Jan- 2010 | 2,990,000 | 518,675 | | 3,508,675 | 3,508,675 | 0 |
| (6) | G.O. Bonds 2010C - ECP | 7,000,000 | Jun - 2010 | 745,000 | 118,800 | | 863,800 | | 863,800 |
| (7) | G.O. Bonds 2010D - (MCP - Microsoft abated) | 5,000,000 | Aug- 2010 | 255,000 | 145,832 | | 400,832 | 400,832 | 0 |
| (8) | G.O. Bonds 2011A - ECP | 6,900,000 | Jul - 2011 | 850,000 | 130,982 | | 980,982 | | 980,982 |
| (9) | G.O. Bonds 2011B - ECP (MCP-WFHM abated) -refinancing | 11,270,000 | Aug- 2011 | 1,900,000 | 126,425 | | 2,026,425 | 2,026,425 | 0 |
| (10) | G.O. Bonds 2012A - ECP -Refinancing | 2,610,000 | May - 2012 | 365,000 | 44,000 | | 409,000 | | 409,000 |
| (11) | G.O. Bonds 2012B - ECP | 11,355,000 | May - 2012 | 2,320,000 | 470,500 | | 2,790,500 | | 2,790,500 |
| (12) | G.O. Bonds 2012D - ECP | 7,520,000 | Jun - 2012 | 510,000 | 188,250 | | 698,250 | | 698,250 |
| (13) | G.O. Bonds 2013A - ECP | 4,385,000 | Mar - 2013 | 250,000 | 67,860 | | 317,860 | | 317,860 |
| (14) | G.O. Bonds 2014A - ECP | 12,250,000 | Feb - 2014 | 695,000 | 356,388 | | 1,051,388 | | 1,051,388 |
| (15) | G.O. Bonds 2014A ECP (Jordan Creek abated) | 1,125,000 | Feb - 2014 | 210,000 | 38,500 | | 248,500 | 248,500 | 0 |
| (16) | G.O. Bonds 2015 - ECP (Pre-Levy) | 12,150,000 | Feb - 2015 | | 1,125,840 | | 1,125,840 | | 1,125,840 |
| (17) | | | | | | | 0 | | 0 |
| (18) | | | | | | | 0 | | 0 |
| (19) | | | | | | | 0 | | 0 |
| (20) | | | | | | | 0 | | 0 |
| (21) | | | | | | | 0 | | 0 |
| (22) | | | | | | | 0 | | 0 |
| (23) | | | | | | | 0 | | 0 |
| (24) | | | | | | | 0 | | 0 |
| (25) | | | | | | | 0 | | 0 |
| (26) | | | | | | | 0 | | 0 |
| (27) | | | | | | | 0 | | 0 |
| (28) | | | | | | | 0 | | 0 |
| (29) | | | | | | | 0 | | 0 |
| (30) | | | | | | | 0 | | 0 |
| | | | TOTALS | 18,250,000 | 3,727,969 | 10,000 | 21,987,969 | 13,401,074 | 8,586,895 |

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

**Polk County – WDM Schools**

School ..... $13.27
County .....7.17
RTA .....0.70
Other .....4.09
**City .....12.05**

**FY 14-15 Levy ..... $37.28**

**Dallas County – Waukee Schools**

School .....$16.57
County .....3.83
RTA .....0.70
Other .....1.63
**City .....12.05**

**FY 14-15 Levy ..... $34.78**

| | Actual FY 2013-14 | Actual FY 2014-15 | Budget FY 2015-16 |
|---|---|---|---|
| **Property Tax Calculation** | | | |
| Assessed Valuation | $ 200,000 | $ 200,000 | $ 200,000 |
| Rollback Percentage | 52.82% | 54.40% | 55.73% |
| Taxable Value | **$ 105,640** | **$ 108,800** | **$ 111,460** |
| City Tax Rate per $ 1,000 of Valuation | 12.05 | 12.05 | 12.00 |
| Gross City Tax | **$ 1,273** | **$ 1,311** | **$ 1,338** |
| Less City Share of Homestead Tax Credit | (58) | (58) | (58) |
| **Total City Property Tax** | **$ 1,215** | **$ 1,253** | **$ 1,280** |

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

**Polk County – WDM Schools**

School ..... ..... $13.27
County..... 7.17
RTA ..... 0.70
Other ..... 4.09
**City ..... 12.05**

**FY 14-15 Levy ..... $37.28**

**Dallas County – Waukee Schools**

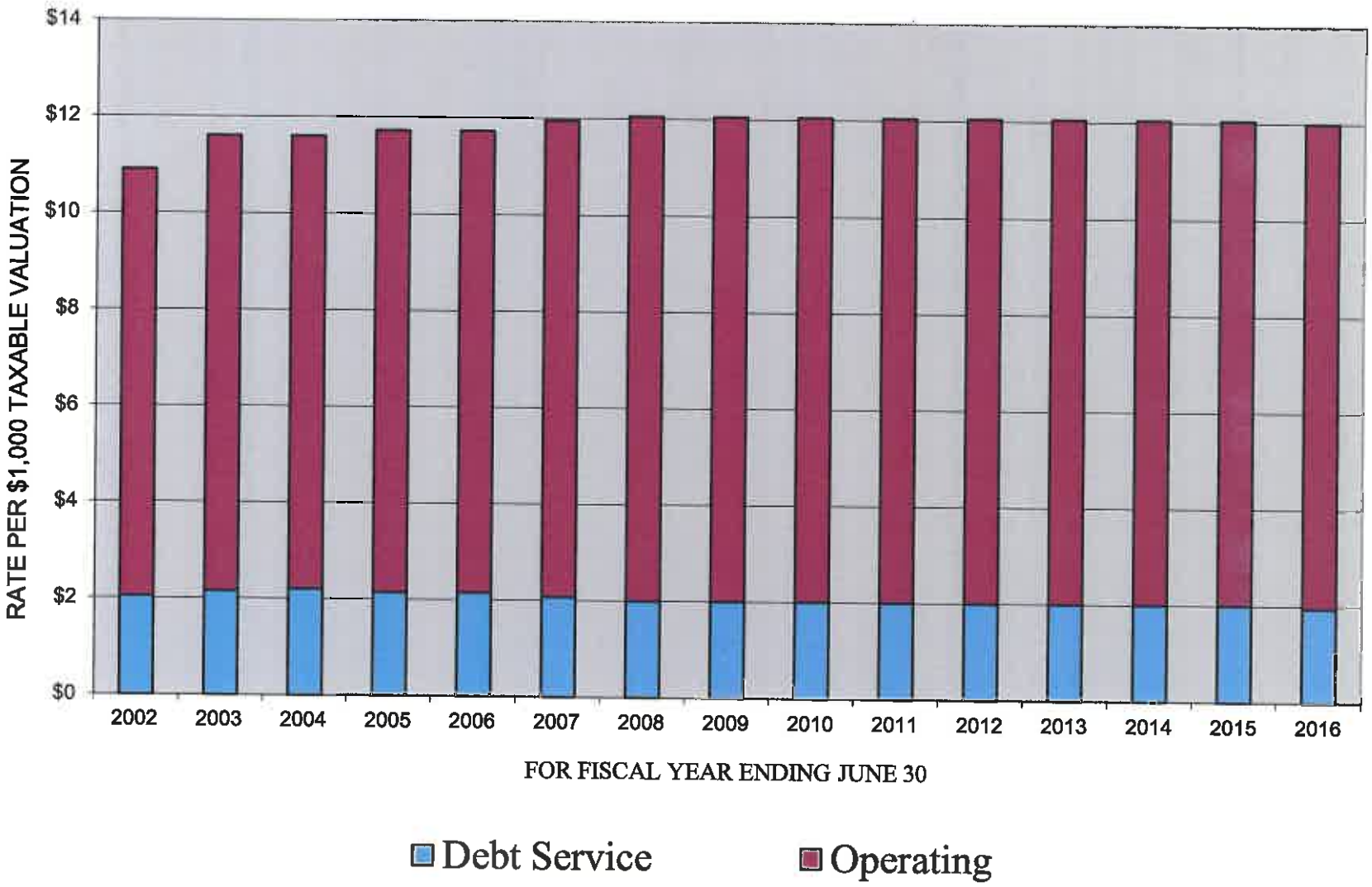
School ..... $16.57
County..... 3.83
RTA ..... 0.70
Other ..... 1.66
**City ..... 12.05**

**FY 14-15 Levy ..... $34.78**

| | Actual FY 2013-14 | Actual FY 2014-15 | Budget FY 2015-16 |
|---|---|---|---|
| **Property Tax Calculation** | | | |
| Assessed Valuation | $ 1,000,000 | $ 1,000,000 | $ 1,000,000 |
| Rollback Percentage | 100.00% | 95.00% | 90.00% |
| Taxable Value | **$ 1,000,000** | **$ 950,000** | **$ 900,000** |
| City Tax Rate per $ 1,000 of Valuation | 12.05 | 12.05 | 12.00 |
| **Total City Property Tax** | **$ 12,050** | **$ 11,448** | **$ 10,800** |

# CITY OF WEST DES MOINES

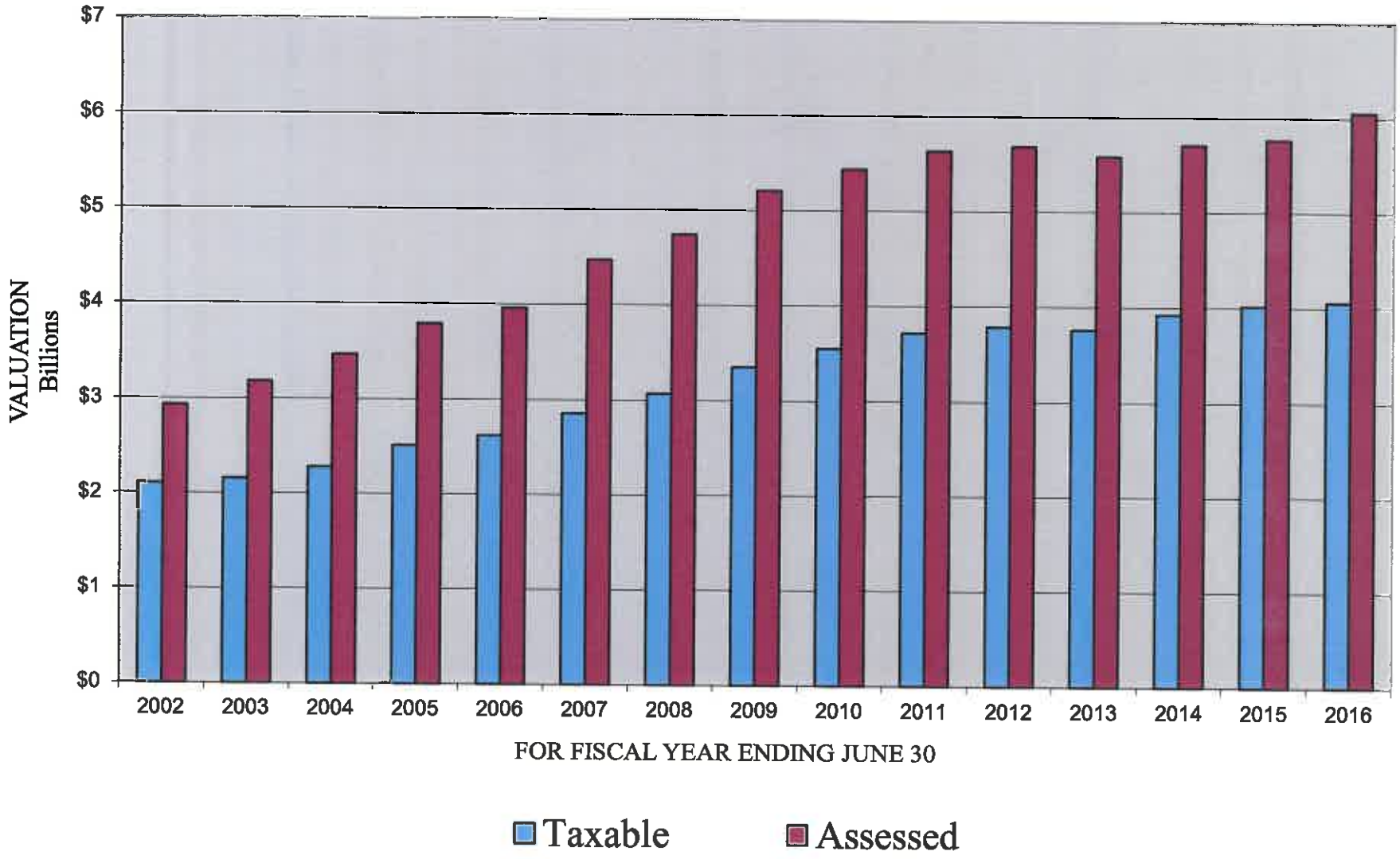
## PROPERTY TAX RATES




S:\BUDGET\FY 2015-16\Budget Packet FY 15-16\Property Tax Rates.xls

# CITY OF WEST DES MOINES

## PROPERTY VALUATIONS




S:\BUDGET\FY 2015-16\Budget Packet FY 15-16\Property Valuations.xls

# CITY OF WEST DES MOINES, IOWA
## FY 15-16

**TAXABLE VALUATION** (January 1, 2014: for the 2015-16 FY)

| | POLK | DALLAS | WARREN | MADISON | TOTAL |
|---|---|---|---|---|---|
| RESIDENTIAL | 1,565,392,254 | 462,057,858 | 2,533,096 | 16,720 | 2,029,999,928 |
| COMMERCIAL | 1,077,682,719 | 862,144,991 | 338,130 | - | 1,940,165,840 |
| INDUSTRIAL | 32,215,937 | - | - | - | 32,215,937 |
| RAILROADS | 3,552,610 | - | - | - | 3,552,610 |
| UTILITIES - GAS/ELECTRIC | 47,557,023 | 218,142 | - | - | 47,775,165 |
| UTILITIES - OTHER | 7,294,003 | 1,158,633 | 164,992 | 18,587 | 8,636,215 |
| OTHER | - | - | - | - | - |
| SUB-TOTAL | 2,733,694,546 | 1,325,579,624 | 3,036,218 | 35,307 | 4,062,345,695 |
| LESS MILITARY | 2,933,277 | 664,868 | 3,704 | - | 3,601,849 |
| **TOTAL REGULAR** | **2,730,761,269** | **1,324,914,756** | **3,032,514** | **35,307** | **4,058,743,846** |
| TAX INCREMENT DISTRICTS | | | | | |
| Westown Parkway V | - | 7,319,850 | - | - | 7,319,850 |
| Ashworth | - | - | - | - | 0 |
| Valley Junction | - | - | - | - | 0 |
| Mills Parkway | - | 76,811,686 | - | - | 76,811,686 |
| Microsoft #7 | - | 34,962,258 | - | - | 34,962,258 |
| Aviva #6 | - | 49,445,163 | - | - | 49,445,163 |
| Jordan Creek | - | 142,416,103 | - | - | 142,416,103 |
| Fuller Road | 370,018 | - | - | - | 370,018 |
| Woodland | - | 33,466,101 | - | - | 33,466,101 |
| Other | - | - | - | - | 0 |
| **TOTAL TIF DISTRICTS** | **370,018** | **344,421,161** | **0** | **0** | **344,791,179** |
| **TOTAL FOR DEBT SERVICE** | **2,731,131,287** | **1,669,335,917** | **3,032,514** | **35,307** | **4,403,535,025** |
| TOTAL AG | 1,541,910 | 3,812,256 | 567,810 | 75,682 | 5,997,658 |
| **GRAND TOTAL** | **2,732,673,197** | **1,673,148,173** | **3,600,324** | **110,989** | **4,409,532,683** |

**ACTUAL VALUATION** (January 1, 2014: for the 2015-16 FY)

| | POLK | DALLAS | WARREN | MADISON | TOTAL |
|---|---|---|---|---|---|
| RESIDENTIAL | 2,808,709,540 | 952,599,754 | 4,545,000 | 30,000 | 3,765,884,294 |
| COMMERCIAL | 1,197,445,228 | 978,923,885 | 375,700 | - | 2,176,744,813 |
| INDUSTRIAL | 35,816,614 | - | - | - | 35,816,614 |
| RAILROADS | 3,947,344 | - | - | - | 3,947,344 |
| UTILITIES - GAS/ELECTRIC | 69,853,632 | 316,651 | - | - | 70,170,283 |
| UTILITIES - OTHER | 7,294,003 | 1,158,633 | 164,992 | 18,587 | 8,636,215 |
| OTHER | - | - | - | - | - |
| SUB-TOTAL | 4,123,066,361 | 1,932,998,923 | 5,085,692 | 48,587 | 6,061,199,563 |
| LESS MILITARY | 2,933,277 | 664,868 | 3,704 | - | 3,601,849 |
| **TOTAL REGULAR** | **4,120,133,084** | **1,932,334,055** | **5,081,988** | **48,587** | **6,057,597,714** |
| TAX INCREMENT DISTRICTS | | | | | |
| Westown Parkway V | - | 7,319,850 | - | - | 7,319,850 |
| Ashworth | - | 0 | - | - | 0 |
| Valley Junct/Railroad Ave | - | 0 | - | - | 0 |
| Mills Parkway | - | 76,811,686 | - | - | 76,811,686 |
| Microsoft #7 | - | 34,962,258 | - | - | 34,962,258 |
| Aviva #6 | - | 49,445,163 | - | - | 49,445,163 |
| Jordan Creek | - | 142,416,103 | - | - | 142,416,103 |
| Fuller Road | 370,018 | 0 | - | - | 370,018 |
| Woodland | - | 33,466,101 | - | - | 33,466,101 |
| Other | - | - | | | 0 |
| **TOTAL TIF DISTRICTS** | **370,018** | **344,421,161** | **0** | **0** | **344,791,179** |
| **DEBT SVC TOT** | **4,120,503,102** | **2,276,755,216** | **5,081,988** | **48,587** | **6,402,388,893** |
| TOTAL AG | 3,449,300 | 8,621,368 | 1,270,200 | 169,300 | 13,510,168 |
| **GRAND TOTAL** | **4,123,952,402** | **2,285,376,584** | **6,352,188** | **217,887** | **6,415,899,061** |

**********

| | | |
|---|---|---|
| REGULAR TAX RATE | 12.00000 | 40,790,376 |
| | 2100 | 8,586,893 |
| | 0900 | 1,075,861 |
| | 1960 | 2,205,033 |
| | 1900 | 4,368,012 |
| | 0500 | 344,351 |
| | 0400 | 0 |
| | 0100 | 32,875,825 |
| AG LAND TAX RATE | 3.00375 | 18,015 |
| TOTAL PROPERTY TAXES LEVIED | | 49,395,290 |
| EACH ADDITIONAL $.10 TO THE TAX RATE WILL YIELD (NON DEBT SERVICE) | | 405,874 |

| | |
|---|---|
| DEBT SERVICE | 1.95000 |
| EMERGENCY LEVY | 0.27000 |
| FIRE/POLICE RETIREMENT | 0.54343 |
| EMPLOYEE BENEFITS | 1.05161 |
| TORT/LIABILITY INSURANCE | 0.08496 |
| TRANSIT | 0.00000 |
| GENERAL FUND | 8.10000 |
| TOTAL TAX RATE | 12.0000 |

**HOMESTEADS**

| | |
|---|---|
| POLK COUNTY | 10,463 |
| DALLAS COUNTY | 3,107 |
| WARREN COUNTY | 13 |
| MADISON COUNTY | 0 |
| TOTAL | 13,583 |

| | |
|---|---|
| CONSTITUTIONAL DEBT LIMIT (5% of Actual Property Value) | 320,794,953 |
| OUTSTANDING GO DEBT (6/30/14) | 73,945,000 |
| | 23.05% |

## Employee Complement

*City of West Des Moines Personnel by Cluster and Department*

| Positions Stated in Full-time Equivalents (FTE) | Budget FY 2012-13 | Budget FY 2013-14 | Budget FY 2014-15 | Budget FY 2015-16 | Change From FY 2014-15 | % Inc (Dec) |
|---|---|---|---|---|---|---|
| **Authorized Personnel by Department** | | | | | | |
| **Community Enrichment Cluster** | | | | | | |
| Human Services | 13.25 | 13.25 | 13.25 | 13.25 | 0.00 | 0.0% |
| Library | 25.25 | 25.25 | 25.25 | 25.25 | 0.00 | 0.0% |
| Parks & Recreation | 25.00 | 25.00 | 26.00 | 26.00 | 0.00 | 0.0% |
| **Sub-total Community Enrichment Cluster** | **63.50** | **63.50** | **64.50** | **64.50** | **0.00** | **0.0%** |
| **Public Safety Cluster** | | | | | | |
| Emergency Medical Services | 40.50 | 41.00 | 41.00 | 40.75 | (0.25) | -0.6% |
| Fire | 50.00 | 51.00 | 57.00 | 57.00 | 0.00 | 0.0% |
| Police | 83.25 | 83.25 | 84.00 | 84.00 | 0.00 | 0.0% |
| Westcom Dispatch | 21.75 | 21.75 | 23.75 | 24.00 | 0.25 | 1.1% |
| WestPet Animal Control | 3.00 | 3.00 | 4.00 | 4.33 | 0.33 | 8.3% |
| **Sub-total Public Safety Cluster** | **198.50** | **200.00** | **209.75** | **210.08** | **0.33** | **0.2%** |
| **Public Services Cluster** | | | | | | |
| Community & Economic Development | 4.50 | 4.50 | 4.50 | 4.50 | 0.00 | 0.0% |
| Development Services | 20.20 | 20.20 | 20.00 | 20.00 | 0.00 | 0.0% |
| Engineering Services | 0.00 | 0.00 | 7.00 | 7.00 | 0.00 | 0.0% |
| Public Works | 63.80 | 64.80 | 62.00 | 62.00 | 0.00 | 0.0% |
| **Sub-total Public Services Cluster** | **88.50** | **89.50** | **93.50** | **93.50** | **0.00** | **0.0%** |
| **Support Services Cluster** | | | | | | |
| City Manager's Office | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 | 0.0% |
| City Clerk | 1.00 | 1.00 | 1.33 | 1.33 | 0.00 | 0.0% |
| Finance | 9.00 | 8.75 | 9.42 | 9.09 | (0.33) | -3.5% |
| Human Resources | 4.25 | 4.50 | 4.50 | 4.50 | 0.00 | 0.0% |
| Information Services | 10.00 | 10.00 | 11.00 | 11.00 | 0.00 | 0.0% |
| Legal | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 | 0.0% |
| **Sub-total Support Services Cluster** | **32.25** | **32.25** | **34.25** | **33.92** | **(0.33)** | **-1.0%** |
| **Total Authorized Personnel** | **382.75** | **385.25** | **402.00** | **402.00** | **0.00** | **0.0%** |
| **Authorized Personnel by Fund** | | | | | | |
| General Fund | 366.72 | 368.43 | 385.34 | 386.41 | 1.07 | 0.3% |
| Special Revenue Fund | 1.53 | 2.32 | 2.26 | 1.19 | (1.07) | -46.1% |
| Enterprise Fund | 14.50 | 14.50 | 14.40 | 14.40 | 0.00 | 0.0% |
| **Total Authorized Personnel** | **382.75** | **385.25** | **402.00** | **402.00** | **0.00** | **0.0%** |