

CITY OF WEST DES MOINES

COUNCIL AGENDA

date: Monday, March 23, 2020

time: 5:30 p.m.

| | | | |
|--|---------------------|--------------------|---------------------|
| MAYOR..... | STEVEN K. GAER | CITY MANAGER..... | TOM HADDEN |
| COUNCILMEMBER AT LARGE | RENEE HARDMAN | CITY ATTORNEY..... | RICHARD SCIESZINSKI |
| COUNCILMEMBER AT LARGE | MATTHEW MCKINNEY | CITY CLERK..... | RYAN JACOBSON |
| COUNCILMEMBER 1 ST WARD | KEVIN L. TREVILLYAN | | |
| COUNCILMEMBER 2 ND WARD | GREG HUDSON | | |
| COUNCILMEMBER 3 RD WARD | RUSS TRIMBLE | | |

City Council Chambers

1. **Call Meeting to Order**

2. **Approval of Agenda**
 - a. Motion - Approval of Agenda

3. **Public Hearings**
 - a. 2020-21 FY Operating and Capital Budget - City Initiated (Continued from March 16, 2020)
 1. Resolution - Approval of Budget

4. **Receive and File**
 - a. Special Meeting Notice

The City of West Des Moines is pleased to provide accommodations to disabled individuals or groups and encourages their participation in city government. Should special accommodations be required please contact the Clerk's office at least 48 hours in advance, at 222-3600 to have accommodations provided.

CITY OF WEST DES MOINES CITY COUNCIL MEETING COMMUNICATION

ITEM: Resolution Approving
FY 2020-21 Operating and Capital Budgets

DATE: March 23, 2020

FINANCIAL IMPACT: The FY 2020-21 fiscal budgets are comprised of basic operating expenditures totaling \$84,066,148, business/proprietary expenses of \$53,334,249, debt service expenditures of \$26,719,625 and capital improvement expenditures of \$33,530,665, for a total budget of \$197,650,687.

BACKGROUND: FY 2020-21 Operating and Capital Budgets, as proposed, are a product of numerous meetings between citizens, elected officials, and 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 25, 2020. The budgets as proposed consist of several initiatives designed to maintain service levels.

FY 2020-21 Budget Highlights

The proposed budget reduces the property tax rate from \$10.99 per thousand to \$10.95 per thousand. This reduction is primarily due to additional revenues received in Local Option Sales and Services Tax (LOSST).

The ballot language for the Dallas County and Polk County LOSST required that the City apply at least 50% of all collected revenue directly against the levy rate. Based on total estimated collections of just under \$14.5 million in collections from Dallas County and Polk County in FY 2020-21, the City's levy rate will be reduced as follows:

Levies:

| | |
|----------------------------|-----------------|
| General Fund | \$ 10.09 |
| Police/Fire Retirement | 0.52 |
| Debt Service | <u>1.95</u> |
| Total Levy Required | \$ 12.56 |

Less:

| | |
|--------------------------------------|---------------------|
| LOSST Property Tax Reduction applied | <1.39> |
| LOSST City Uses applied | <u><0.22></u> |
| FY 20-21 City Tax Rate | \$ 10.95 |

It should be noted that very recently, the City received a revised Polk County estimate from the State Department of Revenue for FY 19-20, which adjusted revenues down by \$1.1 million. Staff discussed this situation with the Finance & Administration Committee and the Councilmembers accepted staff's recommendation to leave the estimate for FY 20-21 intact, and absorb any shortfall through ending fund balance.

Summary of Expenditures:

- The "base" FY 2020-21 General Fund Operating Budget includes 8 new positions as well as 2 adjustments to existing positions:
 - The Fire Department will add an Assistant Fire Chief as a result of restructuring between the administrative areas of the Fire and EMS Departments.

- The Police Department will add a Detective in order to meet ever increasing case load. This will bring the total number of detectives to nine (9).
- Public Services will add two (2) Public Services Operators. The Public Services Operator positions are needed to accommodate the significant growth of the City's infrastructure across many areas (streets, parks, forestry, and horticulture).
- Public Services will add a Utility Locator position. Currently, utility locates are a task that has fallen to Traffic Signal Technicians and sometimes Operation Specialists, both of which are at a higher pay grade than this proposed Utility Locator. Combining the locate function under one individual should decrease the City's risk, particularly as the amount of city-owned infrastructure (fiber, storm, and sanitary sewer) continues to grow rapidly.
- Public Services will add a Mechanic position. Previously, work for Mechanics was constrained by the available space in the Public Services facility. As a result, a significant amount of vehicle and equipment maintenance was contracted out to the private sector. This is more expensive, particularly when considering that nearly all the work involved transporting vehicles outside the City. With the impending move to a much larger maintenance facility, much of this work can be done in-house. This position will start employment no earlier than January 1, 2021.
- The Library will add an Outreach Librarian who will be tasked with developing outreach activities to promote library programming, resources and services both in the library and off-site, pack and deliver books to the homebound and eldercare centers, serve as a liaison for community organizations, and work with staff on special projects. The Library will also upgrade the existing Children's Librarian to Head of Youth Services as well as the existing Secretary to an Administrative Secretary.
- Finance will be adding an Accountant which will be tasked with duties involving procurement, budgeting, and grant compliance.
- Included in the FY 2020-21 business/proprietary budget are 7 new positions:
 - Westcom will add 2 Dispatchers in order to meter ever-increasing demands of 911 calls and as the Westcom cities continue to expand their public safety departments. The Westcom positions were approved by the Westcom Management Committee, a group which consists of representatives from all the Westcom Cities.
 - Parks & Recreation will add 5 full-time positions to support operations of the MidAmerican Energy RecPlex which is anticipated to open to the public in January of 2021. Those positions are an Operations Manager, Office Manager, Recreation Coordinator, and two Facility Superintendents. These positions will begin in the Fall of 2021.
- The budget includes 297 employees covered under bargaining unit agreements and 218.25 full-time equivalent non-union employees.
- All 6 of the employee bargaining units are already under contract into FY 2020-21. Terms of these contracts have been factored into the City's budgeted personnel costs as follows:

| <u>Bargaining Unit</u> | <u>Wage and Salary Adjustment</u> |
|------------------------------------|-----------------------------------|
| ASFCME- Dev Services & Engineering | 3.00% on July 1, 2020 |
| IAPFF-EMS | 3.00% on July 1, 2020 |
| IAPFF-Fire | 3.00% on July 1, 2020 |
| IUOE-Public Services & Engineering | 3.00% on July 1, 2020 |
| Teamsters-Police | 3.00% on July 1, 2020 |
| Teamsters-Westcom | 3.00% on July 1, 2020 |

In addition, several 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 increase 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 2020-21 will be 25.31% as compared to 24.41% for FY 2019-20. The proposed budget also reflects no change in the contribution rate for Iowa Public Employees Retirement System (IPERS) for regular class employees, employees in the protective class (EMS staff and part-time fire fighters) will see a decrease. The City's contribution rate for IPERS regular employees will remain at 9.44% for FY 2020-21 and protective class employees will be 9.61% a decrease from 9.91% in FY 2019-20. Nearly all pension guidelines are under the purview of the State.
- The budget assumes that the City will receive approximately \$8.2 million dollars in Road Use Tax Funds during FY 2020-21. Approximately \$7.29 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 2020-21 Capital Improvement Plan includes the following major projects:
 - Completion of the West Public Services Facility
 - Completion of the MidAmerican Energy RecPlex
 - Completion of Library Renovations
 - Land Acquisition for a SE Fire Department Training Station
 - Valley View Park Site Grading, Utilities, & North Roadway
 - Valley Junction 5th Street improvements – Pavers & Lighting
 - Utility Service to a new Southwest Lift Station
 - Ashworth Road Reconstruction 88th St (S) to 88th St (N) w/Bridge
- The proposed budget reflects the carryover of cash to ensure that the City maintains prudent general fund balance reserves. With total revenues of \$80,767,659 and total expenditures of \$83,655,462 the City's General Fund balance on June 30, 2021, will be \$22,999,153, or 30.36% of annual operating expenditures.

RECOMMENDATION:

1. Motion to adopt Resolution approving the FY 2020-21 Operating and Capital Budgets and direct staff to make the necessary filing with the auditors of Polk, Dallas, Warren, and Madison Counties.

Lead Staff Member: Chris Hamlett, Budget Analyst 

STAFF REVIEWS

| | |
|------------------------|--|
| Department Director | Tim Stiles, Finance Director  |
| Appropriations/Finance | |
| Legal | |
| Agenda Acceptance |  |

PUBLICATION(S) (if applicable)

| | |
|--------------------|-------------------------|
| Published In | The Des Moines Register |
| Dates(s) Published | March 13, 2020 |

SUBCOMMITTEE REVIEW (if applicable)

| | | | |
|----------------|------------------|----|-------|
| Committee | Council Workshop | | |
| Date Reviewed | January 25, 2020 | | |
| Recommendation | <u>Yes</u> | No | Split |

RESOLUTION

A RESOLUTION ADOPTING PROPOSED ANNUAL BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2021.

WHEREAS, the provisions of Chapter 384, Code of Iowa require a public hearing on the budget estimates for the proposed expenditures, income and tax levies for the fiscal year ending June 30, 2021, before the final certification date; and

WHEREAS, on March 23, 2020 the City Council held the public hearing to consider the City's proposed annual budget for the fiscal year ending June 30, 2021 at 5:30 P.M. in the Council Chambers of West Des Moines City Hall and public notice of such hearing has been published as provided by law in the Des Moines Register on March 13, 2020; and

WHEREAS, those residents and taxpayers of the City interested in the City's proposed annual budget for the fiscal year ending June 30, 2021, have been given an opportunity to present to the City Council objections to any part of the amendment budget and arguments in favor of any part of the amendment budget at this public meeting.

NOW THEREFORE, BE IT RESOLVED that upon due consideration of all views and comments presented by City residents and taxpayers, the public hearing on the City of West Des Moines proposed annual budget for the fiscal year ending June 30, 2021 is hereby closed.

PASSED AND APPROVED this 23th day of March, 2020.

Steven K. Gaer, Mayor

ATTEST:

Ryan T. Jacobson, CMC
City Clerk

77-727

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2020 - ENDING JUNE 30, 2021

Resolution No. _____

The City of: West Des Moines County Name: POLK, DALLAS, WARREN & MADISON Date Budget Adopted: 3/23/2020
(Date) xlsx

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages. Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

515-222-3600
Telephone Number

Signature

County Auditor Date Stamp

January 1, 2019 Property Valuations

| | With Gas & Electric | Without Gas & Electric | Last Official Census |
|--------------|-------------------------|-------------------------|----------------------|
| Regular | 2a 5,378,383,432 | 2b 5,329,339,477 | 56,609 |
| DEBT SERVICE | 3a 6,089,840,771 | 3b 6,040,796,816 | |
| Ag Land | 4a 7,064,017 | | |

TAXES LEVIED

| Code Sec. | Dollar Limit | Purpose | (A) Request with Utility Replacement | (B) Property Taxes Levied | (C) Rate |
|-----------|--------------|--|--|---------------------------------|--------------------|
| 384.1 | 8.10000 | Regular General levy | 5 43,564,906 | 43 43,167,650 | 8.10000 |
| (384) | | Non-Voted Other Permissible Levies | | | |
| 12(8) | 0.67500 | Contract for use of Bridge | 6 _____ | 44 0 | 0 |
| 12(10) | 0.95000 | Opr & Maint publicly owned Transit | 7 _____ | 45 0 | 0 |
| 12(11) | Amt Nec | Rent, Ins. Maint of Civic Center | 8 _____ | 46 0 | 0 |
| 12(12) | 0.13500 | Opr & Maint of City owned Civic Center | 9 _____ | 47 0 | 0 |
| 12(13) | 0.06750 | Planning a Sanitary Disposal Project | 10 _____ | 48 0 | 0 |
| 12(14) | 0.27000 | Aviation Authority (under sec.330A.15) | 11 _____ | 49 0 | 0 |
| 12(15) | 0.06750 | Levee Impr. fund in special charter city | 13 _____ | 51 0 | 0 |
| 12(17) | Amt Nec | Liability, property & self insurance costs | 14 707,010 | 52 700,542 | 0.13145 |
| 12(21) | Amt Nec | Support of a Local Emerg.Mgmt.Comm. | 462 _____ | 465 0 | 0 |
| (384) | | Voted Other Permissible Levies | | | |
| 12(1) | 0.13500 | Instrumental/Vocal Music Groups | 15 _____ | 53 0 | 0 |
| 12(2) | 0.81000 | Memorial Building | 16 _____ | 54 0 | 0 |
| 12(3) | 0.13500 | Symphony Orchestra | 17 _____ | 55 0 | 0 |
| 12(4) | 0.27000 | Cultural & Scientific Facilities | 18 _____ | 56 0 | 0 |
| 12(5) | As Voted | County Bridge | 19 _____ | 57 0 | 0 |
| 12(6) | 1.35000 | Missi or Missouri River Bridge Const. | 20 _____ | 58 0 | 0 |
| 12(9) | 0.03375 | Aid to a Transit Company | 21 _____ | 59 0 | 0 |
| 12(16) | 0.20500 | Maintain Institution received by gift/devise | 22 _____ | 60 0 | 0 |
| 12(18) | 1.00000 | City Emergency Medical District | 463 _____ | 466 0 | 0 |
| 12(20) | 0.27000 | Support Public Library | 23 _____ | 61 0 | 0 |
| 28E.22 | 1.50000 | Unified Law Enforcement | 24 _____ | 62 0 | 0 |
| | | Total General Fund Regular Levies (5 thru 24) | 25 44,271,916 | 43,868,192 | |
| 384.1 | 3.00375 | Ag Land | 26 21,219 | 21,219 | 63 3.00375 |
| | | Total General Fund Tax Levies (25 + 26) | 27 44,293,135 | 43,889,411 | Do Not Add |
| | | Special Revenue Levies | | | |
| 384.8 | 0.27000 | Emergency (if general fund at levy limit) | 28 1,452,164 | 1,438,922 | 64 0.27000 |
| 384.6 | Amt Nec | Police & Fire Retirement | 29 2,586,183 | 2,562,613 | 0.48085 |
| | Amt Nec | FICA & IPERS (if general fund at levy limit) | 30 95,224 | 94,329 | 0.01770 |
| Rules | Amt Nec | Other Employee Benefits | 31 _____ | 0 | 0 |
| | | Total Employee Benefit Levies (29,30,31) | 32 2,681,407 | 2,656,942 | 0.49855 |
| | | Sub Total Special Revenue Levies (28+32) | 33 4,133,571 | 4,095,864 | |
| | | Valuation | | | |
| 386 | As Req | With Gas & Elec | Without Gas & Elec | | |
| | | SSMID 1 (A) | (B) | 34 _____ | 66 0 |
| | | SSMID 2 (A) | (B) | 35 _____ | 67 0 |
| | | SSMID 3 (A) | (B) | 36 _____ | 68 0 |
| | | SSMID 4 (A) | (B) | 37 _____ | 69 0 |
| | | SSMID 5 (A) | (B) | 555 _____ | 565 0 |
| | | SSMID 6 (A) | (B) | 556 _____ | 566 0 |
| | | SSMID 7 (A) | (B) | 1177 _____ | ### 0 |
| | | SSMID 8 (A) | (B) | 1185 _____ | ### 0 |
| | | Total Special Revenue Levies | 39 4,133,571 | 4,095,864 | |
| 384.4 | Amt Nec | Debt Service Levy 76.10(6) | 40 11,875,190 | 40 11,779,554 | 70 1.95000 |
| 384.7 | 0.67500 | Capital Projects (Capital Improv. Reserve) | 41 _____ | 41 0 | 71 0 |
| | | Total Property Taxes (27+39+40+41) | 42 60,301,896 | 42 59,764,829 | 72 10.95000 |

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following:

Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

- ____ 1) The prescribed Notice of Public Hearing Budget Estimate (Form 631.1) was lawfully published, or posted if applicable, filed proof was evidenced.
- ____ 2) Budget hearing notices were published or posted not less than 10 days, nor more than 20 days, prior to the budget hearing.
- ____ 3) Adopted property taxes do not exceed published or posted amounts.
- ____ 4) Adopted expenditures do not exceed published or posted amounts in each of the nine program areas, or in total.
- ____ 5) Number of the resolution adopting the budget has been included at the top of this form.
- ____ 6) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.
- ____ 7) The long term debt schedule (Form 703) shows sufficient payment amounts to pay the G.O. debt certified by the city to this office.

(County Auditor)

NOTICE OF PUBLIC HEARING BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2020 - ENDING JUNE 30, 2021

City of West Des Moines, Iowa

The City Council will conduct a public hearing on the proposed Budget at West Des Moines City Hall
 on 3/23/2020 at 5:30
(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 \$ 10.95000
 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. The city budget is subject to protest. More information on protest can be found at <https://dom.iowa.gov/local-gov-appeals>.

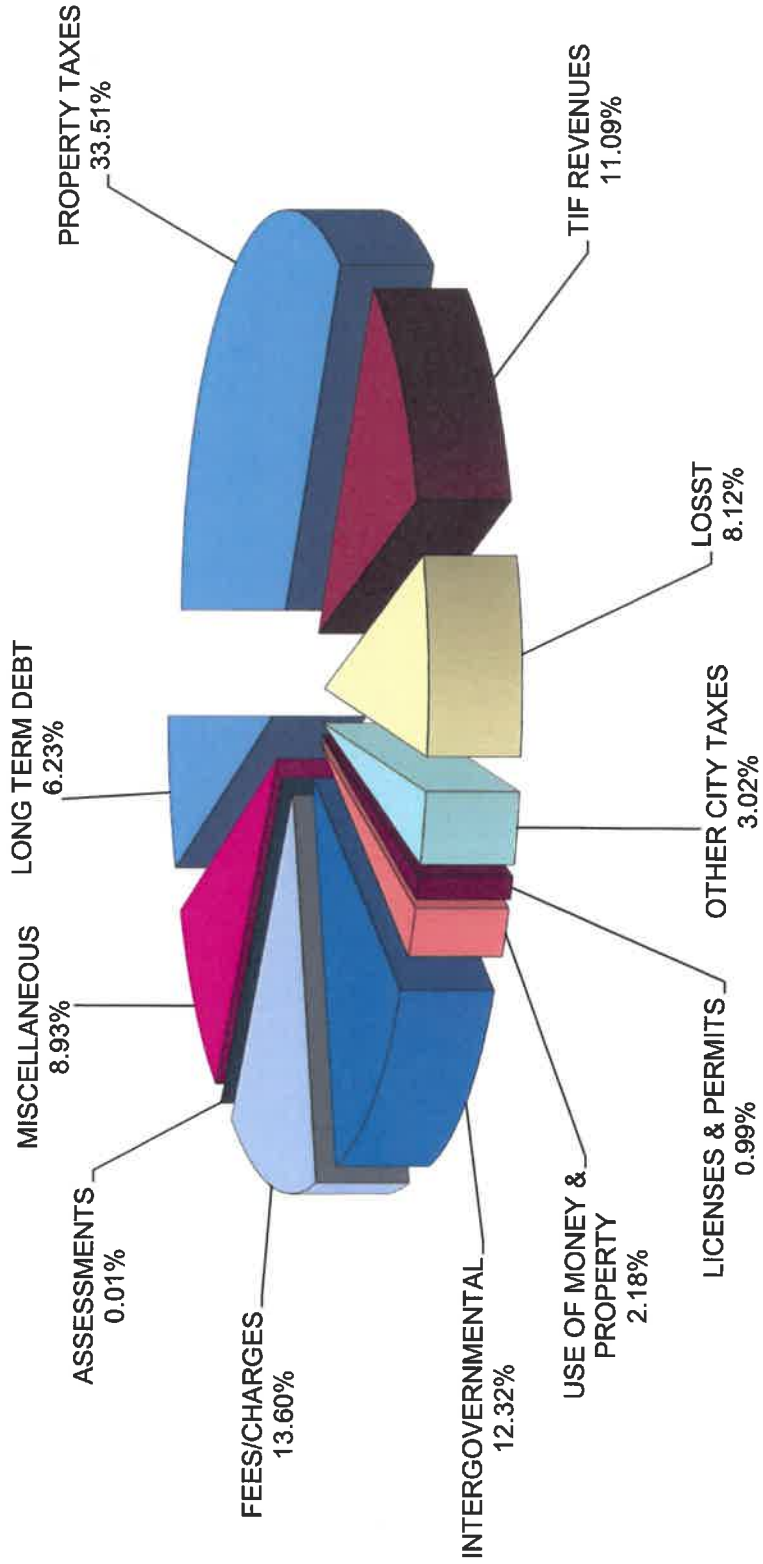
515-222-3600
 phone number

Tim Stiles
 City Clerk/Finance Officer's NAME

| | | Budget FY 2021 | Re-estimated FY 2020 | Actual FY 2019 |
|--|-----------|--------------------|-------------------------|--------------------|
| | | (a) | (b) | (c) |
| Revenues & Other Financing Sources | | | | |
| Taxes Levied on Property | 1 | 59,764,829 | 57,410,675 | 56,975,523 |
| Less: Uncollected Property Taxes-Levy Year | 2 | 0 | 0 | 0 |
| Net Current Property Taxes | 3 | 59,764,829 | 57,410,675 | 56,975,523 |
| Delinquent Property Taxes | 4 | 0 | 0 | 16,292 |
| TIF Revenues | 5 | 19,782,703 | 16,052,263 | 17,702,649 |
| Other City Taxes | 6 | 19,875,067 | 19,503,619 | 7,731,631 |
| Licenses & Permits | 7 | 1,764,500 | 1,755,800 | 2,198,743 |
| Use of Money and Property | 8 | 3,882,626 | 1,960,069 | 5,563,154 |
| Intergovernmental | 9 | 21,971,168 | 22,447,035 | 22,702,992 |
| Charges for Fees & Service | 10 | 24,263,550 | 23,574,252 | 23,004,836 |
| Special Assessments | 11 | 20,000 | 125,000 | 135,216 |
| Miscellaneous | 12 | 15,929,696 | 11,453,966 | 20,267,818 |
| Other Financing Sources | 13 | 11,108,000 | 30,558,762 | 37,673,700 |
| Transfers In | 14 | 81,404,628 | 160,920,942 | 117,115,634 |
| Total Revenues and Other Sources | 15 | 259,766,767 | 345,762,383 | 311,088,188 |
| Expenditures & Other Financing Uses | | | | |
| Public Safety | 16 | 37,800,483 | 34,375,232 | 30,033,972 |
| Public Works | 17 | 12,309,883 | 11,261,705 | 10,491,829 |
| Health and Social Services | 18 | 1,190,888 | 1,352,190 | 1,137,158 |
| Culture and Recreation | 19 | 11,800,653 | 11,242,439 | 9,472,846 |
| Community and Economic Development | 20 | 9,738,339 | 10,871,577 | 8,560,198 |
| General Government | 21 | 11,022,241 | 10,316,259 | 9,939,680 |
| Debt Service | 22 | 26,923,286 | 30,637,725 | 26,605,576 |
| Capital Projects | 23 | 33,530,665 | 114,535,494 | 56,782,109 |
| Total Government Activities Expenditures | 24 | 144,316,438 | 224,592,621 | 153,023,368 |
| Business Type / Enterprises | 25 | 53,334,249 | 77,885,792 | 31,873,081 |
| Total ALL Expenditures | 26 | 197,650,687 | 302,478,413 | 184,896,449 |
| Transfers Out | 27 | 81,404,628 | 160,920,942 | 117,115,634 |
| Total ALL Expenditures/Transfers Out | 28 | 279,055,315 | 463,399,355 | 302,012,083 |
| Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out | 29 | -19,288,548 | -117,636,972 | 9,076,105 |
| Beginning Fund Balance July 1 | 30 | 230,827,769 | 348,464,741 | 339,388,636 |
| Ending Fund Balance June 30 | 31 | 211,539,221 | 230,827,769 | 348,464,741 |

CITY OF WEST DES MOINES

2020-21 FY REVENUES



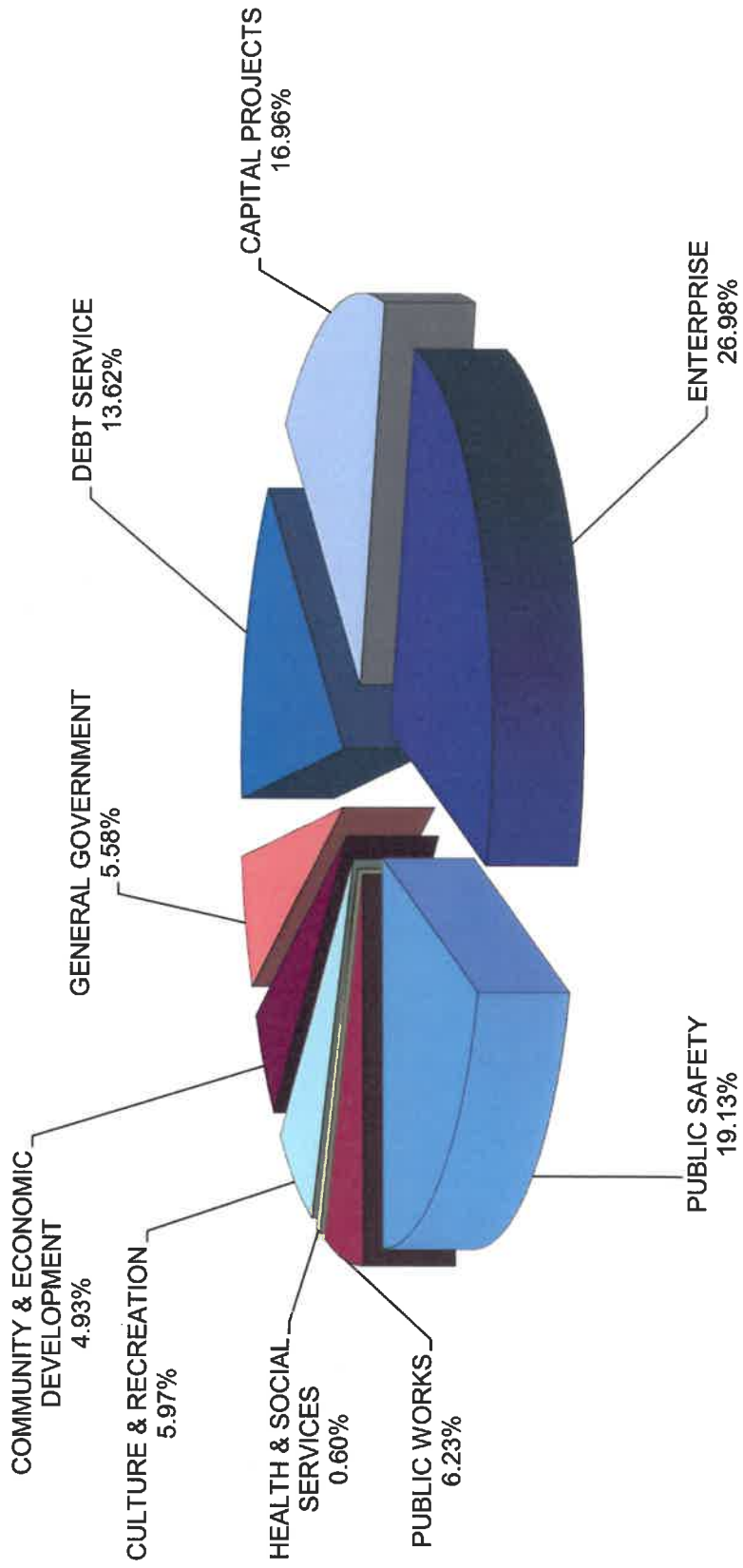
REVENUES DETAIL
Fiscal Year Ending **2021**

Fiscal Years

| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
|--|-----|-------------|------------|------------|------------|------------|-----------|-------------|-------------|--------------|-------------|
| | | GENERAL | SPECIAL | TIF | DEBT | CAPITAL | PERMANENT | PROPRIETARY | BUDGET | RE-ESTIMATED | ACTUAL |
| | | (C) | REVENUES | SPECIAL | SERVICE | PROJECTS | (H) | (I) | (J) | (K) | (L) |
| | | | (D) | REVENUES | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
| | | | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
| REVENUES & OTHER FINANCING SOURCES | | | | | | | | | | | |
| 1 Taxes Levied on Property | | 43,889,411 | 4,095,864 | | 11,779,554 | 0 | | | 59,764,829 | 57,410,675 | 56,975,523 |
| 2 Less: Uncollected Property Taxes - Levy Year | | | | | | | | | | | |
| 3 Net Current Property Taxes (line 1 minus line 2) | | 43,889,411 | 4,095,864 | | 11,779,554 | 0 | | | 59,764,829 | 57,410,675 | 56,975,523 |
| 4 Delinquent Property Taxes | | | | | | | | | | | |
| 5 TIF Revenues | | | | 19,782,703 | | | | | 19,782,703 | 16,052,263 | 17,702,649 |
| 6 Other City Taxes: | | | | | | | | | | | |
| 7 Utility Tax Replacement Excise Taxes | | 403,724 | 37,707 | | 95,638 | 0 | | | 537,067 | 569,277 | 610,667 |
| 8 Utility franchise tax (Iowa Code Chapter 364.2) | | 244,000 | | | | | | | 244,000 | 235,000 | 252,353 |
| 9 Pari-mutuel wager tax | | | | | | | | | | | |
| 10 Gaming wager tax | | | | | | | | | | | |
| 11 Mobile Home Taxes | | | | | | | | | | | |
| 12 Hotel/Motel Taxes | | 4,600,000 | | | | | | | 4,600,000 | 4,550,000 | 4,450,775 |
| 13 Other Local Option Taxes | | 5,247,724 | 14,494,000 | | 95,636 | 0 | | | 14,494,000 | 14,150,342 | 2,417,836 |
| 14 Subtotal - Other City Taxes (lines 6 thru 12) | | 1,764,500 | 14,531,707 | | | | | | 19,875,067 | 19,503,619 | 7,731,631 |
| 15 Licenses & Permits | | 1,307,500 | 160,600 | 45,000 | 80,000 | | | 2,289,526 | 3,882,626 | 1,960,069 | 5,563,154 |
| 16 Use of Money & Property | | | | | | | | | | | |
| 17 Intergovernmental: | | | | | | | | | | | |
| 18 Federal Grants & Reimbursements | | 12,000 | 417,407 | | | 600,000 | | | 1,029,407 | 2,896,595 | 772,500 |
| 19 Road Use Taxes | | | 8,202,085 | | | | | | 8,202,085 | 7,688,461 | 8,258,530 |
| 20 Other State Grants & Reimbursements | | 1,821,953 | 420,112 | 0 | 464,501 | 0 | | | 2,706,566 | 3,786,451 | 3,672,157 |
| 21 Local Grants & Reimbursements | | 3,385,141 | 52,500 | | | | | 6,595,469 | 10,033,110 | 8,075,528 | 9,999,805 |
| 22 Subtotal - Intergovernmental (lines 16 thru 19) | | 5,219,094 | 9,092,104 | 0 | 464,501 | 600,000 | | 6,595,469 | 21,971,168 | 22,447,035 | 22,702,992 |
| 23 Charges for Fees & Service: | | | | | | | | | | | |
| 24 Water Utility | | | | | | | | | | | |
| 25 Sewer Utility | | | | | | | | | | | |
| 26 Electric Utility | | | | | | | | | | | |
| 27 Gas Utility | | | | | | | | | | | |
| 28 Parking | | | | | | | | | | | |
| 29 Airport | | | | | | | | | | | |
| 30 Landfill/Garbage | | | | | | | | | | | |
| 31 Hospital | | | | | | | | | | | |
| 32 Transit | | | | | | | | | | | |
| 33 Cable TV, Internet & Telephone | | | | | | | | | | | |
| 34 Housing Authority | | | | | | | | | | | |
| 35 Storm Water Utility | | | | | | | | | | | |
| 36 Other Fees & Charges for Service | | 6,276,485 | 45,000 | | | | | | 3,723,000 | 3,140,000 | 2,909,546 |
| 37 Subtotal - Charges for Service (lines 21 thru 33) | | 6,276,485 | 45,000 | | 0 | | | 17,942,065 | 6,494,800 | 5,802,500 | 6,829,122 |
| 38 Special Assessments | | | | | | | | | 24,263,550 | 23,574,252 | 23,004,836 |
| 39 Miscellaneous | | | | | | | | | 20,000 | 125,000 | 135,216 |
| 40 Other Financing Sources: | | 1,113,350 | 258,500 | | | 375,000 | | 14,182,846 | 15,929,696 | 11,453,966 | 20,267,818 |
| 41 Regular Operating Transfers In | | | | | | | | | | | |
| 42 Internal TIF Loan Transfers In | | 14,407,669 | 367,171 | | 350,700 | 25,435,665 | | 18,455,000 | 59,016,205 | 147,275,798 | 98,802,803 |
| 43 Subtotal ALL Operating Transfers In | | 14,407,669 | 367,171 | 1,239,189 | 14,029,234 | 7,120,000 | | 18,455,000 | 22,388,423 | 13,645,144 | 18,312,831 |
| 44 Proceeds of Debt (Excluding TIF Internal Borrowing) | | | | 1,239,189 | 14,379,934 | 32,555,665 | 0 | 18,455,000 | 81,404,628 | 160,920,942 | 117,115,634 |
| 45 Proceeds of Capital Asset Sales | | | | | | 11,078,000 | | | 11,078,000 | 30,520,310 | 37,242,452 |
| 46 Subtotal-Other Financing Sources (lines 38 thru 44) | | 30,000 | 367,171 | 1,239,189 | 14,379,934 | 43,633,665 | 0 | 18,455,000 | 92,512,628 | 191,479,704 | 154,789,334 |
| 47 Total Revenues except for beginning fund balance (lines 3, 4, 13, 14, 15, 20, 34, 35, 36, & 41) | | 79,255,733 | 28,550,946 | 21,066,892 | 26,799,625 | 44,628,665 | 0 | 59,464,906 | 259,766,767 | 345,762,383 | 311,088,188 |
| 48 Beginning Fund Balance July 1 | | 27,986,955 | 14,972,894 | 4,000,977 | 1,352,140 | 347,246 | 0 | 182,167,557 | 230,827,769 | 348,464,741 | 339,388,636 |
| 49 TOTAL REVENUES & BEGIN BALANCE (lines 47-48) | | 107,242,688 | 43,523,840 | 25,067,869 | 28,151,765 | 44,975,911 | 0 | 241,632,463 | 490,594,536 | 694,227,124 | 650,476,824 |

CITY OF WEST DES MOINES

2020-21 FY EXPENDITURES



EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2021

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 2021 (J) | RE-ESTIMATED 2020 (K) | ACTUAL 2019 (L) |
|-------------------------------------|-----|----------------|----------------------------|-----------------------------------|------------------------|----------------------------|------------------|--------------------|-----------------------|-----------------------------|-----------------------|
| | | | | | | | | | | | |
| PUBLIC SAFETY | | | | | | | | | | | |
| Police Department/Crime Prevention | 1 | 12,593,513 | 1,829,400 | | | | | | 14,422,913 | 13,681,319 | 11,997,013 |
| Jail | 2 | | | | | | | | 0 | 0 | 0 |
| Emergency Management | 3 | 37,600 | | | | | | | 37,600 | 37,100 | 42,163 |
| Flood Control | 4 | 55,850 | | | | | | | 55,850 | 51,100 | 28,067 |
| Fire Department | 5 | 10,444,919 | 1,516,510 | | | | | | 11,961,429 | 10,920,285 | 9,405,316 |
| Ambulance | 6 | 7,490,184 | | | | | | | 7,490,184 | 5,900,082 | 5,395,117 |
| Building Inspections | 7 | 1,294,814 | | | | | | | 1,294,814 | 1,334,617 | 1,109,260 |
| Miscellaneous Protective Services | 8 | | | | | | | | 0 | 0 | -12,612 |
| Animal Control | 9 | 547,206 | | | | | | | 547,206 | 515,463 | 389,377 |
| Other Public Safety | 10 | 1,990,487 | | | | | | | 1,990,487 | 1,935,266 | 1,680,271 |
| TOTAL (lines 1 - 10) | 11 | 34,454,573 | 3,345,910 | | | | 0 | | 37,800,483 | 34,375,232 | 30,033,972 |
| PUBLIC WORKS | | | | | | | | | | | |
| Roads, Bridges, & Sidewalks | 12 | 4,479,571 | | | | | | | 4,479,571 | 3,692,645 | 4,691,764 |
| Parking - Meter and Off-Street | 13 | | | | | | | | 0 | 0 | 0 |
| Street Lighting | 14 | | 751,200 | | | | | | 751,200 | 732,000 | 700,940 |
| Traffic Control and Safety | 15 | 1,468,716 | | | | | | | 1,468,716 | 1,436,616 | 1,402,408 |
| Snow Removal | 16 | | | | | | | | 0 | 0 | 3,374 |
| Highway Engineering | 17 | 2,704,355 | | | | | | | 2,704,355 | 2,693,112 | 2,180,848 |
| Street Cleaning | 18 | 107,515 | | | | | | | 107,515 | 110,195 | 114,826 |
| Airport (if not Enterprise) | 19 | | | | | | | | 0 | 0 | 0 |
| Garbage (if not Enterprise) | 20 | | | | | | | | 0 | 0 | 0 |
| Other Public Works | 21 | 2,798,526 | | | | | | | 2,798,526 | 2,597,137 | 1,397,669 |
| TOTAL (lines 12 - 21) | 22 | 11,558,683 | 751,200 | | | | 0 | | 12,309,883 | 11,261,705 | 10,491,829 |
| 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 | 1,000,235 | 190,653 | | | | | | 1,190,888 | 1,352,190 | 1,137,158 |
| TOTAL (lines 23 - 29) | 30 | 1,000,235 | 190,653 | | | | 0 | | 1,190,888 | 1,352,190 | 1,137,158 |
| CULTURE & RECREATION | | | | | | | | | | | |
| Library Services | 31 | 3,591,927 | 68,000 | | | | | | 3,659,927 | 3,486,159 | 2,948,567 |
| Museum, Band and Theater | 32 | | | | | | | | 0 | 0 | 0 |
| Parks | 33 | 3,438,254 | 323,000 | | | | | | 3,761,254 | 3,551,827 | 3,640,200 |
| Recreation | 34 | 4,160,341 | 15,000 | | | | | | 4,175,341 | 3,975,868 | 2,644,658 |
| Cemetery | 35 | 12,700 | | | | | | | 12,700 | 12,700 | 7,786 |
| Community Center, Zoo, & Marina | 36 | 171,431 | | | | | | | 171,431 | 195,885 | 148,708 |
| Other Culture and Recreation | 37 | 20,000 | | | | | | | 20,000 | 20,000 | 82,927 |
| TOTAL (lines 31 - 37) | 38 | 11,394,653 | 406,000 | | | | 0 | | 11,800,653 | 11,242,439 | 9,472,846 |

EXPENDITURES SCHEDULE PAGE 2
Fiscal Year Ending 2021

Fiscal Years

| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) |
|--|------------------|------------------|----------------------|--------------|------------------|-----------|-------------|-------------|-------------------|-------------|-----|
| GOVERNMENT ACTIVITIES CONT. | GENERAL REVENUES | SPECIAL REVENUES | TIF SPECIAL REVENUES | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT | PROPRIETARY | BUDGET 2021 | RE-ESTIMATED 2020 | ACTUAL 2019 | |
| COMMUNITY & ECONOMIC DEVELOPMENT | | | | | | | | | | | |
| Community Beautification | 25,000 | | | | | | | 25,000 | 25,000 | 6,051 | |
| Economic Development | 1,396,877 | 118,800 | | | | | | 1,515,677 | 2,259,478 | 4,331,535 | |
| Housing and Urban Renewal | 388,886 | 623,715 | | | | | | 1,012,601 | 1,088,639 | 1,080,098 | |
| Planning & Zoning | 1,336,888 | | | | | | | 1,336,888 | 1,379,602 | 1,316,758 | |
| Other Com & Econ Development | 3,183,408 | | 1,191,142 | | | | | 4,374,550 | 6,118,858 | 150,410 | |
| TIF Rebates | | 742,515 | 1,473,623 | | | | | 1,473,623 | 0 | 1,675,346 | |
| TOTAL (lines 39 - 44) | 6,331,059 | 742,515 | 2,664,765 | | | 0 | | 9,738,339 | 10,871,577 | 8,560,198 | |
| GENERAL GOVERNMENT | | | | | | | | | | | |
| Mayor, Council, & City Manager | 1,397,128 | | | | | | | 1,397,128 | 1,389,975 | 1,254,081 | |
| Clerk, Treasurer, & Finance Adm. | 1,627,807 | | | | | | | 1,627,807 | 1,540,049 | 1,330,711 | |
| Elections | | | | | | | | 0 | 25,000 | 23,319 | |
| Legal Services & City Attorney | 882,211 | | | | | | | 882,211 | 892,846 | 642,509 | |
| City Hall & General Buildings | 398,565 | | | | | | | 398,565 | 418,650 | 1,705,648 | |
| Tort Liability | 725,390 | | | | | | | 725,390 | 735,500 | 465,399 | |
| Other General Government | 5,991,140 | | | | | | | 5,991,140 | 5,314,239 | 4,518,013 | |
| TOTAL (lines 46 - 52) | 11,022,241 | 0 | 0 | 26,719,625 | | 0 | | 11,022,241 | 10,316,259 | 9,939,680 | |
| DEBT SERVICE | | | | | | | | | | | |
| Gov Capital Projects | | 203,661 | | | | | | 26,923,286 | 30,637,725 | 26,605,576 | |
| TIF Capital Projects | | | | | 26,410,665 | | | 26,410,665 | 62,650,951 | 17,513,839 | |
| TOTAL CAPITAL PROJECTS | 0 | 0 | 0 | 0 | 33,530,665 | 0 | | 33,530,665 | 51,884,543 | 39,268,270 | |
| TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57) | 75,761,444 | 5,639,939 | 2,664,765 | 26,719,625 | 33,530,665 | 0 | | 144,316,438 | 224,592,621 | 153,023,368 | |
| BUSINESS TYPE ACTIVITIES | | | | | | | | | | | |
| Proprietary: Enterprise & Budgeted ISF | | | | | | | | | | | |
| Water Utility | | | | | | | | 0 | 0 | 0 | |
| Sewer Utility | | | | | | | | 9,200,167 | 9,831,837 | 9,948,020 | |
| Electric Utility | | | | | | | | 0 | 0 | 0 | |
| Gas Utility | | | | | | | | 0 | 0 | 0 | |
| Airport | | | | | | | | 0 | 0 | 0 | |
| Landfill/Garbage | | | | | | | | 0 | 0 | 0 | |
| Transit | | | | | | | | 2,284,400 | 2,212,333 | 2,049,135 | |
| Cable TV, Internet & Telephone | | | | | | | | 0 | 0 | 0 | |
| Housing Authority | | | | | | | | 0 | 0 | 0 | |
| Storm Water Utility | | | | | | | | 0 | 0 | 0 | |
| Other Business Type (city hosp., ISF, parking, etc.) | | | | | | | | 2,193,772 | 2,185,535 | 2,359,455 | |
| Enterprise DEBT SERVICE | | | | | | | | 21,212,134 | 15,961,645 | 15,638,285 | |
| Enterprise CAPITAL PROJECTS | | | | | | | | 1,388,776 | 1,301,775 | 133,095 | |
| Enterprise TIF CAPITAL PROJECTS | | | | | | | | 17,055,000 | 46,392,667 | 1,745,091 | |
| TOTAL Business Type Expenditures (lines 59 - 73) | | | | | | | | 53,334,249 | 77,885,792 | 31,873,081 | |
| TOTAL ALL EXPENDITURES (lines 58+74) | 75,761,444 | 5,639,939 | 2,664,765 | 26,719,625 | 33,530,665 | 0 | | 197,650,687 | 302,478,413 | 184,896,449 | |
| Regular Transfers Out | 6,382,092 | 34,167,513 | | 350,700 | 10,960,900 | | | 59,016,205 | 147,275,798 | 98,802,803 | |
| Internal TIF Loan / Repayment | | 0 | 22,388,423 | | | | | 22,388,423 | 13,645,144 | 18,312,831 | |
| Total ALL Transfers Out | 6,382,092 | 34,167,513 | 22,388,423 | 350,700 | 10,960,900 | 0 | | 81,404,628 | 160,920,942 | 117,115,634 | |
| Total Expenditures & Fund Transfers Out (lines 75+76) | 82,143,536 | 39,807,452 | 25,053,188 | 27,070,325 | 44,491,565 | 0 | | 279,055,315 | 463,399,355 | 302,012,083 | |
| Ending Fund Balance June 30 | 25,099,152 | 3,716,388 | 14,681 | 1,081,440 | 484,346 | 0 | 181,143,214 | 211,539,221 | 230,827,769 | 348,464,741 | |

* 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.

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

City Name: **West Des Moines**

Fiscal Year
2021

| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) |
|---|-----------------|-------------------------|------------------------|-----------------------|----------------------|------------------------------|---|---|--|--|
| Debt Name | Amount of Issue | Type of Debt Obligation | Debt Resolution Number | Principal Due FY 2021 | Interest Due FY 2021 | Total Obligation Due FY 2021 | Bond Reg./Paying Agent Fees Due FY 2021 | Reductions due to Refinancing or Prepayment of Certified Debt | Paid from Funds OTHER THAN Current Year Debt Service Taxes | Amount Paid Current Year Debt Service Levy |
| (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) |
| (1) Registration Costs | | GO | | 14,870,000 | 12,898,825 | 27,768,825 | 15,000 | 0 | 15,908,635 | 11,875,190 |
| (2) G.O. Bonds 2012B - ECP | 11,355,000 | GO | 12-04-02-11 | 560,000 | 28,800 | 588,800 | | | | 588,800 |
| (3) G.O. Bonds 2012D - ECP | 7,520,000 | GO | 12-06-11-12 | 565,000 | 109,200 | 674,200 | | | | 674,200 |
| (4) G.O. Bonds 2013A - ECP | 4,385,000 | GO | 13-08-05-10 | 285,000 | 36,010 | 321,010 | | | | 321,010 |
| (5) G.O. Bonds 2014A - ECP | 13,375,000 | GO | 14-08-25-17 | 865,000 | 189,538 | 1,054,538 | | | | 1,054,538 |
| (6) G.O. Bonds 2015A - ECP (Alluvion Abated) | 21,755,000 | GO | 15-03-23-14 | 1,765,000 | 498,613 | 2,263,613 | | | 2,263,613 | 0 |
| (7) G.O. Bonds 2015B - ECP (Alluvion) | 12,715,000 | GO | 15-03-23-16 | 1,505,000 | 199,548 | 1,704,548 | | | 1,704,548 | 0 |
| (8) G.O. Bonds 2016A - ECP | 9,225,000 | GO | 16-5-31-21 | 625,000 | 104,400 | 729,400 | | | | 729,400 |
| (9) G.O. Bonds 2016B - ECP (Mills/Microstot Abated) | 13,855,000 | GO | 16-5-31-23 | 1,295,000 | 382,725 | 1,677,725 | | | 1,677,725 | 0 |
| (10) G.O. Bonds 2016C - ECP | 7,200,000 | GO | 16-10-31-16 | 775,000 | 113,550 | 888,550 | | | | 888,550 |
| (11) G.O. Bonds 2016D - ECP (Alluvion) | 10,700,000 | GO | 16-10-31-18 | 775,000 | 277,450 | 1,052,450 | | | 1,052,450 | 0 |
| (12) G.O. Bonds 2017A - ECP | 7,650,000 | GO | 17-08-07-17 | 450,000 | 101,238 | 551,238 | | | | 551,238 |
| (13) G.O. Bonds 2017B - ECP (Mills) | 4,865,000 | GO | 17-08-07-19 | 660,000 | 97,050 | 757,050 | | | 757,050 | 0 |
| (14) G.O. Bonds 2017C - ECP (Alluvion) | 9,130,000 | GO | 17-08-07-21 | 565,000 | 311,094 | 876,094 | | | 876,094 | 0 |
| (15) G.O. Bonds 2017D - ECP (Osmium) | 25,555,000 | GO | 17-08-07-23 | 100,000 | 860,013 | 960,013 | | | 960,013 | 0 |
| (16) G.O. Bonds 2017E - ECP (Advance Refunding) | 3,470,000 | GO | 17-08-07-25 | 270,000 | 109,113 | 379,113 | | | 379,113 | 0 |
| (17) G.O. Bonds 2018A - ECP | 8,110,000 | GO | 18-05-28-14 | 445,000 | 246,800 | 691,800 | | | | 691,800 |
| (18) G.O. Bonds 2018B - ECP (Ashworth) | 12,540,000 | GO | 18-05-28-15 | 355,000 | 486,094 | 841,094 | | | 841,094 | 0 |
| (19) G.O. Bonds 2018C - ECP (Coecliff/Jt) | 6,155,000 | GO | 18-05-28-16 | 100,000 | 218,007 | 318,007 | | | 318,007 | 0 |
| (20) G.O. Bonds 2018D - ECP (Osmium) | 15,925,000 | GO | 18-05-28-17 | 250,000 | 560,883 | 810,883 | | | 810,883 | 0 |
| (21) G.O. Bonds 2018E - ECP (Osmium) | 10,480,000 | GO | 18-12-10-16 | | 317,494 | 317,494 | | | 317,494 | 0 |
| (22) G.O. Bonds 2019A - ECP (Osmium) | 7,225,000 | GO | 19-06-03-17 | | 350,700 | 350,700 | | | 350,700 | 0 |
| (23) G.O. Bonds 2019B - ECP (Sammons) | 4,945,000 | GO | 19-06-03-18 | | 247,250 | 247,250 | | | 247,250 | 0 |
| (24) G.O. Bonds 2019C - ECP (8th & Mills) | 5,105,000 | GO | 19-06-03-19 | 380,000 | 206,200 | 586,200 | | | 586,200 | 0 |
| (25) G.O. Bonds 2019D - ECP (Boonesville Rd) | 5,820,000 | GO | 19-06-03-20 | 970,000 | 266,000 | 1,236,000 | | | | 1,236,000 |
| (26) G.O. Bonds 2019E - ECP | 12,625,000 | GO | 19-07-15-12 | 790,000 | 316,700 | 1,106,700 | | | | 1,106,700 |
| (27) G.O. Bonds 2019F - ECP (RecPlex) | 15,400,000 | GO | 19-07-15-13 | 520,000 | 544,200 | 1,064,200 | | | 1,064,200 | 0 |
| (28) G.O. Bonds 2020 - ECP (Pre-Levy) | 10,860,000 | GO | 20-02-17-16 | | 5,718,455 | 5,718,455 | | | | 5,718,455 |
| (29) FY 20-21 Commercial & Industrial Replacement | | GO | | | | | | | | 464,501 |
| (30) | | NO SELECTION | | | | | | | | -464,501 |
| TOTALS | | | | 14,870,000 | 12,898,825 | 27,768,825 | 15,000 | 0 | 15,908,635 | 11,875,190 |

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

| Polk County – WDM Schools | |
|----------------------------|----------------|
| School..... | \$13.16 |
| County | 7.31 |
| RTA..... | 0.81 |
| Other | 3.72 |
| City | 10.99 |
| FY 19-20 Levy | \$35.99 |



| Dallas County – Waukee Schools | |
|--------------------------------|----------------|
| School | \$17.86 |
| County | 4.16 |
| RTA..... | 0.81 |
| Other | 1.39 |
| City | 10.99 |
| FY 19-20 Levy | \$35.21 |

| | Actual FY 2018-19 | Actual FY 2019-20 | Budget FY 2020-21 |
|---|----------------------|----------------------|----------------------|
| Property Tax Calculation | | | |
| Assessed Valuation | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| Rollback Percentage | 55.62% | 56.92% | 55.07% |
| Taxable Value | \$ 113,880 | \$ 113,840 | \$ 110,140 |
| City Tax Rate per \$ 1,000 of Valuation | 11.79 | 10.99 | 10.95 |
| Gross City Tax | \$ 1,312 | \$ 1,251 | \$ 1,207 |
| Less City Share of Homestead Tax Credit | (58) | (58) | (58) |
| Total City Property Tax | \$ 1,254 | \$ 1,193 | \$ 1,149 |

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

| Polk County – WDM Schools | |
|----------------------------|-----------------------|
| School | \$13.16 |
| County | 7.31 |
| RTA | 0.81 |
| Other | 3.72 |
| City | 10.99 |
| FY 19-20 Levy | <u>\$35.99</u> |

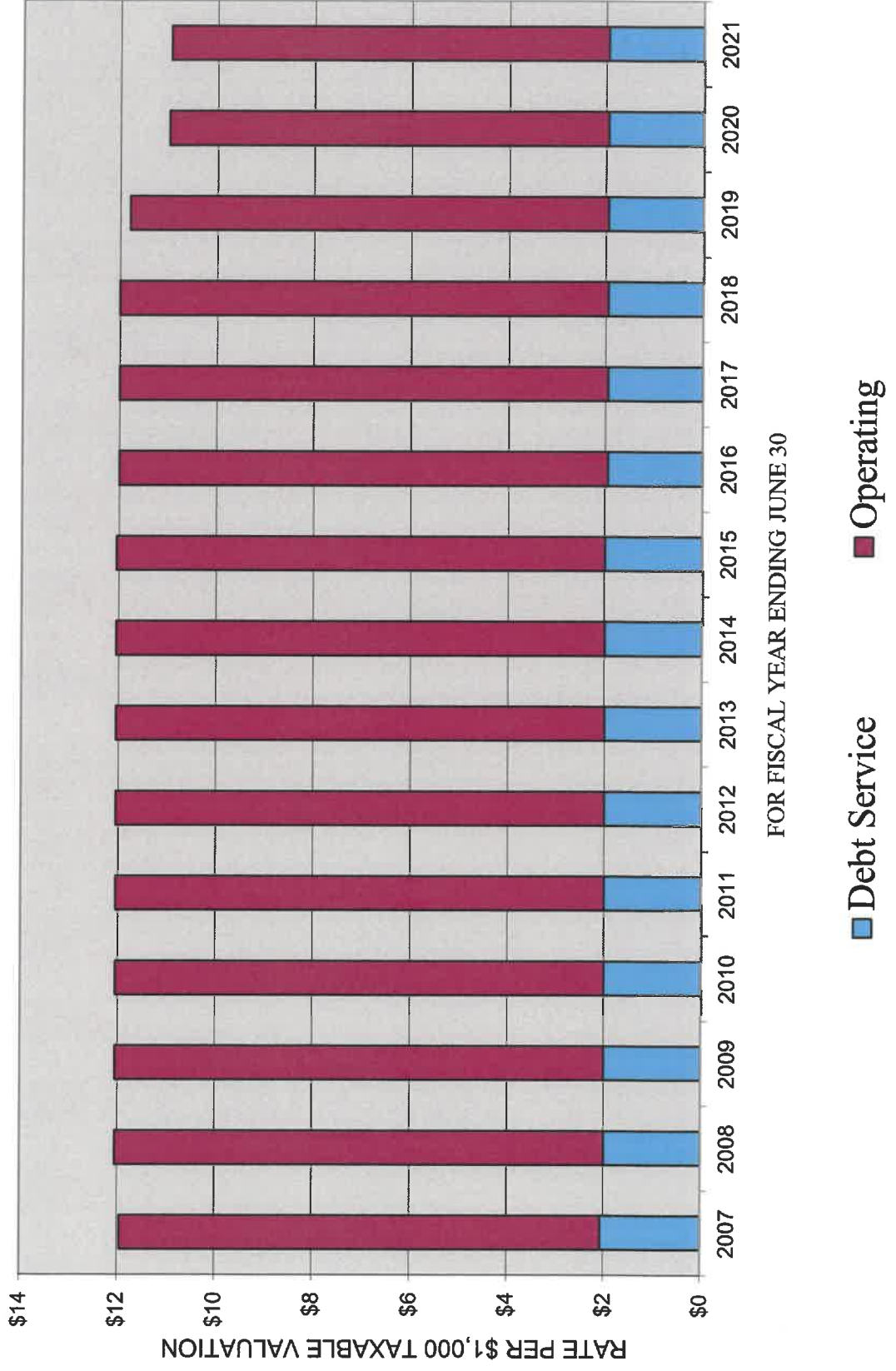
| Dallas County – Waukee Schools | |
|--------------------------------|-----------------------|
| School | \$17.86 |
| County | 4.16 |
| RTA | 0.81 |
| Other | 1.39 |
| City | 10.99 |
| FY 19-20 Levy | <u>\$35.21</u> |



| | Actual FY 2018-19 | Actual FY 2019-20 | Budget FY 2020-21 |
|---|----------------------|----------------------|----------------------|
| Property Tax Calculation | | | |
| Assessed Valuation | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 |
| Rollback Percentage | 90.00% | 90.00% | 90.00% |
| City Tax Rate per \$ 1,000 of Valuation | 11.79 | 10.99 | 10.95 |
| Total City Property Tax | \$ 10,611 | \$ 9,891 | \$ 9,855 |

CITY OF WEST DES MOINES

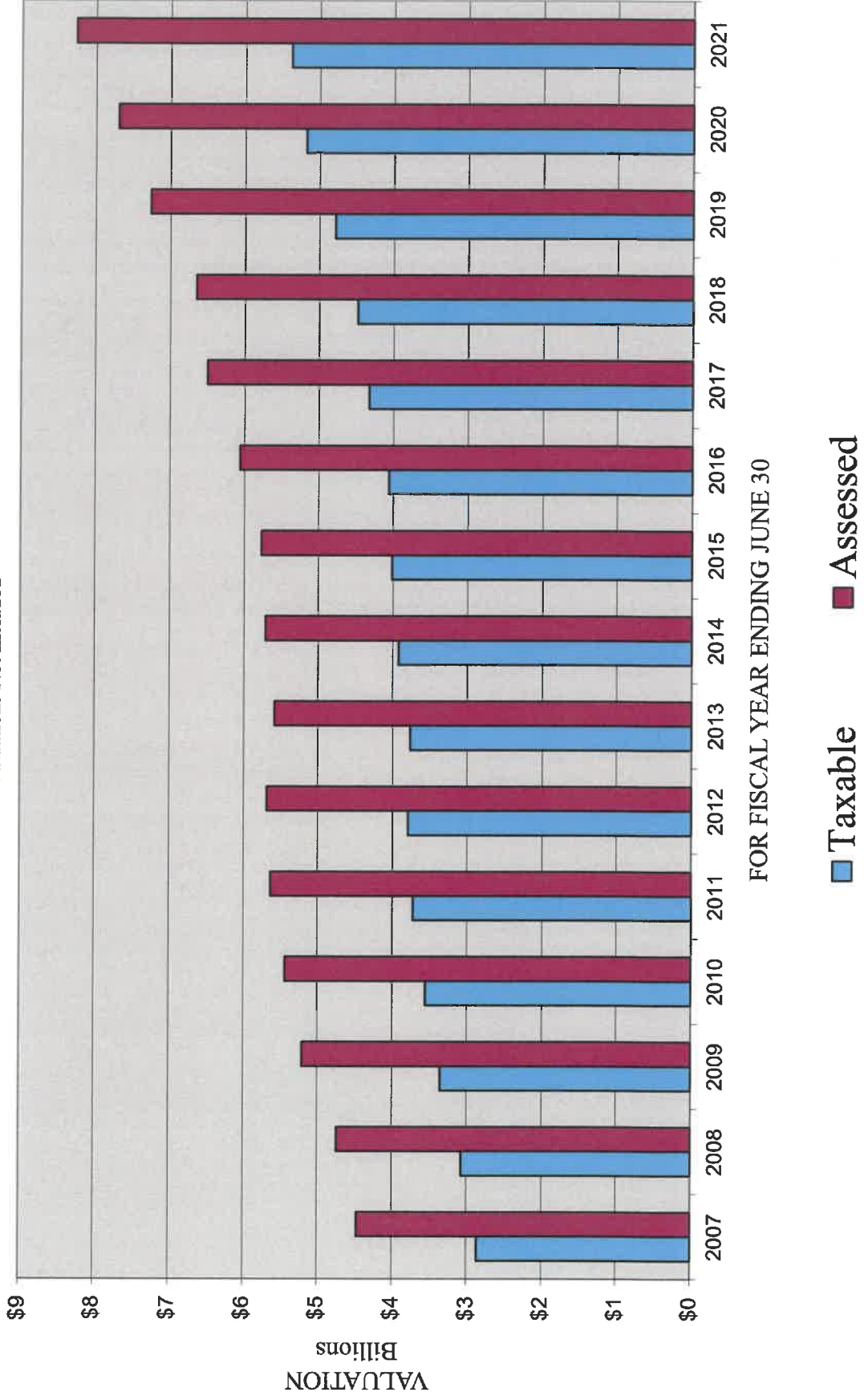
PROPERTY TAX RATES



CITY OF WEST DES MOINES

PROPERTY VALUATIONS

TIF Valuations Not Included



City of West Des Moines, Iowa
FY 2019-20

TAXABLE VALUATION (January 1, 2019; for the 2020-21 FY)

| | POLK | DALLAS | WARREN | MADISON | TOTAL |
|--------------------------|---------------|---------------|------------|---------|---------------|
| RESIDENTIAL | 1,933,632,057 | 810,340,595 | 12,959,231 | 23,737 | 2,756,995,620 |
| MULTI-RESIDENTIAL | 222,216,033 | 124,256,958 | - | - | 346,472,991 |
| COMMERCIAL | 1,088,659,668 | 1,102,262,164 | 556,230 | 62 | 2,171,477,984 |
| INDUSTRIAL | 41,972,329 | - | - | - | 41,972,329 |
| RAILROADS | 5,470,685 | 2,944,168 | - | - | 8,414,853 |
| UTILITIES - GAS/ELECTRIC | 48,859,528 | 185,427 | - | - | 49,043,955 |
| UTILITIES - OTHER | 5,736,338 | 1,208,069 | 162,226 | 12,161 | 7,119,512 |
| OTHER | - | - | - | - | - |
| SUB-TOTAL | 3,326,544,856 | 2,041,197,401 | 13,718,447 | 35,960 | 5,381,496,644 |
| LESS MILITARY | 2,377,968 | 727,836 | 7,408 | - | 3,113,212 |
| TOTAL REGULAR | 3,324,166,888 | 2,040,469,565 | 13,711,039 | 35,960 | 5,378,383,432 |

TAX INCREMENT DISTRICTS

| | | | | | |
|-------------------------------|---------------|---------------|-------------|------------|---------------|
| Historic WDM | 2,669,037 | | | | 2,669,037 |
| 4125 Westown | 1,346,928 | | | | 1,346,928 |
| Westown V | | | | | |
| Microsoft (Mills Sub 7) | 24,039,230 | | | | 24,039,230 |
| Aviva (Mills Sub 6) | 21,056,504 | | | | 21,056,504 |
| Mills Parkway | 83,145,026 | | | | 83,145,026 |
| Global Aviation (Mills Sub 5) | 1,311,710 | | | | 1,311,710 |
| Jordan Creek | | | | | |
| Ashworth Road | 40,000,008 | | | | 40,000,008 |
| Fuller Road | | | | | |
| EP True Parkway | 1,871,980 | | | | 1,871,980 |
| Woodland Hills | | | | | |
| Vai-Gate | 126,876,614 | | | | 126,876,614 |
| Mills Crossing/Gleeman Sq | | | | | |
| Midtown | 1,295,752 | | | | 1,295,752 |
| Alluvion | 217,031,832 | | | | 217,031,832 |
| Ceaslight | 78,000,003 | | | | 78,000,003 |
| 8300 Mills | | | | | |
| Grand Ridge | 720,007 | | | | 720,007 |
| Omnium | | | 89,465,220 | 22,625,488 | 112,090,708 |
| TOTAL TIF DISTRICTS | 224,957,538 | 374,429,095 | 89,465,220 | 22,625,488 | 711,457,339 |
| TOTAL FOR DEBT SERVICE | 3,549,104,404 | 2,414,898,660 | 103,178,259 | 22,681,448 | 6,089,840,771 |
| TOTAL AG | 1,843,746 | 4,134,266 | 898,349 | 187,856 | 7,064,017 |

REGULAR TAX RATE

| | | | | | |
|----------|------------|--|--|--|-------------------------|
| 11.79000 | | | | | |
| 200 | 11,875,190 | | | | DEBT SERVICE |
| 400 | 1,452,164 | | | | EMERGENCY LEVY |
| 485 | 2,586,183 | | | | FIRE/POLICE RETIREMENT |
| 150 | 95,197 | | | | EMPLOYEE BENEFITS |
| 100 | 707,010 | | | | TORTLIABILITY INSURANCE |
| | 43,564,906 | | | | GENERAL FUND |
| | | | | | TOTAL TAX RATE |
| | 21,219 | | | | |
| | 3,00375 | | | | |
| | 60,301,868 | | | | |

TOTAL PROPERTY TAXES LEVIED

EACH ADDITIONAL \$.01 TO THE TAX RATE WILL YIELD 53,784

EACH ADDITIONAL \$.01 TO THE TAX RATE WILL YIELD 60,898

ACTUAL VALUATION (January 1, 2019; for the 2020-21 FY)

| | POLK | DALLAS | WARREN | MADISON | TOTAL |
|--------------------------|---------------|---------------|------------|-----------|---------------|
| RESIDENTIAL | 3,511,255,273 | 1,835,708,831 | 23,603,100 | 43,100 | 5,170,610,304 |
| MULTI-RESIDENTIAL | 312,108,492 | 177,931,651 | - | - | 490,040,143 |
| COMMERCIAL | 1,190,935,003 | 1,242,979,081 | 10,559,680 | 2,514,012 | 2,448,886,776 |
| INDUSTRIAL | 46,640,749 | - | - | - | 46,640,749 |
| RAILROADS | 6,078,539 | 3,271,298 | - | - | 9,349,837 |
| UTILITIES - GAS/ELECTRIC | 96,737,122 | 352,532 | - | - | 97,089,654 |
| UTILITIES - OTHER | 5,736,338 | 1,208,089 | 162,926 | 12,161 | 7,119,512 |
| OTHER | - | - | - | - | - |
| SUB-TOTAL | 5,169,491,514 | 3,061,451,452 | 34,324,706 | 2,569,273 | 8,267,836,945 |
| LESS MILITARY | 2,377,968 | 727,836 | 7,408 | - | 3,113,212 |
| TOTAL REGULAR | 5,167,113,546 | 3,060,723,616 | 34,317,298 | 2,569,273 | 8,264,723,733 |

TAX INCREMENT DISTRICTS

| | | | | | |
|---------------------------|---------------|---------------|-------------|------------|---------------|
| Historic WDM | | | | | |
| 4125 Westown | | | | | |
| Westown V | | | | | |
| Microsoft (Mills Sub 7) | | | | | |
| Aviva (Mills Sub 6) | | | | | |
| Mills Parkway | | | | | |
| Global Aviation | | | | | |
| Jordan Creek | | | | | |
| Ashworth Road | | | | | |
| Fuller Road | | | | | |
| EP True Parkway | | | | | |
| Woodland Hills | | | | | |
| Vai-Gate | | | | | |
| Mills Crossing/Gleeman Sq | | | | | |
| Midtown | | | | | |
| Alluvion | | | | | |
| Ceaslight | | | | | |
| 8300 Mills | | | | | |
| Grand Ridge | | | | | |
| Omnium | | | 89,465,220 | 22,625,488 | |
| TOTAL TIF DISTRICTS | | | 89,465,220 | 22,625,488 | |
| DEBT SVC TOT | 5,413,390,330 | 3,435,152,711 | 123,782,518 | 25,144,781 | 8,997,529,320 |
| TOTAL AG | 2,262,735 | 5,073,710 | 1,102,500 | 230,300 | 8,669,245 |
| GRAND TOTAL | 5,415,692,065 | 3,440,228,421 | 124,885,018 | 48,050,549 | 9,006,188,585 |

POPULATION (2018 Estimate)

| | |
|----------------------------|---------|
| Polk County | 66,641 |
| Dallas County | 3,648 |
| Warren County | 58 |
| Madison County | 0 |
| Total Homesteads | 13,889 |
| Total Valuation Per Capita | 135,145 |

HOMESTEADS

| | |
|----------|--------|
| 1.95000 | |
| 0.27000 | |
| 0.48085 | |
| 0.07770 | 10,183 |
| 0.13140 | 3,648 |
| 8.10000 | 58 |
| 10.95000 | 0 |
| | 13,889 |

CONSTITUTIONAL DEBT LIMIT (5% of Actual Property Value)

| |
|-------------|
| 450,309,928 |
| 184,720,000 |
| 41.07% |

TOTAL PROPERTY TAXES LEVIED

EACH ADDITIONAL \$.01 TO THE TAX RATE WILL YIELD 53,784

EACH ADDITIONAL \$.01 TO THE TAX RATE WILL YIELD 60,898

Employee Complement
City of West Des Moines Personnel by Cluster and Department

| Positions Stated in Full-time Equivalents (FTE) | Budget FY 2017-18 | Budget FY 2018-19 | Budget FY 2019-20 | Budget FY 2020-21 | Change From FY 2019-20 | % Inc (Dec) |
|---|-------------------|-------------------|-------------------|-------------------|------------------------|-------------|
| Authorized Personnel by Department | | | | | | |
| Community Enrichment Cluster | | | | | | |
| Human Services | 13.75 | 13.75 | 13.75 | 9.75 | (4.00) | -29.1% |
| Library | 26.50 | 27.50 | 30.00 | 31.00 | 1.00 | 3.3% |
| Parks & Recreation | 16.00 | 17.00 | 19.00 | 24.00 | 5.00 | 26.3% |
| Sub-total Community Enrichment Cluster | 56.25 | 58.25 | 62.75 | 64.75 | 2.00 | 3.2% |
| Public Safety Cluster | | | | | | |
| Emergency Medical Services | 48.50 | 52.95 | 66.45 | 66.45 | 0.00 | 0.0% |
| Fire | 70.50 | 72.50 | 79.50 | 80.50 | 1.00 | 1.3% |
| Police | 86.00 | 93.00 | 98.00 | 99.00 | 1.00 | 1.0% |
| Westcom Dispatch | 28.75 | 31.55 | 34.30 | 36.30 | 2.00 | 5.8% |
| WestPet Animal Control | 4.00 | 4.00 | 4.00 | 4.00 | 0.00 | 0.0% |
| Sub-total Public Safety Cluster | 237.75 | 254.00 | 282.25 | 286.25 | 4.00 | 1.4% |
| Public Services Cluster | | | | | | |
| Community & Economic Development | 5.00 | 5.00 | 5.00 | 5.00 | 0.00 | 0.0% |
| Development Services | 20.50 | 22.00 | 20.00 | 20.00 | 0.00 | 0.0% |
| Engineering Services | 19.00 | 19.00 | 20.00 | 20.00 | 0.00 | 0.0% |
| Public Services | 64.00 | 67.00 | 69.00 | 73.00 | 4.00 | 5.8% |
| Sub-total Public Services Cluster | 108.50 | 113.00 | 114.00 | 118.00 | 4.00 | 3.5% |
| Support Services Cluster | | | | | | |
| City Manager's Office | 5.00 | 5.00 | 5.00 | 5.00 | 0.00 | 0.0% |
| City Clerk | 1.34 | 1.34 | 3.00 | 3.00 | 0.00 | 0.0% |
| Finance | 9.41 | 9.41 | 7.75 | 8.75 | 1.00 | 12.9% |
| Human Resources | 6.50 | 6.50 | 6.50 | 6.50 | 0.00 | 0.0% |
| Information Services | 13.00 | 13.00 | 18.00 | 18.00 | 0.00 | 0.0% |
| Legal | 5.00 | 5.00 | 5.00 | 5.00 | 0.00 | 0.0% |
| Sub-total Support Services Cluster | 40.25 | 40.25 | 45.25 | 46.25 | 1.00 | 2.2% |
| Total Authorized Personnel | 442.75 | 465.50 | 504.25 | 515.25 | 11.00 | 2.5% |
| Authorized Personnel by Fund | | | | | | |
| General Fund | 425.60 | 416.80 | 452.30 | 455.86 | 3.56 | 0.8% |
| Special Revenue Fund | 1.25 | 1.25 | 1.25 | 1.19 | (0.06) | -4.8% |
| Enterprise Fund | 15.90 | 47.45 | 50.70 | 58.20 | 7.50 | 47.2% |
| Total Authorized Personnel | 442.75 | 465.50 | 504.25 | 515.25 | 11.00 | 2.5% |