CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION

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

DATE: April 20, 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 maintains the property tax rate at $10.99 per thousand.

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	1.95
Total Levy Required	**$ 12.56**
Less:	
LOSST Property Tax Reduction applied	<1.35>
LOSST City Uses applied	<0.22>
FY 20-21 City Tax Rate	**$ 10.99**

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:

Bargaining Unit	Wage and Salary Adjustment
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 $80,767,660 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 TS
Appropriations/Finance	
Legal	
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	The Des Moines Register
Dates(s) Published	April 3, 2020

SUBCOMMITTEE REVIEW (if applicable)

Committee	Council Workshop		
Date Reviewed	January 25, 2020		
Recommendation	Yes	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 April 20, 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 April 10, 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 20th day of April, 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: 4/20/2020 (Date) xx/xx/xx

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	43,167,650	43	8.10000
(384)		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6		0	44	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7		0	45	0
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0
12(15)	0.06750	Levee Impr. fund in special charter city	13		0	51	0
12(17)	Amt Nec	Liability, property & self insurance costs	14	707,010	700,542	52	0.13145
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0
(384)		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15		0	53	0
12(2)	0.81000	Memorial Building	16		0	54	0
12(3)	0.13500	Symphony Orchestra	17		0	55	0
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0
12(5)	As Voted	County Bridge	19		0	57	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0
12(9)	0.03375	Aid to a Transit Company	21		0	59	0
12(16)	0.20500	Maintain Institution received by gift/devise	22		0	60	0
12(18)	1.00000	City Emergency Medical District	463		0	466	0
12(20)	0.27000	Support Public Library	23		0	61	0
28E.22	1.50000	Unified Law Enforcement	24		0	62	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	310,333	307,503		0.05770
Rules	Amt Nec	Other Employee Benefits	31		0		0
		Total Employee Benefit Levies (29,30,31)	32	2,896,516	2,870,116	65	0.53855
		Sub Total Special Revenue Levies (28+32)	33	4,348,680	4,309,038		

Valuation

386	As Req		*With Gas & Elec*		*Without Gas & Elec*				
	SSMID 1	(A)		(B)		34		0	66	0
	SSMID 2	(A)		(B)		35		0	67	0
	SSMID 3	(A)		(B)		36		0	68	0
	SSMID 4	(A)		(B)		37		0	69	0
	SSMID 5	(A)		(B)		555		0	565	0
	SSMID 6	(A)		(B)		556		0	566	0
	SSMID 7	(A)		(B)		1177		0	###	0
	SSMID 8	(A)		(B)		1185		0	###	0
	Total Special Revenue Levies					39	4,348,680	4,309,038		
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	60,517,005	42 59,978,003	72	10.99000

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)

Form 631.1 Department of Management

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 by phone-see wdm.iowa.gov

on 4/20/2020 *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 . . . . . $ 10.99000

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.

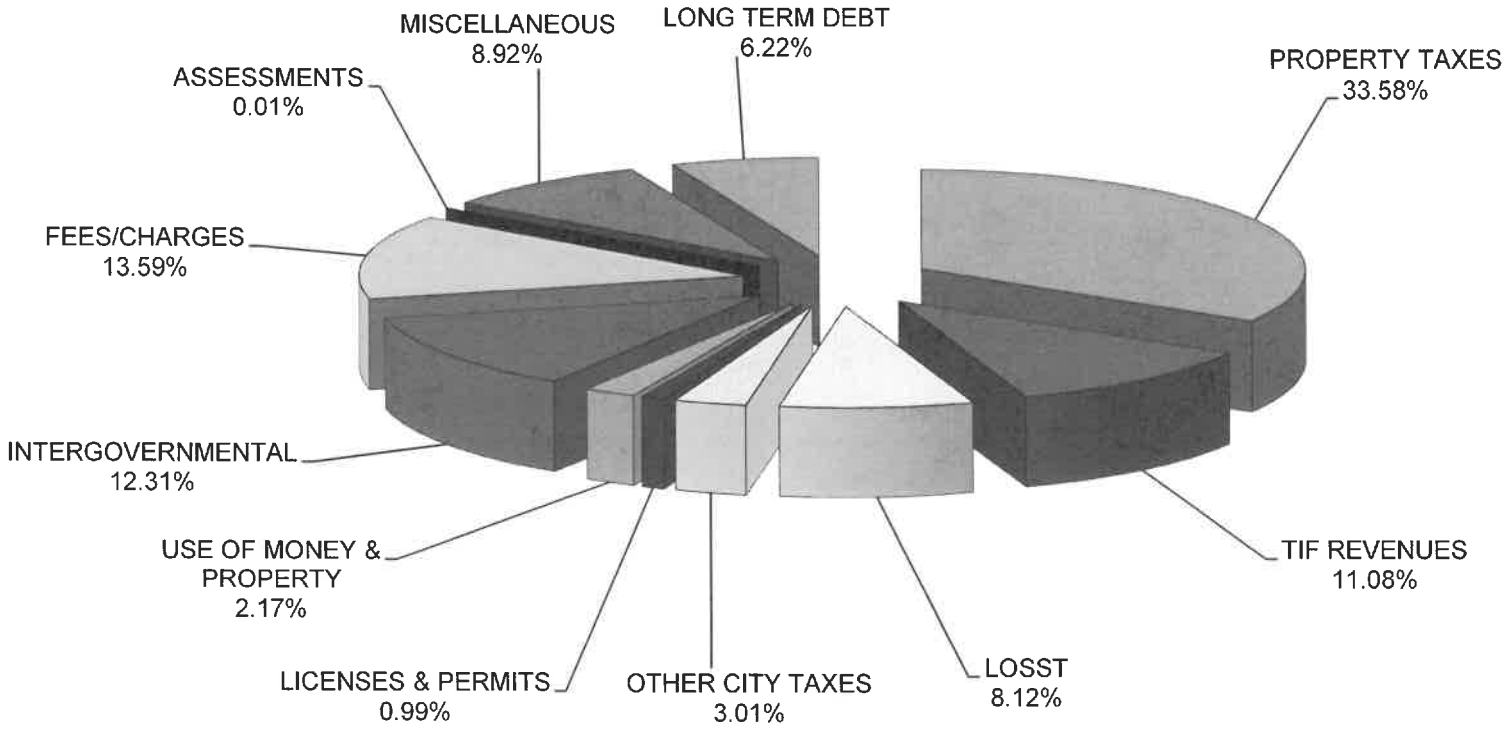
515-222-3600
phone number

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	59,978,003	57,410,675	56,975,523
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	**3**	59,978,003	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	19,877,002	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	21,980,022	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	81,404,629	160,920,942	117,115,634
Total Revenues and Other Sources	**15**	259,990,731	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	81,404,629	160,920,942	117,115,634
Total ALL Expenditures/Transfers Out	**28**	279,055,316	463,399,355	302,012,083
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	**29**	-19,064,585	-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**	211,763,184	230,827,769	348,464,741

CITY OF WEST DES MOINES

2020-21 FY REVENUES



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

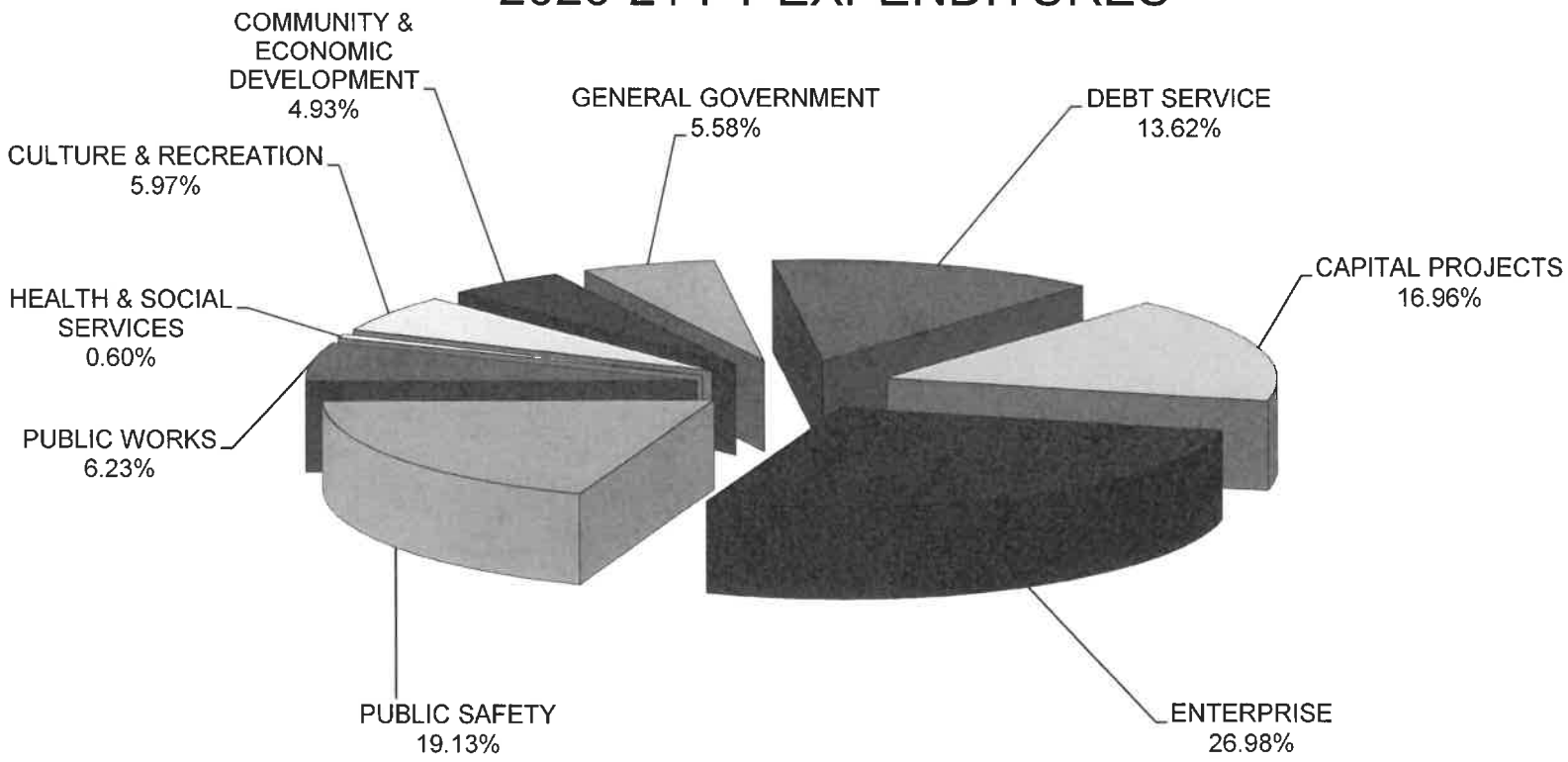
REVENUES DETAIL

Fiscal Year Ending 2021

(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)
									Fiscal Years		
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	43,889,411	4,309,038		11,779,554	0			59,978,003	57,410,675	56,975,523
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes *(line 1 minus line 2)*	3	43,889,411	4,309,038		11,779,554	0			59,978,003	57,410,675	56,975,523
Delinquent Property Taxes	4								0	0	16,292
TIF Revenues	5			19,782,703					19,782,703	16,052,263	17,702,649
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	403,724	39,642		95,636	0			539,002	568,277	610,667
Utility franchise tax *(Iowa Code Chapter 364.2)*	7	244,000							244,000	235,000	252,353
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11	4,600,000							4,600,000	4,550,000	4,450,775
Other ***Local Option Taxes***	12		14,494,000						14,494,000	14,150,342	2,417,836
Subtotal - Other City Taxes *(lines 6 thru 12)*	13	5,247,724	14,533,642		95,636	0			19,877,002	19,503,619	7,731,631
Licenses & Permits	***14***	1,764,500							1,764,500	1,755,800	2,198,743
Use of Money & Property	***15***	1,307,500	160,600	45,000	80,000			2,289,526	3,882,626	1,960,069	5,563,154
Intergovernmental:											
Federal Grants & Reimbursements	***16***	12,000	417,407			600,000			1,029,407	2,896,595	772,500
Road Use Taxes	***17***		8,202,085						8,202,085	7,688,461	8,258,530
Other State Grants & Reimbursements	***18***	1,821,953	428,966	0	464,501	0		0	2,715,420	3,786,451	3,672,157
Local Grants & Reimbursements	***19***	3,385,141	52,500					6,595,469	10,033,110	8,075,528	9,999,805
Subtotal - Intergovernmental *(lines 16 thru 19)*	20	5,219,094	9,100,958	0	464,501	600,000		6,595,469	21,980,022	22,447,035	22,702,992
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							11,777,350	11,777,350	12,428,419	11,226,357
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							2,268,400	2,268,400	2,203,333	2,039,811
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							3,723,000	3,723,000	3,140,000	2,909,546
Other Fees & Charges for Service	33	6,276,485	45,000					173,315	6,494,800	5,802,500	6,829,122
Subtotal - Charges for Service *(lines 21 thru 33)*	34	6,276,485	45,000		0	0	0	17,942,065	24,263,550	23,574,252	23,004,836
Special Assessments	35					20,000			20,000	125,000	135,216
Miscellaneous	***36***	1,113,350	258,500			375,000		14,182,846	15,929,696	11,453,966	20,267,818
Other Financing Sources:											
Regular Operating Transfers In	37	14,407,670	367,171		350,700	25,435,665		18,455,000	59,016,206	147,275,798	98,802,803
Internal **TIF** Loan Transfers In	38			1,239,189	14,029,234	7,120,000			22,388,423	13,645,144	18,312,831
Subtotal ALL Operating Transfers In	39	14,407,670	367,171	1,239,189	14,379,934	32,555,665	0	18,455,000	81,404,629	160,920,942	117,115,634
Proceeds of Debt *(Excluding TIF Internal Borrowing)*	40					11,078,000			11,078,000	30,520,310	37,242,452
Proceeds of Capital Asset Sales	41	30,000							30,000	38,452	431,248
Subtotal-Other Financing Sources *(lines 38 thru 40)*	42	14,437,670	367,171	1,239,189	14,379,934	43,633,665	0	18,455,000	92,512,629	191,479,704	154,789,334
Total Revenues except for beginning fund balance *(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)*	43	79,255,734	28,774,909	21,066,892	26,799,625	44,628,665	0	59,464,906	259,990,731	345,762,383	311,088,188
Beginning Fund Balance July 1	44	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
TOTAL REVENUES & BEGIN BALANCE *(lines 42+43)*	45	107,242,689	43,747,803	25,067,869	28,151,765	44,975,911	0	241,632,463	490,818,500	694,227,124	650,476,824

CITY OF WEST DES MOINES

2020-21 FY EXPENDITURES



Form 631 A P1

CITY OF **West Des Moines**

Department of Management

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2021

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	Fiscal Years 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

Form 631 A P2

CITY OF West Des Moines

Department of Management

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2021

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 2021 (J)	RE-ESTIMATED 2020 (K)	ACTUAL 2019 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	25,000							25,000	25,000	6,051
Economic Development	40	1,396,877	118,800						1,515,677	2,259,478	4,331,535
Housing and Urban Renewal	41	388,886	623,715						1,012,601	1,088,639	1,080,098
Planning & Zoning	42	1,336,888							1,336,888	1,379,602	1,316,758
Other Com & Econ Development	43	3,183,408		1,191,142					4,374,550	6,118,858	150,410
TIF Rebates	44			1,473,623					1,473,623	0	1,675,346
TOTAL *(lines 39 - 44)*	45	6,331,059	742,515	2,664,765			0		9,738,339	10,871,577	8,560,198
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,397,128							1,397,128	1,389,975	1,254,081
Clerk, Treasurer, & Finance Adm.	47	1,627,807							1,627,807	1,540,049	1,330,711
Elections	48								0	25,000	23,319
Legal Services & City Attorney	49	882,211							882,211	892,846	642,509
City Hall & General Buildings	50	398,565							398,565	418,650	1,705,648
Tort Liability	51	725,390							725,390	735,500	465,399
Other General Government	52	5,991,140							5,991,140	5,314,239	4,518,013
TOTAL *(lines 46 - 52)*	53	11,022,241	0	0			0		11,022,241	10,316,259	9,939,680
DEBT SERVICE	54		203,661		26,719,625				26,923,286	30,637,725	26,605,576
Gov Capital Projects	55					26,410,665			26,410,665	62,650,951	17,513,839
TIF Capital Projects	56					7,120,000			7,120,000	51,884,543	39,268,270
TOTAL CAPITAL PROJECTS	57	0	0	0		33,530,665	0		33,530,665	114,535,494	56,782,109
TOTAL Government Activities Expenditures *(lines 11+22+30+38+45+53+54+57)*	58	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	59								0	0	0
Sewer Utility	60							9,200,167	9,200,167	9,831,837	9,948,020
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							2,284,400	2,284,400	2,212,333	2,049,135
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68							2,193,772	2,193,772	2,185,535	2,359,455
Other Business Type (city hosp., ISF, parking, etc.)	69							21,212,134	21,212,134	15,961,645	15,638,285
Enterprise DEBT SERVICE	70							1,388,776	1,388,776	1,301,775	133,095
Enterprise CAPITAL PROJECTS	71							17,055,000	17,055,000	46,392,667	1,745,091
Enterprise **TIF** CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures *(lines 59 - 73)*	73							53,334,249	53,334,249	77,885,792	31,873,081
TOTAL ALL EXPENDITURES *(lines 58+74)*	74	75,761,444	5,639,939	2,664,765	26,719,625	33,530,665	0	53,334,249	197,650,687	302,478,413	184,896,449
Regular Transfers Out	75	6,382,092	34,167,514		350,700	10,960,900		7,155,000	59,016,206	147,275,798	98,802,803
Internal **TIF** Loan / Repayment Transfers Out	76		0	22,388,423					22,388,423	13,645,144	18,312,831
Total ALL Transfers Out	77	6,382,092	34,167,514	22,388,423	350,700	10,960,900	0	7,155,000	81,404,629	160,920,942	117,115,634
Total Expenditures & Fund Transfers Out (lines 75+78)	78	82,143,536	39,807,453	25,053,188	27,070,325	44,491,565	0	60,489,249	279,055,316	463,399,355	302,012,083
Ending Fund Balance June 30	79	25,099,153	3,940,350	14,681	1,081,440	484,346	0	181,143,214	211,763,184	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.

Form 703

Department of Management

LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
PAGE 1

City Name: **West Des Moines**

Fiscal Year 2021

				GO - TOTAL	14,870,000	12,898,825	27,768,825	15,000	0	15,908,635	11,875,190
				NON-GO TOTAL	0	0	0	0	0	0	0
				GRAND TOTAL	14,870,000	12,898,825	27,768,825	15,000	0	15,908,635	11,875,190
	Debt Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Debt Resolution Number (D)	Principal Due FY 2021 (E)	Interest Due FY 2021 (F)	Total Obligation Due FY 2021 =(G)	Bond Reg./ Paying Agent Fees Due FY 2021 +(H)	Reductions due to Refinancing or Prepayment of Certified Debt -(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes -(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)	Registration Costs		GO				0	15,000			15,000
(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/Microsfot 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	277,150	1,052,150			1,052,150	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)	4,665,000	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	18-05-29-14	445,000	246,800	691,800				691,800
(18)	G.O. Bonds 2018B - ECP (Ashworth)	12,540,000	GO	18-05-29-15	355,000	486,094	841,094			841,094	0
(19)	G.O. Bonds 2018C - ECP (Coachlight)	6,155,000	GO	18-05-26-16	100,000	218,007	318,007			318,007	0
(20)	G.O. Bonds 2018D - ECP (Osmium)	15,925,000	GO	18-05-29-17	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 (88th & Mills)	5,105,000	GO	19-06-03-19	380,000	208,200	588,200			588,200	0
(25)	G.O. Bonds 2019D - ECP (Booneville Rd)	5,320,000	GO	19-06-03-20	970,000	266,000	1,236,000			1,236,000	0
(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. Bods 2020 - ECP (Pre-Levy)	10,580,000	GO	20-02-17-16		5,718,455	5,718,455				5,718,455
(29)	FY 20-21 Commerical & Industrial Replacement		GO				0			464,501	-464,501
(30)			NO SELECTION				0				0
				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	10.99
Gross City Tax	**$ 1,312**	**$ 1,251**	**$ 1,211**
Less City Share of Homestead Tax Credit	(58)	(58)	(58)
Total City Property Tax	**$ 1,254**	**$ 1,193**	**$ 1,153**

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 $35.99

Dallas County – Waukee Schools

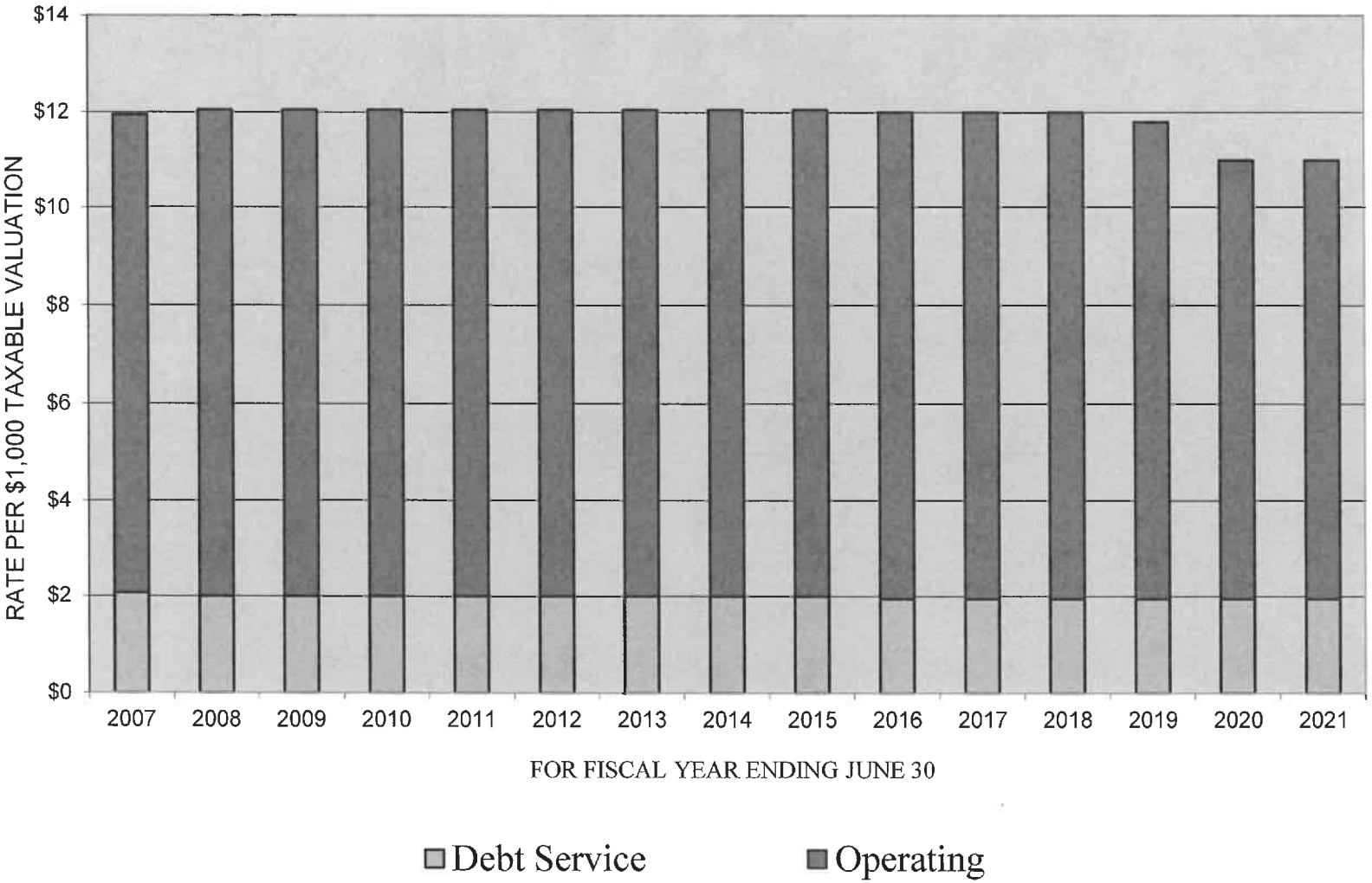
School $17.86
County 4.16
RTA 0.81
Other 1.39
City 10.99

FY 19-20 Levy $35.21

	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21
Property Tax Calculation			
Assessed Valuation	$ 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	10.99
Total City Property Tax	**$ 10,611**	**$ 9,891**	**$ 9,891**

CITY OF WEST DES MOINES

PROPERTY TAX RATES



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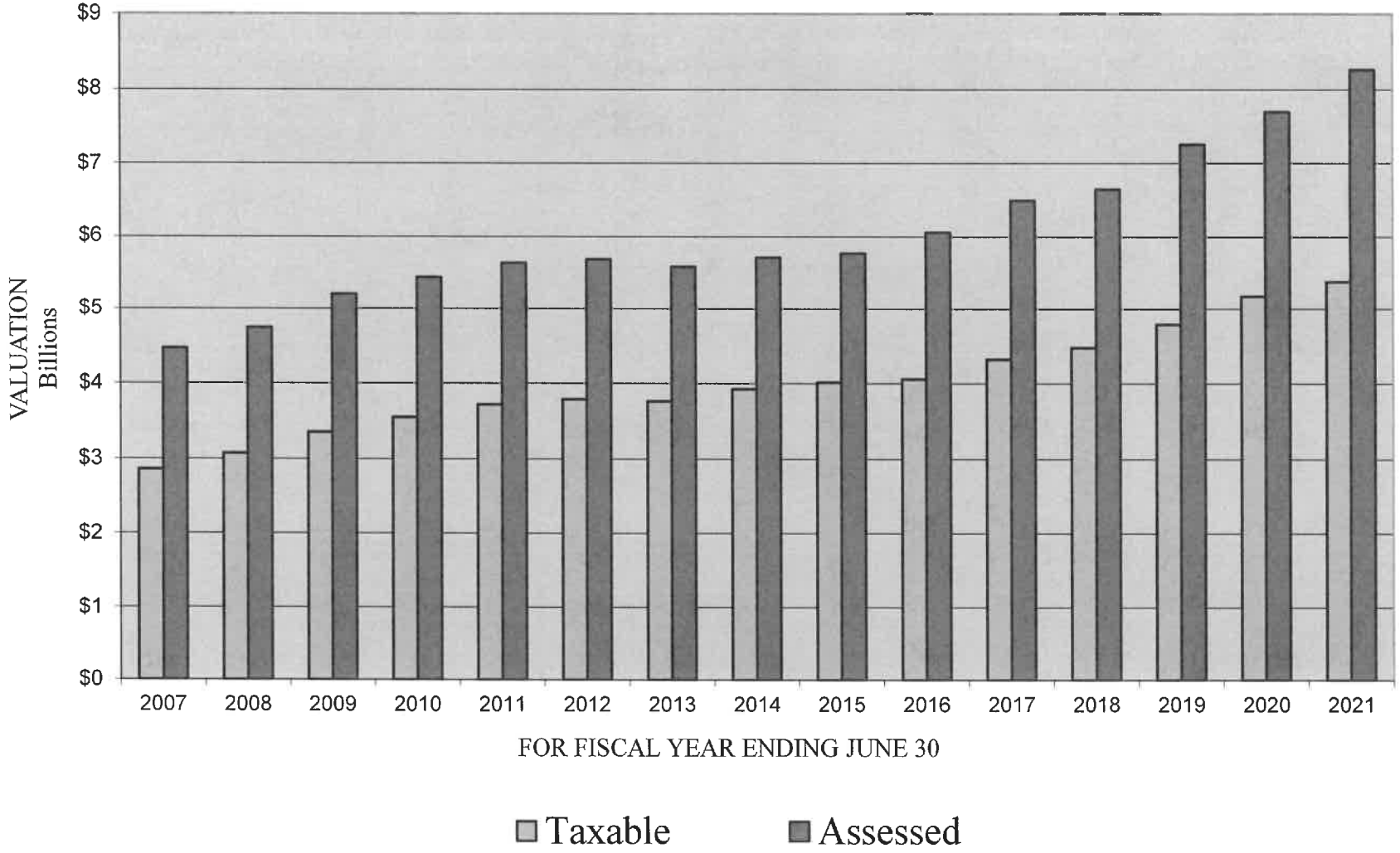
CITY OF WEST DES MOINES

PROPERTY VALUATIONS

TIF Valuations Not Included



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City of West Des Moines, Iowa
FY 2019-20

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

	POLK	DALLAS	WARREN	MADISON	TOTAL
RESIDENTIAL	1,933,632,067	810,340,595	12,999,231	23,737	2,756,995,620
MULTI-RESIDENTIAL	222,216,033	124,256,958	-	-	346,472,991
COMMERCIAL	1,068,658,868	1,102,262,164	556,290	62	2,171,477,384
INDUSTRIAL	41,972,329	-		-	41,972,329
RAILROADS	5,470,685	2,944,168		-	8,414,853
UTILITIES - GAS/ELECTRIC	48,858,528	185,427		-	49,043,955
UTILITIES - OTHER	5,736,336	1,208,089	162,926	12,161	7,119,512
OTHER	-	-	-	-	-
SUB-TOTAL	3,326,544,836	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	**3,324,166,868**	**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	1,348,928				1,348,928
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		126,876,614			126,876,614
Val-Gate					-
Mills Crossing/Glennan Sq					
Midtown	1,295,752				1,295,752
Alluvion	217,031,832				217,031,832
Coachlight		78,000,003			78,000,003
8300 Mills					-
Grand Ridge	720,007				720,007
Osmium	-	-	89,465,220	22,625,488	112,090,708
TOTAL TIF DISTRICTS	**224,937,536**	**374,429,095**	**89,465,220**	**22,625,488**	**711,457,339**
TOTAL FOR DEBT SERVICE	**3,549,104,404**	**2,414,898,660**	**103,176,259**	**22,661,448**	**6,089,840,771**
TOTAL AG	1,843,746	4,134,266	898,349	187,656	7,064,017
GRAND TOTAL	**3,550,948,150**	**2,419,032,926**	**104,074,608**	**22,849,104**	**6,096,904,788**
			Population (2018 Estimate)		66,641
			Taxable Valuation per Capita		91,489

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

	POLK	DALLAS	WARREN	MADISON	TOTAL
RESIDENTIAL	3,511,255,273	1,635,708,831	23,603,100	43,100	5,170,610,304
MULTI-RESIDENTIAL	312,108,492	177,931,621	-	-	490,040,113
COMMERCIAL	1,190,935,003	1,242,979,081	10,558,680	2,514,012	2,446,986,776
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	5,736,336	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					
Globla Aviation					
Jordan Creek					
Ashworth Road					
Fuller Road					
EP True Parkway					
Woodland Hills					
Val-Gate					
Mills Crossing/Glennan Sq					
Midtown					
Alluvion					
Coachlight					
8300 Mills					
Grand Ridge					
Osmium					
TOTAL TIF DISTRICTS	**246,285,784**	**374,429,095**	**89,465,220**	**22,625,488**	**732,805,587**
DEBT SVC TOT	**5,413,399,330**	**3,435,152,711**	**123,782,518**	**25,194,761**	**8,997,529,320**
TOTAL AG	2,262,735	5,073,710	1,102,500	230,300	8,669,245
GRAND TOTAL	**5,415,662,065**	**3,440,226,421**	**124,885,018**	**48,050,549**	**9,006,198,565**
				Population (2018 Estimate)	66,641
				Total Valuation Per Capita	135,145

Total Valuation By Tax Increment District Information Is Not Available, Only The Total Tax Increment Valuation By County Is Provided.

REGULAR TAX RATE	11.79000	
	200	11,875,190
	190	1,452,164
	400	2,586,183
	495	310,333
	150	707,010
	100	43,564,906
AG LAND TAX RATE	3.00375	21,219
TOTAL PROPERTY TAXES LEVIED		60,517,003

DEBT SERVICE	1.95000
EMERGENCY LEVY	0.27000
FIRE/POLICE RETIREMENT	0.48085
EMPLOYEE BENEFITS	0.05770
TORT/LIABILITY INSURANCE	0.13140
GENERAL FUND	8.10000
TOTAL TAX RATE	**10.9900**

HOMESTEADS

Polk County	10,183
Dallas County	3,648
Warren County	58
Madison County	0
Total Homesteads	13,889

EACH ADDITIONAL $.01 TO THE TAX RATE WILL YIELD 53,784
(NON DEBT SERVICE)

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

CONSTITUTIONAL DEBT LIMIT (5% of Actual Property Value)	450,309,928
OUTSTANDING GO DEBT (6/30/19)	184,720,000
	41.02%

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%**