CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION

ITEM: Resolution Approving FY 2022-23 Operating and Capital Budgets **DATE:** March 21, 2022

FINANCIAL IMPACT: The FY 2022-23 fiscal budgets are comprised of basic operating expenditures totaling $89,342,126, proprietary expenses of $77,919,711, debt service expenditures of $37,218,444 and capital improvement expenditures of $54,500,500, for a total budget of $258,980,781.

BACKGROUND: The FY 2022-23 Operating and Capital Budgets, as proposed, are a product of numerous meetings involving elected officials and staff, during which various revenues, expenditures, and projects were reviewed. Included in the list of meetings were full-Council workshops held on Tuesday, January 18, 2022, (rate setting) Saturday, February 5, 2022, (operating expenditures) and Monday, February 7, 2022 (capital projects). The proposed budgets consist of several initiatives designed to maintain service levels while maintaining the current tax levy rate.

FY 2022-23 Budget Highlights

The proposed budget maintains the property tax rate at $10.95 per thousand of taxable valuation.

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 over $12.57 million in collections from Dallas County and Polk County in FY 2022-23, the City's levy rate will be reduced as follows:

Levies:	
General Fund	$ 10.15
Police/Fire Retirement	0.53
Debt Service	1.91
Total Levy Required	**$ 12.59**
Less:	
LOSST Property Tax Reduction applied	<1.07>
LOSST City Uses applied	<0.57>
FY 22-23 City Tax Rate	**$ 10.95**

Summary of Expenditures:

- The proposed FY 2022-23 budget includes the addition of fifteen (15) full-time employee positions, five (5) of which would be entirely paid by the General Fund:
  - The Police Department will be adding two (2) Police Officers to the patrol division to support the growth in the community, specifically an increase in land mass to patrol and an increase in population that is driving the number of calls for service. These two positions will start mid-year (no earlier than January 1, 2023).
  - The Fire Department will be adding two (2) Firefighters to the suppression division to support the increased growth of the City, specifically to the south, as the City foresees a need to open and staff

a new station in that area in the future. These positions will start mid-year (no earlier than January 1, 2023).

- The Emergency Medical Services department will be adding four (4) positions in the EMS Alliance operations division, two (2) paramedics and two (2) paramedic lieutenants. These new positions will support the increased call volume, decrease the need for overtime for existing staff, and help avoid potential overtime burnout for existing staff. Approximately 50% of the cost of these new positions would be reimbursed by UnityPoint Health-Des Moines through the Iowa EMS Alliance service agreement.

- Westcom Dispatch will be adding a total of (4) positions, one (1) Logistics Supervisor and three (3) Dispatchers. The Logistics Supervisor is needed to reduce the increased workload on the current Assistant Chief of Logistics. The position should increase efficiencies, help plan for future growth, and lessen the role of each participating city's respective IT departments to perform Westcom-related radio and mobile data computer support. The addition of the Dispatchers is in response to a dramatic increase in 911 call activity as all of the Westcom cities are experiencing growth. One of the Dispatchers will start in July of 2022, while two will start no earlier than January 1, 2023. West Des Moines' share of expenses for these new positions will be approximately 40% with the other Westcom cities covering the remainder.

- Public Services will be adding two (2) positions, an Operations Specialist in the traffic division and a Utility Locator in the sanitary sewer division. The operations specialist will provide support for the increased growth in street signage and pavement markings and help support tasks for unimproved roads. The utility locator is needed to respond to the increase in the number of the one-call locates. The locate requests have substantially increased with the construction of the city's fiber conduit network. Currently, the department takes higher-pay-grade traffic signal technicians away from their regular duties to perform locates. The Utility Locator will be paid from the Sewer Enterprise Fund.

- Community and Economic Development will be adding one (1) new position, a Community & Economic Development Coordinator. It is proposed that this position will be funded for FY 2023 from the newly established WDM Housing Fund, supplemented by TIF revenue. Staff believes this position will initially work primarily on the new housing program.

- The budget includes approximately 290 employees covered under bargaining unit agreements and 252 full-time equivalent non-union employees.

- Four of the five employee bargaining units are under contract into FY 2022-23, with final one, IPAFF-EMS, to be approved soon. Due to the timing of the agreement's the complete terms for only one of the contracts, Teamsters-Police, has been factored into the City's budgeted personnel costs. Staff will monitor and a future amendment may be needed. Terms of these contracts follows:

Bargaining Unit	Wage and Salary Adjustment
AFSCME-Dev Services & Engineering	3.50% on July 1, 2022
IAPFF-EMS	3.50% on July 1, 2022
IAPFF-Fire	4.00% on July 1, 2022
IUOE-Public Services & Engineering	3.50% on July 1, 2022
Teamsters-Police	4.00% on July 1, 2022

In addition, other bargaining unit employees are eligible to receive increases (dependent upon performance and employee classification). A large majority of these increases are included in the budget and it is expected that these adjustments will not cause the overall amount budgeted for wages and salaries to change.

- Non-union employees who have not reached the maximum pay level may receive an increase based on job performance. An estimate of these potential adjustments is factored into the budget.

- 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 for FY 2022-23 will be 23.90% as compared to 26.18% for FY 2021-22. The proposed budget also reflects no change in the contribution rate for Iowa Public Employees Retirement System (IPERS) for regular class employees and employees in the protective class (EMS staff and part-time fire fighters). The City's contribution rate for IPERS regular employees will remain at 9.44% for FY 2022-23 and protective class employees will remain at 9.31% in FY 2022-23. Nearly all pension guidelines are under the purview of the State.

- The proposed budget includes Police Department operating expenditures of $15,851,139, an increase of $594,857 (+3.9%) over the FY 2021-22 Police Department budget of $15,256,282. The increase is primarily due to wage adjustments in the bargaining agreement and an increase in operating costs.

- The budget assumes that the City will receive approximately $8.6 million dollars in Road Use Tax Funds during FY 2022-23. Approximately $6.7 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 2022-23 Capital Improvement Plan includes the following major projects:
  - Grand Avenue – Grand Prairie Parkway to 115th Street
  - Grand Avenue – 88th Street to Grand Prairie Parkway
  - Grand Prairie Parkway – Grand Avenue to Raccoon River Drive
  - Stagecoach Drive – Jordan Creek Parkway to 78th Street
  - South Sewer Segment 3 & 8
  - Fiber Conduit Project

- Even with this planned annual deficit, the projected Uncommitted General Fund composite balance on June 30, 2023 will be $36,314,938 (44.70% of annual operating expenditures). This balance leaves ample funds for meeting unexpected revenue shortfalls or meeting demands on future fund resources. The projected reserve balance follows the policy adopted by the Council in 2021 which requires a balance over 30%, which is a benchmark for AAA-rated bonds.

RECOMMENDATION:

1. Motion to adopt Resolution approving the FY 2022-23 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
Appropriations/Finance	
Legal	
Agenda Acceptance	

PUBLICATION(S) (if applicable)

Published In	The Des Moines Register
Dates(s) Published	March 4, 2022

SUBCOMMITTEE REVIEW (if applicable)

Committee	Council Workshops		
Date Reviewed	Jan 18, Feb 5, Feb 7, 2022		
Recommendation	Yes	No	Split

RESOLUTION

A RESOLUTION ADOPTING PROPOSED ANNUAL BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2023.

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, 2023, before the final certification date; and

WHEREAS, on March 21, 2022 the City Council held the public hearing to consider the City's proposed annual budget for the fiscal year ending June 30, 2023 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 4, 2022; and

WHEREAS, those residents and taxpayers of the City interested in the City's proposed annual budget for the fiscal year ending June 30, 2023, 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, 2023 is hereby closed.

PASSED AND APPROVED this 21st day of March, 2022.

_____
Russ Trimble, Mayor

ATTEST:

_____
Ryan T. Jacobson, CMC
City Clerk

FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023
ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES
The City of : WEST DES MOINES County Name: POLK COUNTY, DALLAS, MADISON, WARREN
Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

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.

		With Gas & Electric		Without Gas & Electric
Regular	2a	5,879,585,882	2b	5,811,673,398
DEBT SERVICE	3a	6,733,509,177	3b	6,665,596,693
Ag Land	4a	6,466,779		

City Number: 77-727
Last Official Census: 68,723

TAXES LEVIED

Purpose	Dollar Limit	ENTER FIRE DISTRICT RATE BELOW			Request with Utility Replacement	Property Taxes Levied		Rate
Regular General levy	8.10000			5	47,624,646	47,074,555	43	8.10000
Non-Voted Other Permissible Levies								
Contract for use of Bridge	0.67500			6		0	44	0.00000
Opr & Maint publicly owned Transit	0.95000			7		0	45	0.00000
Rent, Ins. Maint of Civic Center	Amt Nec			8		0	46	0.00000
Opr & Maint of City owned Civic Center	0.13500			9		0	47	0.00000
Planning a Sanitary Disposal Project	0.06750			10		0	48	0.00000
Aviation Authority (under sec.330A.15)	0.27000			11		0	49	0.00000
Levee Impr. fund in special charter city	0.06750			13		0	51	0.00000
Liability, property & self insurance costs	Amt Nec			14	746,597	737,966	52	0.12698
Support of a Local Emerg.Mgmt.Comm.	Amt Nec			462		0	465	0.00000
Voted Other Permissible Levies								
Instrumental/Vocal Music Groups	0.13500			15		0	53	0.00000
Memorial Building	0.81000			16		0	54	0.00000
Symphony Orchestra	0.13500			17		0	55	0.00000
Cultural & Scientific Facilities	0.27000			18		0	56	0.00000
County Bridge	As Voted			19		0	57	0.00000
Missi or Missouri River Bridge Const.	1.35000			20		0	58	0.00000
Aid to a Transit Company	0.03375			21		0	59	0.00000
Maintain Institution received by gift/devise	0.20500			22		0	60	0.00000
City Emergency Medical District	1.00000			463		0	466	0.00000
Support Public Library	0.27000			23		0	61	0.00000
Unified Law Enforcement	1.50000			24		0	62	0.00000
Total General Fund Regular Levies (5 thru 24)				25	48,371,243	47,812,521		
Ag Land	3.00375			26	19,425	19,425	63	3.00375
Total General Fund Tax Levies (25 + 26)				27	48,390,668	47,831,946		
Special Revenue Levies								
Emergency (if general fund at levy limit)	0.27000			28	1,587,470	1,569,152	64	0.27000
Police & Fire Retirement	Amt Nec			29	3,092,717	3,056,998		0.52601
FICA & IPERS (if general fund at levy limit)	Amt Nec			30		0		0.00000
Other Employee Benefits	Amt Nec			31	100,012	98,857		0.01701
Total Employee Benefit Levies (29,30,31)				32	3,192,729	3,155,855	65	0.54302
Sub Total Special Revenue Levies (28+32)				33	4,780,199	4,725,007		
As Req		**With Gas & Elec Valuation**	**Without Gas & Elec Valuation**					
SSMID 1		0	0	34		0	66	0.00000
SSMID 2		0	0	35		0	67	0.00000
SSMID 3		0	0	36		0	68	0.00000
SSMID 4		0	0	37		0	69	0.00000
SSMID 5		0	0	555		0	565	0.00000
SSMID 6		0	0	556		0	566	0.00000
SSMID 7		0	0	1177		0	1179	0.00000
SSMID 8		0	0	1185		0	1187	0.00000
Total Special Revenue Levies				39	4,780,199	4,725,007		
Debt Service Levy 76.10(6)	Amt Nec			40	12,860,993	12,731,290	70	1.91000
Capital Projects (Capital Improv. Reserve)	0.67500			41		0	71	0.00000
Total Property Taxes (27+39+40+41)				42	66,031,860	65,288,243	72	10.95000

(Signature) (Date) (County Auditor) (Date)

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2022 - June 30, 2023

City of: WEST DES MOINES

The City Council will conduct a public hearing on the proposed Budget at: Council Chambers at City Hall Meeting Date: 3/21/2022 Meeting Time: 05:30 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of , any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult https://dom.iowa.gov/local-gov-appeals.

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.

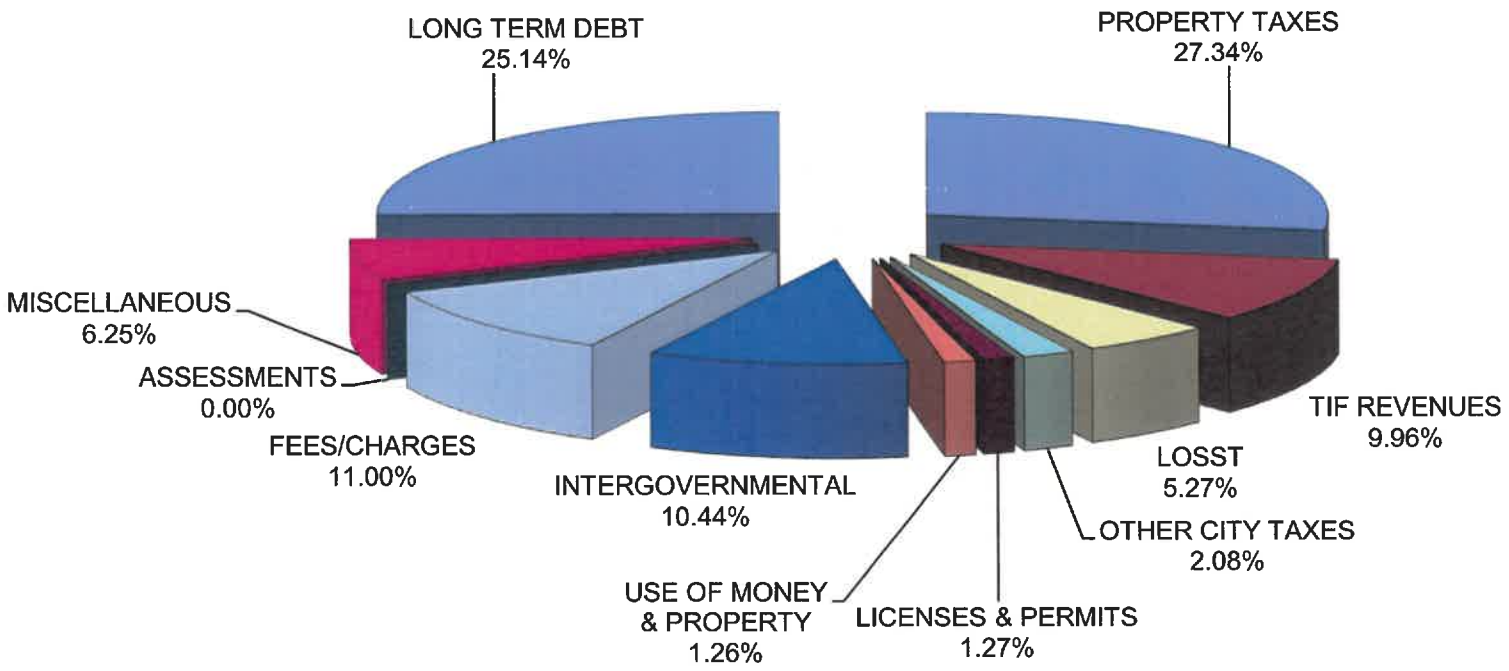
Phone Number
(515) 222-3600

City Clerk/Finance Officer's NAME
Tim Stiles

		Budget FY 2023	Re-estimated FY 2022	Actual FY 2021
Revenues & Other Financing Sources				
Taxes Levied on Property	1	65,288,243	62,376,085	59,916,186
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	65,288,243	62,376,085	59,916,186
Delinquent Property Taxes	4	0	0	378,381
TIF Revenues	5	23,781,974	22,104,851	19,753,584
Other City Taxes	6	17,542,375	15,396,489	12,961,988
Licenses & Permits	7	3,027,100	3,055,550	4,486,165
Use of Money and Property	8	3,015,566	3,806,253	1,334,964
Intergovernmental	9	24,926,391	30,090,421	29,201,721
Charges for Fees & Service	10	26,265,847	26,109,782	27,087,116
Special Assessments	11	10,000	20,000	18,759
Miscellaneous	12	14,933,196	14,140,552	40,087,789
Other Financing Sources	13	60,047,796	100,331,000	21,123,449
Transfers In	14	135,219,377	173,016,882	82,575,527
Total Revenues and Other Sources	15	374,057,865	450,447,865	298,925,629
Expenditures & Other Financing Uses				
Public Safety	16	40,182,875	38,795,559	34,208,075
Public Works	17	13,036,695	12,514,002	11,199,018
Health and Social Services	18	1,497,388	1,425,215	1,038,269
Culture and Recreation	19	13,096,324	12,429,371	10,078,157
Community and Economic Development	20	9,083,080	9,841,827	8,801,652
General Government	21	12,281,124	11,868,213	10,343,646
Debt Service	22	37,383,084	33,685,136	30,926,730
Capital Projects	23	54,500,500	104,155,437	42,163,088
Total Government Activities Expenditures	24	181,061,070	224,714,760	148,758,635
Business Type / Enterprises	25	77,919,711	98,346,945	40,473,482
Total ALL Expenditures	26	258,980,781	323,061,705	189,232,117
Transfers Out	27	135,219,377	173,016,882	82,575,527
Total ALL Expenditures/Transfers Out	28	394,200,158	496,078,587	271,807,644
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-20,142,293	-45,630,722	27,117,985
Beginning Fund Balance July 1	30	294,926,942	340,557,664	313,439,679
Ending Fund Balance June 30	31	274,784,649	294,926,942	340,557,664

CITY OF WEST DES MOINES

2022-23 FY REVENUES

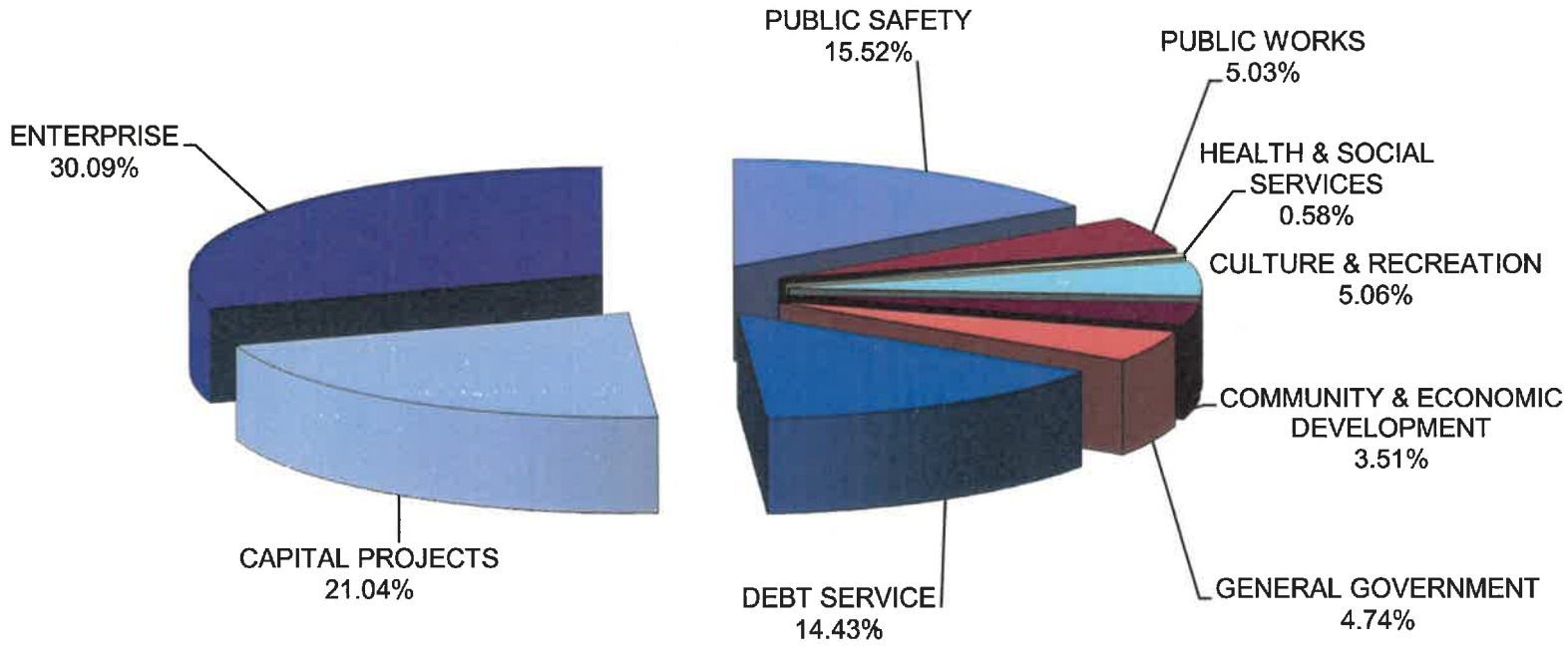


REVENUES DETAIL
City Name: WEST DES MOINES
Fiscal Year July 1, 2022 - June 30, 2023

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	47,831,946	4,725,007		12,731,290	0			65,288,243	62,376,085	59,916,186
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	47,831,946	4,725,007		12,731,290	0			65,288,243	62,376,085	59,916,186
Delinquent Property Taxes	4								0	0	378,381
TIF Revenues	5			23,781,974					23,781,974	22,104,851	19,753,584
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	558,722	55,192		129,703	0			743,617	627,434	549,537
Utility francise tax (Iowa Code Chapter 364.2)	7	220,000							220,000	228,000	231,178
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	0
Hotel/Motel Taxes	11	4,000,000							4,000,000	2,982,019	2,743,692
Other Local Option Taxes	12		12,578,748						12,578,748	11,559,036	9,437,581
Subtotal - Other City Taxes (lines 6 thru 12)	13	4,778,722	12,633,940		129,703	0			17,542,365	15,396,489	12,961,988
Licenses & Permits	14	3,026,600						500	3,027,100	3,055,550	4,486,165
Use of Money & Property	15	646,976	12,601					2,355,989	3,015,566	3,806,253	1,334,964
Intergovernmental:											
Federal Grants & Reimbursements	16	12,000	359,146			2,375,000			2,746,146	9,030,712	6,931,900
Road Use Taxes	17		8,659,098						8,659,098	8,623,173	9,435,343
Other State Grants & Reimbursements	18	2,008,747	493,219	113,439	531,411	480,000			3,626,816	3,881,242	4,303,330
Local Grants & Reimbursements	19	2,975,269	1,127,872			225,000		5,566,190	9,894,331	8,555,294	8,531,148
Subtotal - Intergovernmental (lines 16 thru 19)	20	4,996,016	10,639,335	113,439	531,411	3,080,000		5,566,190	24,926,391	30,090,421	29,201,721
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							12,209,494	12,209,494	12,677,168	12,169,820
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							2,503,000	2,503,000	2,298,200	2,277,827
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							4,437,176	4,437,176	4,101,700	3,981,788
Other Fees & Charges for Service	33	6,687,950	68,000					360,227	7,116,177	7,032,714	8,657,681
Subtotal - Charges for Service (lines 21 thru 33)	34	6,687,950	68,000		0	0	0	19,509,897	26,265,847	26,109,782	27,087,116
Special Assessments	35					10,000			10,000	20,000	18,759
Miscellaneous	36	1,212,725	372,780			10,000		13,337,691	14,933,196	14,140,552	40,087,789
Other Financing Sources:											
Regular Operating Transfers In	37	15,412,616	1,958,160		2,831,023	51,400,500		41,943,668	113,545,967	153,553,855	65,784,171
Internal TIF Loan Transfers In	38			678,393	20,995,017				21,673,410	19,463,027	16,791,356
Subtotal ALL Operating Transfers In	39	15,412,616	1,958,160	678,393	23,826,040	51,400,500	0	41,943,668	135,219,377	173,016,882	82,575,527
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					59,992,796			59,992,796	100,321,000	21,178,607
Proceeds of Capital Asset Sales	41	25,000						30,000	55,000	10,000	-55,158
Subtotal-Other Financing Sources (lines 38 thru 40)	42	15,437,616	1,958,160	678,393	23,826,040	111,393,296	0	41,973,668	195,267,173	273,347,882	103,698,976
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	84,618,551	30,409,823	24,573,806	37,218,444	114,493,296	0	82,743,935	374,057,855	450,447,865	298,925,629
Beginning Fund Balance July 1	44	41,796,569	783,484	9,598,692	1,960,687	27,156,941	0	213,630,569	294,926,942	340,557,664	313,439,679
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	126,415,120	31,193,307	34,172,498	39,179,131	141,650,237	0	296,374,504	668,984,797	791,005,529	612,365,308

CITY OF WEST DES MOINES

2022-23 FY EXPENDITURES



EXPENDITURES SCHEDULE PAGE 1
City Name: WEST DES MOINES
Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
PUBLIC SAFETY											
Police Department/Crime Prevention	1	13,558,688	2,292,451						15,851,139	15,256,282	13,915,630
Jail	2								0	0	0
Emergency Management	3	38,600							38,600	38,600	34,704
Flood Control	4	57,820							57,820	55,850	39,125
Fire Department	5	10,808,205	1,559,664						12,367,869	12,610,344	10,694,536
Ambulance	6	7,925,958							7,925,958	7,000,284	6,308,743
Building Inspections	7	1,386,325							1,386,325	1,333,241	1,238,206
Miscellaneous Protective Services	8								0	0	4,161
Animal Control	9	469,160							469,160	453,364	393,251
Other Public Safety	10	2,086,004							2,086,004	2,047,594	1,579,719
TOTAL (lines 1 - 10)	11	36,330,760	3,852,115				0		40,182,875	38,795,559	34,208,075
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	4,621,773							4,621,773	4,413,047	5,143,720
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		716,400						716,400	714,000	690,601
Traffic Control and Safety	15	1,436,952							1,436,952	1,345,298	1,312,083
Snow Removal	16								0	0	50,787
Highway Engineering	17	3,106,074							3,106,074	2,983,504	2,370,819
Street Cleaning	18	119,192							119,192	111,633	114,903
Airport	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21	3,036,304							3,036,304	2,946,520	1,516,105
TOTAL (lines 12 - 21)	22	12,320,295	716,400				0		13,036,695	12,514,002	11,199,018
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	1,281,188	216,200						1,497,388	1,425,215	1,038,269
TOTAL (lines 23 - 29)	30	1,281,188	216,200				0		1,497,388	1,425,215	1,038,269
CULTURE & RECREATION											
Library Services	31	4,245,226	83,000						4,328,226	3,925,019	3,473,913
Museum, Band and Theater	32								0	0	0
Parks	33	4,062,779	8,000						4,070,779	4,022,553	3,853,371
Recreation	34	4,236,087	15,000						4,251,087	4,257,155	2,427,608
Cemetery	35	16,700							16,700	19,700	14,948
Community Center, Zoo, & Marina	36	165,532							165,532	184,944	131,178
Other Culture and Recreation	37	20,000	244,000						264,000	20,000	177,139
TOTAL (lines 31 - 37)	38	12,746,324	350,000				0		13,096,324	12,429,371	10,078,157

EXPENDITURES SCHEDULE PAGE 2
City Name: WEST DES MOINES
Fiscal Year July 1, 2022 - June 30, 2023

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2023	RE-ESTIMATED 2022	ACTUAL 2021
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	11,019							11,019	12,815	7,059
Economic Development	40	1,349,770	64,000						1,413,770	1,612,676	4,442,082
Housing and Urban Renewal	41	392,997	855,606						1,248,603	2,398,810	1,455,077
Planning & Zoning	42	1,450,636							1,450,636	1,567,979	1,184,528
Other Com & Econ Development	43	3,076,530							3,076,530	2,260,625	43,628
TIF Rebates	44			1,882,522					1,882,522	1,988,922	1,669,278
TOTAL (lines 39 - 44)	45	6,280,952	919,606	1,882,522			0		9,083,080	9,841,827	8,801,652
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,387,734							1,387,734	1,409,297	1,256,237
Clerk, Treasurer, & Finance Adm.	47	1,687,365							1,687,365	1,612,847	1,391,700
Elections	48								0	20,000	53
Legal Services & City Attorney	49	954,245							954,245	897,239	769,383
City Hall & General Buildings	50	340,260							340,260	378,071	354,033
Tort Liability	51	849,500							849,500	835,390	650,510
Other General Government	52	7,062,020							7,062,020	6,715,369	5,921,730
TOTAL (lines 46 - 52)	53	12,281,124	0	0			0		12,281,124	11,868,213	10,343,646
DEBT SERVICE	54		164,640		37,218,444				37,383,084	33,685,136	30,926,730
Gov Capital Projects	55					19,975,500			19,975,500	31,888,759	32,347,561
TIF Capital Projects	56					34,525,000			34,525,000	72,266,678	9,815,527
TOTAL CAPITAL PROJECTS	57	0	0	0		54,500,500	0		54,500,500	104,155,437	42,163,088
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	81,240,643	6,218,961	1,882,522	37,218,444	54,500,500	0		181,061,070	224,714,760	148,758,635
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60							10,929,575	10,929,575	10,360,664	9,406,219
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							2,503,000	2,503,000	2,303,200	2,315,193
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68							3,689,075	3,689,075	3,172,919	2,356,430
Other Business Type (city hosp., ISF, parking, etc.)	69							21,654,393	21,654,393	22,088,645	-18,286,922
Enterprise DEBT SERVICE	70								0	0	1,408,114
Enterprise CAPITAL PROJECTS	71							37,093,668	37,093,668	53,676,517	43,274,448
Enterprise TIF CAPITAL PROJECTS	72							2,050,000	2,050,000	6,745,000	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							77,919,711	77,919,711	98,346,945	40,473,482
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	81,240,643	6,218,961	1,882,522	37,218,444	54,500,500	0	77,919,711	258,980,781	323,061,705	189,232,117
Regular Transfers Out	75	8,334,421	20,752,828		777,050	67,663,668		16,018,000	113,545,967	153,553,855	65,784,171
Internal TIF Loan / Repayment Transfers Out	76			21,673,410					21,673,410	19,463,027	16,791,356
Total ALL Transfers Out	77	8,334,421	20,752,828	21,673,410	777,050	67,663,668	0	16,018,000	135,219,377	173,016,882	82,575,527
Total Expenditures & Fund Transfers Out (lines 74+77)	78	89,575,064	26,971,789	23,555,932	37,995,494	122,164,168	0	93,937,711	394,200,158	496,078,587	271,807,644
Ending Fund Balance June 30	79	36,840,056	4,221,518	10,616,566	1,183,637	19,486,069	0	202,436,793	274,784,639	294,926,942	340,557,664

Calculation of City Property Tax Dollars for West Des Moines Residential Property

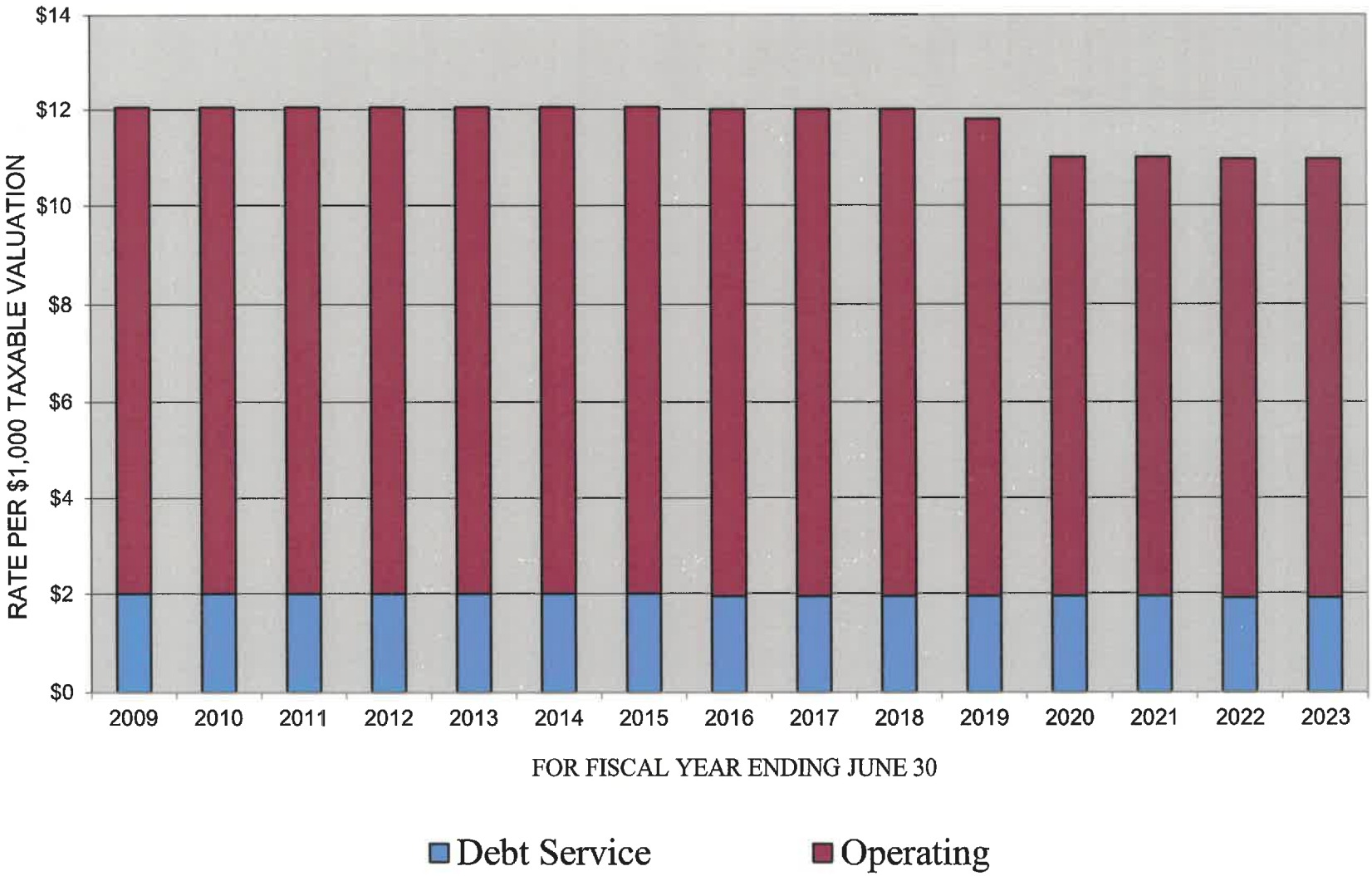
	Actual FY 2021-22	Budget FY 2022-23	Actual FY 2021-22	Budget FY 2022-23
Assessed Valuation	$ 100,000	$ 100,000	$ 150,000	$ 150,000
Rollback %	56.4094%	54.1302%	56.4094%	54.1302%
Taxable Value	$ 56,409	$ 54,130	$ 84,614	$ 81,195
City Tax Rate per $1,000	$ 10.95000	$ 10.95000	$ 10.95000	$ 10.95000
Gross City Tax	$ 617.68	$ 592.73	$ 926.52	$ 889.09
Less: City Share of Homestead Tax Credit	$ (58.00)	$ (58.00)	$ (58.00)	$ (58.00)
Total City Property Tax	**$ 559.68**	**$ 534.73**	**$ 868.52**	**$ 831.09**
Assessed Valuation	$ 200,000	$ 200,000	$ 250,000	$ 250,000
Rollback %	56.4094%	54.1302%	56.4094%	54.1302%
Taxable Value	$ 112,819	$ 108,260	$ 141,024	$ 135,326
City Tax Rate per $1,000	$ 10.95000	$ 10.95000	$ 10.95000	$ 10.95000
Gross City Tax	$ 1,235.37	$ 1,185.45	$ 1,544.21	$ 1,481.81
Less: City Share of Homestead Tax Credit	$ (58.00)	$ (58.00)	$ (58.00)	$ (58.00)
Total City Property Tax	**$ 1,177.37**	**$ 1,127.45**	**$ 1,486.21**	**$ 1,423.81**
Assessed Valuation	$ 300,000	$ 300,000	$ 350,000	$ 350,000
Rollback %	56.4094%	54.1302%	56.4094%	54.1302%
Taxable Value	$ 169,228	$ 162,391	$ 197,433	$ 189,456
City Tax Rate per $1,000	$ 10.95000	$ 10.95000	$ 10.95000	$ 10.95000
Gross City Tax	$ 1,853.05	$ 1,778.18	$ 2,161.89	$ 2,074.54
Less: City Share of Homestead Tax Credit	$ (58.00)	$ (58.00)	$ (58.00)	$ (58.00)
Total City Property Tax	**$ 1,795.05**	**$ 1,720.18**	**$ 2,103.89**	**$ 2,016.54**
Assessed Valuation	$ 400,000	$ 400,000	$ 450,000	$ 450,000
Rollback %	56.4094%	54.1302%	56.4094%	54.1302%
Taxable Value	$ 225,638	$ 216,521	$ 253,842	$ 243,586
City Tax Rate per $1,000	$ 10.95000	$ 10.95000	$ 10.95000	$ 10.95000
Gross City Tax	$ 2,470.73	$ 2,370.90	$ 2,779.57	$ 2,667.27
Less: City Share of Homestead Tax Credit	$ (58.00)	$ (58.00)	$ (58.00)	$ (58.00)
Total City Property Tax	**$ 2,412.73**	**$ 2,312.90**	**$ 2,721.57**	**$ 2,609.27**
Assessed Valuation	$ 500,000	$ 500,000	$ 550,000	$ 550,000
Rollback %	56.4094%	54.1302%	56.4094%	54.1302%
Taxable Value	$ 282,047	$ 270,651	$ 310,252	$ 297,716
City Tax Rate per $1,000	$ 10.95000	$ 10.95000	$ 10.95000	$ 10.95000
Gross City Tax	$ 3,088.41	$ 2,963.63	$ 3,397.26	$ 3,259.99
Less: City Share of Homestead Tax Credit	$ (58.00)	$ (58.00)	$ (58.00)	$ (58.00)
Total City Property Tax	**$ 3,030.41**	**$ 2,905.63**	**$ 3,339.26**	**$ 3,201.99**

Calculation of City Property Tax Dollars for West Des Moines Commercial Property

	Actual FY 2021-22	Budget FY 2022-23	Actual FY 2021-22	Budget FY 2022-23
Assessed Valuation	$ 500,000	$ 500,000	$ 1,000,000	$ 1,000,000
Rollback %	90.0000%	90.0000%	90.0000%	90.0000%
Taxable Value	$ 450,000	$ 450,000	$ 900,000	$ 900,000
City Tax Rate per $1,000	$ 10.95000	$ 10.95000	$ 10.95000	$ 10.95000
Total City Property Tax	**$ 4,928**	**$ 4,928**	**$ 9,855**	**$ 9,855**
Assessed Valuation	$ 5,000,000	$ 5,000,000	$ 10,000,000	$ 10,000,000
Rollback %	90.0000%	90.0000%	90.0000%	90.0000%
Taxable Value	$ 4,500,000	$ 4,500,000	$ 9,000,000	$ 9,000,000
City Tax Rate per $1,000	$ 10.95000	$ 10.95000	$ 10.95000	$ 10.95000
Total City Property Tax	**$ 49,275**	**$ 49,275**	**$ 98,550.0**	**$ 98,550.0**
Assessed Valuation	$ 15,000,000	$ 15,000,000	$ 20,000,000	$ 20,000,000
Rollback %	90.0000%	90.0000%	90.0000%	90.0000%
Taxable Value	$ 13,500,000	$ 13,500,000	$ 18,000,000	$ 18,000,000
City Tax Rate per $1,000	$ 10.95000	$ 10.95000	$ 10.95000	$ 10.95000
Total City Property Tax	**$ 147,825**	**$ 147,825**	**$ 197,100**	**$ 197,100**
Assessed Valuation	$ 25,000,000	$ 25,000,000	$ 30,000,000	$ 30,000,000
Rollback %	90.0000%	90.0000%	90.0000%	90.0000%
Taxable Value	$ 22,500,000	$ 22,500,000	$ 27,000,000	$ 27,000,000
City Tax Rate per $1,000	$ 10.95000	$ 10.95000	$ 10.95000	$ 10.95000
Total City Property Tax	**$ 246,375**	**$ 246,375**	**$ 295,650**	**$ 295,650**
Assessed Valuation	$ 35,000,000	$ 35,000,000	$ 40,000,000	$ 40,000,000
Rollback %	90.0000%	90.0000%	90.0000%	90.0000%
Taxable Value	$ 31,500,000	$ 31,500,000	$ 36,000,000	$ 36,000,000
City Tax Rate per $1,000	$ 10.95000	$ 10.95000	$ 10.95000	$ 10.95000
Total City Property Tax	**$ 344,925**	**$ 344,925**	**$ 394,200**	**$ 394,200**
Assessed Valuation	$ 45,000,000	$ 45,000,000	$ 50,000,000	$ 50,000,000
Rollback %	90.0000%	90.0000%	90.0000%	90.0000%
Taxable Value	$ 40,500,000	$ 40,500,000	$ 45,000,000	$ 45,000,000
City Tax Rate per $1,000	$ 10.95000	$ 10.95000	$ 10.95000	$ 10.95000
Total City Property Tax	**$ 443,475**	**$ 443,475**	**$ 492,750**	**$ 492,750**

CITY OF WEST DES MOINES

PROPERTY TAX RATES



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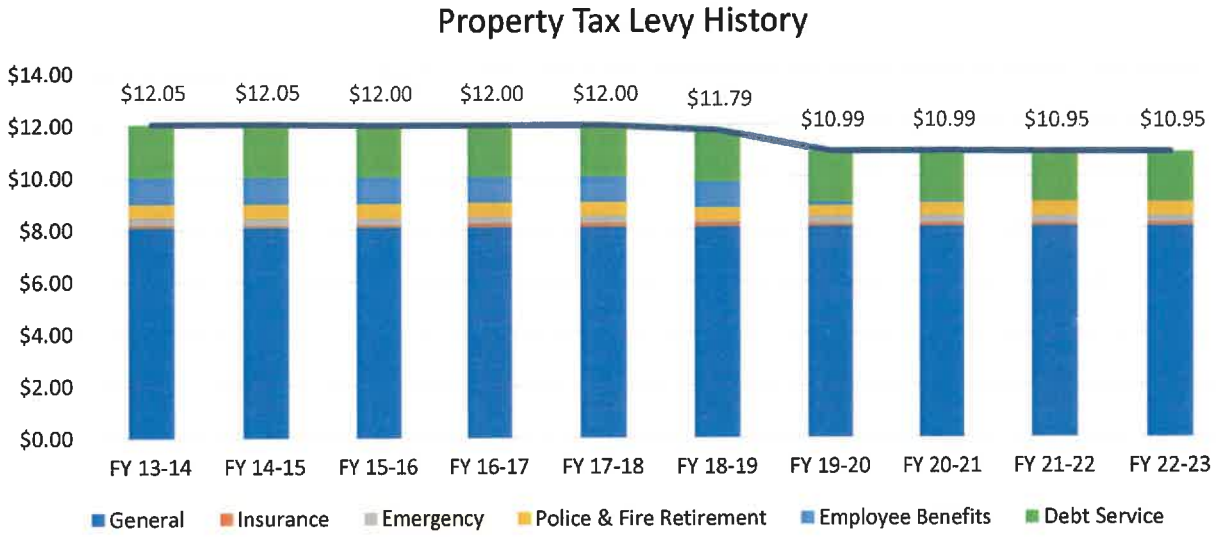
Historical West Des Moines Property Tax Rates

	Fiscal Year 2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Propery Tax Levy Rates					
General	$ 8.10000	$ 8.10000	$ 8.10000	$ 8.10000	$ 8.10000
Insurance	0.16478	0.11457	0.13145	0.11448	0.12698
Emergency	0.06000	0.27000	0.27000	0.27000	0.27000
Police & Fire Retirement	0.51405	0.40431	0.48085	0.55218	0.52602
Other Employee Benefits	1.00117	0.15112	0.05770	0.00334	0.01700
Debt Service	1.95000	1.95000	1.95000	1.91000	1.91000
Total Property Tax Levy Rate	**$ 11.79000**	**$ 10.99000**	**$ 10.99000**	**$ 10.95000**	**$ 10.95000**
Increase (Decrease)	$ (0.21)	$ (0.80)	$ -	$ (0.04)	$ -
Other Levy Rates					
Ag Land	$ 3.00375	$ 3.00375	$ 3.00375	$ 3.00375	$ 3.00375
Property Tax Dollars By Levy					
General	$ 38,766,564	$ 41,916,749	$ 43,564,906	$ 45,467,771	$ 47,624,646
Insurance	788,636	592,913	707,010	642,636	746,597
Emergency	287,160	1,397,225	1,452,164	1,515,592	1,587,470
Ag Land	20,960	20,242	21,219	21,023	19,425
Police & Fire Retirement	2,460,256	2,092,292	2,586,183	3,099,545	3,092,717
Other Employee Benefits	4,791,612	782,008	310,333	18,748	100,012
Debt Service	10,564,743	11,177,523	11,875,190	12,238,204	12,860,993
Total Property Tax Dollars	**$ 57,679,931**	**$ 57,978,952**	**$ 60,517,005**	**$ 63,003,519**	**$ 66,031,860**
Other Tax Rates					
Hotel/Motel Tax	7.00%	7.00%	7.00%	7.00%	7.00%
Cable Television Franchise Tax	3.00%	3.00%	3.00%	3.00%	3.00%
Electric Utility Franchise Tax	-	-	-	-	-
Natural Gas Utility Franchise Tax	-	-	-	-	-
Local Option Sales Tax	*1.00%	1.00%	1.00%	1.00%	1.00%
State Sales Sales Tax	6.00%	6.00%	6.00%	6.00%	6.00%

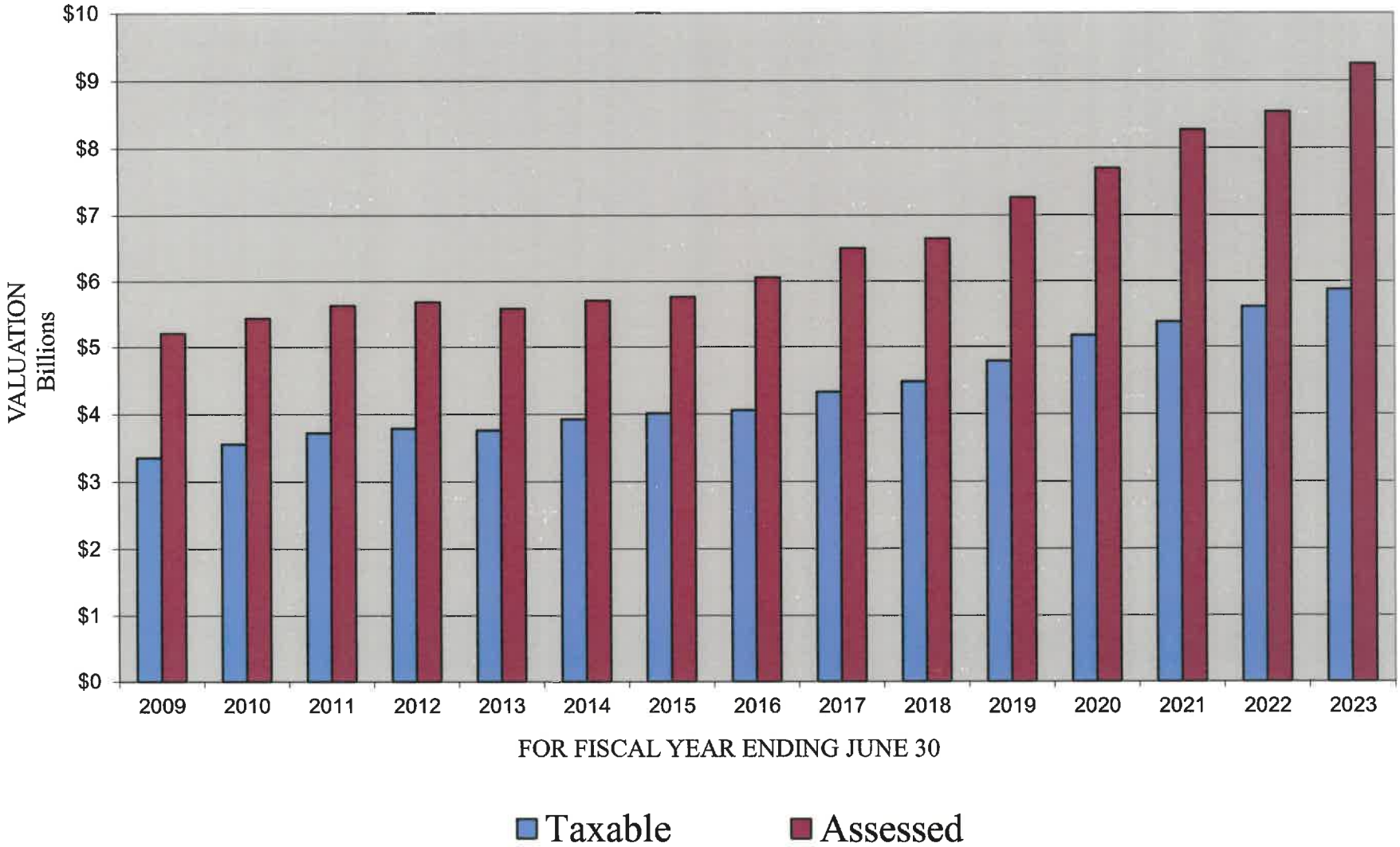
* Dallas County portion of West Des Moines Only



CITY OF WEST DES MOINES

PROPERTY VALUATIONS

TIF Valuations Not Included



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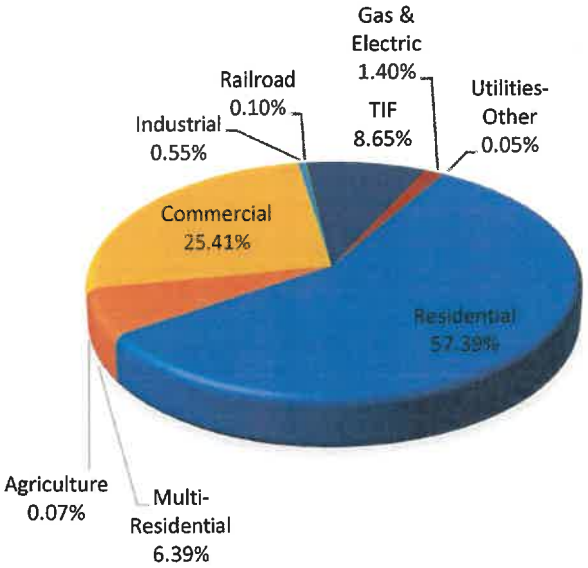
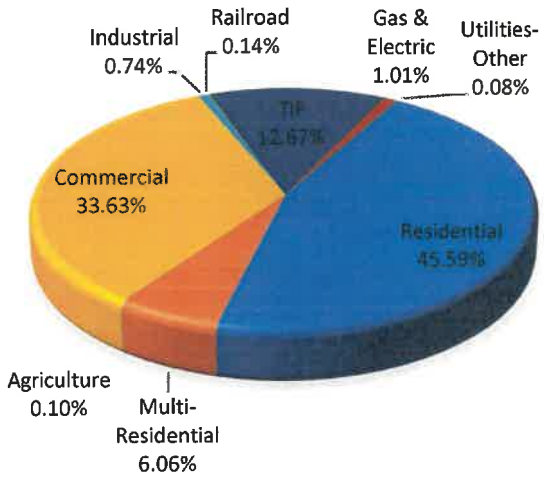
Property Tax Valuations and Rollback Rates

Property Tax Classification	January 1,2020 - Fiscal Year 2021-2022 100% Value	Taxable Value	Rollback %	January 1, 2021 - Fiscal Year 2022-2023 100% Value	Taxable Value	Rollback %	Taxable % Change
Residential	$ 5,341,538,923	$ 2,947,297,092	56.4094%	$ 5,814,651,563	$ 3,075,431,583	54.1302%	4.35%
Multi-Residential	500,722,374	334,599,146	67.5000%	646,872,225	408,264,323	63.7500%	22.02%
Commercial	2,515,203,217	2,219,916,079	90.0000%	2,572,924,080	2,266,645,488	90.0000%	2.11%
Industrial	45,964,659	41,304,122	90.0000%	55,269,803	49,627,093	90.0000%	20.15%
Railroads	9,729,266	8,756,339	90.0000%	10,303,778	9,273,400	90.0000%	5.90%
Utilites-Gas & Electric	120,861,650	57,298,684	-	141,550,375	67,912,484	-	18.52%
Utilites-Other	7,195,627	7,091,212	-	5,244,699	5,244,699	-	-26.04%
Sub-Total	**$ 8,541,215,716**	**$ 5,616,262,674**		**$ 9,246,816,523**	**$ 5,882,399,070**		**4.74%**
Less: Military	(2,957,644)	(2,957,644)	-	(2,813,188)	(2,813,188)	-	-4.88%
Total Regular Valuation	**$ 8,538,258,072**	**$ 5,613,305,030**	**-**	**$ 9,244,003,335**	**$ 5,879,585,882**	**-**	**4.74%**
Tax Increment	815,728,178	794,131,630	-	875,531,002	853,923,295	-	7.53%
Debt Service Valuation	**$ 9,353,986,250**	**$ 6,407,436,660**	**-**	**$ 10,119,534,337**	**$ 6,733,509,177**	**-**	**5.09%**
Agricultrual Land	$ 8,328,890	$ 6,998,795	84.0305%	$ 7,262,670	$ 6,466,779	89.0412%	5.96%
Grand Total	**$ 9,362,315,140**	**$ 6,414,435,455**	**-**	**$ 10,126,797,007**	**$ 6,739,975,956**	**-**	**5.08%**

TOTAL VALUATION BY PROPERTY CLASS FY 2022-23



TAXABLE VALUATION BY PROPERTY CLASS FY 2022-23



	Budget 2019-20	Budget 2020-21	Budget 2021-22	Budget 2022-23	Change From 2021-22
Community Enrichment					
Human Services	13.75	10.00	10.00	9.50	(0.50)
Library	30.00	31.00	32.50	32.50	-
Parks & Recreation	19.00	24.00	24.00	24.00	-
Sub-total Community Enrichment	**62.75**	**65.00**	**66.50**	**66.00**	**(0.50)**
Public Safety					
Emergency Medical Services	66.45	66.45	66.20	70.20	4.00
Fire Department	79.50	80.50	80.50	82.50	2.00
Police Department	98.00	99.00	99.00	101.00	2.00
Westcom Dispatch	34.30	36.30	36.30	40.30	4.00
WestPet Animal Control	4.00	4.00	4.00	4.00	-
Sub-total Public Safety	**282.25**	**286.25**	**286.00**	**298.00**	**12.00**
Public Services					
Community & Economic Development	5.00	5.00	5.00	6.00	1.00
Development Services	20.00	20.00	20.00	20.00	-
Engineering Services	20.00	21.00	22.00	22.00	-
Public Services	69.00	74.00	80.00	82.00	2.00
Sub-total Public Services	**114.00**	**120.00**	**127.00**	**130.00**	**3.00**
Support Services					
City Manager's Office	5.00	5.00	5.00	5.00	-
City Clerk	3.00	3.00	3.00	3.00	-
Diversity, Equity, & Inclusion	-	1.00	1.00	1.00	-
Finance	7.75	8.75	8.75	8.75	-
Human Resources	6.50	6.50	7.50	7.50	-
Information Technology Services	18.00	18.00	18.00	18.00	-
Legal	5.00	5.00	5.00	5.00	-
Sub-total Public Services	**45.25**	**47.25**	**48.25**	**48.25**	**-**
Total Full-time Employees	**504.25**	**518.50**	**527.75**	**542.25**	**14.50**
Authorized Personnel by Fund					
General Funds	451.80	456.61	465.76	474.76	9.00
Special Revenue Funds	1.75	1.69	1.79	2.29	0.50
Enterprise Funds	50.70	60.20	60.20	65.20	5.00
Total Authorized Personnel	**504.25**	**518.50**	**527.75**	**542.25**	**14.50**
Authorized Personnel by Bargaining Unit					
Non-Union	213.25	219.50	222.00	252.50	30.50
Union	291.00	299.00	305.75	289.75	(16.00)
Total Authorized Personnel	**504.25**	**518.50**	**527.75**	**542.25**	**14.50**