CITY OF WEST DES MOINES
CITY COUNCIL MEETING COMMUNICATION

ITEM: Resolution Approving FY 2023-24 Operating and Capital Budgets **DATE:** April 17, 2023

FINANCIAL IMPACT: The FY 2023-24 fiscal budgets are comprised of basic operating expenditures totaling $96,521,474, proprietary expenses of $76,812,392, debt service expenditures of $45,112,115 and capital improvement expenditures of $52,590,000, for a total budget of $271,035,981.

BACKGROUND: The FY 2023-24 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 17, 2023, (rate setting) Saturday, February 4, 2023, (operating expenditures) and Monday, February 20, 2023 (capital projects). The proposed budgets consist of several initiatives designed to maintain service levels while decreasing the current tax levy rate by $0.05.

FY 2023-24 Budget Highlights

The proposed budget recommended by staff will reduce the property tax levy from $10.95 to $10.90 per thousand of taxable valuation. The levy rate had been at $10.95 for the past two years; the rate was last reduced beginning FY 2021 from $10.99 to $10.95.

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 $14.04 million in collections from Dallas County and Polk County in FY 2023-24, the City's levy rate will be reduced as follows:

Levies:	
General Fund	$ 10.16
Police/Fire Retirement	0.54
Debt Service	1.91
Total Levy Required	**$ 12.61**
Less:	
LOSST Property Tax Reduction applied	<1.14>
LOSST City Uses applied	<0.57>
FY 23-24 City Tax Rate	**$ 10.90**

Summary of Expenditures:

- The proposed FY 2023-24 budget includes the addition of eleven (11) full-time employee positions, ten (10) 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 growth across the community. Then need is specifically to raise patrol efforts and to maintain the ability to respond to a rising number of calls for service.
    - The Fire Department will be adding four (4) Firefighters to the suppression division to support growth across the community. These new firefighters will allow all stations to remain fully staffed

during times when regularly assigned staff is unavailable

- The Parks & Recreation department will be adding one (1) Food Service Coordinator to the recreation division. The food service operations at the aquatic centers and the softball complex are currently contracted out to a third-party vendor, and this has generated mixed results with relatively low customer satisfaction. Due to the successful in-house operation of the Rec Plex food service over the past year, staff believes the brining the aquatic centers and the softball complex in-house will result in improved product and service as well as providing additional revenue. This new position will oversee the operations of the food service operations across all city facilities, including the assignment of employees, procurement of food supplies, menu selection and pricing, and other associated duties.

- Public Services will be adding two (2) positions, an Operations Specialist in the improved streets division and an Operations Specialist in the sanitary sewer division. The Operations Specialists will provide support for the increased growth and expansion in the city street system and the sanitary sewer network. The Operations Specialist in the sanitary sewer division will be paid from the Sewer Enterprise Fund and the one in the improved streets division will be paid from the General Fund.

- The Legal Department will be adding one (1) new position, an Assistant City Attorney. With the addition of a third Assistant City Attorney, the Legal Department should provide more efficient and timely support. The continued growth of the city has resulted in greater workload and there continues to be specialization required to provide competent legal services. There becomes a tipping point to decide whether to contract for services or hire staff, and the recommendation is that it will be more effective in the long-term to add the position.

- The Finance Department will be adding one (1) new position, a Risk Manager. Currently tasks of a risk manager are split between finance, legal, human resources, parks, and engineering. Having specific person focusing primarily on risk management will obviously reduce the City's exposure to risk in certain areas and also create efficiencies by allowing staff to focus on their primary duties. In addition, having this position should also result in cost savings to the city in areas such as insurance settlements, vendor contract relationship difficulties, and employee safety.

- The EMS Department is showing a decrease of twelve (12) positions. The positions are being eliminated through vacancies and are the result of the termination of a cooperative agreement with Unity Point Hospitals to provide ambulance services. The City has opted to focus solely on serving the emergency transport of the city due to significant challenges in meeting needs due to shrinking employment base and dramatically increased numbers of calls for service.

- The budget includes approximately 284 employees covered under bargaining unit agreements and 254 full-time equivalent non-union employees.

- All five employee bargaining units are under contract through June 30, 2026. Terms of these contracts follows:

Bargaining Unit	Wage and Salary Adjustment
AFSCME-Dev Services & Engineering	3.50% on July 1, 2023
IAPFF-EMS	3.50% on July 1, 2023
IAPFF-Fire	4.00% on July 1, 2023
IUOE-Public Services & Engineering	3.50% on July 1, 2023
Teamsters-Police	4.00% on July 1, 2023

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 2023-24 will be 22.98% as compared to 23.90% for FY 2022-23. 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 2023-24 and protective class employees will remain at 9.31% in FY 2023-24. Nearly all pension guidelines are under the purview of the State.

- The proposed budget includes Police Department operating expenditures of $17,058,260, an increase of $862,880 (+5.3%) over the FY 2022-23 Police Department budget of $16,195,380. 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 $9.16 million dollars in Road Use Tax Funds during FY 2023-24. Approximately $6.0 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 2023-24 Capital Improvement Plan includes the following major construction projects:
  - Athene Pedestrian Bridge
  - S. Grand Prairie Parkway – Grand Avenue to Raccoon River Drive
  - South Sewer Segment Eight
  - Final phases of the Fiber Conduit Project
  - Grand Avenue Widening – West of I-35 to S. 60th Street, dependent on available TIF funding
  - Grand Avenue Widening – S. Jordan Creek Parkway to S. 88th Street, again, dependent on available TIF funding

- Even with this planned annual deficit, the projected Uncommitted General Fund composite balance on June 30, 2024, will be $35,650,508 (41.34% 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.

It should be noted that the Iowa State Legislature negatively adjusted the total revenue available to the City for FY 23-24 with recent legislation (enacted early in 2023). The overall negative adjustment was approximately $1.4 million, of which approximately $1.2 million was attributable to the General Fund. Because the City's FY 23-24 budget had already been prepared and extensively reviewed, no changes were made to the planned expenditures. Staff is cautiously aware that the planned expenditures may need to be delayed or eliminated when entering the new fiscal year, including the hiring of additional staff discussed above, and that a budget amendment may be necessary to reflect the changing conditions after then are more adequately assessed.

This legislation also extended the deadline to file the budgets with the counties from March 31 to April 30 for this year only.

RECOMMENDATION: Conduct the Public Hearing and Adopt a Resolution approving the FY 2023-24 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 3, 2023

SUBCOMMITTEE REVIEW (if applicable)

Committee	Council Workshops		
Date Reviewed	Jan 17, Feb 4, Feb 20, 2023		
Recommendation	Yes	No	Split

RESOLUTION

A RESOLUTION ADOPTING PROPOSED ANNUAL BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2024.

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, 2024, before the final certification date; and

WHEREAS, on April 17, 2023 the City Council held the public hearing to consider the City's proposed annual budget for the fiscal year ending June 30, 2024 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 3, 2023; and

WHEREAS, those residents and taxpayers of the City interested in the City's proposed annual budget for the fiscal year ending June 30, 2024, 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, 2024 is hereby closed.

PASSED AND APPROVED this 17th day of April, 2023

_____
Russ Trimble, Mayor

ATTEST:

_____
Ryan T. Jacobson, CMC
City Clerk

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024
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	6,047,854,151	2b	5,962,623,086
DEBT SERVICE	3a	7,293,209,909	3b	7,207,978,844
Ag Land	4a	6,174,459		

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	48,987,619	48,297,247	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	1,203,583	1,186,622	52	0.19901
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	50,191,202	49,483,869		
Ag Land	3.00375				26	18,547	18,547	63	3.00375
Total General Fund Tax Levies (25 + 26)					27	50,209,749	49,502,416		
Special Revenue Levies									
Emergency (if general fund at levy limit)	0.27000				28	1,632,921	1,609,908	64	0.27000
Police & Fire Retirement	Amt Nec				29	2,546,086	2,510,205		0.42099
FICA & IPERS (if general fund at levy limit)	Amt Nec				30		0		0.00000
Other Employee Benefits	Amt Nec				31		0		0.00000
Total Employee Benefit Levies (29,30,31)					32	2,546,086	2,510,205	65	0.42099
Sub Total Special Revenue Levies (28+32)					33	4,179,007	4,120,113		
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	4,179,007	4,120,113		
Debt Service Levy 76.10(6)	Amt Nec				40	13,930,031	13,767,240	70	1.91000
Capital Projects (Capital Improv. Reserve)	0.67500				41		0	71	0.00000
Total Property Taxes (27+39+40+41)					42	68,318,787	67,389,769	72	10.90000

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

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET

Fiscal Year July 1, 2023 - June 30, 2024

City of: WEST DES MOINES

The City Council will conduct a public hearing on the proposed Budget at: Council Chambers of West Des Moines City Hall Meeting Date: 3/20/2023
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 10.90000

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.

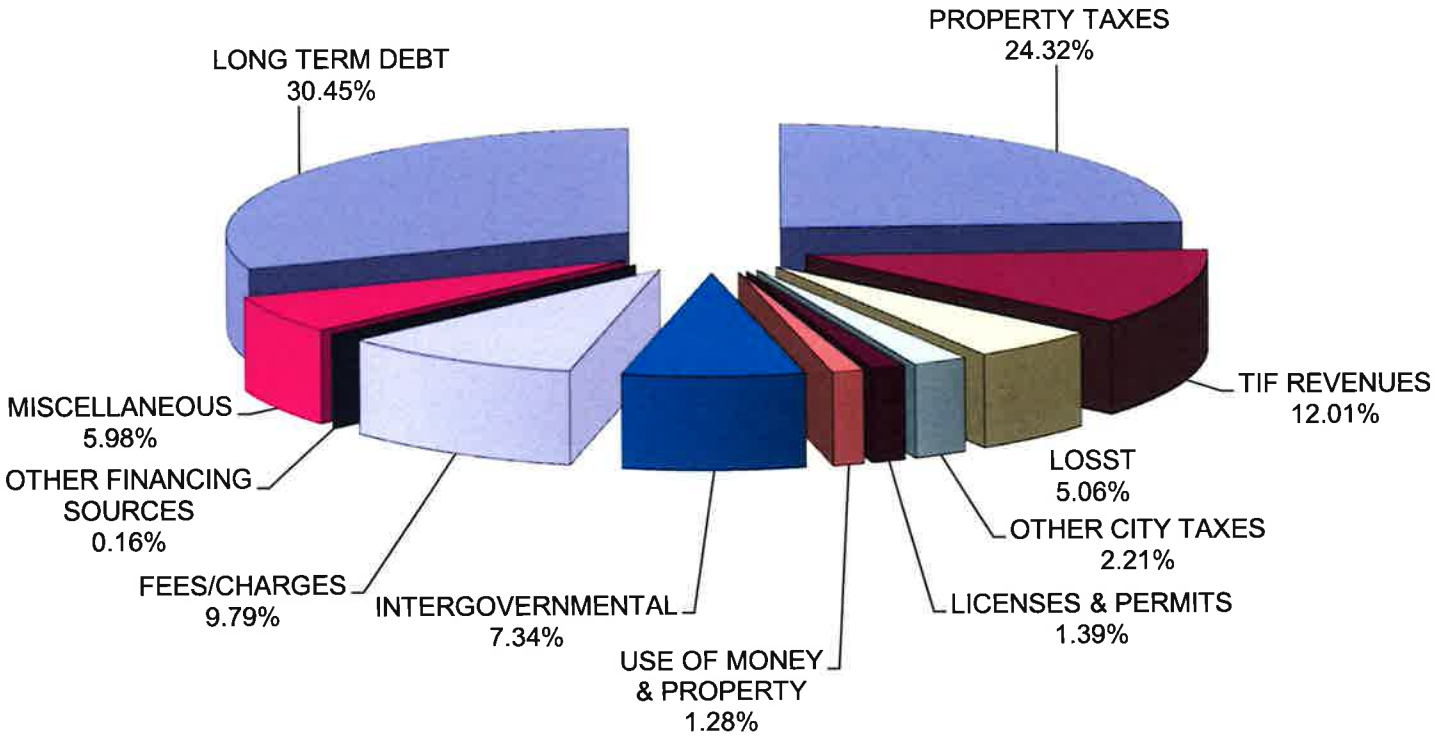
Phone Number
(515) 222-3600

City Clerk/Finance Officer's NAME
Tim Stiles

		Budget FY 2024	Re-estimated FY 2023	Actual FY 2022
Revenues & Other Financing Sources				
Taxes Levied on Property	1	68,802,080	65,288,243	62,297,213
Less: Uncollected Property Taxes-Levy Year	2	0	0	86,165
Net Current Property Taxes	3	68,802,080	65,288,243	62,211,048
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	33,284,939	23,781,974	22,048,876
Other City Taxes	6	20,159,035	17,542,365	19,476,623
Licenses & Permits	7	3,853,365	3,027,100	3,122,632
Use of Money and Property	8	3,544,661	3,015,566	984,531
Intergovernmental	9	20,420,068	25,397,956	29,318,795
Charges for Fees & Service	10	27,137,629	26,786,867	31,661,187
Special Assessments	11	0	10,000	109,089
Miscellaneous	12	16,560,812	16,181,503	27,717,716
Other Financing Sources	13	84,672,500	60,061,796	43,962,679
Transfers In	14	150,523,311	163,487,020	57,383,477
Total Revenues and Other Sources	15	428,958,400	404,580,390	297,996,653
Expenditures & Other Financing Uses				
Public Safety	16	41,722,726	41,586,364	36,335,443
Public Works	17	13,796,348	13,207,873	11,297,333
Health and Social Services	18	1,750,538	1,637,528	1,117,095
Culture and Recreation	19	14,319,984	13,475,284	11,773,060
Community and Economic Development	20	11,410,572	11,930,096	8,918,583
General Government	21	13,356,666	12,790,639	10,910,689
Debt Service	22	45,809,098	38,815,021	31,465,025
Capital Projects	23	52,590,000	85,419,528	68,826,412
Total Government Activities Expenditures	24	194,755,932	218,862,333	180,643,640
Business Type / Enterprises	25	76,812,392	101,377,161	37,971,059
Total ALL Expenditures	26	271,568,324	320,239,494	218,614,699
Transfers Out	27	150,523,311	163,487,020	57,383,477
Total ALL Expenditures/Transfers Out	28	422,091,635	483,726,514	275,998,176
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	6,866,765	-79,146,124	21,998,477
Beginning Fund Balance July 1	30	278,438,702	357,584,826	335,586,349
Ending Fund Balance June 30	31	285,305,467	278,438,702	357,584,826

CITY OF WEST DES MOINES

2023-24 FY REVENUES

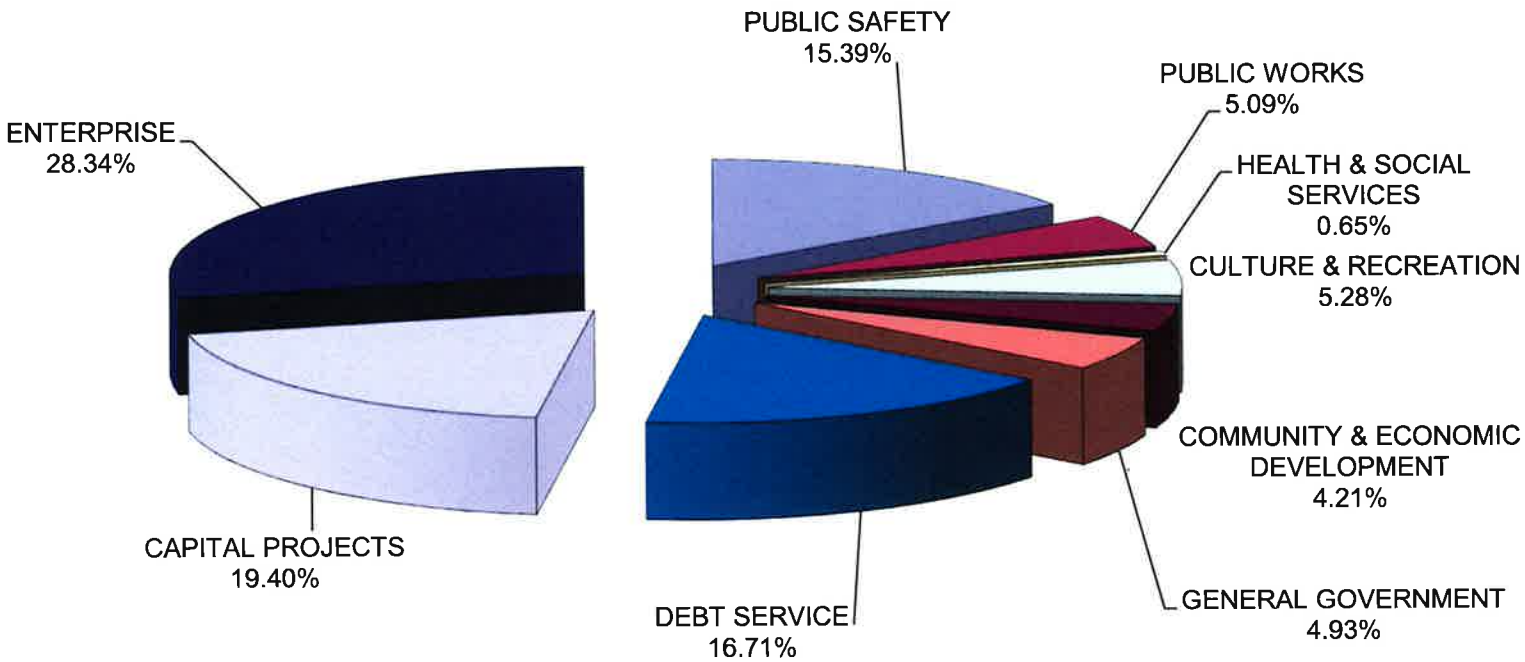


REVENUES DETAIL
City Name: WEST DES MOINES
Fiscal Year July 1, 2023 - June 30, 2024

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	49,502,416	4,120,113		13,767,240	0			67,389,769	65,288,243	62,297,213
Less: Uncollected Property Taxes - Levy Year	2								0	0	86,165
Net Current Property Taxes (line 1 minus line 2)	3	49,502,416	4,120,113		13,767,240	0			67,389,769	65,288,243	62,211,048
Delinquent Property Taxes	4								0	0	0
TIF Revenues	5			33,284,478					33,284,478	23,781,974	22,048,876
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	707,333	58,894		162,791	0			929,018	743,617	635,690
Utility francise tax (Iowa Code Chapter 364.2)	7	205,000							205,000	220,000	220,376
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	5,000,000							5,000,000	4,000,000	4,660,364
Other Local Option Taxes	12		14,025,000						14,025,000	12,578,748	13,960,193
Subtotal - Other City Taxes (lines 6 thru 12)	13	5,912,333	14,083,894		162,791	0			20,159,018	17,542,365	19,476,623
Licenses & Permits	14	3,037,500						815865	3,853,365	3,027,100	3,122,632
Use of Money & Property	15	1,053,426	33,860					2,457,375	3,544,661	3,015,566	984,531
Intergovernmental:											
Federal Grants & Reimbursements	16	12,000	326,845			5,270,000			5,608,845	3,012,713	8,327,035
Road Use Taxes	17		9,160,776						9,160,776	8,659,098	9,103,872
Other State Grants & Reimbursements	18	1,689,333	190,579	342,033	344,970	480,000			3,046,915	4,082,284	7,734,456
Local Grants & Reimbursements	19	2,256,759	169,934					92,000	2,518,693	9,643,861	4,153,432
Subtotal - Intergovernmental (lines 16 thru 19)	20	3,958,092	9,848,134	342,033	344,970	5,750,000		92,000	20,335,229	25,397,956	29,318,795
Charges for Fees & Service:											
Water Utility	21								0	0	0
Sewer Utility	22							13,285,978	13,285,978	12,209,494	13,018,623
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							2,953,564	2,953,564	2,503,000	2,356,649
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							5,298,200	5,298,200	4,757,696	4,504,782
Other Fees & Charges for Service	33	4,848,375	123,000					628,512	5,599,887	7,316,677	11,781,133
Subtotal - Charges for Service (lines 21 thru 33)	34	4,848,375	123,000		0	0	0	22,166,254	27,137,629	26,786,867	31,661,187
Special Assessments	35								0	10,000	109,089
Miscellaneous	36	403,359	925,459			635,000		14,596,994	16,560,812	16,181,503	27,717,716
Other Financing Sources:											
Regular Operating Transfers In	37	13,523,061	1,982,457		3,224,273	67,605,000		38,905,000	125,239,791	141,724,733	38,606,231
Internal TIF Loan Transfers In	38			719,277	27,612,840				28,332,117	21,762,287	18,777,246
Subtotal ALL Operating Transfers In	39	13,523,061	1,982,457	719,277	30,837,113	67,605,000	0	38,905,000	153,571,908	163,487,020	57,383,477
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					84,375,000			84,375,000	59,992,796	43,194,236
Proceeds of Capital Asset Sales	41	27,500	375,000					35,000	437,500	69,000	768,443
Subtotal-Other Financing Sources (lines 38 thru 40)	42	13,550,561	2,357,457	719,277	30,837,113	151,980,000	0	38,940,000	238,384,408	223,548,816	101,346,156
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	82,266,062	31,491,917	34,345,788	45,112,114	158,365,000	0	79,068,488	430,649,369	404,580,390	297,996,653
Beginning Fund Balance July 1	44	45,637,297	-1,820,317	10,441,713	1,407,642	-21,368,951	0	244,141,318	278,438,702	357,584,826	335,586,349
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	127,903,359	29,671,600	44,787,501	46,519,756	136,996,049	0	323,209,806	709,088,071	762,165,216	633,583,002

CITY OF WEST DES MOINES

2023-24 FY EXPENDITURES



EXPENDITURES SCHEDULE PAGE 1
City Name: WEST DES MOINES
Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
PUBLIC SAFETY											
Police Department/Crime Prevention	1	14,636,314	2,421,946						17,058,260	16,195,380	14,448,409
Jail	2								0	0	0
Emergency Management	3	48,391							48,391	38,600	43,511
Flood Control	4	57,770							57,770	75,820	32,593
Fire Department	5	10,818,168	1,616,071						12,434,239	12,767,734	11,343,778
Ambulance	6	7,685,498	22,249						7,707,747	8,551,811	7,081,217
Building Inspections	7	1,438,868							1,438,868	1,396,241	1,283,857
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	477,318							477,318	474,774	425,507
Other Public Safety	10	2,500,133							2,500,133	2,086,004	1,676,571
TOTAL (lines 1 - 10)	11	37,662,460	4,060,266				0		41,722,726	41,586,364	36,335,443
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	4,999,733							4,999,733	4,669,185	4,961,415
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14		732,000						732,000	716,400	706,713
Traffic Control and Safety	15	1,517,674							1,517,674	1,456,830	1,248,507
Snow Removal	16								0	0	0
Highway Engineering	17	3,149,807							3,149,807	3,150,154	2,622,692
Street Cleaning	18	122,091							122,091	119,037	111,854
Airport	19								0	0	0
Garbage (if not Enterprise)	20								0	0	0
Other Public Works	21	3,275,043							3,275,043	3,096,267	1,646,152
TOTAL (lines 12 - 21)	22	13,064,348	732,000				0		13,796,348	13,207,873	11,297,333
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	1,401,738	348,800						1,750,538	1,637,528	1,117,095
TOTAL (lines 23 - 29)	30	1,401,738	348,800				0		1,750,538	1,637,528	1,117,095
CULTURE & RECREATION											
Library Services	31	4,400,043	88,500						4,488,543	4,513,365	3,827,721
Museum, Band and Theater	32								0	0	0
Parks	33	4,409,546	8,000						4,417,546	4,196,550	4,398,213
Recreation	34	4,929,639	15,000						4,944,639	4,313,855	3,179,089
Cemetery	35	25,700							25,700	16,700	24,908
Community Center, Zoo, & Marina	36	178,036							178,036	170,814	179,099
Other Culture and Recreation	37	20,000	245,520						265,520	264,000	164,030
TOTAL (lines 31 - 37)	38	13,962,964	357,020				0		14,319,984	13,475,284	11,773,060

EXPENDITURES SCHEDULE PAGE 2
City Name: WEST DES MOINES
Fiscal Year July 1, 2023 - June 30, 2024

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2024	RE-ESTIMATED 2023	ACTUAL 2022
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	10,657							10,657	11,019	7,410
Economic Development	40	1,173,268	60,000						1,233,268	2,363,938	4,075,118
Housing and Urban Renewal	41	544,451	2,234,283	600,000					3,378,734	3,026,662	1,492,132
Planning & Zoning	42	1,466,311							1,466,311	1,558,788	1,408,461
Other Com & Econ Development	43	3,600,678							3,600,678	3,087,167	0
TIF Rebates	44			1,720,924					1,720,924	1,882,522	1,935,462
TOTAL (lines 39 - 44)	45	6,795,365	2,294,283	2,320,924			0		11,410,572	11,930,096	8,918,583
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	1,589,119							1,589,119	1,413,016	1,270,470
Clerk, Treasurer, & Finance Adm.	47	1,902,809							1,902,809	1,716,052	1,506,724
Elections	48	15,000							15,000	0	9,798
Legal Services & City Attorney	49	1,136,902							1,136,902	1,021,328	801,623
City Hall & General Buildings	50	283,305							283,305	364,938	264,952
Tort Liability	51	1,191,240							1,191,240	1,136,905	843,262
Other General Government	52	7,238,291							7,238,291	7,138,400	6,213,860
TOTAL (lines 46 - 52)	53	13,356,666	0	0			0		13,356,666	12,790,639	10,910,689
DEBT SERVICE	54		164,640		45,112,115				45,276,755	38,815,021	31,465,025
Gov Capital Projects	55					30,332,500			30,332,500	32,783,890	34,833,319
TIF Capital Projects	56					22,257,500			22,257,500	52,635,638	33,993,093
TOTAL CAPITAL PROJECTS	57	0	0	0		52,590,000	0		52,590,000	85,419,528	68,826,412
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	86,243,541	7,957,009	2,320,924	45,112,115	52,590,000	0		194,223,589	218,862,333	180,643,640
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								0	0	0
Sewer Utility	60							12,032,882	12,032,882	10,941,731	7,884,169
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64							2,953,564	2,953,564	2,503,000	2,401,895
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68							3,923,698	3,923,698	3,697,887	1,180,102
Other Business Type (city hosp., ISF, parking, etc.)	69							18,475,074	18,475,074	26,817,149	16,041,792
Enterprise DEBT SERVICE	70							77,174	77,174	0	1,473,915
Enterprise CAPITAL PROJECTS	71							39,350,000	39,350,000	55,108,296	8,989,186
Enterprise TIF CAPITAL PROJECTS	72								0	2,309,098	0
TOTAL Business Type Expenditures (lines 59 - 72)	73							76,812,392	76,812,392	101,377,161	37,971,059
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	86,243,541	7,957,009	2,320,924	45,112,115	52,590,000	0	76,812,392	271,035,981	320,239,494	218,614,699
Regular Transfers Out	75	4,838,588	21,712,453		383,750	84,235,000		14,070,000	125,239,791	141,724,733	38,606,231
Internal TIF Loan / Repayment Transfers Out	76			28,332,117					28,332,117	21,762,287	18,777,246
Total ALL Transfers Out	77	4,838,588	21,712,453	28,332,117	383,750	84,235,000	0	14,070,000	153,571,908	163,487,020	57,383,477
Total Expenditures & Fund Transfers Out (lines 74+77)	78	91,082,129	29,669,462	30,653,041	45,495,865	136,825,000	0	90,882,392	424,607,889	483,726,514	275,998,176
Ending Fund Balance June 30	79	36,821,230	2,138	14,134,460	1,023,891	171,049	0	232,327,414	284,480,182	278,438,702	357,584,826

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

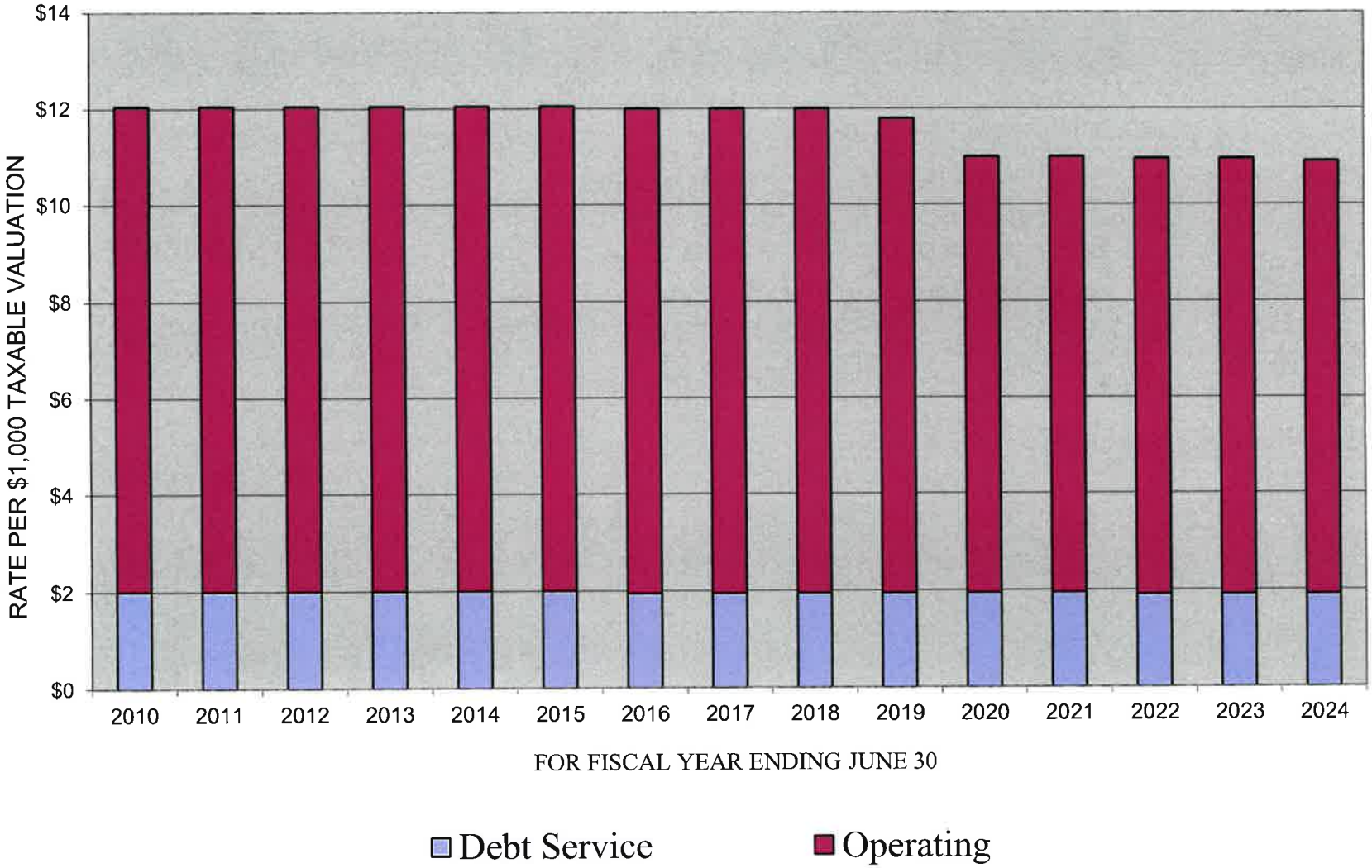
	Actual FY 2022-23	Budget FY 2023-24	Actual FY 2022-23	Budget FY 2023-24
Assessed Valuation	$ 100,000	$ 100,000	$ 150,000	$ 150,000
Rollback %	54.1302%	54.6501%	54.1302%	54.6501%
Taxable Value	$ 54,130	$ 54,650	$ 81,195	$ 81,975
City Tax Rate per $1,000	$ 10.95000	$ 10.90000	$ 10.95000	$ 10.90000
Gross City Tax	$ 592.73	$ 595.69	$ 889.09	$ 893.53
Less: City Share of Homestead Tax Credit	$ (58.00)	$ (58.00)	$ (58.00)	$ (58.00)
Total City Property Tax	**$ 534.73**	**$ 537.69**	**$ 831.09**	**$ 835.53**
Assessed Valuation	$ 200,000	$ 200,000	$ 250,000	$ 250,000
Rollback %	54.1302%	54.6501%	54.1302%	54.6501%
Taxable Value	$ 108,260	$ 109,300	$ 135,326	$ 136,625
City Tax Rate per $1,000	$ 10.95000	$ 10.90000	$ 10.95000	$ 10.90000
Gross City Tax	$ 1,185.45	$ 1,191.37	$ 1,481.81	$ 1,489.22
Less: City Share of Homestead Tax Credit	$ (58.00)	$ (58.00)	$ (58.00)	$ (58.00)
Total City Property Tax	**$ 1,127.45**	**$ 1,133.37**	**$ 1,423.81**	**$ 1,431.22**
Assessed Valuation	$ 300,000	$ 300,000	$ 350,000	$ 350,000
Rollback %	54.1302%	54.6501%	54.1302%	54.6501%
Taxable Value	$ 162,391	$ 163,950	$ 189,456	$ 191,275
City Tax Rate per $1,000	$ 10.95000	$ 10.90000	$ 10.95000	$ 10.90000
Gross City Tax	$ 1,778.18	$ 1,787.06	$ 2,074.54	$ 2,084.90
Less: City Share of Homestead Tax Credit	$ (58.00)	$ (58.00)	$ (58.00)	$ (58.00)
Total City Property Tax	**$ 1,720.18**	**$ 1,729.06**	**$ 2,016.54**	**$ 2,026.90**
Assessed Valuation	$ 400,000	$ 400,000	$ 450,000	$ 450,000
Rollback %	54.1302%	54.6501%	54.1302%	54.6501%
Taxable Value	$ 216,521	$ 218,600	$ 243,586	$ 245,925
City Tax Rate per $1,000	$ 10.95000	$ 10.90000	$ 10.95000	$ 10.90000
Gross City Tax	$ 2,370.90	$ 2,382.74	$ 2,667.27	$ 2,680.59
Less: City Share of Homestead Tax Credit	$ (58.00)	$ (58.00)	$ (58.00)	$ (58.00)
Total City Property Tax	**$ 2,312.90**	**$ 2,324.74**	**$ 2,609.27**	**$ 2,622.59**
Assessed Valuation	$ 500,000	$ 500,000	$ 550,000	$ 550,000
Rollback %	54.1302%	54.6501%	54.1302%	54.6501%
Taxable Value	$ 270,651	$ 273,251	$ 297,716	$ 300,576
City Tax Rate per $1,000	$ 10.95000	$ 10.90000	$ 10.95000	$ 10.90000
Gross City Tax	$ 2,963.63	$ 2,978.43	$ 3,259.99	$ 3,276.27
Less: City Share of Homestead Tax Credit	$ (58.00)	$ (58.00)	$ (58.00)	$ (58.00)
Total City Property Tax	**$ 2,905.63**	**$ 2,920.43**	**$ 3,201.99**	**$ 3,218.27**

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

	Actual FY 2022-23	Budget FY 2023-24 1st $150k	Budget FY 2023-24 Over $150k	Actual FY 2022-23	Budget FY 2023-24 1st $150k	Budget FY 2023-24 Over $150k
Assessed Valuation	**$ 500,000**	$ 150,000	$ 350,000	**$ 1,000,000**	$ 150,000	$ 850,000
Rollback %	90.0000%	54.6501%	90.0000%	90.0000%	54.6501%	90.0000%
Taxable Value	$ 450,000	$ 81,975	$ 315,000	$ 900,000	$ 81,975	$ 765,000
City Tax Rate per $1,000	$ 10.95000	$ 10.90000	$ 10.90000	$ 10.95000	$ 10.90000	$ 10.90000
		$ 894	**$ 3,434**		**$ 894**	**$ 8,339**
Total City Property Tax	**$ 4,928**		**$ 4,327**	**$ 9,855**		**$ 9,232**
Assessed Valuation	**$ 5,000,000**	$ 150,000	$ 4,850,000	**$ 10,000,000**	$ 150,000	$ 9,850,000
Rollback %	90.0000%	54.6501%	90.0000%	90.0000%	54.6501%	90.0000%
Taxable Value	$ 4,500,000	$ 81,975	$ 4,365,000	$ 9,000,000	$ 81,975	$ 8,865,000
City Tax Rate per $1,000	$ 10.95000	$ 10.90000	$ 10.90000	$ 10.95000	$ 10.90000	$ 10.90000
Total City Property Tax		**$ 894**	**$ 47,579**		**$ 894**	**$ 96,629**
	$ 49,275		**$ 48,472**	**$ 98,550**		**$ 97,522**
Assessed Valuation						
Rollback %	$ 15,000,000	$ 150,000	$ 14,850,000	$ 20,000,000	$ 150,000	$ 19,850,000
Taxable Value	90.0000%	54.6501%	90.0000%	90.0000%	54.6501%	90.0000%
City Tax Rate per $1,000	$ 13,500,000	$ 81,975	$ 13,365,000	$ 18,000,000	$ 81,975	$ 17,865,000
Total City Property Tax	$ 10.95000	$ 10.90000	$ 10.90000	$ 10.95000	$ 10.90000	$ 10.90000
		$ 894	**$ 145,679**		**$ 894**	**$ 194,729**
	$ 147,825		**$ 146,572**	**$ 197,100**		**$ 195,622**
Assessed Valuation						
Rollback %	$ 25,000,000	$ 150,000	$ 24,850,000	$ 30,000,000	$ 150,000	$ 29,850,000
Taxable Value	90.0000%	54.6501%	90.0000%	90.0000%	54.6501%	90.0000%
City Tax Rate per $1,000	$ 22,500,000	$ 81,975	$ 22,365,000	$ 27,000,000	$ 81,975	$ 26,865,000
Total City Property Tax	$ 10.95000	$ 10.90000	$ 10.90000	$ 10.95000	$ 10.90000	$ 10.90000
		$ 894	**$ 243,779**		**$ 894**	**$ 292,829**
	$ 246,375		**$ 244,672**	**$ 295,650**		**$ 293,722**
Assessed Valuation						
Rollback %	$ 35,000,000	$ 150,000	$ 34,850,000	$ 40,000,000	$ 150,000	$ 39,850,000
Taxable Value	90.0000%	54.6501%	90.0000%	90.0000%	54.6501%	90.0000%
City Tax Rate per $1,000	$ 31,500,000	$ 81,975	$ 31,365,000	$ 36,000,000	$ 81,975	$ 35,865,000
Total City Property Tax	$ 10.95000	$ 10.90000	$ 10.90000	$ 10.95000	$ 10.90000	$ 10.90000
		$ 894	**$ 341,879**		**$ 894**	**$ 390,929**
	$ 344,925		**$ 342,772**	**$ 394,200**		**$ 391,822**
Assessed Valuation						
Rollback %	$ 45,000,000	$ 150,000	$ 44,850,000	$ 50,000,000	$ 150,000	$ 49,850,000
Taxable Value	90.0000%	54.6501%	90.0000%	90.0000%	54.6501%	90.0000%
City Tax Rate per $1,000	$ 40,500,000	$ 81,975	$ 40,365,000	$ 45,000,000	$ 81,975	$ 44,865,000
Total City Property Tax	$ 10.95000	$ 10.90000	$ 10.90000	$ 10.95000	$ 10.90000	$ 10.90000
		$ 894	**$ 439,979**		**$ 894**	**$ 489,029**
	$ 443,475		**$ 440,872**	**$ 492,750**		**$ 489,922**

CITY OF WEST DES MOINES

PROPERTY TAX RATES



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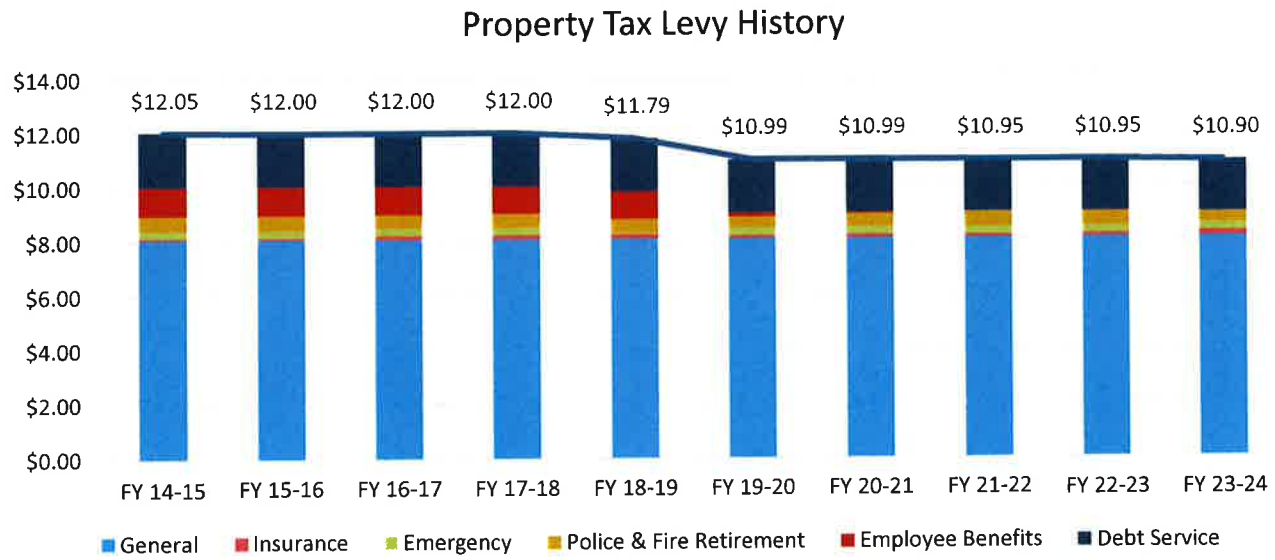
Historical West Des Moines Property Tax Rates

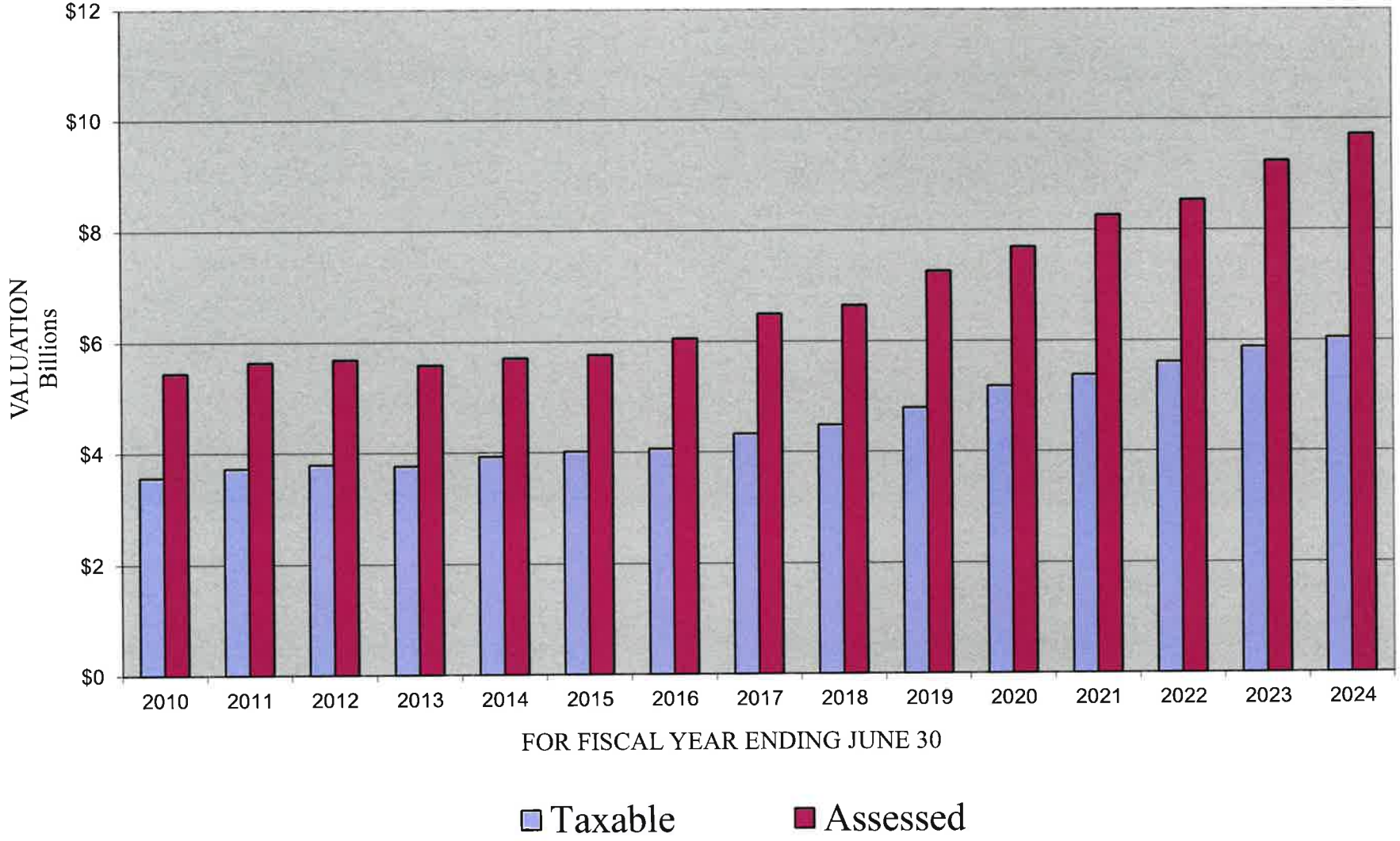
	Fiscal Year 2019-2020	2020-2021	2021-2022	2022-2023	2023-24
Propery Tax Levy Rates					
General	$ 8.10000	$ 8.10000	$ 8.10000	$ 8.10000	$ 8.10000
Insurance	0.11457	0.13145	0.11448	0.12698	0.19901
Emergency	0.27000	0.27000	0.27000	0.27000	0.27000
Police & Fire Retirement	0.40431	0.48085	0.55218	0.52602	0.42099
Other Employee Benefits	0.15112	0.05770	0.00334	0.01700	-
Debt Service	1.95000	1.95000	1.91000	1.91000	1.91000
Total Property Tax Levy Rate	**$ 10.99000**	**$ 10.99000**	**$ 10.95000**	**$ 10.95000**	**$ 10.90000**
Increase (Decrease)	$ (0.80)	$ -	$ (0.04000)	$ -	$ (0.05000)
Other Levy Rates					
Ag Land	$ 3.00375	$ 3.00375	$ 3.00375	$ 3.00375	$ 3.00375
Property Tax Dollars By Levy					
General	$ 41,916,749	$ 43,564,906	$ 45,467,771	$ 47,624,646	$ 48,987,619
Insurance	592,913	707,010	642,636	746,597	1,203,583
Emergency	1,397,225	1,452,164	1,515,592	1,587,470	1,632,921
Ag Land	20,242	21,219	21,023	19,425	18,547
Police & Fire Retirement	2,092,292	2,586,183	3,099,545	3,092,717	2,546,086
Other Employee Benefits	782,008	310,333	18,748	100,012	-
Debt Service	11,177,523	11,875,190	12,238,204	12,860,993	13,930,031
Total Property Tax Dollars	**$ 57,978,952**	**$ 60,517,005**	**$ 63,003,519**	**$ 66,031,860**	**$ 68,318,787**
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%



CITY OF WEST DES MOINES

PROPERTY VALUATIONS

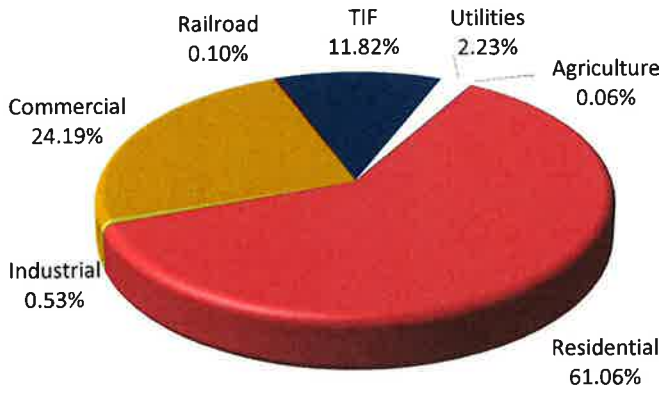
TIF Valuations Not Included



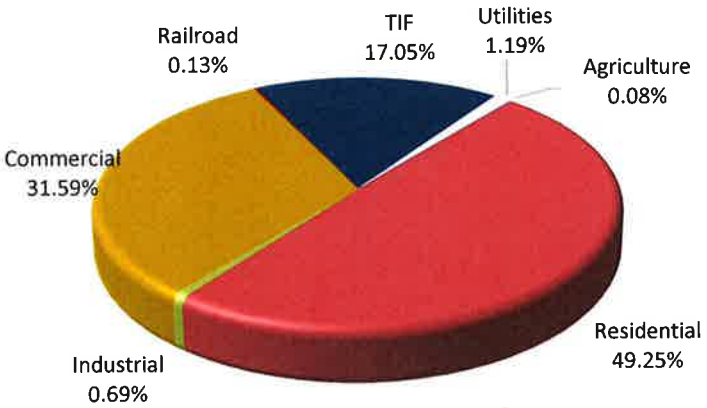
Property Tax Valuations and Rollback Rates

Property Tax Classification	January 1, 2021 - Fiscal Year 2022-2023 100% Value	Taxable Value	Rollback %	January 1, 2022 - Fiscal Year 2023-2024 100% Value	Taxable Value	Rollback %	Taxable % Change
Residential	$ 5,814,651,563	$ 3,075,431,583	54.1302%	$ 6,738,161,230	$ 3,596,623,218	54.6501%	3.24%
Multi-Residential	646,872,225	408,264,323	63.7500%	Now Classified as Residential			-
Commercial	2,572,924,080	2,266,645,488	90.0000%	2,670,009,464	2,306,943,408	90.0000%	1.78%
Industrial	55,269,803	49,627,093	90.0000%	58,528,172	50,557,504	90.0000%	1.87%
Railroads	10,303,778	9,273,400	90.0000%	10,938,298	9,788,089	90.0000%	5.55%
Utilites-Gas & Electric	141,550,375	67,912,484	-	244,862,894	85,231,065	-	25.50%
Utilites-Other	5,244,699	5,244,699	-	1,385,155	1,385,155	-	-73.59%
Sub-Total	**$ 9,246,816,523**	**$ 5,882,399,070**		**$ 9,723,885,213**	**$ 6,050,528,439**		**2.86%**
Less: Military	(2,813,188)	(2,813,188)	-	(2,674,288)	(2,674,288)	-	-4.94%
Total Regular Valuation	**$ 9,244,003,335**	**$ 5,879,585,882**	**-**	**$ 9,721,210,925**	**$ 6,047,854,151**	**-**	**2.86%**
Tax Increment	875,531,002	853,923,295	-	1,304,765,388	1,245,355,758	-	45.84%
Debt Service Valuation	**$ 10,119,534,337**	**$ 6,733,509,177**	**-**	**$ 11,025,976,313**	**$ 7,293,209,909**	**-**	**8.31%**
Agricultrual Land	**$ 7,262,670**	**$ 6,466,779**	**89.0412%**	**$ 6,737,538**	**$ 6,174,459**	**91.6430%**	**2.92%**
Grand Total	**$ 10,126,797,007**	**$ 6,739,975,956**	**-**	**$ 11,032,713,851**	**$ 7,299,384,368**	**-**	**8.30%**

TOTAL VALUATION BY PROPERTY CLASS
FY 2023-24



TAXABLE VALUATION BY PROPERTY CLASS
FY 2023-24



CITY OF WEST DES MOINES — EMPLOYEE COMPLEMENT

	Budget 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Change From 2022-23
Community Enrichment					
Diversity, Equity, & Inclusion	1.00	1.00	1.00	1.00	-
Human Services	10.00	10.00	9.50	9.50	-
Library	31.00	32.50	32.50	32.50	-
Parks & Recreation	24.00	26.00	26.00	27.00	1.00
Sub-total Community Enrichment	**66.00**	**69.50**	**69.00**	**70.00**	**1.00**
Public Safety					
Emergency Medical Services	66.45	66.20	70.20	59.70	(10.50)
Fire Department	74.00	74.00	76.00	79.50	3.50
Police Department	99.00	99.00	102.00	104.00	2.00
Westcom Dispatch	36.30	36.30	40.30	39.30	(1.00)
WestPet Animal Control	4.00	4.00	-	-	-
Sub-total Public Safety	**279.75**	**279.50**	**288.50**	**282.50**	**(6.00)**
Public Services					
Community & Economic Development	5.00	5.00	6.00	6.00	-
Development Services	20.00	20.00	20.00	20.00	-
Engineering Services	21.00	22.00	22.00	22.00	-
Public Services	73.00	80.00	86.00	88.00	2.00
Sub-total Public Services	**119.00**	**127.00**	**134.00**	**136.00**	**2.00**
Support Services					
City Manager's Office	5.00	5.00	5.00	5.00	-
City Clerk	3.00	3.00	3.00	3.00	-
Finance	8.75	8.75	8.75	9.75	1.00
Human Resources	6.50	7.50	7.50	7.50	-
Information Technology Services	18.00	18.00	18.00	18.00	-
Legal	5.00	5.00	5.00	6.00	1.00
Sub-total Public Services	**46.25**	**47.25**	**47.25**	**49.25**	**2.00**
Total Full-time Employees	**511.00**	**523.25**	**538.75**	**537.75**	**(1.00)**
Authorized Personnel by Fund					
General Funds	449.61	459.76	469.76	468.76	(1.00)
Special Revenue Funds	1.19	1.29	1.79	1.79	-
Enterprise Funds	60.20	62.20	67.20	67.20	-
Total Authorized Personnel	**511.00**	**523.25**	**538.75**	**537.75**	**(1.00)**
Authorized Personnel by Bargaining Unit					
Non-Union	212.00	217.50	248.00	254.00	6.00
Union	299.00	305.75	290.75	283.75	(7.00)
Total Authorized Personnel	**511.00**	**523.25**	**538.75**	**537.75**	**(1.00)**