FISCAL YEAR 2019 – 2020

West Des Moines | Iowa

BUDGET SUMMARY

WDM CITY OFFICIALS

MAYOR

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KEY CITY STAFF

TOM HADDEN

CITY MANAGER

JAMIE LETZRING

DEPUTY CITY MANAGER

RICHARD J. SCIESZINSKI

CITY ATTORNEY

WDM CITY COUNCIL

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WDM DEPARTMENT HEADS

CLYDE EVANS
Community & Economic Development

CRAIG LEU
Fire Department

LYNNE TWEDT
Development Services

JANE DODGE
Human Resources

SALLY ORTGIES
Parks & Recreation

JEFF DUMERMUTH
Emergency Medical Services

ALTHEA HOLCOMB
Humans Services

CHRIS SCOTT
Police Department

BRIAN HEMESATH
Engineering Services

JOE MENKE
Information Technology Services

BRET HODNE
Public Services

TIM STILES
Finance

DARRYL ESCHETE
Library

DARIN RINEY
Westcom

Our Purpose...

Mission Statement

Our mission is to serve the people of West Des Moines honestly and effectively. Through a variety of services, we strive to provide the quality of life desired by the community.

City of West Des Moines

OUR VALUE STATEMENT

We, the employees of the City of West Des Moines, through TEAMWORK and COOPERATION, are COMMITTED to provide the highest QUALITY OF SERVICE with HONESTY and INTEGRITY to the community we serve.

We take pride in providing EFFECTIVE, DEPENDABLE services while striving to achieve EXCELLENCE through VISION and INNOVATION.

THE CITY OF
West Des Moines

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of West Des Moines

Iowa

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of West Des Moines, Iowa,** for its Annual Budget for the fiscal year beginning **July 1, 2018**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

THE CITY OF
West Des Moines®

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Cover

The cover is a compilation of images of the City Hall campus.

Mission of this Document

The City of West Des Moines' budget document is intended to inform and enhance the citizens' understanding of the budget process and the services they receive. It is vital that the City Council is provided with the information they need to ensure the budget reflects public interest and is structurally correct. Therefore, it is critical the document serves the following four functions:

Acts as a Policy Document

All budgets reflect decisions about a variety of policy issues such as whom to tax and how much, what new programs to fund, and what programs to reduce or terminate. It is in this context that the budget functions as a policy document as decisions made within the budget reflect the general principles or plans that guide actions taken in the future.

Serves as a Legally Required Financial Planning Tool

Traditionally, the budget has always been used as a financial planning tool. To this end, the budget has been made a requirement of all Iowa cities, as stated in Chapter 384.16 of the Iowa Code. The budget is the legal authority to expend public funds, and it controls these expenditures by limiting the amount of the appropriation on a program basis. In order to conform to Governmental Accounting Standards Board Statement 34 and to Iowa Administrative Code, the budget includes nine expenditure types. The nine expenditure types are Public Safety, Public Works, Health and Social Services, Culture and Recreation, Community and Economic Development, General Government, Debt Service, Capital Projects and Business Type Activities. Expenditures required to be budgeted include expenditures for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, and Enterprise Funds. Adopted budgets may either be prepared on a cash basis or on another basis consistent with generally accepted accounting principles, such as the accrual basis.

Functions as an Operational Tool

This budget addresses areas which may not be included in traditional budget documents. These include debt management, staffing levels, capital spending plans, and the incorporation of performance measures.

Acts as a Communication Device

The budget process provides a unique opportunity to allow and encourage public review of City operations. This budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

In addition to the above functions, the budget process affords both an interesting and challenging opportunity to reassess objectives, goals, and the means for accomplishing them. It is through this effort that the budget is arguably the single most important policy document produced each year.

Organization of Document

Listed below is a brief description of the individual sections of this document which is intended to acquaint the reader with **the structure, format, and terminology used in this budget document.**

Executive Overview

This section includes the City Manager's budget message, which is intended to articulate priorities, issues, and any major changes in City services for the budget year.

Visioning

The Visioning section includes a plan designed by a cross section of public and private sector leaders, in part to address the strategies identified and ensure that the City of West Des Moines is future ready and resilient. The plan titled, West Des Moines 2036, was presented in December of 2015 and outlines new ambitions for West Des Moines' future, including six strategies intended to help the City to reach these goals. Each strategy has identified success metrics, 5-year milestones, and 10-year milestones. On an annual basis successes will be recorded and priorities will be redefined to ensure the community is vibrant and ready for the future.

Budget Summary

This section includes a summary of the City's major revenues and expenditures, which is intended to provide an overview of the total resources budgeted by the City. Also included are summaries of the City's main revenue source, (property taxes,) one of its largest expenditure items, (personnel services,) and a consolidated debt overview.

Fund Summaries

These sections are intended to provide a breakdown of the FY 2018-19 Budget on an individual fund basis.

General Fund

This section presents the City's general fund budget on a departmental basis. The departments are grouped by clusters (Community Enrichment, Public Safety, Public Services and Support Services). The concept of organizational clusters was introduced in July of 2002 with the intention of breaking down departmental barriers and improving communications. The clusters have played an integral part in the City's quality initiative and strategic planning processes. Better relationships have resulted from cluster meetings and it is the hope that the clusters will continue to develop synergies and efficiencies.

Other Information

This section is intended to provide statistical and supplemental data for the City of West Des Moines and the population we serve.

Glossary

A glossary has been included in this document to assist the reader with any terminology (including abbreviations and acronyms) that is not readily understood.

Description of the Community

The City of West Des Moines is located in central Iowa at the crossroads of two of America's major cross-country interstates (I-35 and I-80) and is part of Polk, Dallas, Warren, and Madison counties. The City of West Des Moines is adjacent to the western boundary of the City of Des Moines, the capital of Iowa.

The City of West Des Moines was incorporated on October 9, 1893. From its inception the City of West Des Moines had endeavored to provide the best possible services to its citizens. The City has been recognized by several national publications and a metro-wide publication as a great place to live and conduct business. It has grown from an 1893 railroad town known as Valley Junction with a population of 500 to a hub of commerce and premier living.

The City's major employers include Wells Fargo, Athene USA Corporation, FBL Financial Group Inc., Sammons Financial Group, Hy-Vee Incorporated, American Equity Investment Life Holding Company, the Iowa Clinic, ITA Group Inc., and GuideOne Insurance. West Des Moines has also become a hub for data centers, Microsoft has located two data centers in West Des Moines and has announced plans to construct a third data center within the City.

West Des Moines is an exceptional community. With virtually every "quality of life" amenity a community can provide. The City is well known for its outstanding neighborhoods, which reflect a wide variety of quality housing ranging in age, size, price and type.

The stores and restaurants in the City are regional attractions. Historic Valley Junction, the City's original downtown, features fine locally owned shops and restaurants in a beautiful "old Americana" environment. In contrast, several modern shopping centers, including regional malls, feature nationally known stores of every type. The community and the region offer many superb leisure and recreational venues.

- *MONEY Magazine* recognized West Des Moines as "**2018 Best Place to Live in Iowa**" and **"#37 Best Place to Live in America"** (2018).

- Voted "Best City Government Conducive to Doing Business" for 21 consecutive years. *Business Record (2019)*

- West Des Moines ranked No.3 among the "**Top Cities in the Country in Which to Retire**" by a report issued by *Bankrate.com (2016).*

- West Des Moines was recognized as one of the **"Most Exciting Places in Iowa"** according to real estate blog, *Movoto.com*.

Government

The City is governed under a Mayor-Council form of government which provides, by ordinance, for a City Manager to be appointed by the Council to serve as the chief administrative officer for the City. The Mayor and the five Council Members are elected to four-year terms, with the Mayor's and three Council Members expiring at the same time. The remaining two Council Members' terms expire two years later, thus ensuring continuity of experienced members.

The City staff is organized into sixteen departments. These departments, in cooperation with the offices of the City Manager, Finance, and City Attorney, carry out the policy of the City Council and the business of the City. The Municipal Library and West Des Moines Water Works are administered by separate boards.

Education-Public

- West Des Moines Community School District
- Waukee Community School District
- Des Moines Independent School District
- Norwalk Community School District
- Van Meter Community School District
- Winterset Community School District.

Education-Private

- AlRazi Academy-The Islamic School of Greater Des Moines
- Dowling Catholic High School
- Sacred Heart School
- St. Francis of Assisi School

Education-Higher (within City Limits)

- Des Moines Area Community College –West Campus
- Simpson College – West Des Moines Campus
- Upper Iowa University – West Des Moines Campus
- Viterbo University – West Des Moines Center

Education-Higher (local)

- Des Moines Area Community College –Ankeny Campus
- Des Moines University
- Drake University
- Faith Baptist Bible College and Theological Seminary
- Grand View University
- Mercy College of Health Sciences
- Purdue Global University
- Simpson College – Indianola Campus
- William Penn University – Johnston Campus

Financial Structure

The City of West Des Moines operates on a July 1 to June 30 fiscal year. The City's accounting and budgeting systems are organized and operated on a fund basis. Where a business typically combines the results of the operations of all its subsidiaries into one consolidated report, the City of West Des Moines creates a separate report for each one of its groups of funds. **A fund is defined as an accounting entity with a self-balancing set of accounts.** Each fund receives revenue from different sources and functions as if it were a self-contained business with its own set of accounts and financial reports. The expenditures from each fund are covered by the revenues from that fund, plus any appropriate transfers of revenue from other funds. As a result of the fund structure, the City of West Des Moines does not have a single bottom line, but many bottom lines, one for each fund.

The fund structure serves the following two main functions: 1) The separation of funds helps ensure that earmarked revenue is being spent appropriately. For example, because individual funds are smaller, less complicated, and have their own reports, it is easier to track or match revenues with expenditures. This task would be far more difficult if the City had one large undifferentiated fund. 2) Fiscal control is a key element of a fund structure. Not only is the budget required to balance, due to current legislation and other mandated constraints. Surpluses in some funds may not be used to cover deficits in other funds. Thus the fund structure forces governments to meet a more exacting standard of balance than private sector organizations.

Types of Funds

The City of West Des Moines groups all of its funds into three broad categories depending on the nature of the fund. **Governmental Funds** are used to account for the City's governmental type activities; **Proprietary Funds** account for the City's business type activities; and, **Fiduciary Funds** are used to account for activities when the City acts in an agent or fiduciary capacity. Listed below are the categories used by the City and the basic types of funds for each category:

Governmental Funds

General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund.

Special Revenue Funds are used to account for revenues derived from specific sources that are usually required by law or regulation to be accounted for in separate funds.

Debt Service Fund is used to account for legally mandated reserves and the payment of interest and principal on the City's general long-term debt.

Capital Project Funds are used to account for all resources used in the acquisition or construction of capital facilities.

Proprietary Funds

Enterprise Funds are used to account for operations and activities that are financed and operated in a manner similar to a private business, where costs of providing the service are expected to be financed through user charges.

Internal Service Funds are used to finance and account for services and commodities furnished by designated departments to other departments of the City.

Fiduciary Funds

Expendable Trust Funds are used to account for assets held by the City in a trustee capacity for other governments, organizations, or other funds.

Budgeting and Accounting Basis

The City prepares its budget for all funds on a cash basis, while the City's Comprehensive Annual Financial Report (CAFR) shows the status of the city's finances on the basis of Generally Accepted Accounting Principles (GAAP). Under GAAP standards, the City is required to use a modified accrual basis of accounting for Government and Fiduciary Funds, while Proprietary Funds are required to use full accrual. Under the modified accrual basis of accounting, revenues are recorded when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred except for principal and interest on general long-term debt which are reported as fund liabilities when due. Disbursements for the purchase of assets providing future benefits are recognized as expenditures at the time of purchase. However, it is important to note, for comparability purposes the City's CAFR includes both GAAP and Cash basis financial statements.

The Budget Process

The budget process for the City of West Des Moines is in some respects, an ongoing, year-round activity. Informal budget planning begins with the City's strategic plan. This process involves discussions between the City Manager, departments, and Mayor/City Council about the status of ongoing programs, and the establishment of new goals and objectives for the future.

Formal budget preparation begins in August when Finance performs a financial capacity projection for the upcoming budget year. This projection involves estimating reserves, revenues, expenditures, debt limits, and the General Fund's contribution to the Capital Improvement Program. It is within this groundwork that the FY 2019-20 budget is formed.

Operating and Capital Budget

There are two main components of the City's budget, its operating budget and the capital improvement program. The budget process for both of these components usually begins in early September when the budget request documents are sent to the departments, and the Budget Review committee conducts its initial meeting. Listed on the following page is a description of each component:

Operating Budget: The departmental requests are due to the Finance Department in late October. These requests are service level driven and are made within the parameters established in the City's Strategic Plan. Once the budget requests have been initially reviewed by Finance, the departments then meet with the City Manager's budget review team to discuss their request. After all departmental requests have been reviewed; the City Manager then prepares a recommendation for the City's operating budget for the upcoming year.

Capital Improvement Program: After the financial capacity projection is completed and funding sources for the Capital Improvement Program have been identified, the City evaluates whether a Citizens Advisory Committee on Capital Planning is needed. If convened, this Committee, with the assistance of City staff, is responsible for producing a capital improvement plan that ensures future growth will proceed in an orderly and planned manner. The committee begins this planning process by assessing citywide needs. Once the community's needs have been identified, the committee then employs an objective rating system for the purpose of ranking the projects. With exception of those projects that may violate continuity of service, this ranking is followed when determining which projects to undertake in the upcoming budget year, and which projects should be considered in future years.

Once the projects have been ranked, the committee then makes a capital project recommendation for the budget year. This recommendation is part of an eight-year plan for capital improvements for the City of West Des Moines. If the citizen committee is not convened, the City Manager's Budget Review Team, in conjunction with key representatives from the Engineering, Parks, Public Works, and other departments prepare and review the proposed CIP Budget.

Preliminary Budget

The City Manager's and Citizens Advisory Committee, if utilized, recommendations on the operating and capital budgets are ready for Council review in mid-January. The Council then conducts a series of workshops to examine the preliminary operating and capital budget in detail, these workshops are open to the public**.** After the workshops are completed, staff incorporates the Council modifications and prepares the budget for legal adoption. **It should be noted; before any formal action is taken on the budget the City Council conducts a public hearing in late February or early March on the City's operating and capital budgets. This allows the citizens of West Des Moines to voice any concerns they may have over the City's budget or its budget process.**

Final Budget

After the public hearing, the final budget is issued as a formal published document in the same format as the preliminary budget, but as modified by the City Council. The actual appropriations implementing the budget are adopted by the City Council. Final action on the budget occurs in late February or early March when the City's operating and capital budget are filed with the Polk, Dallas, Warren, and Madison County Auditors.

Reporting and Monitoring

The budget and its policies are implemented through the individual departments and the accounting controls of the Finance Department. The budget is monitored by a reporting system consisting of monthly financial reports to the department heads and division managers. These reports are

Reporting & Monitoring (continued)

issued by the Finance Department, and contain the same level of detail as presented during the budget process. Financial reports are submitted to the City Council on a quarterly basis.

In Iowa, state law requires expenditures to be monitored and reported on an expenditure type basis. These types are Public Safety, Public Works, Health and Social Services, Culture and Recreation, Community and Economic Development, General Government, Debt Service and Capital Projects. Expenditures required to be budgeted include expenditures for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Project Funds, Permanent Funds, and Enterprise Funds. The Finance Department reviews expenditures on this basis during the course of the year to ensure the City is within the legal level of compliance.

Amending the Budget

Due to certain unforeseen events, it may become necessary to modify the adopted budget. The procedure for amending the budget depends upon the type of change that is needed. The City employs two types of budget amendments. The first type, an internal budget transfer, does not change the "bottom line" total for a department and is only required to be approved by the department director and the Finance director. The second type of budget amendment, commonly referred to as a formal budget amendment, can bring about change in the total appropriation for a department or fund, and must be approved by the City Council. The guidelines for budget amendments are listed below:

Budget Amendments

Section 384.18 of the Code of Iowa provides that a city budget for the current fiscal year may be amended for any of the following purposes.

- To permit the appropriation and expenditure of unexpended unencumbered cash balances on hand at the end of the preceding fiscal year which had not been anticipated in the budget.

- To permit the appropriation and expenditure of amounts anticipated to be available from sources other than property taxation and which had not been anticipated in the budget.

- To permit transfers from the debt service fund, the capital improvements reserve fund, the emergency fund, or other funds established by state law, to any other city fund unless specifically prohibited by state law.

- To permit transfers between programs within the general fund.

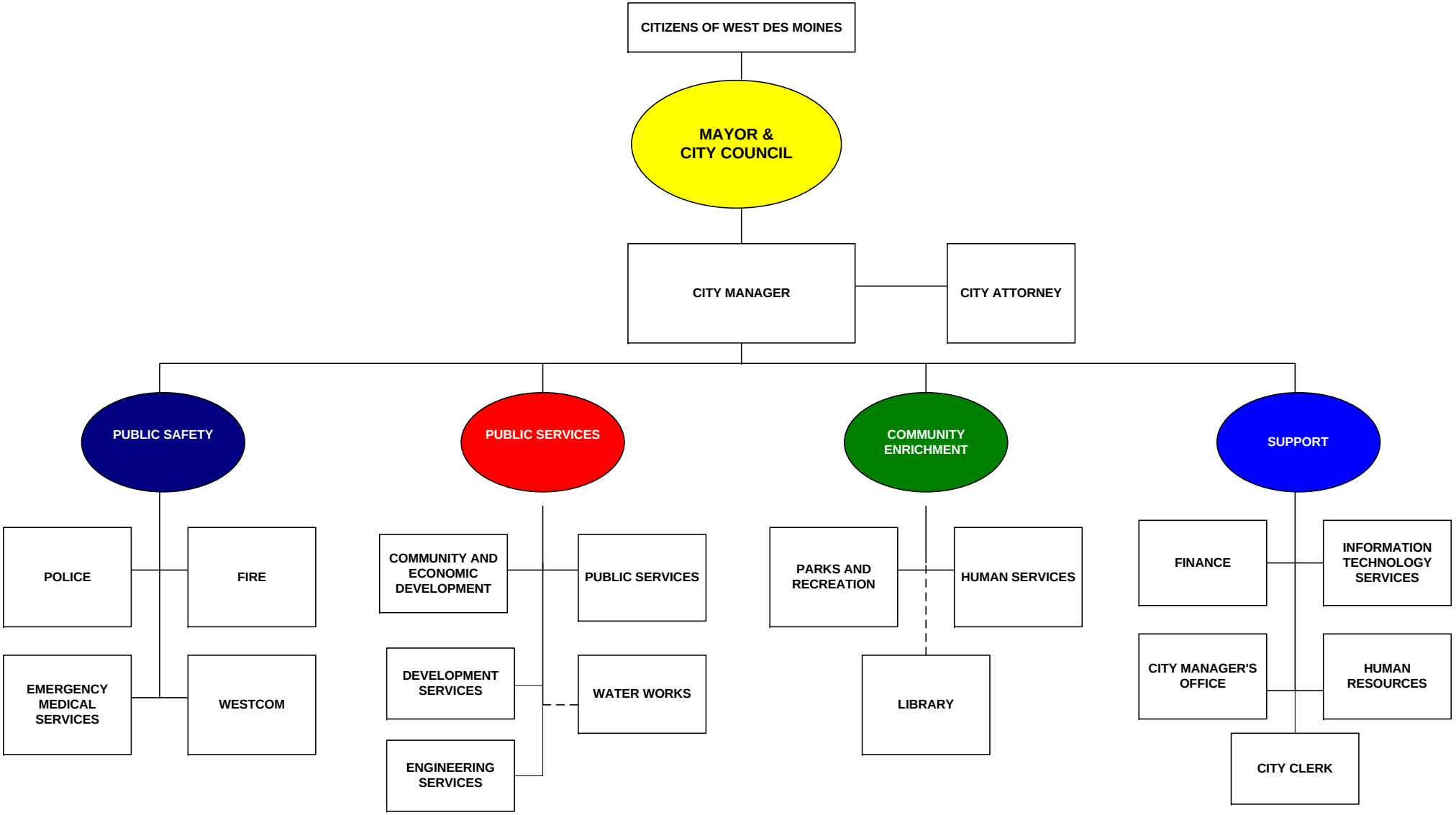
A budget amendment must be prepared and adopted in the same manner as the original budget, as provide in Iowa Code Section 384.16, and is subject to protest as provided in Iowa Code Section 384.19. All amendments to the City Budget must be approved by May 31 of the current fiscal year to allow time for a protest hearing to be held and a decision rendered before June 30, if needed.

City of West Des Moines
FY 2019 – 20 Budget Calendar

Date	Responsibility	Action
Thursday, September 6, 2018	Finance Dept.	Operating and capital budget request forms distributed and procedures reviewed with department heads/representatives
Thursday, September 6, 2018 – Friday, October 26, 2018	Departments	Department worksheet preparation.
Friday, October 26, 2018	Departments	Department operating budget requests due.
Wednesday November 7, 2018 – Monday, December 10, 2018	Budget Review Team/Departments	Initial reviews with department concerning CIP and Operating Budget matters
Wednesday November 8 , 2018	Departments	Strategy Meeting – Streets, Sanitary Sewer, & Stormwater CIP
Thursday November 8 , 2018	Departments	Strategy Meeting – Parks CIP & Buildings CIP
Monday, November 19, 2018	Finance Dept.	Hotel/Motel request letters sent to agencies.
Monday, December 10, 2018	City Council	Preliminary Budget Review at Council Workshop
Friday, December 28, 2018	Finance Dept.	Hotel/Motel requests due.
December 2018- January 2019	Budget Review Team	Compilation of FY 2019-20 Recommended Budget document.
Wednesday January 9,16, & 23, 2019	F&A Committee	Hotel/Motel applicant presentations
Friday January 18, 2019	Finance Dept.	Recommended Budget delivered to Mayor/Council.
Monday January 21, 2019	City Council	Special Council work session on CIP following City Council meeting. (If needed)
Saturday January 26, 2019	City Council	Council work session on Operating recommendations with Budget Review Team and Department Heads present.
Friday, February 8, 2019	Finance Dept.	Proposed budget public hearing notice published in the West Des Moines Register
Tuesday, February 19, 2019	City Council	Public Hearing on operating and capital budgets
Wednesday March 13,2019	City Council	City Council approval of final budget
By Friday March 15,2019	Finance Dept.	Filing of official budget documents with County Auditors

Fund	Budget Program									
	Public Safety	Health & Social Services	Culture & Recreation	Public Works	Community & Economic Development	General Government	Debt Service	Capital Projects	Business Type/ Enterprise	Non Program
General:										
General	X	X	X	X	X	X				
Insurance						X				
Hotel/Motel Tax			X		X					
Special Revenue:										
Road Use Tax				X						
Local Option Sales Tax						X				
Rehab/Economic Development		X			X					
Employee Benefits						X				
Tax Increment Financing					X					
Police & Fire Retirement	X									
Parks			X							
Public Art			X							
Library			X							
Police	X									
Human Services		X								
EMS	X									
Debt Service							X			
Capital Projects:										
Capital Projects								X		
Special Assessments								X		
Enterprise:										
Sanitary Sewer									X	
Solid Waste									X	
Storm Water									X	
MidAmerican Energy RecPlex									X	
Westcom									X	
E911									X	
Internal Service:										
Technology Replacement										X
Vehicle Replacement										X
Vehicle Maintenance										X
Health Insurance										X
Worker's Compensation										X
Trust & Agency										
Section 125 Plan										X
Housing Escrow										X
Developer Bonds										X
Police Agency										X

CITY OF WEST DES MOINES



THE CITY OF
West Des Moines®

Executive Overview

THE CITY OF
West Des Moines®
www.wdm-ia.com

City Manager

4200 Mills Civic Parkway
P.O. Box 65320
West Des Moines, IA 50265-0320

515-222-3610
FAX 515-222-3638

E-mail cityinfo@wdm-ia.com

'AAA'
Credit Rating from
Standard & Poor's

March 13, 2019

Honorable Mayor and Council:

I respectfully present the proposed budget for the City of West Des Moines for the upcoming fiscal year beginning July 1, 2019. The adopted budget authorizes resources and sets the direction for our programs and services for the coming fiscal year. As the City's financial and spending plan, the adoption of the budget is the single-most important action taken by the City's elected officials.

As you review the preliminary draft of the FY 19-20 budget, recognize that staff makes every effort to enhance the format of the material so that the public has a better understanding of the various services we are able to deliver to citizens. If sections of the proposed budget are unclear, we should work to improving those. In addition, it is vital that the City's policymakers have all the information needed to ensure that the budget reflects the public interest. The final budget should serve as an effective public policy document and financial planning tool.

Recent Accomplishments in Financial Management

As we move into the second half of FY 18-19, we are pleased to note three recent accomplishments in the management of the City's financial resources.

- In both May and December 2018, the City's Aaa rating on its general obligation bond debt was reaffirmed by Moody's. This follows the confirmation of the AAA rating by Standard & Poor's in 2017. Each of these ratings are the highest given by the respective agencies. The City remains one of approximately 100 in the United States which can boast of the highest rating from each agency.

- The Government Finance Officers Association of the United States and Canada (GFOA) again awarded a Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the fiscal year ending June 30, 2017. This is the 25th consecutive year the City has received this award.

- The City received a Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada (GFOA) for its Budget Summary document for the fiscal year beginning July 1, 2018, the 20th consecutive year the City has achieved this award.

Highlights of the FY 19-20 Recommended Budget

- The budget recommended by staff reduces the current property tax rate from $11.79 per thousand dollars of taxable valuation to $10.99 per thousand of taxable valuation. This reduction is primarily possible as a result of the Local Options Sales and Services Tax (LOSST) election held in Polk County on March 5, 2019. The FY 19-20 budget includes an estimated $10.4 million of LOSST receipts. $8.0 million of the total is related to activity in Polk County, with the balance of $2.4 million being related to Dallas County (voters in that portion of the City approved a similar measure in 2017). In accordance with the ballot language, 50% of the total revenue will be transferred to the General fund and applied directly against the Property Tax Rate and the remainder will remain in the LOSST Special Revenue Fund to be used for purposes articulated in the ballot, including Public Safety, Infrastructure, and Quality-of-Life amenities.

- Included in the proposed FY 19-20 budget is the addition of 9 employee positions (6 in Public Safety and 3 in other departments) as well as one budgetary adjustment to an existing position:

    - The Fire Department will add 2 Firefighters in order to meet coverage at all 5 city fire stations.

    - The Police Department will add 2 Police Officers in order to meet ever-increasing demands. Council will recall a Police Department assessment was completed in 2017 and the results indicated a need for several new officers. Adding these officers represents a step towards that goal.

    - Westcom will add a 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 have been approved by the Westcom Management Committee, a group which consists of representatives from all the Westcom cities.

    - Public Services will add 2 Public Services Operators. The Public Services Operator positions are needed to accommodate the significant growth of the City's infrastructure over the past several years.

    - The Library will add 1 Library Assistant who will be tasked with managing a variety of the customer service desks within the Library, allowing for greater customer service coverage during their hours of business.

    - The Secretary position currently allocated between the City Clerk (34%), and Finance (66%) will be upgraded to Deputy City Clerk and be allocated 100% to the City Clerk's Office. The change is needed to meet the demands of the public and internal departments.

  An additional 19 positions were requested by department directors but were of a lower priority and, due to budgetary constraints, they were not accommodated.

  Because the budget was developed and published prior to the election on March 5, 2019 it

does not include any of the positions proposed to be paid from additional LOSST tax revenue. Those positions proposed to be added with passage of the Polk County LOSST plans include 7 new Police Officers and 5 new Fire Fighters, as well as some promotional shifts needed to maintain appropriate staffing those departments.

- The proposed FY 19-20 budget includes the reduction of 4 full-time-equivalent positions in the Police Department. The Police Department is in the process of finalizing an agreement to contract for Crossing Guard services. The new agreement has the approval of the West Des Moines Community School District – the District will continue to reimburse 50% of the cost. The contracted service will result in a slight increase in direct cost, but result in several indirect cost savings. Police officers will no longer have to cover for crossing guards who are unavailable and Human Resources and Payroll will no longer have to recruit for vacant crossing guard positions or administer payroll and benefits.

- Proposed employee compensation totals take into consideration terms of bargaining unit contracts for each of the approximately 269 union employees. Projected personnel expenditure levels rely on historical trends, current contract information, and projected terms for agreements yet to be finalized. The proposed compensation budget will address the approximately 202.25 non-union employees using existing pay plans and benefit packages, including health insurance plans for new employees.

  Bargaining unit employees are expected to receive cost-of-living adjustments ranging from 2.50% to 3.00%, all budgeted in agreement with the terms of their respective contracts. All contracts have been negotiated and executed into FY 19-20 with the exception of the ASFCME bargaining unit, which is currently in contract negotiations. In addition to the cost-of-living increases, bargaining unit employees who are not at the maximum pay of their range may be eligible to receive "step" increases dependent upon performance and classification.

  Non-union employees who have not yet reached the maximum pay level for their position may be eligible at July 1, 2019, to receive pay increases based solely upon job performance.

- The City will receive approximately $7.68 million dollars in Road Use Tax funding during FY 19-20. This is a slight increase from the previous year because the Iowa Department of Transportation increased the per capita forecast. This revenue allows for approximately $6.78 million in Road Use Tax funds to be expended for street-related expenditures (CIP and operating), along with spending of the remaining funds for street lighting and repayment of debt related to Iowa Highway 5 construction. Staff's goal for the Road Use Tax Fund is to maintain a steady fund balance from year-to-year.

- The proposed FY 19-20 budget reflects a decrease in the contribution rate for the Municipal Fire and Police Retirement System of Iowa (MFPRSI). The City's contribution rate of covered wages for FY 19-20 will be 24.41% as compared to 26.02% for FY 18-19. The proposed budget also reflects no change in the contribution rate for Iowa Public Employees Retirement System (IPERS). The City's contribution rate for IPERS will be 9.44% for FY 19-20.

- During 2017, Staff completed detailed, multi-year financial cash flow projections for the Sewer and Stormwater Enterprise Funds. As a result, multi-year rate adjustments and internal loans for each fund were proposed and were ultimately approved by Council. The effects of these rate adjustments and loans on each fund are reflected in the budgets of those enterprise funds and will allow for the City's existing facilities to remain in working condition. Proposed projects in the Capital Project Budget will allow the City to better comply with increasing needs, regulations, and demand on the systems.

- During 2018, staff completed an analysis of residential solid waste collection fees and adjusted rates upward to better reflect the cost contracted services provided by Metro Waste Authority (MWA). These rates were last adjusted in 2007. The City should maintain a positive fund balance into the future by mirroring the rates charged by MWA.

- Continuing with the City's preference to be proactive on enterprise fund revenues rather than reactive, the City Council in 2010 approved actions indexing both sanitary sewer capital charges as well as sanitary sewer connection fee district per acre charges. The City had also been collecting stormwater charges using a fee district concept, but during 2018 this approach was rejected on legal grounds in a court of law. All funds collected into stormwater fee districts, which were unspent and maintained in an escrow account, were refunded to customers.

- The proposed budget reflects the carryover of cash to ensure the FY 19-20 budget maintains prudent general fund balances, which protect financial integrity. General Fund total revenues carrying over are projected to be $72,638,458 and total expenditures will be $80,669,288. The projected Uncommitted General Fund composite balance on June 30, 2019, (expected balance of $27,838,154 will be slightly under 32% of annual operating expenditures. This is sufficient for meeting unexpected shortfalls in revenues or demands on future fund resources and remains within the guideline set by members of City Council, who have consistently ratified a desire to maintain a General Fund cash reserve balance over 25%.

Outlook for FY 19-20 and Beyond

The City's budgeting philosophy continues to be conservative, so that we ensure that funding is adequate to provide services to residents and protect our long-term viability. A starting point for projections was a desire to deliver comparable levels of service to residents, utilize responsible revenue assumptions, and maintain adequate reserves. In addition, the City Council has indicated that maintaining the current general fund tax rate is an equal priority to maintaining prudent fund balances and providing quality services.

While the general economy in the state and in Central Iowa remains relatively solid, cities in Iowa, including West Des Moines, continue to face several areas of consideration and concern. As staff and I prepared the proposed budget, we needed to consider: (1) a future reduction or elimination of the current commercial tax rollback backfill by the State of Iowa, (2) a continued reduction in future tax revenues related to multi-family residential properties which was legislated in 2013, (3) a particularly robust capital improvement program, and (4) escalating employee health insurance, pension, and other benefit costs.

Despite these concerns, other factors have recently worked in the City's favor, including: (1) the voters in Dallas County passed a Local Option Sales Tax (LOST) referendum in 2017, which will allow the City to receive roughly $2.5 million in annual funding – the City pledged to lower its tax

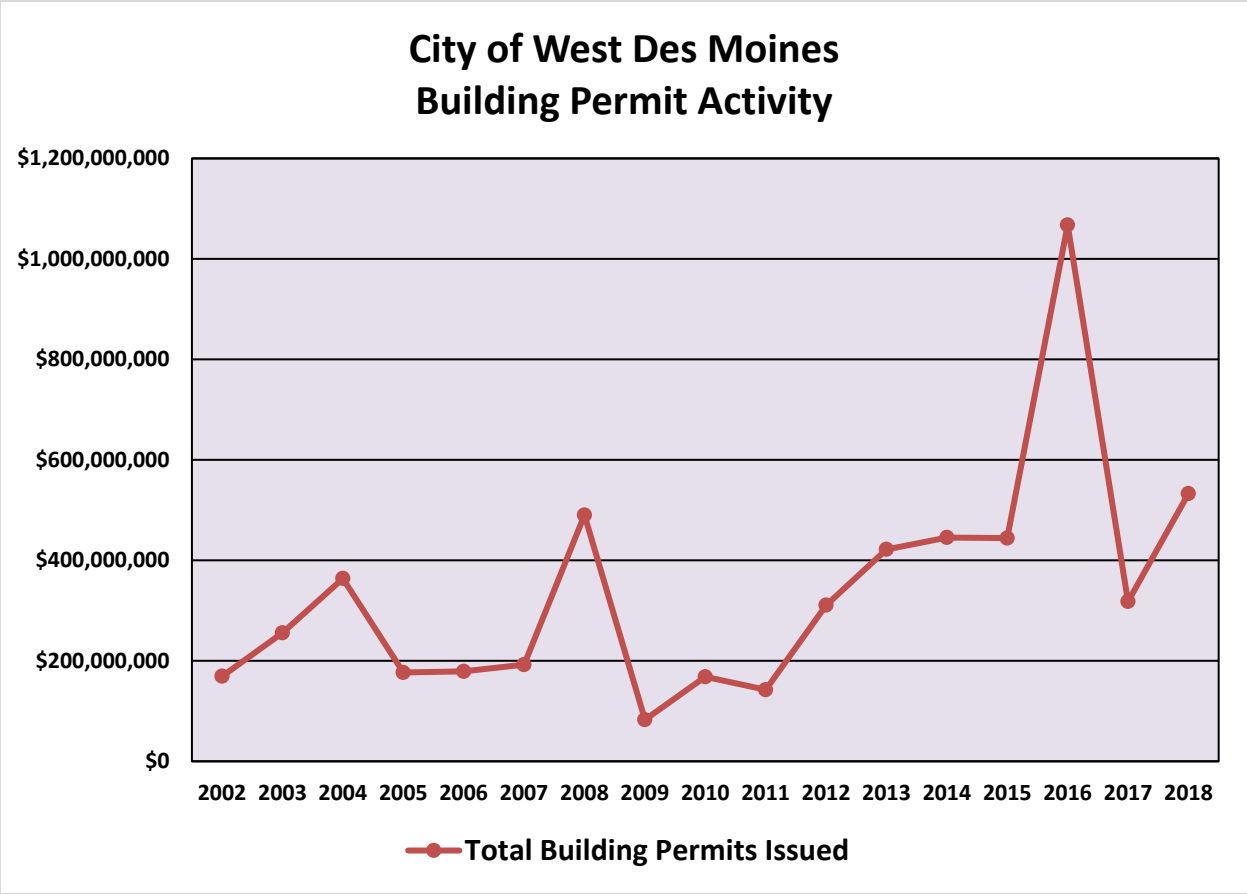
levy rate using 50% of the funds received and to use the other 50% to fund a variety of specific needs, (2) interest rates on investments have risen steadily in the past year and are expected to continue to climb at regular increments in the upcoming cycle, and (3) the City saw a healthy 5.8% overall growth in taxable valuation during the last budget cycle (despite not being a revaluation year) and those valuations are reflected by a budgeted increase in property tax revenue – these factors are a major reason why the City was able to recommend the addition of staff.

Staff reviewed the FY 19-20 budget at a "macro level" by focusing on key assumptions and projected expenditures as part of a second year financial plan and that analysis is included in the material provided.

Local Economy/Development Activity Highlights

The City continues to be one of the fastest growing cities in the state of Iowa. A Special Census completed in December 2015 revealed a population of 63,541, which reflected growth of 12% since the last official Census in 2010. It is estimated that another 1,019 and 1,048 residents were added in 2016 and 2017, respectively. This growth follows on the heels of population growth of 79% from 1990 to 2010. Estimates indicate the City should continue to grow by approximately 1,000 residents per year.

During calendar 2018, the City saw its second highest level of building permit activity in history (in terms of valuation), with $532 million. Calendar 2018 also constituted the 8th consecutive year of permits valuation over $300 million. Staff will continue to monitor the economy and make budget recommendations and adjustments as necessary.



BUDGET IN BRIEF

Revenues and Taxable Growth

As discussed above, the City continues to experience significant development. Every two years the various county assessors revalue property across the state. Property valuations were adjusted on January 1, 2018. This date's valuation is used to calculate property tax revenues to be received in FY 19-20, so the growth allowed for taxable valuation to increase by 5.8% for the City. All of this valuation increase will not directly assist the City's general fund, however, as revenues from Microsoft's data center projects will be used to pay for the surrounding infrastructure over the next 10-20 years, a portion of the property tax revenues generated by the Mills Civic Parkway area and Athene office complex continue to be used similarly, and much of the anticipated future growth will be spoken for through Council-directed rebate programs and TIF-related activity. However, the expected expiration of the Jordan Creek Urban Renewal Area in June 2019, and the release of all increment from that URA more than offset these losses for the City's general fund. This resulted in non-TIF-related taxable growth of approximately 8.1%.

The City has a strong tax base in commercial property, including two regional malls and extensive office and medical clinics. Approximately 35% of the city's valuation is taxed commercially, which is a much higher percentage than a typical metro suburb. This has worked to the City's

advantage in the past, but recent reductions to the commercial tax rate by state legislation have slowed revenue growth.

Large infrastructure projects in the areas of Mills Civic Parkway and Jordan Creek Parkway, which began nearly 20 years ago, have now seen a significant percentage of developable areas around those corridors filled with retail centers, hotels, restaurants, offices, and multi-family residential projects. Other areas are poised for future development such as the areas around Iowa Highway 5. More recent infrastructure which could spring future development is the Grand Prairie Parkway Corridor / Interstate 80 interchange which opened for traffic in December 2015. During 2018 office construction continued with two headquarters buildings – IMT Insurance and Sammons Financial Group. Construction of infrastructure continued as the City is preparing for growth well into the future, including a bridge over the Raccoon River on Grand Prairie Parkway. The construction of a third Microsoft data center will commence in Warren and Madison County, which stretches the city's impact in those formerly-rural areas.

For FY 19-20, General Fund operating revenues of $62,485,764 are projected to increase by 5.03% compared to FY 18-19. Several factors contributed to the increase in property tax revenue especially the increased percentage of the residential roll back from 55.62% to 56.92%. As mentioned previously, the City saw significant residential and commercial development, and also an overall increase to existing property valuations. Statewide trends among the larger cities shows mixed results but most of the major cities saw solid growth during the non bi-annual reassessment year. A summary of the ten largest cities is depicted below:

Comparison of Taxable Valuation

FY 19-20

Top 10 Cities in Iowa

City	Population Per 2017 US Census Estimate	Total 2018 Taxable Valuation	Change in Taxable Valuation from Prior Year	Taxable Valuation Per Capita
Des Moines	217,521	8,644,228,282	3.40%	39,740
Cedar Rapids	132,228	7,180,258,849	2.95%	54,302
Davenport	102,320	4,775,847,819	4.87%	46,676
Sioux City	82,514	3,133,279,874	1.59%	37,973
Iowa City	75,798	3,923,114,214	4.74%	51,757
Waterloo	67,587	2,634,855,827	3.48%	38,985
Ames	66,498	3,128,481,219	5.97%	47,046
West Des Moines	65,608	5,738,802,153	5.79%	87,471
Ankeny	62,416	3,846,307,313	8.79%	61,624
Council Bluffs	62,316	2,921,271,424	2.71%	46,878

It is worth noting in the above table that West Des Moines' places as the highest ranking city in terms of "Taxable Valuation Per Capita". Having this status is a significant financial advantage, but it also requires a sizable investment in public safety to protect the relatively more valuable property.

Among communities in the Des Moines Metro area, the growth trend is even stronger. The Des Moines Metro area as a whole continued to see development and growth in recent years, consistently ranking among the top developing cities in the region and country. Within the metro, older, more established communities saw more limited growth while the outer ring of cities continued to grow the tax base at a very rapid pace as depicted in the following table:

Comparison of Taxable Valuation				
FY 19-20				
Des Moines Metro Communities				
City	Population Per 2017 US Census Estimate	Total 2018 Taxable Valuation	Change in Taxable Valuation from Prior Year	Taxable Valuation Per Capita
Des Moines	217,521	8,644,228,282	3.40%	39,740
West Des Moines	65,608	5,738,802,153	5.79%	87,471
Ankeny	62,416	3,846,307,313	8.79%	61,624
Urbandale	43,592	3,334,490,631	4.26%	76,493
Johnston	21,562	1,679,987,040	3.65%	77,914
Waukee	20,649	1,288,448,596	16.06%	62,398
Altoona	18,699	1,246,558,734	12.80%	66,664
Clive	17,172	1,551,849,313	3.06%	90,371
Grimes	12,742	904,183,618	12.38%	70,961
Norwalk	10,896	550,441,813	13.77%	50,518
Pleasant Hill	9,873	651,336,618	3.64%	65,971
Windsor Heights	4,953	280,135,512	2.27%	56,559

West Des Moines' taxable valuation per capita of over $84,000 remains the highest of Iowa's ten largest cities and second among cities in the Des Moines metro area, trailing only Clive.

It is important to note that $557 million in taxable valuation remains included in the City's Tax Increment Finance (TIF) Districts (down from $631 million from the previous year). This amount equates to approximately $4.5 million in tax dollars being excluded from the City's potential general fund resources. A large percentage of TIF funds are dedicated to public infrastructure projects such as public safety facilities, bridges, roads and utility systems, with the balance being used for economic incentive payments to various businesses around the City.

Local Option Sales Tax

Currently, the City collects approximately $2 million in Local Option Sales and Services Tax (LOSST) through collections of Dallas and Warren County. 50% of this revenue is applied directly to the City's property tax levy, which has reduced the levy rate by $0.21 in the current fiscal year.

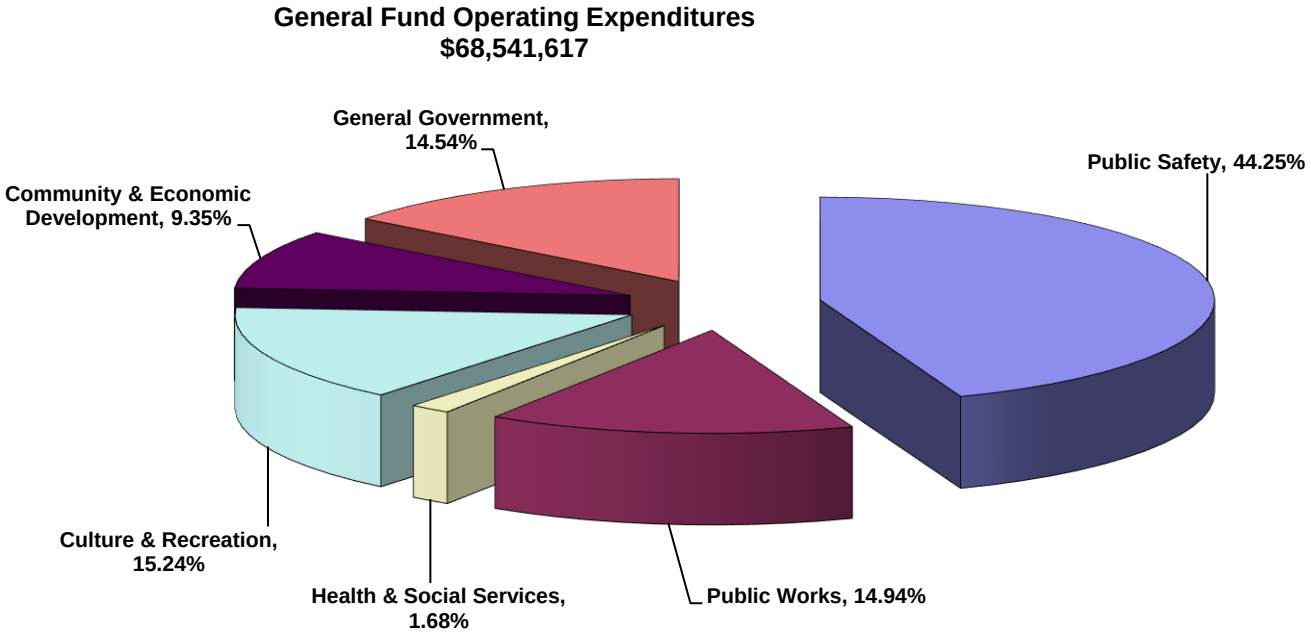
A key upcoming for the City is an election on March 6, 2019, for the voters residing in the Polk County portion of West Des Moines. A referendum will ask the voters to decide on the passage of a 1% LOSST with ballot langue similar to the measures already passed in the Dallas and Warren County sections of the City (note that the City does not have enough nexus in Madison County to collect revenue from their LOSST).

The effects of the Polk County LOSST, if passed, would further reduce property tax levy rates in

the City by approximately $0.75 per thousand and also generate another approximate $3.5-$4.5 million of revenue to be used (only) for purposes identified in the ballot language. Those purposes include public safety staffing and resources, library, and parks. Although the additional revenue could be collected beginning July 1, 2019, any effects of this Polk County election have not been considered in the FY 19-20 budget. It is anticipated that these revenues would be collected in the first fiscal year, and then allocated and/or distributed back in the form of a reduced levy rate in the following fiscal year. This method is the accepted best practice among communities.

Expenditures

The City's FY 19-20 General Fund budgeted operating expenditures total $68,541,617, which represents an increase of $253,885 (+0.37%) from FY 18-19. The largest percent of expenditures continues to be in the Public Safety program area, which encompassed 44.25% of the General Fund for the fiscal year.



Police and Fire employee pension costs are accounted for outside the General Fund and utilize their own portion of the overall property tax levy for funding. Due to the increases in taxable valuations and the City's desire to keep funding for these contributions level, the tax levy rate for the Police and Fire Pension system reflected a $0.10974 decrease. In response, other tax levies were increased.

If the budget is approved as recommended, the City's total number of full time equivalent (FTE) employees will be 471.25. The impact of accelerating personnel costs must be closely evaluated and monitored as there are a number of new position requests that were not included in this budget due to financial constraints. Self-insured healthcare costs are projected to increase by 10%, which is conservative based on historical values for the past few years, but also cognizant of significant claims increases within the past 10-year window.

The FY 19-20 budget reflects a proposed use of operating cash reserves for several "one-time" capital needs including continued expense for a contracted purchase of 142 acres of future parkland in Madison County, and several smaller building, equipment, and planning projects. When

factoring in these expenditures, the strictly "operating" projected FY 19-20 General Fund shows a lower deficit, however, the recommended budget does include a spend of $6,757,708 of available fund balance. Despite the operating and capital spending of fund balance planned for FY 19-20, the General Fund Ending Cash Reserve is projected to remain at a healthy 34.91% of operating expenses.

Capital Improvement Plan

The City's Capital Improvement Plan is intertwined with the Operating Budget, so a discussion of the Plan is critical to provide context and background. This budget cycle staff once again developed project priorities based on previous commitments, anticipated future development, and a commitment to maintain current infrastructure and amenities. Council also provided direction with a continued recommendation to maintain a debt service levy rate of $1.95/thousand.

The budget shows two basic approaches to funding capital projects: Pay-as-you-go and Pay-as-you-use. Pay-as-you-go means paying for the capital project out of current revenues at the time of expenditure. Pay-as-you-use means borrowing to finance the expenditure with debt service payments being made from revenues generated throughout the useful life of the project. West Des Moines uses a mix of finance approaches to finance capital projects. Capital projects are financed through bonds, reserves, grants, developer contributions, other governmental sources, and fees such as road use taxes.

In addition to infrastructure improvements to developing areas, staff will continue efforts to maintain and improve established neighborhoods. The proposed CIP budget commits substantial resources to resolve stormwater, sanitary sewer, and paving issues, as well as improve existing parks in the community. Efforts to maintain existing city buildings is critical and, while significant dollars have been spent recently at several buildings, others have suffered from deferred maintenance and/or inferior design causing maintenance issues, so continue funding at higher-than-previous levels is planned.

Major projects and the overall CIP plan will be discussed in more detail during the workshop.

Strategic Planning / Quality Improvement Process / Goal Setting

The Mayor, Council, and staff continued to pursue a number of initiatives to define the direction for the City organization and community. During 2015 the City engaged a multitude of resources to develop "West Des Moines 2036" which challenged the City to find ways to reinvent itself while building on its past successes. The result was a 20-year plan outlining strategies designed to make that result happen. Approximately 40 community and business leaders worked with the Futurist over a period of several months to create the WDM 2036 plan. This plan was discussed, refined, and finalized in 2016.

The group ultimately came up with six strategies to ensure a prosperous future for the City:

- **Create a Leadership Advisory Board** of city, school and business leaders to work toward common priorities and address challenges. The "West Lab" as it is known, meets regularly and has begun several initiatives, including build-out of the City's fiber network.

- **Explore new forms of revenue,** such as a hotel/motel tax or local option sales tax, to ensure the City's financial viability. As noted above, the local option sales tax has now passed in both Dallas and Polk Counties which has allowed the City greater financial flexibility.

- **Create a Quality of Life Council** to examine West Des Moines' experiences and amenities, and attract and retain great businesses, educational facilities, talent, and families. During 2017, a Quality of Life Council was formed and met regularly to update these goals.

- **Become a leader in sustainability.** Renewable and sustainable features have been incorporated into several of the City's improvement projects, including pervious pavement material, bio-swales, and recycled water.

- **Double down on technology** and consider providing high-speed Internet as a public/private utility for all homes. Beginning in 2019, construction on major street corridors will include build-out of expanded fiber conduit with the intent of consolidating many different existing paths and also making fiber access easily available in new areas to any provider.

- **Diversify the City's economy** to develop, retain and attract the world's best workforce.

Pieces of the City's previous five-year strategic plan, which contain goals and objectives related to service levels and growth plans, were folded into the 2036 plan. In addition, a more internal visioning process by staff resulted in a new 10-year strategic framework which should serve to guide internal growth as well as provide principles for development. Goals, directives, and visions behind these plans provide direction and thus have been woven into this budget on many levels.

Hotel/Motel Revenues

A 7% Hotel/Motel Tax, first authorized by West Des Moines voters in 1984, is expected to generate $4,550,000 in the upcoming year. By agreement, money is allocated as follows: 2/7th of the funds are directed to the Greater Des Moines Convention and Visitors Bureau (CVB), 2/7th is directed to Bravo Greater Des Moines, 2/7th (subject to City Council approval) will be used for parks, recreation, and/or tourist activities, and the remaining 1/7th will be available for distribution to other City Council-designated entities or for other internal uses. Also, a percentage of City Council-designated discretionary revenues (in excess of total fund revenues of $2,550,000) continue to be channeled towards the City's public arts program.

Regional Cooperation

The City continues to support programs that improve the quality of life for all residents of the metro area. Besides direct financial support, the City of West Des Moines contributes to the Des Moines metro area in many ways, including but not limited to:

- Wastewater Reclamation Authority – regional organization, facility, and systems
- WestCom Public Safety Center – West Des Moines, Clive, Urbandale, and Norwalk
- Joint Fire/EMS facility – West Des Moines and Clive
- WestPet Animal Control – West Des Moines, Clive, and Urbandale
- Police Department remains involved with many metro-wide activities ranging from traffic task forces to narcotic trafficking
- Metro Home Improvement Program – West Des Moines, Ankeny, Altoona, Clive, Grimes, Johnston, Pleasant Hill, Polk City, Urbandale, and Windsor Heights. A multi-jurisdictional housing rehabilitation entity, Metro Home Improvement, a collaborative effort to preserve affordable housing stock
- Iowa EMS Alliance – private-public partnership with Unity Point Health where the City provides administration and operation of emergency medical services which avoids duplication of services while maintaining high quality care
- Capitol Crossroads – regional visioning with a focus on collaboration

Conclusion

The FY 19-20 budget recommended by the City Manager and staff accomplishes the primary objectives of maintaining services, committing capital funds to maintaining infrastructure, amenities, and city facilities as well as development, while maintaining (and in this case reducing) property tax rates.

In addition, City departments have identified supplemental services and projects which are included in the proposed budget document for review by the Mayor and City Council. The nine (9) proposed new staff positions were carefully scrutinized, vetted, and prioritized from a pool of approximately 25 departmental requests, with only the most essential positions being recommended. The Management Team will continue to assess the staffing in these departments and offer the City Council alternatives to achieve effective staffing levels across the organization.

In order to assure that the City's human and physical infrastructure keeps pace with the City's growth, additional user-fee revenue enhancements, strategic expenditure reductions, and potential restructuring will likely continue. Current service demands and limited revenue growth will necessitate a thorough and on-going review of all aspects of our financial plan.

I must express thanks to members of the City staff for their diligent efforts to develop and operate within budgets that provide continual high quality service to our residents.

I would also like to give two specific notes of thanks. First, to the Finance Department staff for their performance in gathering, analyzing, and presenting information clearly and accurately, and second, to the City's departmental leadership for providing critical feedback, input, financial projections, and lists of priorities, all needed to formulate the budget. The budget preparation team composed of Deputy City Manager Jamie Letzring, Finance Director Tim Stiles, Budget Analyst

Chris Hamlett, and me, worked collaboratively with Department Directors and many other staff members to develop the proposed budget. This would not have been completed without the effort of all those involved.

I would also like to thank the elected officials for your continued support in planning and directing the financial operations of the City in a responsible and progressive manner. The West Des Moines community has benefited greatly from your leadership and commitment.

Respectfully submitted,

Tom Hadden
City Manager

THE CITY OF
West Des Moines®

Visioning

THE VISION

WEST DES MOINES IS THE MOST VIBRANT SUBURBAN CITY IN NORTH AMERICA

STRATEGY 1 | WEST DES MOINES' TOP LEADERS WORK TOGETHER ON COMMUNITY PRIORITIES

In 1916, the residents of West Des Moines voted 2 to 1 in favor of building a new, $50,000 high school ($1.14 M in today's dollars.) As part of school board policy, only first-class, college-educated teachers were hired. By 1919, the rooms of Valley Junction high school were filled.

Throughout West Des Moines' history, the community has banded together around common values and found a way to make them come to life. The example above was accomplished during a terrible economic downturn, when 600 workers were unemployed.

As West Des Moines continues to grow, its challenges will become more complex. Without a concerted effort, silos could become rigid, and communication could breakdown. To be future ready and resilient, West Des Moines needs coordinated, cross-sectional leadership.

"I wish that West Des Moines had a formal, private-public "think tank" that is formal in nature, meets regularly, and coordinates responses to trends with our elected bodies." - Participant from strategic foresight workshop, September 2015

West Des Moines needs a government, education, and business Leadership Advisory Board that will work together on the area's most pressing challenges and most promising opportunities.

The following plan was designed by a cross section of public and private sector leaders, in part to address this strategy and ensure that West Des Moines is future ready:

Strategy 1 | West Des Moines' Top Leaders Work Together on Community Priorities

Vision: The area's top government, education and business leaders have high levels of trust in each other, and work collaboratively to address the area's most promising opportunities and most pressing challenges.

Success Metrics	5-Year Milestones (2021)	10-Year Milestones (2026)
1.1 Create a CEO-level "Leadership Advisory Board" that includes leaders of large and small businesses, government leaders, e.g. mayor and city manager, and top education leaders	•Leaders are completely aware of each others' needs and limitations •Advisory Board has set a clearly defined common agenda/vision to achieve specific goals •Identify needs of employers and create curriculum/school tailored to employer's needs.	•Advisory Board achieves or implements three key goals that strengthen the community and the business environment
1.2 The Leadership Advisory Board reviews *West Des Moines 2036* on an annual basis to record successes, redefine priorities, and ensure the community is vibrant and future ready.	•Over half of all community priorities as outlined in West Des Moines 2036 have active workgroups and achieved significant milestones	•West Des Moines 2045 is underway, to prepare the region for the next 20 years
Who's involved? West Des Moines City Council, Mayor, city manager, key city staff, chamber, business leaders from large and small companies and key WDM industries, education leaders from DMACC, WDM Schools and Waukee schools		
More information needed: Identify those who should serve		
Next action: Form these two advisory boards and get Mayor's buy-in		
Recommended Resources: → Doing Well by Doing Good: A Leader's Guide by McKinsey. http://www.mckinsey.com/insights/social_sector/doing_well_by_doing_good_a_leaders_guide. This is based on the successful cross-sectional leadership in Minneapolis-St. Paul, MN		

STRATEGY 2 | WEST DES MOINES IS FINANCIALLY STRONG & SOLVENT

West Des Moines is currently the only city in Iowa with both a Moody's and a Standard & Poor AAA bond rating. S&P reports, "West Des Moines has a very strong economy, strong city management and financial policies, and strong budgetary performance and flexibility."[1]

Financially, the City is doing well. Yet when a panel of West Des Moines leaders were asked, *"Thinking about West Des Moines 20 years from now, what do local governments need to be paying attention to right now, to secure their future?"*

Their unanimous response: **resource sustainability**.

They're right. Now is the time to lengthen West Des Moines' lead, and ensure adequate resources for current and future opportunities, including many outlined in this 20-year vision.

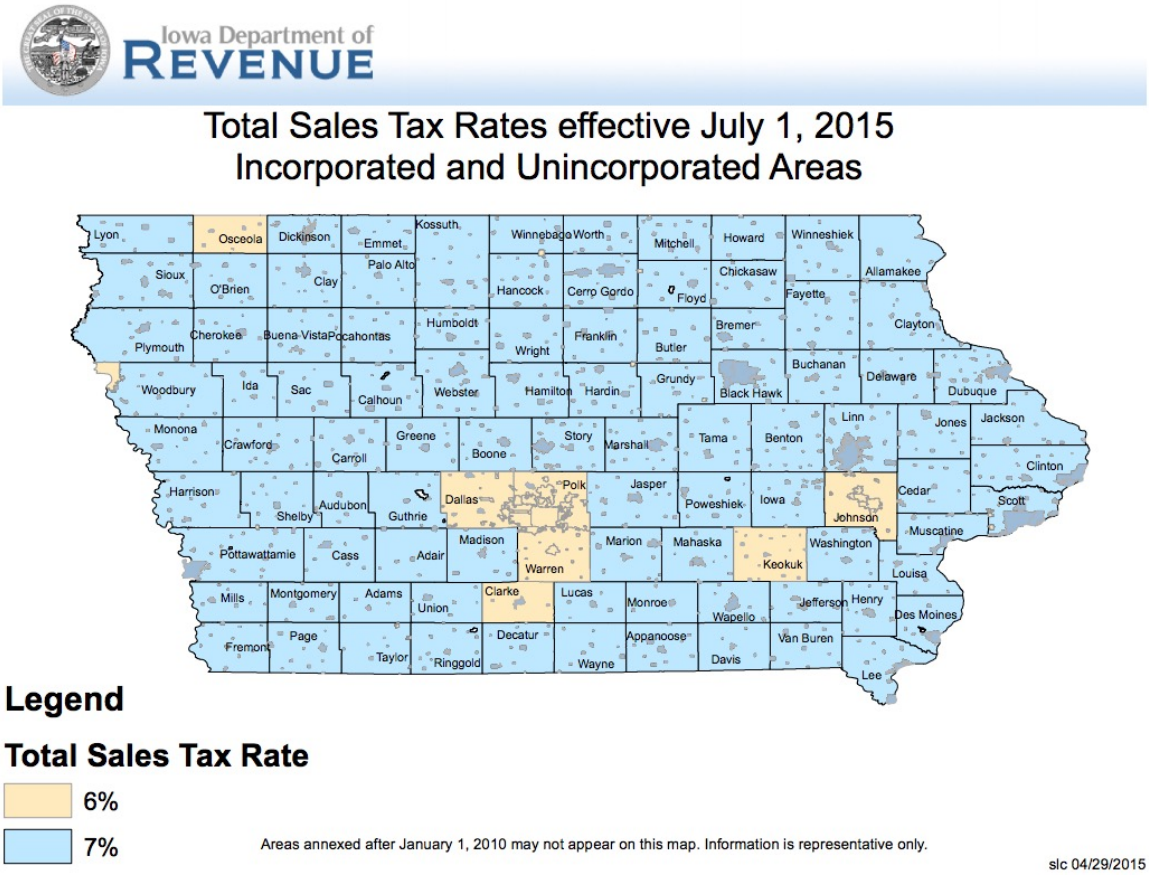
There are several resource options that West Des Moines could add, to strengthen its position:

- Continue to develop internal efficiencies, fostered by an innovative culture.
- Develop public/private partnerships and regional partnerships, modeled after WRA, MPO, MWA, West Com, West Pet and others
- A $1-$2.00 per night hotel tax. This tax is paid by guests (not local residents) who stay at hotels and motels in the city. These taxes could help cover costs of funding maintenance and infrastructure required to host 20 million visitors per year to the Jordan Creek Town Center.
- Work with local, regional, and state partners to find ways to work together in economic, environmental, public safety, transportation and other efforts.
- Many communities are experimenting with behavioral economics, a means of encouraging "good behavior" like paying one's taxes on time.

[1] Des Moines Business record, accessed on Nov. 15, 2015: http://businessrecord.com/Content/Default/-All-Latest-News/Article/West-Des-Moines-credit-rating-is-tops-in-two-books/-3/248/67888#ixzz3sWFY8y

- The Local Option Sales Tax (LOST). Currently, 92% of Iowa jurisdictions have the option to ask voters to pay an extra penny on every dollar spent. Only West Des Moines and a handful of other Iowa jurisdictions don't have this option[2], as Figure 1 shows. The penny tax would add up to $7 million a year in new revenue for the City of West Des Moines.

Figure 1: Iowa Counties and Jurisdictions that have the Local Option sales Tax (blue) versus those that don't (yellow)



Using any of these resource options could increase resources available for public safety, public works, property tax relief, and the kind of investments that will attract and keep great employers and a world class workforce.

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[2] Emily Schettler, "Bill would help cities pass local option sales tax," *The Des Moines Register*, March 16, 2014.

The following plan was designed by a cross section of public and private sector leaders, in part to address this strategy and ensure that West Des Moines is future ready:

Strategy 2 | West Des Moines is Financially Strong & Solvent

Vision: The City is able to leverage its strengths during difficult financial times

Success Metrics	5-Year Milestones (2021)	10-Year Milestones (2026)
2.1 Continue to strive for internal efficiencies, fostered by an innovative culture	•The City has a continual improvement process in place that measures efficiencies	•The City has a public and private partners who help the city achieve efficiencies
2.2 Stable balance sheet	•Maintain *high bond rating •Pass local option sales tax •Explore and implement best practices in behavioral economics, to nudge citizens, businesses and others to behave in a financially responsible way	•Reduce the property tax burden by increasing other forms of revenues, including those outlined on the previous page
2.3 Maintain property development *balance	•Single family v. multifamily •Commercial v. residential •Explore options to adjust the 1975 tax levy limits to more current levels	•Increase sustainable development while maintaining a balance of services •Offer public programs for local small businesses, to retain them and help them grow
2.4 Explore public-private partnerships for major investments, e.g. infrastructure	•Continue and/or strengthen public/private and regional partnerships including WRA, MPO, MWA, West Com, West Pet and others	
Who's involved? Local, state and federal elected officials; community leaders; and school officials		
More information needed: Define specific ranges for milestones, where *noted		
Next action: Assign this strategy to the appropriate group, which may be a cross section of municipal employees, electeds, and local business owners.		

Recommended Resources:

- Cities at Work, a guide to progressive policies to raise municipal revenues efficiently and fairly, https://www.americanprogress.org/wp-content/uploads/2014/01/COW_05RaiseNeededRevenue.pdf
- What Works Cities, an initiative by Bloomberg Philanthropies to help cities use big data to drive high quality/high result decision, including the use of behavioral economics: http://www.bloomberg.org/program/government-innovation/what-works-cities/
- The Next Big Things: The Next 20 Years in Local Government by the Alliance for Innovation includes best practices and case studies in public-private partnerships: http://transformgov.org/en/research/the_next_big_things

STRATEGY 3 | "QUALITY OF LIFE" IS THE NORTH STAR FOR WEST DES MOINES

The North Star is famous for holding nearly still in the sky while the entire northern sky moves around it. This makes it popular as a guiding light for travelers.

"Quality of Life" is a North Star for smart communities that want to attract and retain great companies, talent, and families. Quality of Life is valued by citizens regardless of the state of the economy, the diversity of citizens, or the invasiveness of technology. "Quality of Life" has made West Des Moines popular for families and businesses and will continue to matter for the next generation. Yet, there are concerns:

> I am concerned that West Des Moines doesn't have a real sense of community due to the perception of suburbs. Is there some way to develop a 'cool' downtown/metro feel in West Des Moines, a place where young people can lift in lofts, apartments, etc. [and is also] affordable as they start their careers out of college? - West Des Moines resident and parent

Quality of life can be measured. Research among America's best places to live show the following seven factors make up "quality of life."

Vitality How healthy is West Des Moines? This index accounts for air and water quality, parks, trails and recreation areas, and the overall wellbeing of the community.

Earning Talented workers expect to have multiple jobs in their lifetimes and value a community with a breadth and depth of occupational options, plus support for entrepreneurial ventures.

Learning How smart is West Des Moines? Young knowledge workers want to live in communities where education is valued and accessible – for themselves and their children.

Social Capital Young professionals value living in diverse communities. This index evaluates West Des Moines' diversity, its racial profile, inclusion and care of minorities, and its commitment to broad-based young professionals organizations.

Cost of Lifestyle Can I afford to live in West Des Moines? Young talent are normally in the early years of their earning potential and are carrying enormous college debt loads. Affordability is key. This index includes all the variables in the national cost of living index, which includes a roof over the head, food on the table, and a ride to work, plus a few others.

After Hours There's more to life than work. This is the index that tallies all the things to do and places to go after five.

Around Town How easy is it to get around West Des Moines? Out of West Des Moines? Here we look at how much time workers spend in traffic, and how connected West Des Moines is via mass transit and air travel.

How might West Des Moines' quality of life compare to its rivals, or its peers? And what can the community focus on, to lengthen West Des Moines' lead in this area, and ensure that the next generation enjoys the same high quality of life?

Strategy 3 | Quality of Life is the North Star in West Des Moines

Vision: West Des Moines has and maintains high standards for "Quality of Life"

Success Metrics	5-Year Milestones (2021)	10-Year Milestones (2026)
3.1 Appoint a Quality of Life "kitchen cabinet" (a cross section of generations, ethnicities, occupations - including entrepreneurs- and new- and long-time residents.) The kitchen cabinet will informally advise the Mayor and the Leadership Advisory Board on Quality of Life improvements that will have a measurable effect on the city's reputation as the most vibrant city in N. America.	•West Des Moines has calculated its "Quality of Life" scores compared to five or more "Best places to live", and has a plan to increase its scores in its highest-scoring indexes	•The community has made measurable, visible progress on achieving its QOL goals. These may include: community facilities that add to the area's quality of life, a professional sports team; increased cultural amenities; increase in youth sports programs; investments in public art, or other priorities determined by citizens. •West Des Moines improves its scores in two of the seven indexes outlined on the previous page
3.2 West Des Moines wins national awards for its commitment to quality of life	•The Quality of Life "kitchen cabinet" is recognized for its innovative approach by the U.S. Conference of Mayors, the Alliance for Innovation or a similar national organization	•West Des Moines has completed one capital project, e.g. complete streets, that have a measurable impact on citizens' reported quality of life •West Des Moines is an innovator in the implementation of "urban villages," a means to retrofit suburban communities and make them feel more walkable and connected.
3.3 "Quality of life" is the number one reason citizens report staying in West Des Moines, as measured by the citizen survey	•The City has codified "quality of life" standards into its development and comprehensive plans	•West Des Moines is listed as the #1 city in America by Money magazine, jumping 93 places from its 2008 place. The city's commitment to "quality of life" is listed in the article, as the reason it's on the list
Who's involved? Mayor, residents who volunteer to serve on the QOL kitchen cabinet, key City staff (i.e. parks and rec, planning, economic development)		
More information needed: Baseline metrics of West Des Moines' current Quality of Life scores		
Next action: Design an application for citizens to apply for the Mayor's Quality of Life Advisory Board		

Recommended Resources:

- How to Measure Quality of Life, free tools offered by NEXT Generation Consulting.
- Two successive Cincinnati mayors have successfully used their "Young Professionals Kitchen Cabinet" to promote the city as vibrant and thriving.
- Sustainable Seattle's Urban Villages, which seeks to build "urban villages" around hubs of activity including in suburban areas. A primer is here: http://www.theurbanist.org/2015/02/04/measuring-success-on-the-urban-villages-strategy-part-1-what-its-all-about/. Read more about Sustainable Seattle's Neighborhood Assessment Project here: http://www.seattle.gov/dpd/cs/groups/pan/@pan/documents/web_informational/p2233677.pdf

STRATEGY 4 | WEST DES MOINES IS A LEADER IN SUSTAINABILITY

In October, 2015 the City of West Des Moines adopted a Strategic Framework to guide the staff's work and the upcoming comprehensive planning process. The first guiding principle is:

Establish a Legacy Community: If we are to serve as one of the nation's most valued communities in which to live, work, learn and play, we must stand the test of time—meaning our work must always value healthy social, economic, and natural resources.

This last part, *valuing our natural resources in order to stand the test of time* is the rationale for why West Des Moines must become a leader in sustainability.

What is sustainability? The original definition of sustainable development comes from the 1987 Brundtland Report, developed by the World Commission on Environment and Development:

> Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

With this in mind, and knowing that the predictions for the Midwest include more severe storms, which will require greater community resilience, the plan on the following page combines the ideas from a cross section of public and private sector leaders with those put forth by the West Des Moines City Staff 2026 Strategic Framework.

Strategy 4 | West Des Moines is a Leader in Sustainability

Vision: West Des Moines is a climate-resilient and sustainable community

Success Metrics	5-Year Milestones (2021)	10-Year Milestones (2026)
4.1 Environmentally sensitive areas are protected	•All areas have been mapped, and appropriate policy and/or infrastructure improvements have been completed or planned	•Over half of all environmentally sensitive areas are protected, and the remainder will be protected within 5 years
4.2 Infrastructure withstands severe climate events, i.e. severe storms, floods	•Policies for new development are in place •Plans to retrofit existing infrastructure are in place •Partnerships to meet climate needs	•25% of current infrastructure meets new standards •West Des Moines has twice as many LEED (Leadership in Energy and Environmental Design) certified buildings in 2026 as 2016
4.3 West Des Moines is recognized as the region's most resilient community	•MidAmericanCity Hall implements a site improvement that serves as a demonstration project, e.g. a rain garden, native plantings, etc.	•Property owners, e.g. residential and commercial, are encouraged or incentivized to increase property resilience, i.e. rain gardens, native, drought-resistant plantings, etc. •City Hall and its partners use over 30% of local foods at all public meetings and events, to promote food security and resilience
4.4 Public and private partners work together on greenway development/ connections and watershed and water quality planning	•10% increase in greenway connections/development •Watershed convenes a stakeholder group to identify goals for water quality and planning	•West Des Moines receives peer or national recognition for innovations in greenway and watershed partnerships and projects
4.5 West Des Moines has a Climate Action Plan, supported by key stakeholders in business, education, and the public sector	•City Hall has made progress on over half of the goals included in its Climate Action Plan	City Hall has accomplished "80X80", 80% completion in 80% of the Climate Action Plan's goals.
Who's involved? City, Major Employers, policy makers, schools, Midamerican Energy, Citizens, Developers, Tech Companies, MWA, waste haulers, manufacturers, retailers		
More information needed: Baseline emissions data, options for counterbalance, incentives, current policies, ability of institutes to drive change, identify current standards, forecasts for more extreme climate events, I.D. critical infrastructures for public health and safety, risk assessment for community, current waste stream data, available funding options, best practices, needs assessment		
Next action: Hire a consultant to determine baseline measures and I.D. communities already enacting climate change plans or doing best practices		

Recommended Resources:

- Portland's Climate Action Plan, https://www.portlandoregon.gov/bps/article/531994
- Stakeholder Involvement in Sustainable Watershed Management includes best practices from the World Bank and other leaders: http://www.intechopen.com/books/advances-in-landscape-architecture/stakeholder-involvement-in-sustainable-watershed-management
- The STAR communities initiative outlines tools to measure sustainability in a community: http://www.starcommunities.org/

STRATEGY 5 | DOUBLE DOWN ON TECHNOLOGY

Microsoft is now a member of the West Des Moines business community. Facebook is in Altoona. Google is in Council Bluffs.

These companies are in Iowa in part because of the state's inexpensive energy costs and proximity to high speed broadband. These assets can be leveraged for even more economic development, and can also improve the quality of life for residents in West Des Moines.

One of the participants in West Des Moines 2036 asked,

What if West Des Moines provided high speed internet like a public utility, through a public-private partnership?

How could a robust public-private partnership in West Des Moines leverage a commitment to the internet to improve services and quality of life for all residents, businesses, students, and families?

Many cities are already embarking on plans to bring high speed internet to all citizens. High speed internet is being seen as an essential public utility, like water and electricity.

Eastern Tennessee is approaching high speed internet like a public utility, seeing it as an accelerator for economic development:

You had railroads, you had interstates, and this is the new infrastructure cities need to have," said Jody Wigington, CEO of Morristown Utility Systems (MUS), which is providing the internet service. "To us, this really is as essential to economic development as having electricity or water.[3]

Doubling down on technology will help West Des Moines lengthen its lead as a robust economic and education engine.

[3] Jim Metheny, "Need for Speed: City Utilities Fight to Offer Internet", WBIR, May 6, 2015.

The following plan was designed by a cross section of public and private sector leaders, in part to address this strategy and ensure that West Des Moines is future ready:

Strategy 5 | Double Down on Technology

Vision: West Des Moines will be the city that continues to embrace secure technology to empower and improve the quality of life for its citizens.

Success Metrics	5-Year Milestones (2021)	10-Year Milestones (2026)
5.1 Everyone in the City has fast, affordable internet service in their homes	•A public-domain, all-city fiber network is in development with 20% of the population having access	•80% of WDM has access to 1000 mobs download speeds
5.2 Increase in the number of online businesses in the 50265/66 zip codes	•Small business usage of the City's public network generates $250K in revenue, in excess of the costs of maintenance •This surplus is reinvested for expanded services and better quality	•Revenue from small business usage increases to $2.5M •Target market is tech businesses and entrepreneurs
5.3 Every West Des Moines resident has the "WIN" (West Des Moines Integrated Network) app, which feeds a constant stream of local information	•All existing city and government apps are integrated into a single, user friendly app •A roster of private sector partners are identified and working in collaboration with the City	•Local government, businesses and citizens are interacting use the WIN app. •The app expands to include charity information, care fair updates, polls, notifications, etc.
Who's involved? Lawyers - is competition with the private sector a legal issue for a municipality? Network architects, political/public opinion pollsters, contractors to lay fiber, and app developers for the WIN app.		
More information needed: Feasibility studies, cost/benefit studies		
Recommended Resources: → Institute for Local Self-Reliance, which advocates for community broadband initiatives, tracks more than 60 municipal governments that have built or are building successful fiber networks: http://muninetworks.org/		

STRATEGY 6 | DEVELOP, RETAIN, AND ATTRACT THE WORLD'S BEST WORKFORCE

West Des Moines has always had a reputation for high quality schools. But many of our students leave to attend college — or just to get away — and don't come back.

Participants in the foresight lab admitted that West Des Moines needs to diversity its economy. As one participant noted:

In twenty years, we'll say we prospered because we diversified our workforce and had strategic thought leaders who stayed ahead of the job transformation curve.

The future is coming. And we know some of the trends.

- We know that future jobs will require more STEAM education (science, technology, engineering, art, and math).
- We know that many workers can live anywhere in the world, and work remotely.
- We know that many cities around the world are trying to attract the brightest and best as part of their economic development strategy.

To compete in a world where work is what you do, not a place you go, West Des Moines has the potential to lead with its quality of life and award winning schools, and be home to the most talented workforce on the planet.

This strategy builds on one of West Des Moines' strengths, our education system, and sets ambitious targets for achievements in innovation and economic diversity.

Strategy 6 | Develop, Retain, and Attract the World's Best Workforce

Vision: West Des Moines is buzzing with global talent, innovation, and really ambitious kids.

Success Metrics	5-Year Milestones (2021)	10-Year Milestones (2026)
6.1 High schools have more National Merit Scholars than Palo Alto, CA	•Public-private partnership to leverage best practices in STEAM (science, technology, engineering, arts, and math)	•65% of all STEAM teachers have been trained through Project Lead The Way
6.2 West Des Moines has more patents per capita than Boston	•A STEAM incubator is launched in West Des Moines, attracting national attention	•High schoolers begin applying for patents as part of upper level coursework in engineering and science
6.3 West Des Moines's economy is virtually recession proof because of its diversity and the large percentage of workers in high growth industries	•West Des Moines has a targeted economic development plan that focuses on the retention and attraction of high growth businesses	•West Des Moines 5-year unemployment average is lower than the national average •West Des Moines' employment base grows by 15%
Who's involved? Master teachers serving West Des Moines schools, business leaders who employ STEAM workers, high tech community, Chamber of Commerce, parents of high performing children		
More information needed: Project Lead the Way status in Iowa, identify master teachers serving in West Des Moines STEAM curriculum		

CONCLUSION

These six strategies form a base for prosperity for the next generation. They come from analyzing hundreds of trends, designing six possible scenarios (see the next section), and identifying the issues that West Des Moines must address, whatever the future brings.

- The first two strategies—**adding a source of revenue to the city's tax base and coordinating our region's leaders**—are table stakes, a minimum level of investment we have to make, simply to stay in the game and maintain our current advantages.

- The next two strategies, **focusing on quality of life and taking sustainability seriously**, will lengthen your lead. They're areas that most suburban cities aren't addressing. But if West Des Moines intends to be a great city, it will.

- The final two strategies which **drastically increase what I call West Des Moines hardware (internet connectivity) and software (people power)** are where it starts to get interesting. This is where the "leapfrog" moments will happen. This is where West Des Moines makes the jump from being a good Midwestern city to being a great North American city.

The choice is now largely up to us.

Make no little plans; they have no magic to stir men's blood and probably themselves will not be realized. Make big plans; aim high in hope and work, remembering that a noble, logical diagram once recorded will never die, but long after we are gone be a living thing, asserting itself with ever-growing insistency. Remember that our sons and our grandsons are going to do things that would stagger us. Let your watchword be order and your beacon beauty.

- Daniel Burnham, American Architect and Urban Planner

West Des Moines
Action Plan Supporting *WDM 2036*

September 2016

Preamble

In December of 2015, in partnership with Next Consulting, the West Des Moines City Council published its 20-year future course for the city: **WDM 2036**.

Consisting of a visionary direction coupled with six key strategies, success measures and milestones, this document should prove a powerful tool for guiding city staff, residents and policymakers. But as with any thoughtful plan, action steps must be taken to support the strategy.

This document briefly reinforces the strategic framework of WDM 2036. It then proceeds to capture short-term goals and/or action steps for city staff and leaders to pursue over the next 1–3 years with the intent of supporting the 20-year vision.

Vision: *A Community Coveted for Its Business Climate, Natural Resources and Overall Community Sense of Well-Being*

- West Des Moines connects natural, social and economic resources for the city's ongoing vitality and the public's health and well-being
- Future growth will embrace redevelopment, infill and Greenfield opportunities, capitalizing on existing infrastructure
- Overall quality of life/livability features (e.g., stormwater management and natural systems, technology, connectivity, walkability, entrepreneurial nodes, neighborhood revitalization) will play a priority role in growth and development
- All populations will be embraced and encouraged to provide input
  - Upcoming Opportunity: Developing a specific approach for public engagement through the update of the city's comprehensive plan
- Communications with the public and partners will be ongoing, transparent and meaningful and employ all means possible to make connections
- The overall health and well-being of West Des Moines' economy, natural resources and people will be balanced in recommendations and decision-making in support of the 2036 Vision

Mission: *To deliver healthy social, economic and natural resources through effective partnerships and efficient systems*

- The public and partners will find city services easy to access
- We will maximize effectiveness through flexibility and efficiency
- All communications will be ongoing and productive in improving quality service delivery to our many residents and other stakeholders

Action Plan

The actions highlighted below lead directly to the 2036 vision by improving the balance of social, economic and environmental resources in West Des Moines—both physically and philosophically—while enhancing the city's capacity to deliver exceptional service in a growth environment.

PART A. Promote livability with West Des Moines' top leaders working together on community priorities (2036 Strategy #1)

Measures: Launch of Leadership Advisory Board; substantial progress in updating West Des Moines' comprehensive plan for protection; and enhancement of unique natural features and the environment, balanced land uses and fiscal sustainability

1. Launch a Leadership Advisory Board (LAB)
2. Update West Des Moines' Comprehensive Plan to reflect fiscal sustainability (i.e., analyze infrastructure and support costs vs. tax income for given land uses) and balance of land uses to achieve walkability, cultural vitality and overall healthy community goals
   a. Determine the meaning of "quality of life" from the perspective of current and future West Des Moines residents and other stakeholders
      i. Launch focus groups, on-line mechanisms, survey, outreach methods to a rich mix of audiences for input; include demographic mix
   b. Prepare to codify standards to achieve that "quality of life." For potential elements to include, see the rest of this section, particularly no. 3
3. Enhance walkability, cycling options, public transit, mixed-use developments
   a. Gain developer input on implementing developments, particularly mixed-use (i.e., developments that incorporate commercial, residential, multi-modal, etc.); gain input from developers who work in single family, multi-family, commercial/office, etc.
   b. Identify connectivity gaps in all modes of transportation; prioritize connections for inclusion in Capital Improvements Program (CIP)
   c. Review current zoning/ordinances/policies/guidelines and identify options for encouraging walkable, mixed-use developments (Complete Streets) appropriate to suburban-style community
   d. Identify areas with greatest potential to develop mixed-uses and associated walkability and housing options; share with developers (See Part B)
   e. Expand redevelopment options (including police/fire in creating guidelines/standards)
4. Provide for a mix of housing options to serve a broad range of household incomes
5. Enhance recreation and education options to meet identified needs of all residents and stakeholders
   a. Expand community recreation options (e.g., all areas within a five-minute walk of trail, trail loops, water trails, greenbelt/riverfront enhancements)
      i. Launch a Western Reaches Raccoon River Greenbelt Plan
6. Apply public health data to planning, development and design
   a. Partner with Polk County Public Health, Healthiest State Initiative, Blue Zones and others (see LAB reference above, and sidebar)

About a Leadership Advisory Board (LAB)

Launch a LAB to provide an opportunity for a group of leaders who represent many different points of view to get together and give city leadership their thoughts on challenges and opportunities that come to the city. This group could meet routinely or function more as a task force on a particular issue. At a minimum, the LAB should include leaders/representatives from government, social services, education, business, development, conservation, public safety and public health. The goal here is to provide background and perspectives of value to the staff, public and council. Potential topics for LAB consideration include:

- Updated Comprehensive Plan
- Updated Economic Development Strategic Plan
- Local Business Growth
- Regional Water Utility Options
- Infill and Redevelopment Approaches

PROMOTE LIVABILITY
Priority Steps 2016/17

1. *Recruit/convene/launch and sustain the Leadership Advisory Board (CMO)*
2. *Launch update of the city's comprehen–sive plan employing balanced land uses, fiscal sustainability and intensity of uses; also see Part D (DS)*
   i. *Evaluate Complete Streets Policy for use in meeting development and walkability goals*
   ii. *Implement community/stakeholder engagement to define "quality of life" for West Des Moines*
3. *Convene developer meetings for early input on implementing development and obstacles to mixed–use approaches (DS/CED)*
4. *Execute inclusion of civic/entertainment venue at City Hall complex site plan (Parks/CMO)*
5. *Launch a Western Reaches Raccoon River Greenbelt Plan (Parks)*

CED:	Community and Economic Development	DS:	Development Services
HR:	Human Resources Department	PW:	Public Works
Chamber:	WDM Chamber of Commerce	IT:	Information Technology Services
ENG:	Engineering Services Dept.	Comm:	Communications
CMO:	City Manager's Office		

PART B. West Des Moines is financially strong and solvent (2036 Strategy #2)
Develop, retain and attract the world's best workforce (2036 Strategy #6)

Measure: An increase in taxable valuation within a pre-determined area; stable balance sheet

1. Complete update of the 2009 West Des Moines Economic Development Strategic Plan
   Note: the balance of actions listed in this section reflect items for consideration in that update
   a. Ensure the economic development plan targets job retention and attraction of high growth businesses
2. Explore public-private partnerships for major investments, e.g., infrastructure
   a. Continue/strengthen effective regional and public-private partnerships including WRA, MPO, WMA, West Com, West Pet and others
3. Identify policies, processes and partners to encourage entrepreneurship and local business growth
   a. Remove obstacles to entrepreneurism and locally grown businesses
      i. Review regulations (e.g., stormwater, sprinkler, zoning) in partnership with business and public safety
4. Promote infill/redevelopment and neighborhood revitalization
   a. Begin with Historic West Des Moines; implement an "early win" project emerging from the current master planning effort
      i. Identify additional opportunities throughout West Des Moines business corridors and neighborhoods; share with developers
5. Focus on market trends for a future affordable housing strategy (see Part A/Update Comprehensive Plan)
6. Develop, retain and attract the world's best work force (WDM 2036, Strategy 6)
   a. Partner with West Des Moines Community School District, Heartland AEA, Greater Des Moines Partnership/WDM Chamber and others to increase development of local work force
   b. Study feasibility of launching a STEAM incubator in West Des Moines, attracting national attention
      i. Include research on potential for public-private partnership to leverage best practices in STEAM
      ii. Connect STEAM educators to Project Lead the Way training
7. Attract Millennials
   a. See Update Comprehensive Plan and address first impressions/architectural standards, housing availability/affordability, technology access, walkability
   b. Address job availability in Economic Development Update (see no. 1 and 6 above)
   c. Identify strategies that establish West Des Moines as "unique"

FINANCIAL STRENGTH
Priority Steps

1. *Update Economic Development Strategic Plan (CED/Chamber/CMO/Finance/Legal)*
2. *Adopt redevelopment guidelines and implementation strategies (DS/ENG/PW/CMO)*
   i. *Identify funding stream for redevelopment guidelines*
3. *Host developer meetings through collaboration of economic develop–ment and development services (Clyde/Lynne/Duane/CMO)*

Action Plan

PART C. A sense of community drives quality of life in West Des Moines (2036 Strategy #3)

Measures: Implementation of the community outreach plan's top priorities; public involvement in upcoming initiative(s), e.g., comprehensive plan update; use of new technologies in citizen outreach; technology access improvements; set benchmarks for measurement through citizen survey

1. Enhance community outreach to all audiences, with emphasis on historically under-represented populations
   a. Develop a comprehensive community outreach plan
   b. Establish ongoing, two-way communication
   c. Incorporate new technologies in the plan
   d. Dedicate/budget staff time within each department to ensure plan implementation; convene dedicated staff as ongoing working group in support of communication specialist
2. Locate social nodes/gathering spaces and associated connections throughout the city
   a. Incorporate outreach efforts of public safety and public works, library and human services programs, and all current/incoming recreation/trails/development/project plans and programs
   b. Identify social gathering nodes as part of City Hall Complex Site Plan

3. Engage residents of West Des Moines in updating the comprehensive plan incorporating support and direct involvement of City Council and other community leadership *Note: the purpose here is to aid in launching an overall community outreach plan while also achieving valued engagement for the comprehensive plan update*
4. Develop a plan to provide wi-fi access/high-speed broadband across the community
5. Maintain the city's commitment to resident safety

QUALITY OF LIFE
Priority Steps

1. *Write the community outreach plan; gain staff, council and LAB feedback (CMO Comm)*
2. *Convene the public (through focus groups, technology, public gather–ings or other means) to gain input for comprehensive plan update, particularly addressing "quality of life" definition(s) (CMO Comm/DS)*
   i. *See Part A #1*
3. *As quality of life is better understood, identify citizen survey questions to use as a benchmark for measuring progress in Sense of Community/ Quality of Life over time (CMO Comm/DS)*

PART D. West Des Moines is a Leader in Sustainability (2036 Strategy #4)

Measure(s): Environmentally sensitive areas mapped; policies of area watershed management plan recommendations are considered for adoption (flood plain protection); City Hall Complex implements a demonstration site improvement; Climate Action Plan underway

1. Partner for greenway development/connections, watershed and water quality planning (See Part A–#5)
   a. Continue participation/partnership in area Watershed Management Authorities and similar collaborations
2. Outline a goal of becoming the region's most resilient community and promote rain gardens and native plantings; identify hubs for demonstration plantings and projects
   a. Begin with City Hall Complex Site Plan Improvement to implement an "early win" project that demonstrates an aesthetically appealing, nature-based stormwater management project
3. Continue to implement and expand sustainable design
   a. Create and fill a stormwater management position
   b. Use conservation measures/best-management practices to maintain our quality of water, air and environment, incorporating energy-efficiency measures and other resiliency initiatives
   c. Launch a Conservation Natural Resource Enhancement Plan, including water quality, diversity of plants and vegetation
   d. Ensure ongoing education, currency and the capacity for innovation of technical professionals in all aspects of using natural systems to maximize stormwater management
   e. Emphasize this topic in continuing education plans of applicable internal personnel
4. Offer public education mechanisms for appreciation of native landscape aesthetic and function; emphasize realtors and developers
5. Identify environmentally sensitive areas and improve protection mechanisms through policy, mapping and physical infrastructure

SUSTAINABILITY
Priority Steps

1. *Introduce, for education and discussion, policies related to soil and water health as derived from the work of area watershed plans*
   i. *Consider adoption of the Iowa Stormwater Management Manual and its Unified Sizing Criteria (CMO–led: DS/Parks/ SASS Team/ENG)*
2. *Incorporate natural resources–based demonstration projects at City Administration Complex (Parks/ SASS Team/ENG)*
3. *Create and fill a stormwater management position (CMO/HR)*
4. *Write a Conservation Plan with steps to preserve water, air and environmental quality. (CMO–led: Public Safety/Hazard Mitigation with DS/Parks/SASS Team/ENG)*
5. *Launch greenways planning (See Part A–#5) (Parks)*

PART E. Continue the trajectory of highly effective city services but with new emphasis on the "livability" directions outlined in WDM 2036

Measures: Set benchmarks for measurement through citizen survey; Action Plan Team recruited and actively monitoring, supporting and reporting on the plan; communications audit executed and recommendations implemented; service/personnel/facility benchmarks established; department work plans set and implemented

1. Improve communication tools to enhance quality and frequency of exchange between CMO and City Council (CMO with Council)
   a. Employ a communications audit of existing methods to identify best action steps, consider:
      i. Council and CMO work in partnership for information exchange and to address citizen interests
         1. Avoid council-to-staff lines of communication that can upend work plans and schedules; coordinate through CMO
2. Identify and routinely convene an Action Plan Team (APT) to aid in the implementation of this plan and report to council (CMO with Department Representatives)
   a. APT should routinely report on the progress of this plan
   b. APT can identify challenges to efficiency and develop steps to address
      i. Include mechanisms to root out wasteful/unnecessary practices
      ii. Work with IT to identify ongoing technology needs and technology tools to aid in plan implementation
      iii. Identify means to monitor measures and improve measurement methods
      iv. Identify means to support staff/departments working to address plan goals/action items
      v. Use participation in APT as leadership development for staff members (also, see work plans below)
3. Maintain an ongoing analysis of positions/services and routinely update City Council (HR, CMO, Finance with Department Heads)
   a. Identify shortfalls and excesses in positions and available services due to attrition, community growth/expansion, or change in service standards
      i. Staff needs clear direction of council/CMO on established benchmarks for service delivery and associated personnel/positions
   b. Use gap analysis to ensure timely hiring, training and orientation to meet service demands
   c. Use this work to set service delivery and personnel benchmark and identify council-approved mechanism for ensuring city services/expectations are maintained

   Note: A quality and quantity of service benchmark often depends on a mix of population, geographic reach and other factors

EFFECTIVE SERVICES
Priority Steps

1. *Launch and complete an internal plus staff/council communications audit (CMO, Council, Comm Auditor)*
2. *Establish organizational chart (recognizing its shifting nature) at a point in time; include clarity on roles and responsibilities of departments and key personnel (HR)*
3. *Benchmark current service delivery, performance metrics and associated personnel to support ongoing gap analysis; current succession planning may serve as a key tool (HR, CMO, Department Heads)*
4. *Each department develop work plan at conclusion of this strategic/action process (Department Heads and staff)*
5. *Recruit and convene APT members. Establish ongoing plan implementa–tion mechanism(s) and develop structure/method for progress reports to council. Implement with initial feedback from council for refinement. (CMO with Department Heads and APT Members)*
6. *Implement Succession Plan (available on "L" drive) (CMO and HR)*

4. Maintain ongoing growth projections and associated facility demands to ensure timely facility development (paralleling service delivery/personnel benchmarks identified in no. 3 above)
   a. Build from foundational tool that assesses facility/systems in terms of age and conditions for operations, maintenance, replacement schedules and budgeting (i.e., facility plan and ongoing updates)

5. Manager to introduce new Council-Staff strategic planning approach as developed through this document, sharing rationale of maintaining community vitality through attracting millennials, families and 21st Century jobs (CMO)
   Note: In-progress
   a. Departments create work plans using this document as a guide with regular semi-annual updates for CMO (Each Department; CMO provide deadlines)
      i. Plans need CMO affirmation of direction/key steps
   b. Use development of work plans as leadership development for staff members

Guiding Principles

- **Community safety.** Residents feeling safe and secure is a fundamental city function.
- **A balance of social, economic and environmental health.** Maintain this three-legged stool of community health and West Des Moines will stand the test of time as a beloved, valued community. This balance delivers high levels of service with competitive tax rates.
- **All welcome here.** Welcoming all inspires new ideas and partnerships to keep the city vibrant and strong.
- **Public health promotion.** The physical and mental well-being of city residents requires people-to-people connections, public gathering places and facilities that support healthy, active lifestyles.
- **Community identity.** An increasing understanding of West Des Moines' community history and character will serve the community's identity and brand of the future.
- **Forward-thinking.** The city must continue to anticipate and address future needs.
- **Regional collaboration.** The city leads in many regional partnerships. Successful collaborations breed more partnerships of value.
- **Efficient, effective and transparent government.** The principles above lead to a government that achieves these watchwords.

THE CITY OF
West Des Moines®

Budget Summary

The City of West Des Moines utilizes the following guidelines in developing its annual budget. These guidelines represent a number of practices utilized over the last fourteen years that have helped the City maintain its financial stability, while not jeopardizing the high level of service provided to citizens of West Des Moines.

Property Tax Rate & Other Revenues

The City's property tax rate should be comparable to cities of similar size and should provide enough revenue to pay for all City services deemed necessary by the City Council. The City will also attempt to maintain a diversified and stable revenue system that will serve as a shelter from fluctuations in any one revenue source. In addition, fees and other service charges are reviewed annually to ensure their rate keeps pace with the cost of providing the service.

General Fund Reserves

The General Fund ending balance goal should be set at a level at or above 25% of annual operating expenditures.

Debt Management

The City has established three benchmarks in regard to the issuance of debt. First, the City would like to limit the amount of general obligation debt issued to one-half of the constitutionally allowed limit. Secondly, the City would like bonded debt per capita not to exceed $1,000. Finally, the City has stated that a non-voted debt issuance itself should not necessitate an increase in the property tax rate. All of the above benchmarks have met the test of time and have been reviewed, and endorsed, by Moody's Investors Service and Standard & Poor's, each of whom has given the City AAA ratings, the highest rating issued by those agencies.

Capital Improvement Program

Each year the City will assemble a Citizens Advisory Committee on Capital Planning, if needed. The purpose of this committee will be to develop a multi-year plan for capital improvements. To adequately finance the plan, the City will use a number of sources including fee revenue, general fund operating funds, general obligation bonds, grants, road use tax and tax increment financing. If the committee is not convened due to funding constraints, staff and council will consult and plan an appropriated capital program which meets critical needs of the city as efficiently as possible.

Capital Equipment Reserve Fund

The City will maintain a capital equipment reserve fund that will provide for the timely replacement of vehicles and heavy equipment that are no longer cost effective to maintain.

Technology Equipment Reserve Fund

The City will maintain a technology equipment reserve fund that will provide for the timely replacement of computer and network equipment that are no longer cost effective to maintain.

Utility Rates

The City will adopt utility rates that generate adequate revenues to cover operating expenses, meet the legal requirements of bond covenants, and allow for the timely replacement/upgrading of capital equipment and facilities.

The FY 2019-2020 Operating and Capital Budgets were drafted under guidelines listed on the previous page. Below are significant short-term assumptions and policies utilized in developing the FY 2019-2020 Budgets:

Revenue Assumptions

- The proposed budget reduces the current City property tax rate of $11.79 per thousand of taxable valuation to $10.99.
- The City of West Des Moines will receive approximately $7.68 million dollars in Road Use Tax Funds. Approximately $6.78 million in Road Use Tax funds are being utilized for street related expenditures (CIP and operating). The remaining funds will be used for street lighting and repayment of debt related to Iowa Highway 5 construction.
- Continuing with the City's preference to be proactive on enterprise fund revenues rather than reactive, the City Council in 2018 approved actions indexing stormwater fees through July 1, 2024.

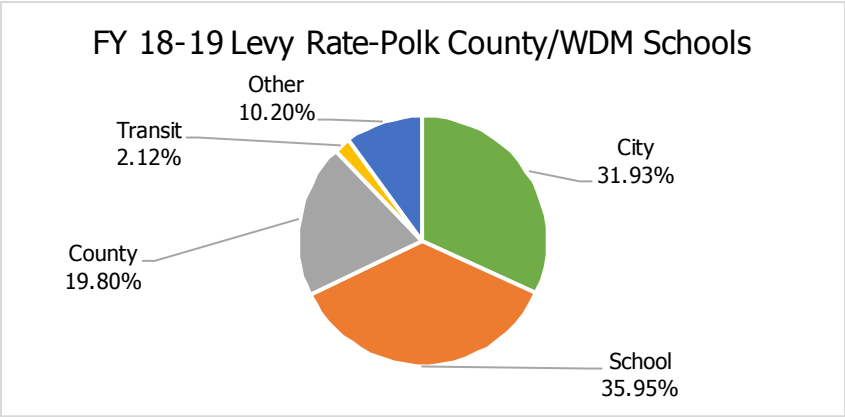
Expenditure & Fund Balance Assumptions

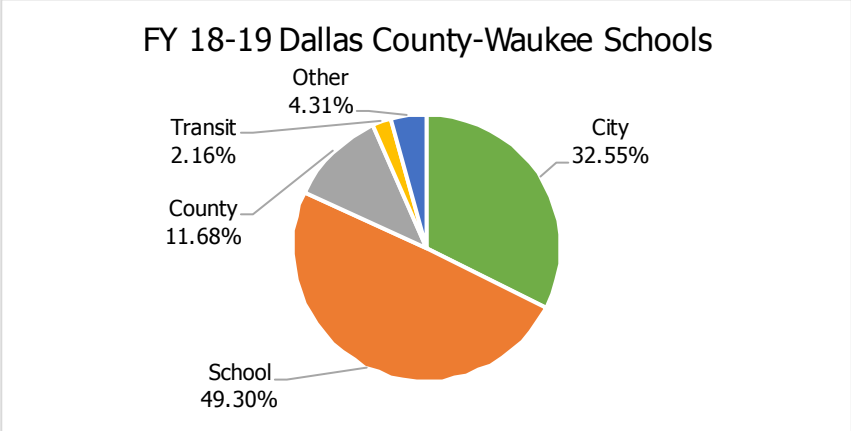
- Nine new employee positions are being recommended in the budget. The Fire Department will add 2 Firefighters. The Police Department will add 2 Police Officers. Westcom Dispatch will add 2 Dispatchers. Public Services will add 2 Public Services Operators. The Library will add 1 Library Assistant who will be tasked with a managing a variety of the customer services desks within the Library. The Library will also upgrade the existing half-time Teen Area Assistant to full time in order to prepare and program for the future completion of the new teen area within the library.
- Employee compensation calculations will follow past practice or expected results of negotiations for bargaining unit contracts covering approximately 269 union employees. There are also approximately 202 full time employees not covered under union contracts. Pension benefits are under the purview of the State of Iowa.
- Bargaining unit employees are expected to receive cost-of-living adjustments ranging from 2.50% to 3.00% in agreement with the terms of their respective contracts. The AFSCME bargaining unit is currently in negotiations for a mult-year contract. In addition to cost-of-living adjustments, bargaining unit employees who are not at the maximum pay of their range may be eligible to receive "step" increases dependent upon performance and classification.
- Non-union employees who have not yet reached their maximum pay level may be eligible at July 1, 2019 to receive an increase based solely upon job performance.
- The proposed budget reflects an decrease in the contribution rate for the Municipal Fire and Police Retirement System of Iowa (MFPRSI). The City's contribution rate of covered wages for FY 2019-2020 will be 24.41% as compared to 26.02% for FY 2018-2019. The proposed budget also reflects no change in the contribution rate for Iowa Public Employees Retirement System (IPERS). The City's contribution rate for FY 2019-2020 will remain at 9.44%. Of the City's 471.25 full time equivalent employees, 142 employees participate in the Municipal Fire and Police Retirement System of Iowa plan, 1 employee, the City Manager has opted out of retirement plans, instead receiving deferred compensation packages, and the remaining 328.25 employees are enrolled in Iowa Public Employees Retirement System plan.
- The proposed budget reflects the carryover of cash to ensure the FY 2019-2020 budget maintains prudent general fund balances which protect the City of West Des Moines' financial integrity. The General Fund total revenues are $72,640,741 and total expenditures are 80,685,856. The projected General Fund composite balance on June 30, 2020, will be slightly under 35% (expected balance of $23,927,869) of annual operating expenditures, which is sufficient for meeting unexpected shortfalls in revenues or demands on future fund resources. The Council has consistently stated its desire to maintain a year ending cash reserve balance over 25%.

Consolidated Tax Rate

The City of West Des Moines corporate limits cover four counties, Polk, Dallas, Warren, and Madison, and within the corporate limits are six different community school districts; West Des Moines, Waukee, Des Moines, Norwalk, Van Meter, and Winterset. Each county and community school district has it's own tax levy, resulting in the City of West Des Moines having eight different consolidated tax rates within the City. The two largest taxing areas are Polk County/West Des Moines Community Schools and Dallas County/Waukee Community Schools. The tax levy for the other category includes levies for community college, county hospital, county assessor, ag extension, State of Iowa, and watershed areas. Below are the FY 2018-2019 tax levies currently in place.

City of West Des Moines - Consolidated Tax Rates FY 2018-2019 Levy						
County/School District	**City**	**School**	**County**	**Transit**	**Other**	**Total**
Polk County/West Des Moines Schools	***$11.79***	***$13.27***	***$7.31***	***$0.78***	***$3.77***	***$36.92***
Polk County/Des Moines Schools	$11.79	$18.60	$7.31	$0.78	$3.77	$42.25
Dallas County/Waukee Schools	***$11.79***	***$17.86***	***$4.23***	***$0.78***	***$1.56***	***$36.22***
Dallas County/West Des Moines Schools	$11.79	$13.27	$4.23	$0.78	$1.56	$31.63
Dallas County/Van Meter Schools	$11.79	$16.03	$4.23	$0.78	$1.56	$34.39
Madison County/Van Meter Schools	$11.79	$16.03	$5.84	$0.78	$4.12	$38.56
Madison County/Winterset Schools	$11.79	$17.24	$5.84	$0.78	$5.20	$40.85
Warren County/Norwalk Schools	$11.79	$19.68	$5.64	$0.78	$1.24	$39.13





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

Polk County - WDM Schools	
School	$13.27
County	7.31
Regional Transit Authority	0.78
Other	3.77
City	11.79
FY 18-19 Levy	**$36.92**

Dallas County - Waukee Schools	
School	$17.86
County	4.23
Regional Transit Authority	0.78
Other	1.56
City	11.79
FY 18-19 Levy	**$36.22**

	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2019-20
Property Tax Calculation			
Assessed Valuation	$1,000,000	$1,000,000	$1,000,000
Rollback Percentage	90.00%	90.00%	90.00%
Taxable Value	$900,000	$900,000	$900,000
City Tax Rate per $1,000	$12.00	$11.79	$10.99
Total City Property Tax	**$10,800**	**$10,611**	**$9,891**
Net Change		**($189)**	**($720)**

Calculation of City Property Tax Dollars for a West Des Moines Residence

	Actual FY 2018-19	Budget FY 2019-20	Actual FY 2018-19	Budget FY 2019-20
Assessed Valuation	**$100,000**	**$100,000**	**$150,000**	**$150,000**
Rollback %	55.62%	56.92%	55.62%	56.92%
Taxable Value	$55,620	$56,920	$83,430	$85,380
City Tax Rate per $1,000	$11.79	$10.99	$11.79	$10.99
Cross City Tax	$656	$626	$984	$939
Less: City Share of Homestead Tax Credit	($58)	($58)	($58)	($58)
Total City Property Tax	**$598**	**$568**	**$926**	**$881**
Assessed Valuation	**$200,000**	**$200,000**	**$250,000**	**$250,000**
Rollback %	55.62%	56.92%	55.62%	56.92%
Taxable Value	$111,240	$113,840	$139,050	$142,300
City Tax Rate per $1,000	$11.79	$10.99	$11.79	$10.99
Cross City Tax	$1,312	$1,252	$1,639	$1,564
Less: City Share of Homestead Tax Credit	($58)	($58)	($58)	($58)
Total City Property Tax	**$1,254**	**$1,194**	**$1,581**	**$1,506**
Assessed Valuation	**$300,000**	**$300,000**	**$350,000**	**$350,000**
Rollback %	55.62%	56.92%	55.62%	56.92%
Taxable Value	$166,860	$170,760	$194,670	$199,220
City Tax Rate per $1,000	$11.79	$10.99	$11.79	$10.99
Cross City Tax	$1,967	$1,877	$2,295	$2,190
Less: City Share of Homestead Tax Credit	($58)	($58)	($58)	($58)
Total City Property Tax	**$1,909**	**$1,819**	**$2,237**	**$2,132**
Assessed Valuation	**$400,000**	**$400,000**	**$450,000**	**$450,000**
Rollback %	55.62%	56.92%	55.62%	56.92%
Taxable Value	$222,480	$227,680	$250,290	$256,140
City Tax Rate per $1,000	$11.79	$10.99	$11.79	$10.99
Cross City Tax	$2,623	$2,503	$2,951	$2,815
Less: City Share of Homestead Tax Credit	($58)	($58)	($58)	($58)
Total City Property Tax	**$2,565**	**$2,445**	**$2,893**	**$2,757**

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Enterprise Funds	FY 2019-20 Budget
REVENUES						
Operating Revenues						
Property Taxes	$43,488,400	$2,845,579	$11,076,696			$57,410,675
TIF Revenues		16,241,444				16,241,444
Other City Taxes	5,223,729	10,428,721	100,827			15,753,277
Licenses and Permits	1,755,800					1,755,800
Use of Money and Property	942,200	107,800	65,000		845,069	1,960,069
Intergovernmental	4,529,935	8,498,202	511,408	2,647,300	5,450,095	21,636,940
Charges for Services	5,717,500	45,000			16,789,300	22,551,800
Special Assessments				125,000		125,000
Miscellaneous	828,200	255,100		462,500	10,146,246	11,692,046
Sub-total Operating Revenues	**$62,485,764**	**$38,421,846**	**$11,753,931**	**$3,234,800**	**$33,230,710**	**$149,127,051**
Other Financing Sources						
Proceeds of Long Term Debt				$24,400,000		$24,400,000
Proceeds of Capital Assets Sales	25,000					25,000
Transfers In	10,129,977	174,950	13,513,434	65,100,208	23,230,000	112,148,569
Sub-total Other Financing Sources	**$10,154,977**	**$174,950**	**$13,513,434**	**$89,500,208**	**$23,230,000**	**$136,573,569**
TOTAL REVENUES & OTHER SOURCES	**$72,640,741**	**$38,596,796**	**$25,267,365**	**$92,735,008**	**$56,460,710**	**$285,700,620**
EXPENDITURES						
Operating Expenditures						
Personal Services	$44,714,858	$2,939,221			$4,883,343	$52,537,422
Supplies and Services	20,029,858	4,010,407	10,000		20,007,673	44,057,938
Universal Commodities	2,109,210				152,286	2,261,496
Capital	1,687,691	111,100			4,581,300	6,380,091
Sub-total Operating Expenditures	**$68,541,617**	**$7,060,728**	**$10,000**		**$29,624,602**	**$105,236,947**
Lease/Purchase or Installment Contract Expenditures		**$170,890**				**$170,890**
Total Operating Expenditures	**$68,541,617**	**$7,231,618**	**$10,000**			**$105,407,837**
Debt Service Expenditures			**$24,092,365**		**$137,000**	**$24,229,365**
Capital Improvement Expenditures				**$68,210,008**	**$23,230,000**	**$91,440,008**
Total Expenditures	**$68,541,617**	**$7,231,618**	**$24,102,365**	**$68,210,008**	**$52,991,602**	**$221,077,210**
Transfers Out	**$12,144,239**	**$37,125,141**	**$439,189**	**$53,610,000**	**$8,830,000**	**$112,148,569**
TOTAL EXPENDITURES/TRANSFERS OUT	**$80,685,856**	**$44,356,759**	**$24,541,554**	**$121,820,008**	**$61,821,602**	**$333,225,779**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($8,045,115)**	**($5,759,963)**	**$725,811**	**($29,085,000)**	**($5,360,892)**	**($47,525,159)**
BEGINNING FUND BALANCE	**$31,972,984**	**$21,061,772**	**$3,272,488**	**$33,280,445**	**$163,429,900**	**$253,017,597**
ENDING FUND BALANCE	**$23,927,869**	**$15,301,809**	**$3,998,299**	**$4,195,445**	**$158,069,008**	**$205,492,438**
FUND BALANCE% OF EXPENDITURES	**34.91%**	**211.60%**	**16.59%**	**6.15%**	**298.29%**	**92.95%**

Revenues & Expenditures by Category

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	$52,118,904	$54,097,576	$57,066,411	$57,410,675	$344,264	0.60%
TIF Revenues	12,183,281	13,531,467	17,822,026	16,241,444	(1,580,582)	(8.87%)
Other City Taxes	5,070,012	5,065,449	7,201,884	15,753,277	8,551,393	118.74%
Licenses and Permits	1,980,884	1,904,666	1,703,300	1,755,800	52,500	3.08%
Use of Money and Property	934,848	2,457,803	1,059,500	1,960,069	900,569	85.00%
Intergovernmental	24,147,504	22,239,720	21,675,529	21,636,940	(38,589)	(0.18%)
Charges for Services	21,091,341	21,988,532	21,593,826	22,551,800	957,974	4.44%
Special Assessments	200,558	142,102	100,000	125,000	25,000	25.00%
Miscellaneous	14,450,458	20,219,962	13,033,000	11,692,046	(1,340,954)	(10.29%)
Sub-total Operating Revenues	**$132,177,790**	**$141,647,273**	**$141,255,476**	**$149,127,051**	**$7,871,575**	**5.57%**
Other Financing Sources						
Proceeds of Long Term Debt	$19,605,297	$99,074,447	$43,576,780	$24,400,000	($19,176,780)	(44.01%)
Proceeds of Capital Assets Sales/Contributions	10,525,352	(27,582)	92,425	25,000	(67,425)	(72.95%)
Transfers In	57,390,532	87,641,489	81,740,899	112,148,569	30,407,670	37.20%
Sub-total Other Financing Sources	**$87,521,181**	**$186,688,353**	**$125,410,104**	**$136,573,569**	**$11,163,465**	**8.90%**
TOTAL REVENUES & OTHER SOURCES	**$219,698,971**	**$328,335,629**	**$266,665,580**	**$285,700,620**	**$19,035,040**	**7.14%**
EXPENDITURES						
Operating Expenditures						
Personal Services	$42,052,921	$43,740,999	$49,796,984	$52,537,422	$2,740,438	5.50%
Supplies and Services	32,667,681	38,626,326	44,853,606	44,057,938	(795,668)	(1.77%)
Universal Commodities	2,482,832	1,729,336	2,346,600	2,261,496	(85,104)	(3.63%)
Capital	6,639,287	6,285,541	11,216,042	6,380,091	(4,835,951)	(43.12%)
Sub-total Operating Expenditures	**$83,842,721**	**$90,382,202**	**$108,213,232**	**$105,236,947**	**($2,976,285)**	**(2.75%)**
Lease/Purchase or Installment Contract Expenditures	**$255,973**	**$301,640**	**$169,393**	**$170,890**	**$1,497**	**0.88%**
Total Operating Expenditures	**$84,098,694**	**$90,683,842**	**$108,382,625**	**$105,407,837**	**($2,974,788)**	**(2.74%)**
Debt Service Expenditures	**$22,331,964**	**$28,454,330**	**$25,877,244**	**$24,229,365**	**($1,647,879)**	**(6.37%)**
Capital Improvement Expenditures	**$41,393,581**	**$44,958,361**	**$135,010,604**	**$91,440,008**	**($43,570,596)**	**(32.27%)**
Total Expenditures	**$147,824,239**	**$164,096,533**	**$269,270,473**	**$221,077,210**	**($48,193,263)**	**(17.90%)**
Transfers Out	**$57,390,532**	**$87,641,489**	**$81,740,899**	**$112,148,569**	**$30,407,670**	**37.20%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$205,214,771**	**$257,738,022**	**$351,011,372**	**$333,225,779**	**($17,785,593**	**(5.07%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$14,484,201**	**$76,597,608**	**($84,834,792)**	**($47,525,159)**	**$36,820,633**	**n/a**
BEGINNING FUND BALANCE	**$246,281,544**	**$260,765,745**	**$337,363,389**	**$253,017,597**	**($84,834,792)**	**n/a**
ENDING FUND BALANCE	**$260,765,745**	**$337,363,389**	**$253,017,597**	**$205,492,438**	**($47,525,159)**	**n/a**
FUND BALANCE % OF EXPENDITURES	**176.40%**	**205.59%**	**93.96%**	**92.95%**		

Revenues & Expenditures by Fund

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Fund Revenues						
General Funds	$66,182,580	$71,701,821	$71,750,045	$72,640,741	$890,696	1.24%
Special Revenue Funds	30,536,461	35,256,537	38,566,902	38,596,796	29,894	0.08%
Debt Service Funds	20,936,327	29,317,734	27,448,798	25,267,365	(2,181,433)	(7.95%)
Capital Project Funds	57,682,388	143,818,799	86,083,445	92,735,008	6,651,563	7.75%
Enterprise Funds	44,361,216	48,240,739	42,816,390	56,460,710	13,644,320	113.30%
Total Fund Revenues	**$219,698,972**	**$328,335,630**	**$266,665,580**	**$285,700,620**	**$19,035,040**	**7.14%**
EXPENDITURES						
Fund Expenditures						
General Funds	$61,025,175	$67,358,037	$80,833,710	$80,685,856	($147,854)	(0.18%)
Special Revenue Funds	30,943,992	34,462,615	42,031,645	44,356,759	2,325,114	5.53%
Debt Service Funds	21,908,786	28,316,464	27,168,894	24,541,554	(2,627,340)	(9.67%)
Capital Project Funds	61,605,214	85,401,887	129,884,449	121,820,008	(8,064,441)	(6.21%)
Enterprise Funds	29,731,604	36,199,019	71,092,674	61,821,602	(9,271,072)	(13.04%)
Total Fund Expenditures	**$205,214,771**	**$251,738,022**	**$351,011,372**	**$333,225,779**	**($17,785,593)**	**(5.07%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$14,484,201**	**$76,597,608**	**($84,345,792)**	**($47,525,159)**	**$36,820,633**	**n/a**
BEGINNING FUND BALANCE	**$246,281,544**	**$260,765,745**	**$337,363,389**	**$253,017,597**	**($84,345,792)**	**n/a**
ENDING FUND BALANCE	**$260,765,745**	**$337,363,389**	**$253,017,597**	**$205,492,438**	**($47,525,159)**	
FUND BALANCE% OF EXPENDITURES	**127.07%**	**152.15%**	**72.08%**	**61.67%**		

Comparison of Amended Budget to Actual

	Amended Budget FY 2016-17	Actual FY 2016-17	Variance Favorable (Unfavorable)	Amended Budget FY 2017-18	Actual FY 2017-18	Variance Favorable (Unfavorable)
REVENUES						
Revenues						
Property Taxes	$52,096,862	$52,118,904	$22,042	$54,096,896	$54,097,576	$680
TIF Revenues	11,999,963	12,183,281	183,318	13,498,069	13,531,467	33,398
Other City Taxes	4,652,139	5,070,012	417,873	4,901,803	5,065,449	163,646
Licenses and Permits	1,643,830	1,980,884	337,054	1,700,782	1,904,666	203,884
Use of Money and Property	486,800	934,848	448,048	1,084,500	2,457,803	1,373,303
Intergovernmental	22,783,059	24,147,504	1,364,445	26,032,817	22,239,720	(3,793,097)
Charges for Services	19,658,575	21,091,341	1,432,766	20,387,125	21,988,532	1,601,407
Special Assessments	215,000	200,558	(14,442)	150,000	142,102	(7,898)
Miscellaneous	11,734,446	14,450,458	2,716,012	14,787,341	20,219,962	5,432,621
Total Revenues	**$125,270,674**	**$132,177,790**	**$6,907,116**	**$136,639,333**	**$141,647,277**	**$5,007,944**
EXPENDITURES						
Expenditures						
Public Safety	$32,748,497	$29,522,770	$3,225,727	$32,834,503	$29,050,021	$3,784,482
Public Works	10,268,789	9,527,673	741,116	10,711,350	9,240,888	1,470,462
Health and Social Services	1,218,431	1,104,051	114,380	1,250,526	1,179,617	70,909
Culture and Recreation	8,979,408	7,955,071	1,024,337	9,606,358	8,687,823	918,535
Community and Economic Development	9,512,252	7,405,208	2,107,044	12,765,532	10,451,146	2,314,386
General Government	8,985,925	7,744,564	1,241,361	9,830,037	8,459,700	1,370,337
Debt Service	22,392,418	21,908,786	483,632	27,877,452	27,946,945	(69,493)
Capital Outlay	74,947,870	39,621,706	35,326,164	145,171,223	43,414,199	101,757,024
Business Type	46,518,284	23,262,799	23,255,485	46,269,419	24,824,220	21,445,199
Total Expenditures	**$215,571,874**	**$148,052,628**	**$67,519,246**	**$296,316,400**	**$164,096,534**	**$132,219,866**
Excess (Deficiency) of Revenues Over Expenditures	**($90,301,200)**	**($15,586,397)**	**$74,714,803**	**($159,677,067)**	**($22,449,257)**	**$137,227,810**
Other Financing Sources, Net	**$29,301,300**	**$30,130,649**	**$829,349**	**$102,014,490**	**99,046,865**	**($2,967,625)**
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	**($60,999,900)**	**$14,544,252**	**$75,544,152**	**($57,662,577)**	**$76,597,608**	**$134,260,185**

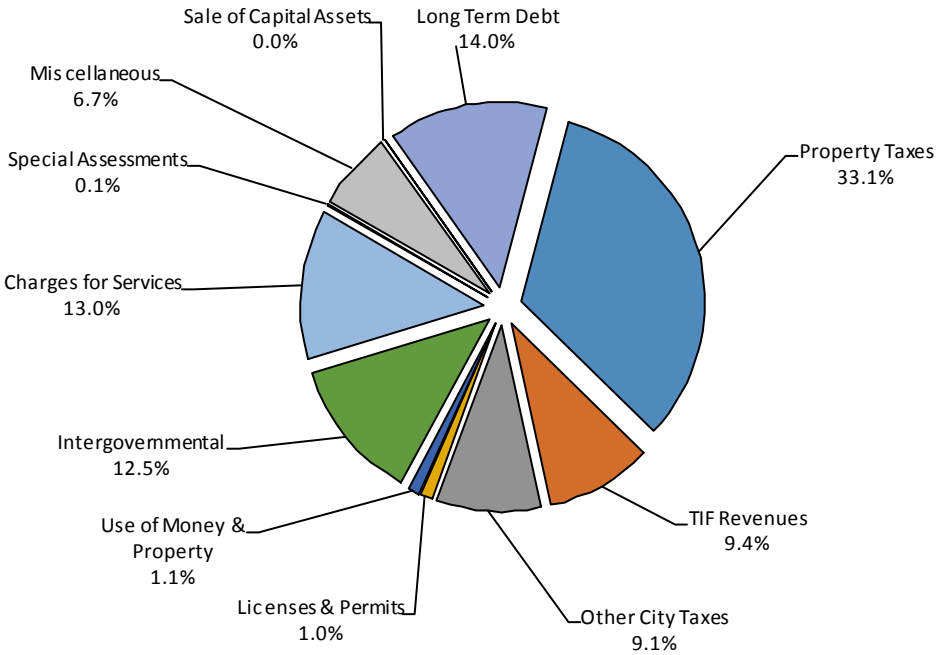
FY 2019-20 Expenditures Stated on a Program Basis

	General Fund	Special Revenue Funds	Debt Service Fund	Capital Project Funds	Enterprise Funds	FY 2019-20 Budget
Expenditures and Other Financing Uses						
Public Safety	$30,327,528	$2,861,415				$33,188,943
Public Works	10,238,683	732,000				10,970,683
Health and Social Services	1,151,660	188,800				1,340,460
Culture and Recreation	10,445,032	171,600				10,616,632
Community and Economic Development	6,411,570	3,113,163				9,524,733
General Government	9,967,144					9,967,144
Debt Service Funds		164,640	24,102,365			24,267,005
Capital Project Funds				$68,210,008		68,210,008
Total Government Activities	**$68,541,617**	**$7,231,618**	**$24,102,365**	**$68,210,008**		**$168,085,608**
Business-type/Enterprise Funds					$52,991,602	$52,991,602
Total Business-type/Enterprise					**$52,991,602**	**$52,991,602**
Total Expenditures	**$68,541,617**	**$7,231,618**	**$24,102,365**	**$68,210,008**	**$52,991,602**	**$221,077,210**

Revenue Highlights

The City of West Des Moines continues to build on its reputation as a growing city suburb adjacent to Des Moines, Iowa. A strong commercial base, coupled with a growing residential market, makes West Des Moines a desirable place to both live and work. In FY 2019-20 total operating revenues are projected to increase by approximately 5.57% as compared to budget FY 2018-19. Property tax revenues, which account for approximately 38.5% of the City's total operating revenues, are projected to increase by approximately 0.60%.

Where the Money Comes From



Property Taxes

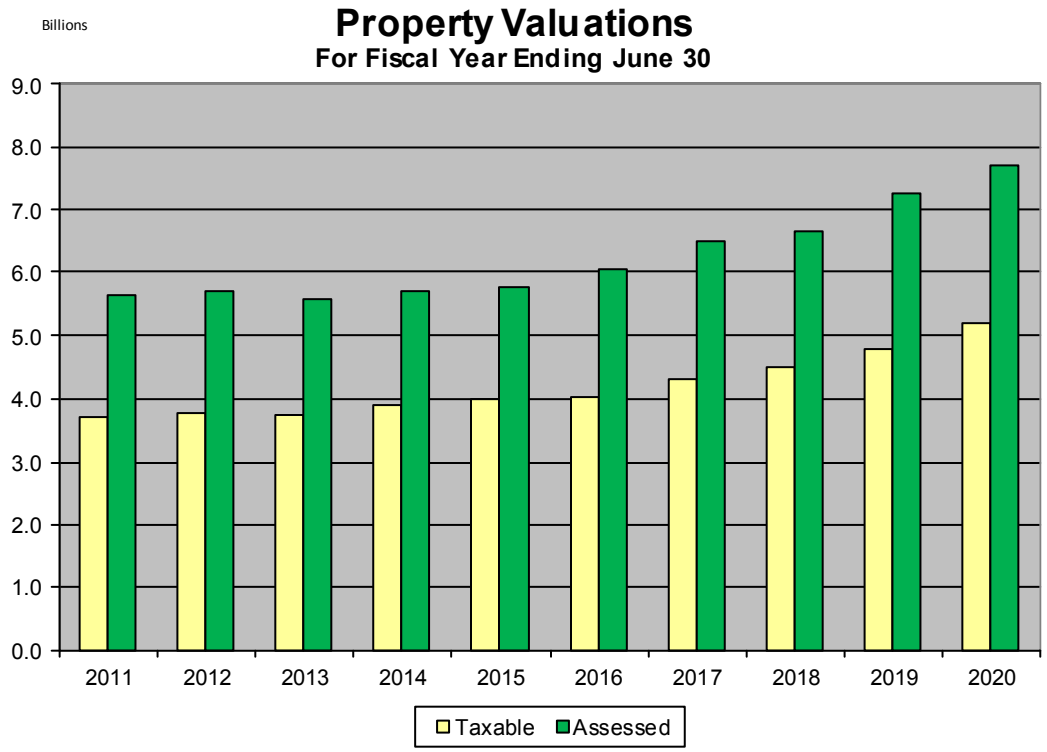
The City proposes to decrease the property tax rate of $11.79/$1,000 of taxable valuation in Fiscal Year 2018-19 to $10.99/$1,000 in Fiscal Year 2019-20. The proposed ad valorem taxes levied against real and personal property in FY 2019-20 should generate approximately $57,410,675, which accounts for approximately 38.5% of the total operating revenue budgeted for the City. This projection is based on actual taxable valuations on January 1, 2018, as supplied by the Polk, Dallas, Warren, and Madison County Auditors. As in past years, property taxes continue to be not only the main revenue source for the City, but also one of the most stable. However, this stability is continually challenged by the erosion of the City's tax base due to state mandated rollbacks on commercial property, residential property, and multi-residential property.

Property Taxes (Continued)

Residential Rollbacks

Taxable property in Iowa is categorized into distinct classes such as residential, multi-residential, commercial, industrial, or agricultural with each category having different procedures for assessing value for taxing purposes. To reduce the opportunity for dramatic tax shifts between classes from year to year, a statutory limit of 3% a year has been imposed, (commonly called the growth limitation). For example if statewide growth in any one class of property in any year exceeds 3%, the taxable value is reduced by a percentage so that growth of taxable valuation is at the 3% ceiling. This percentage is called the "rollback." Furthermore, residential property is subject to an additional restriction in which the state-wide growth in residential property cannot exceed the growth in agricultural property. In other words, the taxable growth of residential property is either 3% or equal to the growth in agricultural property, whichever is lower. Since the growth in agricultural property has been stagnant for several years (less than 1% a year), taxable residential property valuations have been artificially suppressed. This has brought to light one of the major limitations of the rollback formula in that it does not recognize the unique valuation characteristics present in different regions of the state. Because of this fact, economic development in some communities has been stifled and in all communities a shifting of tax burdens from residential properties to other classes of property has occurred.

In spite of the budgetary constraints posed by the state rollbacks, West Des Moines, through a combination of favorable economic conditions and judicious management over the past ten years, has experienced sustained increases of three to fifteen percent per year in the City's tax base. These increases have been invaluable in defraying the effects of the rollback. While it can be clearly seen from the chart below actual property valuation in FY 2019-2020 have increased over thirty-six percent since FY 2010-2011, the effects of the state mandated rollbacks can also be seen. Due to decline in the economy, numerous properties have received reductions from the county assessors, or in some cases county or state review board over the past few years.



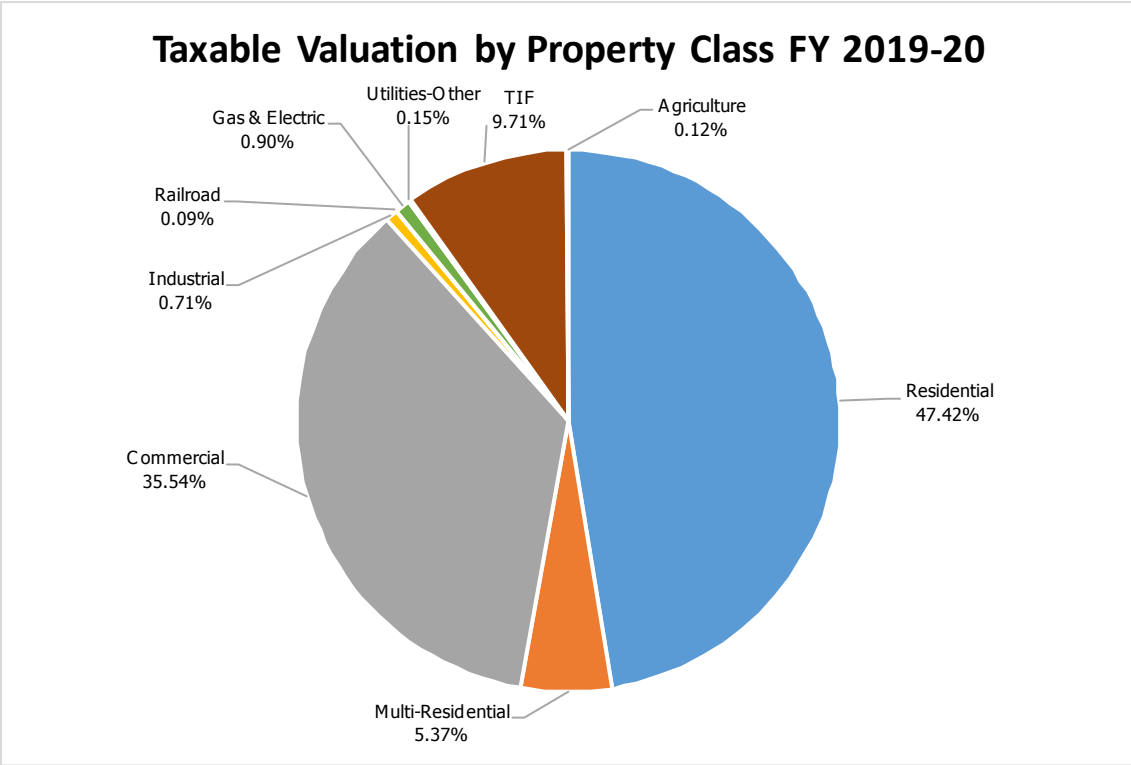
Property Taxes (Continued)

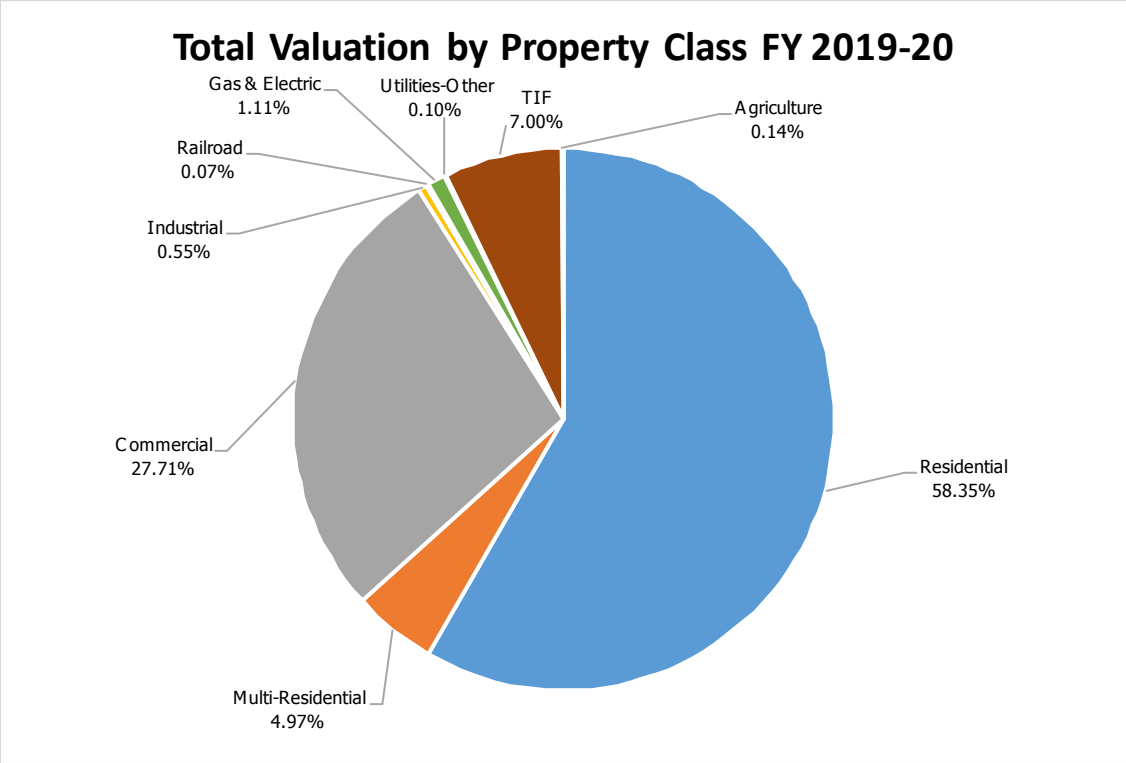
In FY 2019-2020, the taxable value of residential properties will increase from 55.62% to 56.92%, the taxable value for multi-residential property will decrease from 78.75% to 75.00% and the taxable value of commercial property will remain at 90%. Mult-residential was a new property class for FY 2016-17, in prior years multi-residential property was considered commercial property. The table below is a ten-year history of the commercial, residential, and multi-residential rollbacks in Iowa. It is important to note that in just ten years the taxable percentage of residential properties has increased from 46.91% in FY 2010-2011, to 56.92% in FY 2019-2020. In other words, the City has gained the ability to generate taxes on a portion of its residential property in just ten years. West Des Moines has experienced significant increases in its property tax base over the last ten years. The City's population has increased by over 15% and the size of the city in square miles has significantly increased. As a result of the mandated rollback, it becomes a question as to whether the additional revenues from an artificially suppressed tax base are enough to meet the service level expectations of the citizens of West Des Moines.

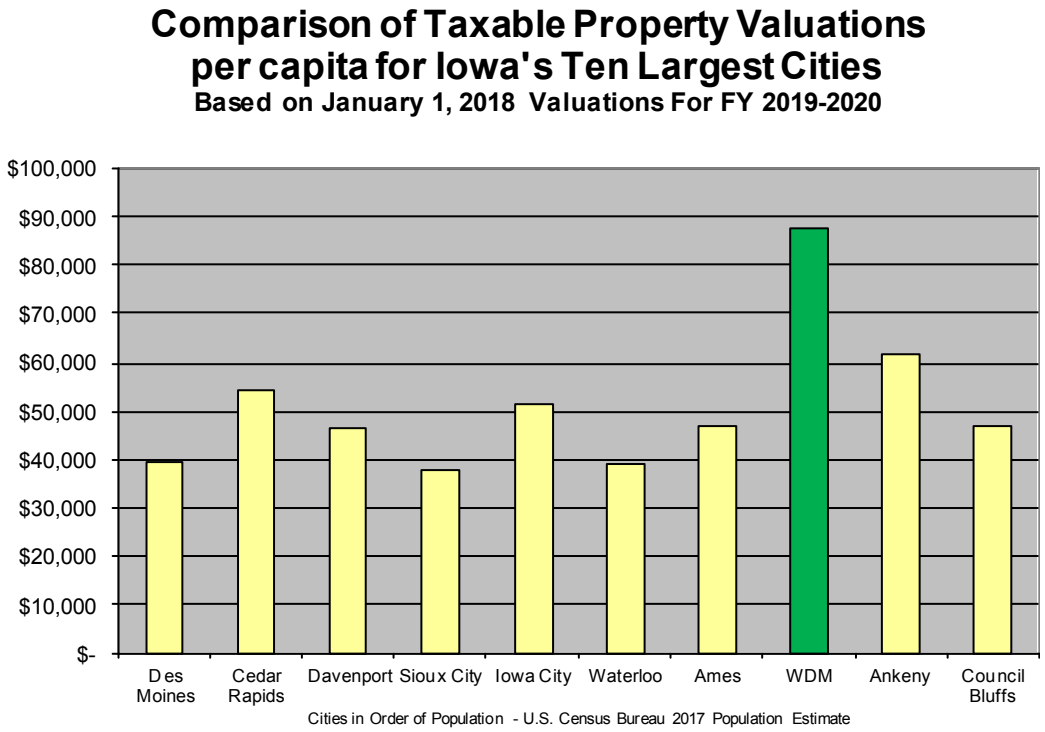
Fiscal Year	Residential	Multi-Residential	Commercial
2010-11	46.91%		100.00%
2011-12	48.53%		100.00%
2012-13	50.75%		100.00%
2013-14	52.82%		100.00%
2014-15	54.40%		95.00%
2015-16	55.73%		90.00%
2016-17	55.63%	86.25%	90.00%
2017-18	56.94%	82.50%	90.00%
2018-19	55.62%	78.75%	90.00%
2019-20	**56.92%**	**75.00%**	**90.00%**

Rollback Effect in Comparable Cities

While the rollbacks have had a significant budgetary impact on the City, they have not been as devastating as in other cities that rely heavily on the residential tax base to support City services. The precipitous decline of residential tax bases has forced most Iowa cities to increase rates just to support existing services. Approximately 84% of Iowa's cities are at the maximum levy rates for the general fund. The maximum general fund levy rate of $8.10 has not changed since 1975. Even at maximum rates, nearly 300 Iowa cities are facing declining revenues since actual residential growth cannot make up for rollback losses. West Des Moines is fortunate in having a strong commercial tax base, and is not subject to erratic swings in property tax revenues as some communities. In fact, West Des Moines is one of the few communities in the state where Commercial/ Industrial property generates more tax revenues than residential property. This is further evidenced when you compare taxable property valuations per capita of Iowa's ten largest cites. West Des Moines' taxable valuation per capita not only is the highest of any of Iowa's ten largest cities, in some cases is more than double the per capita valuation of some cities with a greater population.


Taxable Valuation by Property Class FY 2019-20
Utilities-Other 0.15%
TIF 9.71%
Gas & Electric 0.90%
Agriculture 0.12%
Railroad 0.09%
Industrial 0.71%
Residential 47.42%
Commercial 35.54%
Multi-Residential 5.37%


Total Valuation by Property Class FY 2019-20
Gas & Electric 1.11%
Utilities-Other 0.10%
TIF 7.00%
Agriculture 0.14%
Railroad 0.07%
Industrial 0.55%
Commercial 27.71%
Residential 58.35%
Multi-Residential 4.97%

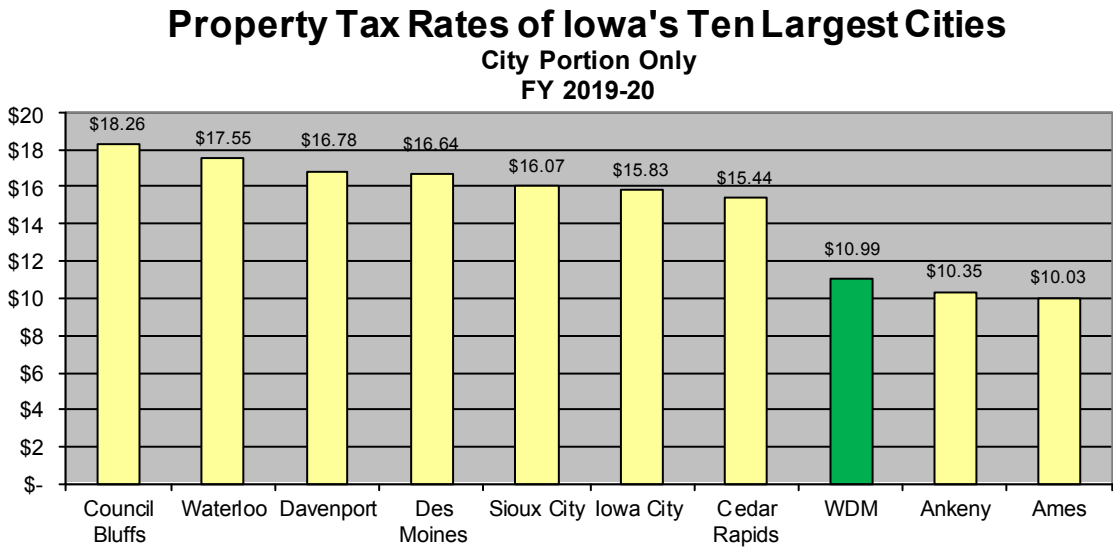


Long Term Forecast

Presently the City's economic base could be classified as strong and diversified with no major employer or type of business in a dominating role. However, the City must be cautious and realize there are many factors that could directly and indirectly influence its tax base. International issues such as the consumption of oil, consumer demands for products, regional entertainment patterns, increased competition from neighboring communities, changes in federal policies, and foremost, unfunded state mandates, can restrict tax collections in any given year.

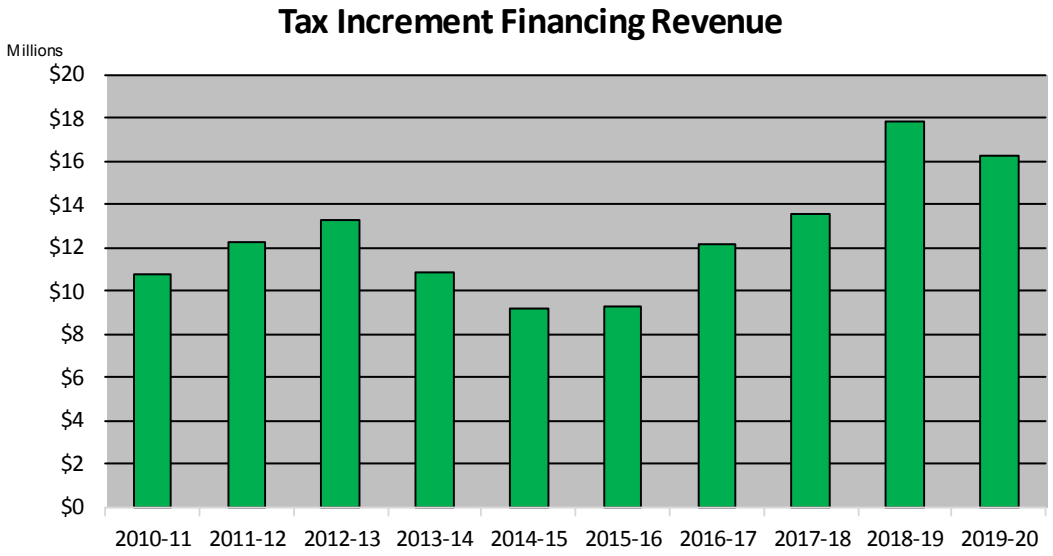
Changes in the Iowa Legislature will continue to have a dramatic effect on revenues. Particularly impactful will be the rollback program for commercial and also, due to a high concentration of apartment property in West Des Moines, the change in classification from commercial to multi-residential property will negatively impact revenues. The City has been very successful over the past 10-20 years in building adequate cash reserves and would be in a position to absorb a certain amount of change for the immediate term, but the results of a long-term structural deficit may result in increased fees/taxes or the reduction of certain services and programs.

Rollback Projections				
	2020-21	2021-22	2022-23	2023-24
Residential Rollback	54.62%	55.81%	54.23%	55.30%
Multi-Residential Rollback	71.25%	67.50%	63.75%	55.30%
Commercial Rollback	90.00%	90.00%	90.00%	90.00%



Tax Increment Financing

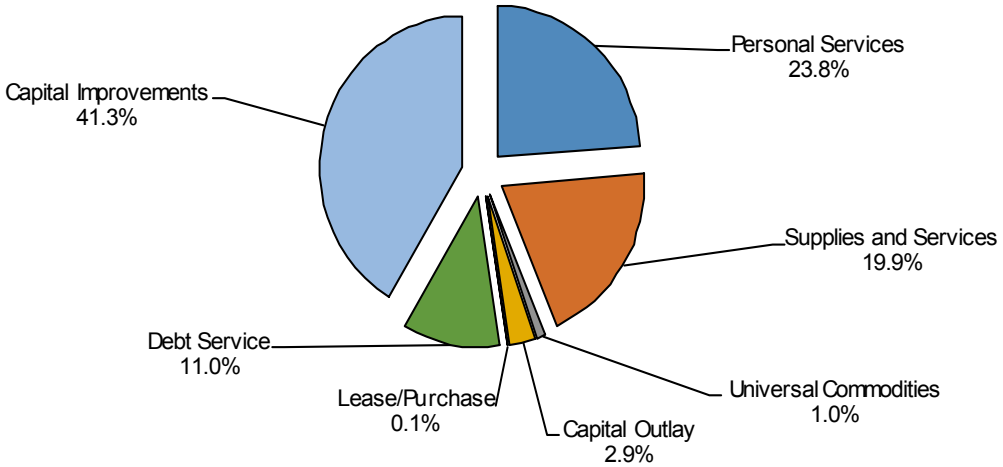
Tax increment financing revenue is property tax levied on the incremental valuation in an urban renewal area created by the City Council for economic development purposes. These revenues finance public improvement projects or economic development incentives for companies located within the urban renewal area. By December 1st of each year the City certifies its tax increment revenue requirements with each county. Of the total taxable increment valuation within the urban renewal areas, the percentage of tax increment valuation being released to the respective taxing bodies is approximately 58%. The decrease in FY 2019-20 TIF revenue is primarily due to the 100% release of valuation within the Jordan Creek Urban Renewal District.



Expenditure Highlights

Total expenditures for FY 2019-2020 are projected to decrease by 17.90% when compared to the revised budget for FY 2018-2019. The decrease is due to carry over of supplies and services from FY 2017-2018 to FY 2018-2019 for one time projects and a decrease in the capital improvement program expenses. The decreases in the capital improvement program are related to the infrastructure projects for the Microsoft Osmium data center. The City's operating budget denotes a decrease of 2.75% in operating expenses over the revised budget of the previous year FY 2018-2019. which is primarily due one time equipment costs in FY 2018-2019.

Where the Money Goes

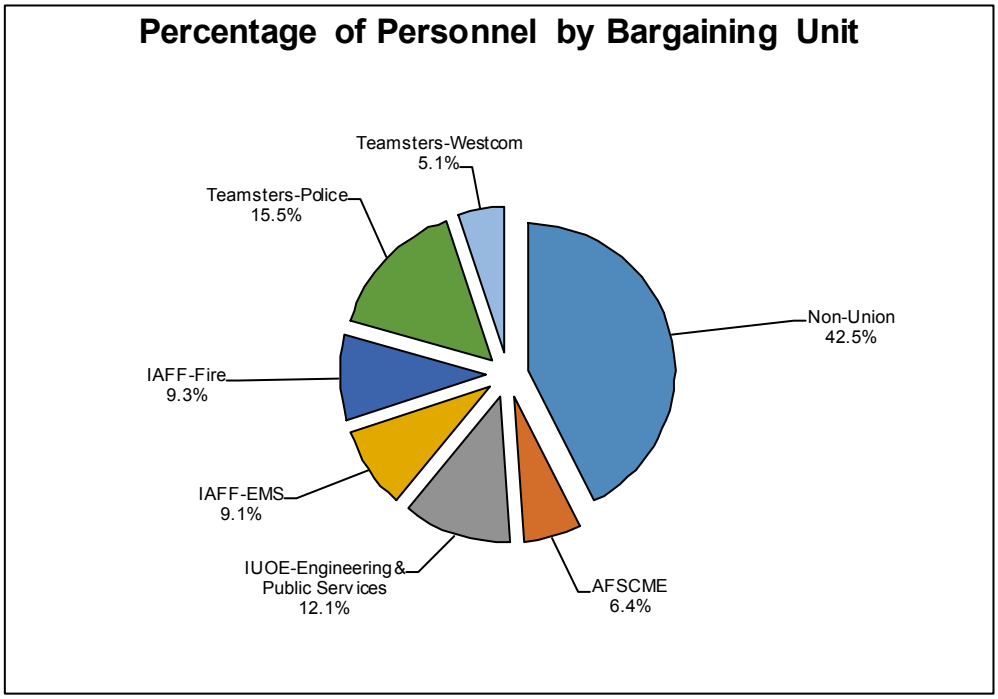


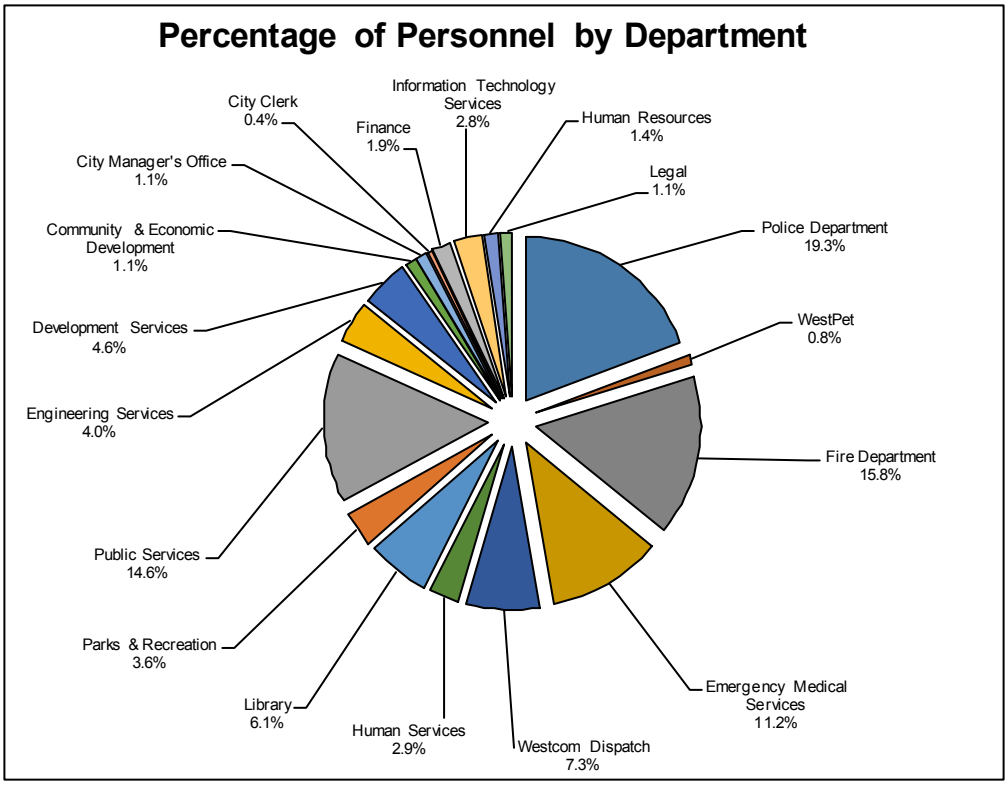
Personnel

The City measures both full and regular part-time positions based on full-time equivalents (FTE), which is the total estimated annual person hours required to fill a position for all or a portion of a year, divided by 2,080 hours. It should be noted that, due to the seasonal nature of employment, temporary and volunteer workers are not included in this calculation. In FY 2019-2020, FTE(s) are proposed to increase by 5.50 positions bring the City's total to 471.75 full-time equivalent positions. This represent roughly a 25% increase in FTE(s) since FY 2009-2010. With the passage of the Local Option Sales and Services tax in Polk County on March 5, 2019, a portion of the revenue collected from that new tax will be used to hire and additional 7 police officers and 5 fire fighters in FY 2019-20 that were not included in the budget. A budget amendment will be required for the additional personnel.

City of West Des Moines Personnel by Affinity Group and Department

POSITIONS STATED IN FULL-TIME EQUIVALENTS (FTE)	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Authorized Personnel by Department					
Community Enrichment					
Human Services	13.25	13.75	13.75	13.75	0.00
Library	26.50	26.50	27.50	29.00	1.50
Parks & Recreation	16.00	16.00	17.00	17.00	0.00
Sub-total Community Enrichment	**55.75**	**56.25**	**58.25**	**59.75**	**1.50**
Public Safety					
Emergency Medical Services	45.50	48.50	52.95	52.95	0.00
Fire Department	68.50	70.50	72.50	74.50	2.00
Police Department	86.00	86.00	93.00	91.00	(2.00)
Westcom Dispatch	28.75	28.75	32.30	34.30	2.00
WestPet-Animal Control	4.33	4.00	4.00	4.00	0.00
Sub-total Public Safety	**233.08**	**237.75**	**254.75**	**256.75**	**2.00**
Public Services					
Community & Economic Development	4.50	5.00	5.00	5.00	0.00
Development Services	20.50	20.50	22.00	22.00	0.00
Engineering Services	19.00	19.00	19.00	19.00	0.00
Public Services	65.00	64.00	67.00	69.00	2.00
Sub-total Public Services	**109.00**	**108.50**	**113.00**	**115.00**	**2.00**
Support Services					
City Manager's Office	4.00	5.00	5.00	5.00	0.00
City Clerk	1.33	1.34	1.34	2.00	0.66
Finance	9.09	9.41	9.41	8.75	(0.66)
Human Resources	5.50	6.50	6.50	6.50	0.00
Information Technologies Services	12.00	13.00	13.00	13.00	0.00
Legal	4.00	5.00	5.00	5.00	0.00
Sub-total Support Services	**35.92**	**40.25**	**40.25**	**40.25**	**0.00**
Total Authorized Personnel	**433.75**	**442.75**	**466.25**	**471.75**	**5.50**
Authorized Personnel by Fund					
Enterprise Funds	13.90	15.90	48.20	50.20	2.00
Special Revenue Funds	1.25	1.25	1.44	1.25	(0.19)
General Funds	418.60	425.60	416.61	420.30	3.69
Total Authorized Personnel	**433.75**	**442.75**	**466.25**	**471.75**	**5.50**


Percentage of Personnel by Bargaining Unit
Teamsters-Westcom 5.1%
Teamsters-Police 15.5%
Non-Union 42.5%
IAFF-Fire 9.3%
IAFF-EMS 9.1%
IUOE-Engineering & Public Services 12.1%
AFSCME 6.4%


Percentage of Personnel by Department
Information Technology Services 2.8%
City Clerk 0.4%
Finance 1.9%
Human Resources 1.4%
City Manager's Office 1.1%
Legal 1.1%
Community & Economic Development 1.1%
Police Department 19.3%
Development Services 4.6%
WestPet 0.8%
Engineering Services 4.0%
Fire Department 15.8%
Public Services 14.6%
Parks & Recreation 3.6%
Emergency Medical Services 11.2%
Library 6.1%
Human Services 2.9%
Westcom Dispatch 7.3%

Key Assumptions for FY 2019-2020

Salary Increases

Employee compensation will follow past practice in that the city has bargaining unit contracts for approximately 269 employees, while 202.75 employees are not represented by unions. New employees continue to be enrolled in the City's tiered health plans, if allowed by bargaining agreements, and pension benefits are under the purview of the State.

Bargaining unit employees will receive 2.50% to 3.00% cost-of-living adjustments in agreement with the terms of their respective contracts on July 1st. All contracts but one, AFSCME, are currently in negotiations for multi-year contracts. In addition to cost of living increases, bargaining unit employees are eligible to receive step increases if not at the maximum of the pay scale.

Non-represented employees who have not reached the maximum pay level may be eligible to receive an increase based upon job performance.

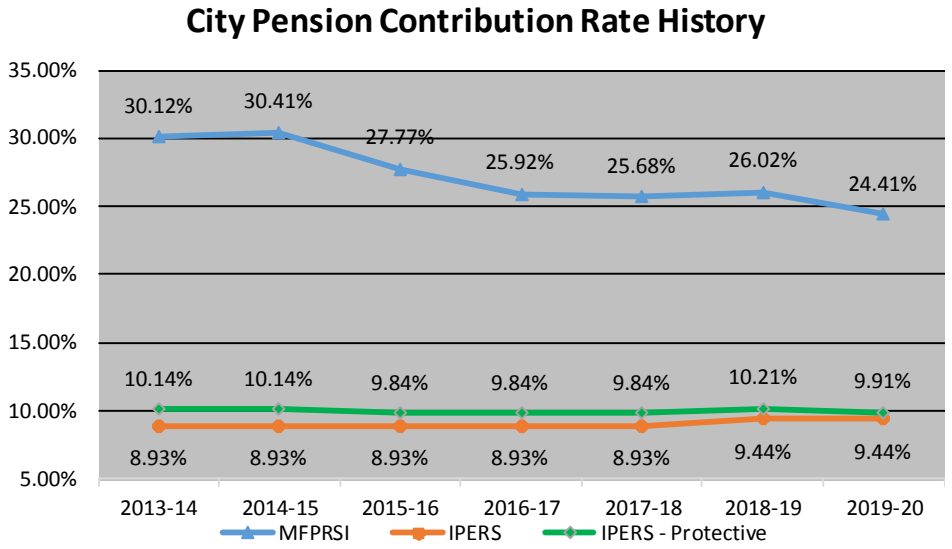
Medical Insurance Rates

Medical insurance rates are projected to increase by 10.00% from FY 2018-2019 actual rates.

Pension and Retirement Benefits

The City contribution rates for FY 2019-2020 are as follows:

- 24.41% for sworn police officers and full-time fire personnel (MFPRSI).
- 9.44% for full and regular part-time personnel (IPERS).
- 9.91% for part-time firefighters and emergency medical services staff (IPERS-Protective).



Other Pay

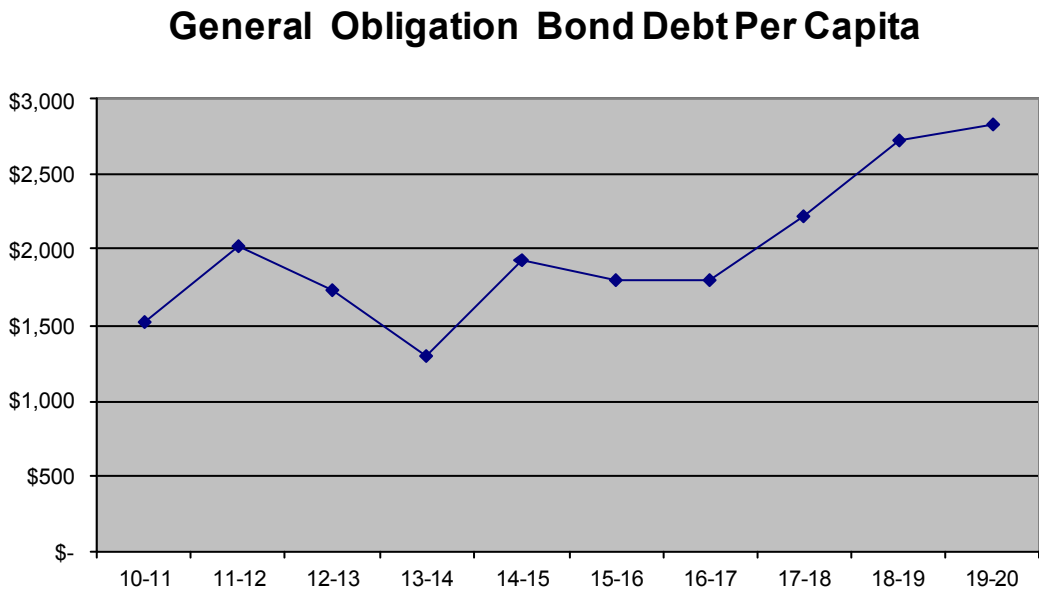
This category includes the City's deferred compensation plan, longevity pay, and other miscellaneous pay categories.

Description of Long Term Debt Obligations

The City of West Des Moines has experienced tremendous amount of growth in recent years. Since 1990, the population of West Des Moines has increased by 103.65%, and the area of the City has more than doubled, both of which created an unprecedented demand in West Des Moines for infrastructure and capital projects. As a city expands, its citizens will need more parks, roads, bridges, and public safety facilities, just to name a few examples. This demand for public sector investment has made the issuance of debt an increasingly important component in City programs. The City utilizes one basic form of long-term debt; general obligation bonds. General obligation bonds are backed by the full faith and credit (i.e. taxes) of the City.

Debt Management

The planning, development, and implementation of debt management is an important component in a local government's overall capital program. A decision to borrow money can bind a city to a stream of debt service payments that can last twenty years or more. Therefore, it is imperative that cities develop and abide by a debt management policy. The City Council agreed that debt issuance should not require the City's overall property tax rate to exceed $10.99/$1,000 of valuation. Before the issuance of debt, the City Council listens to the recommendation of staff and a citizens committee which annually reviews and prioritizes the capital needs of the City, if necessary. The Council then determines, as a part of the annual budget, the amount of debt to be issued. Moody's Investors Services and Standard & Poor's rating agencies have issued ratings of AAA highest issued by the agencies. These high ratings result in a more attractive bidding environment and, therefore, a more favorable interest rate for the City when bonds are sold. Sales of general obligation bonds are usually prepared on a level debt formula which means that the total amount of principal and interest due each year is roughly the same.



Long Term Debt Schedule

	Estimated Balance June 30, 2019	FY 2019-20 Additions	FY 2019-20 Reductions	Estimated Balance June 30, 2020
Debt Subject to Constitutional Limitation				
General Obligation Bonds	$39,135,000	$10,000,000	$6,885,000	42,250,000
General Obligation Tax Increment Financing Bonds	136,585,000	14,400,000	7,835,000	143,150,000
RISE Loans/IDOT	11,152,476		164,640	10,987,836
Developer Rebate Agreements	23,457,663		1,123,108	22,334,555
Lease Purchase/Other Debt	443,149		123,462	319,687
Sub-total Debt Subject to Limitation	**$210,773,288**	**$24,400,000**	**$16,131,210**	**$219,042,078**
Total Long-Term Debt	**$210,773,288**	**$24,400,000**	**$16,131,210**	**$219,042,078**

Municipal Debt Capacity

Article IX, Section 3 of the Iowa Constitution limits the indebtedness of any governmental entity to not more than five percent (5%) of the valuation of the property located within the jurisdiction. The restriction applies to general obligation bonds, lease purchases, certain long-term borrowing, and T.I.F. debt. With the valuation of all property in West Des Moines just under 8.3 billion dollars, the City's constitutional debt limit is $414,397,845. The City estimates its direct debt or debt that is subject to the limitation will be $219,042,078 at June 30, 2020. This leaves an available margin of $195,355,767 with approximately 52.86% of the available statutory debt limit being obligated.

Actual Property Valuation	
January 1, 2018	$8,287,956,903
Statutory Percentage	5.00%
Statutory Debt Limit	**$414,397,845**
Estimated Direct Debt at June 30, 2020	
General Obligation Bonds	$42,250,000
Tax Increment Financing Bonds	143,150,000
Rise Loans/IDOT	10,987,836
Developer Rebate Agreements	22,334,555
Lease Purchase/Other Debt	319,687
Total Outstanding Direct Debt	**$219,042,078**
Available Debt Margin	**$195,355,767**
Percentage Obligated	**52.86%**

THE CITY OF
West Des Moines®

General Fund

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	$36,360,406	$37,775,427	$39,430,144	$43,488,400	$4,058,256	10.29%
Other City Taxes	4,878,795	4,883,932	4,996,176	5,223,729	227,553	4.55%
Licenses and Permits	1,980,884	1,904,626	1,703,300	1,755,800	52,500	3.08%
Use of Money and Property	283,574	1,079,882	709,50	942,200	233,150	32.88%
Intergovernmental	7,114,087	7,111,277	6,112,345	4,529,935	(1,581,410)	(25.89%)
Charges for Services	5,850,765	6,036,636	5,618,706	5,717,000	98,794	1.76%
Miscellaneous	882,639	1,033,472	923,400	828,200	(95,200)	(10.31%)
Sub-total Operating Revenues	**$57,351,150**	**$59,825,252**	**$59,493,121**	**$62,485,764**	**$2,992,643**	**5.03%**
Other Financing Sources						
Sale of Surplus Assets & Equipment	$71,011	$55,304	$49,425	$25,000	($24,425)	(49.42%)
Transfer In (Local Option Sales Tax)			1,012,682	1,200,000	187,318	18.50%
Transfers In	8,760,419	11,821,264	11,194,817	8,929,997	(2,264,840)	(20.23%)
Sub-total Other Financing Sources	**$8,831,430**	**$11,876,568**	**$12,256,924**	**$10,154,977**	**($2,101,947)**	**(17.15%)**
TOTAL REVENUES & OTHER SOURCES	**$66,182,580**	**$71,701,820**	**$71,750,045**	**$72,640,741**	**$890,696**	**1.24%**
EXPENDITURES						
Operating Expenditures						
Personal Services	$38,271,202	$39,659,806	$42,405,757	$44,714,858	$2,309,101	5.45%
Supplies and Services	14,977,438	15,141,120	20,142,024	20,029,858	(112,166)	(0.56%)
Universal Commodities	1,468,157	1,491,808	2,056,750	2,109,210	52,460	2.55%
Capital	1,437,589	1,320,104	3,683,4201	1,687,691	(1,955,510)	(54.18%)
Sub-total Operating Expenditures	**$56,154,386**	**$57,612,838**	**$68,287,732**	**$68,541,617**	**$253,885**	**0.37%**
Lease/Purchase or Installment Contract Expenditures						
Total Expenditures	**$56,154,386**	**$57,612,838**	**$68,287,732**	**$68,541,617**	**$253,885**	**0.37%**
Transfers Out	$4,870,788	$9,745,199	$10,821,728	$5,386,531	($5,435,197)	(50.22%)
Transfers Out (Major Capital)			1,724,250	6,757,708	5,033,458	291.92%
TOTAL EXPENDITURES/TRANSFERS OUT	**$61,025,174**	**$67,358,037**	**$80,883,710**	**$80,685,856**	**($147,854)**	**(0.18%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$5,157,406**	**$4,343,783**	**($9,083,665)**	**($8,045,115)**	**$1,038,550**	**N/A**
BEGINNING FUND BALANCE	**$31,555,460**	**$36,712,866**	**$41,056,649**	**$31,972,984**	**($9,083,665)**	**N/A**
ENDING FUND BALANCE	**$36,712,866**	**$41,056,649**	**$31,972,984**	**$23,927,869**	**($8,045,115)**	**N/A**
IPERS COMMITTED	**$600,000**	**$600,000**	**$600,000**	**$600,000**		
TAX STABILIZATION	**$1,500,000**	**$1,500,000**	**$1,500,000**	**$1,500,000**		
UNCOMMITTED FUND BALANCE	**$34,612,866**	**$38,956,649**	**$29,872,984**	**$21,827,869**		**n/a**
Uncommitted Fund Balance as % of Exp	**61.64%**	**67.62%**	**43.75%**	**31.85%**		

	General Fund	Metro Home Improvement Program Fund	WestPet Fund	Iowa EMS Alliance Fund
REVENUES				
Operating Revenues				
Property Taxes	$41,518,171			
TIF Revenues				
Other City Taxes	653,820			
Licenses and Permits	1,655,800		100,000	
Use of Money and Property	942,200			
Intergovernmental	4,025,250	61,896	230,189	5,000
Charges for Services	2,310,000			3,407,500
Special Assessments				
Miscellaneous	418,200	160,000		250,000
Sub-total Operating Revenues	**$51,523,441**	**$221,896**	**$330,189**	**$3,662,500**
Other Financing Sources				
Sale of Surplus Assets	$25,000			
Proceeds of Long Term Debt				
Transfers In (LOST)	1,200,000			
Transfers In	6,624,634	7,740	163,294	2,134,309
Sub-total Other Financing Sources	**$7,849,634**	**$7,740**	**$163,294**	**$2,134,309**
TOTAL REVENUES & OTHER SOURCES	**$59,373,075**	**$229,636**	**$493,483**	**$5,796,809**
EXPENDITURES				
Operating Expenditures				
Personal Services	$39,432,595	$61,328	$332,982	$4,887,953
Supplies and Services	15,111,668	321,000	148,540	677,800
Universal Commodities	2,048,193		10,961	50,056
Capital	1,625,691		1,000	61,000
Sub-total Operating Expenditures	**$58,218,147**	**$382,328**	**$493,483**	**$5,676,809**
Debt Service Expenditures				
Capital Improvement Expenditures				
Total Expenditures	**$58,218,147**	**$382,328**	**$493,483**	**$5,676,809**
Transfers Out	**$9,068,001**			**$120,000**
TOTAL EXPENDITURES/TRANSFERS OUT	**$67,286,148**	**$382,328**	**$493,483**	**$5,796,809**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($7,913,073)**	**($152,692)**		
BEGINNING FUND BALANCE	**$30,490,051**	**$195,145**	**$208,594**	**($111,655)**
ENDING FUND BALANCE	**$22,576,978**	**$42,453**	**$208,594**	**($111,655)**
FUND BALANCE% OF EXPENDITURES	**38.78%**	**11.10%**	**42.27%**	**(1.97%)**

	Metro Salt Storage Fund	Insurance Levy Fund	Hotel/Motel Tax Fund	Emergency Tax Levy Fund	BUDGET FY 2019-20
REVENUES					
Operating Revenues					
Property Taxes		$586,965		$1,383,264	$43,488,400
TIF Revenues					
Other City Taxes		5,948	4,550,000	13,961	5,223,729
Licenses and Permits					1,755,800
Use of Money and Property					942,200
Intergovernmental	25,000	117,587		65,013	4,529,935
Charges for Services					5,717,500
Special Assessments					
Miscellaneous					828,200
Sub-total Operating Revenues	**$25,000**	**$710,500**	**$4,550,000**	**$1,462,238**	**$62,485,764**
Other Financing Sources					
Sale of Surplus Assets					$25,000
Proceeds of Long Term Debt					
Transfers In LOST					1,200,000
Transfers In					8,929,977
Sub-total Other Financing Sources					**$10,154,977**
TOTAL REVENUES & OTHER SOURCES		**$710,500**	**$4,550,000**	**$1,462,238**	**$72,640,741**
EXPENDITURES					
Operating Expenditures					
Personal Services					$44,714,858
Supplies and Services	4,350	710,500	3,056,000		20,029,858
Universal Commodities					2,109,210
Capital					1,687,691
Sub-total Operating Expenditures	**$4,350**	**$710,500**	**$3,055,500**		**$68,541,617**
Debt Service Expenditures					
Capital Improvement Expenditures					
Total Expenditures	**$4,350**	**$710,500**	**$3,055,500**		**$68,541,617**
Transfers Out			**$1,494,500**	**$1,462,238**	**$12,144,239**
TOTAL EXPENDITURES/TRANSFERS OUT	**$4,350**		**$4,550,000**		**$80,685,856**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$20,650**				**($8,045,115)**
BEGINNING FUND BALANCE	**$65,617**	**($49,616)**	**$1,135,823**	**$3,025**	**$31,972,984**
ENDING FUND BALANCE	**$86,267**	**($49,616)**	**$1,135,823**	**$3,025**	**$23,927,869**
FUND BALANCE % OF EXPENDITURES	**1,983.14%**	**(6.98%)**	**37.17%**		**34.91%**

The General Fund functions as the chief operating fund for the City. All financial transactions of the City which pertain to general operations and the provision of services to the citizens are recorded in this fund, except those specifically required to be accounted for elsewhere (i.e., legal restrictions). Services within the general fund include police, fire, ambulance, building/grounds and street maintenance, parks and recreation, human services programs, library, and general administration of the City.

Major Revenue Sources

The FY 19-20 operating budget projects property tax revenue to increase by 10.29% from the amount budgeted in the previous year. Valuations of property increased from the previous year due to the release of valuation used for TIF funds, new construction, and also an increase in the residential "rollback" percentage from 55.62% to 56.92%, and despite a decrease in the multi-residential property class decreasing from the "rollback" from 78.75% to 75.00% taxable valuation.

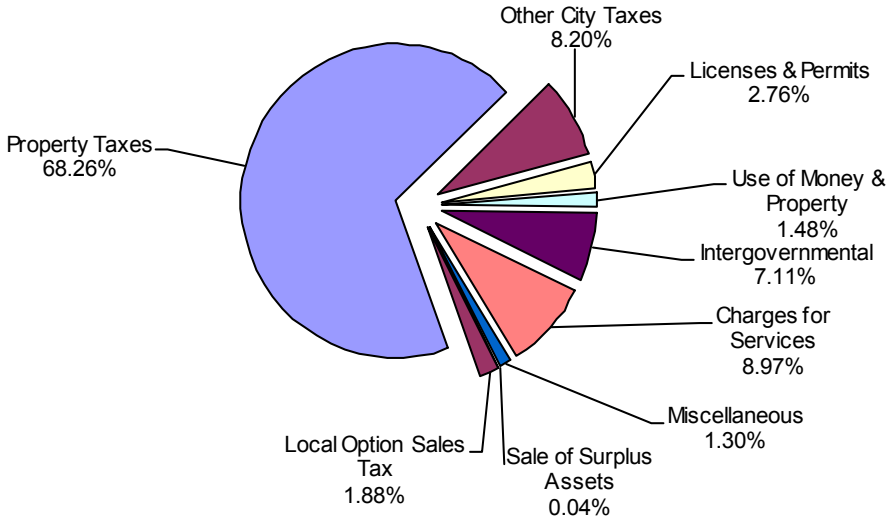
Since 1978, residential and agricultural property in Iowa has been subject to an assessment limitation order, or "rollback", that limits annual growth in property values (all other classes of property were eventually added). Prior to an overhaul of the property tax system stemming from action taken during the 2013 legislative session, property value growth was limited to 4% per year. If property values grew by more than 4%, the taxable value was rolled back to comply with the assessment limitation system. In addition, the rollback includes a formula that ties the growth of residential property to that of agricultural property. This connection is commonly referred to as "coupling" and limits the growth of residential property to 4% or the amount of growth in agricultural value, whichever is less. Since the law's inception, residential property has always been subject to significant rollbacks.

While the property tax rollback system remains in place, several major changes were made during the 2013 legislative session. For each assessment year beginning in 2013, residential and agricultural property value growth will now be capped at 3%, or whichever is lowest between the two classes. Commercial, industrial and railroad property will now have their own rollback, which will be 95% for valuations established during the 2013 assessment year. For valuations established during or after the assessment year beginning January 1, 2014, commercial, industrial and railway property is rolled back to 90%. Thereafter, these classes will be taxed at 90%.

The legislature created a standing appropriation, beginning in FY 2015, to reimburse local governments for the property tax reductions resulting from the new rollback for commercial and industrial property (not for railroad reductions). Prior to FY 2018, the appropriation is capped at the actual FY 2017 appropriation amount. As a result of the FY 2017 appropriation cap, most cities will not see an increasing rollback for commercial and industrial properties.

A new property class was established for multi-residential property, which includes mobile home parks, manufactured home communities, land leased communities, assisted living facilities and property primarily used or intended for human habitation containing three or more separate living quarters. Additionally, for buildings that are not otherwise classified as residential property, that portion of a building that is used or intend for human habitation can be classified as multi-residential property, and regardless of the number of dwelling unites located in the building. This new class will be subjected to an eight year graduated rollback from commercial to residential rates beginning in the assessment year 2015 (there is no backfill provision for this class).

General Fund Revenues



Property Taxes

Of the City's 471.25 full time equivalent positions, 89% of the City's personnel are funded by the general fund. Therefore, the general fund directly finances nearly all of the City's day-to-day operations. Property tax revenue constitutes 68.32% of all general fund revenue. Therefore, property taxes have a major influence on City operations. The components of the general fund property tax levy are described below.

General Fund Levies

The City of West Des Moines currently has three operational levies that are levied within the general fund. These are the General Levy, Tort Liability Levy, and Emergency Levy. The General Levy is the City's primary levy and is limited by state law to $8.10 per $1,000 of assessed valuation. The City is also allowed to levy for tort liability costs, independent of the $8.10 limitation. There is no limitation on the Tort Liability Levy. State statutes allow cities in Iowa to levy an "emergency tax" of up to $0.27 per $1,000 of valuation if the General Fund tax levy of a city is at its limit. For FY 19-20 the emergency levy will be $0.27, this is an increase of $0.21 from FY 18-19, due to the decrease in special revenue levies that resulted from increase taxable valuation from TIF valuation being released. The City's combined rate for the General, Tort Liability, and Emergency levies is projected to be $8.48457 per $1,000 of taxable property valuation for FY 19-20. Below is a brief description of the services these levies finance:

General Fund levies finance the following City services:

- Public Safety - which includes police and fire protection, ambulance services, and dispatch
- Community Enrichment - which includes park operations, library services, and human services
- Public Services - which includes public works, and community development services
- Support Services - which includes the administrative and support services functions of the City

Other City Levies

Debt Service - Taxes levied for the Debt Service Fund in the amount necessary to pay:

- Judgements against the city, except those authorised by state law to be paid from other funds.
- Interest as it becomes due and the amount necessary to pay, or to create a sinking fund, pay the principal at maturity of all general obligation bonds issued by the city or to pay or to create a sinking fund to pay, amounts as due on loans received through the Iowa community development loan program.
- Payments required to be made from the debt service fund under a lease or lease-purchase agreement.
- Payments required to be made from the debt service fund under a loan agreement.
- Payments authorized to be made from the debt service fund to a flood project under section 418.14, subsection 4

The Fiscal Year 2019-20 Debt Service levy is $1.95 per $1,000 of taxable property valuation, no change from Fiscal Year 18-19

Other Employee Benefits - Cities are allowed to levy in a Special Revenue Fund for contributions under the Federal Insurance Contributions Act (FICA), the Iowa Public Employees Retirement System (IPERS), and certain other employee benefits.

The Fiscal Year 2019-20 Other Employee Benefits levy is $0.15112 per $1,000 of taxable property valuation, a decrease of $0.85005 from the Fiscal Year 18-19 levy of $1.00117

Police & Fire Retirement - Cities are allowed to levy in a Special Revenue Fund for contributions under the Municipal Fire and Police Retirement System of Iowa (MFPRSI).

The Fiscal Year 2019-20 Police & Fire Retirement levy is $0.40431 per $1,000 of taxable property valuation, a decrease of $0.10974 from the Fiscal Year 18-19 levy of $0.51405

Analysis of Property Tax Levy

Property tax revenue is projected to increase by 10.29% in FY 19-20 as a result of the following factors:

• In FY 19-20 the taxable valuations subject to operating levies increases by 8.13%

• In FY 19-20 taxable valuation that was being captured by tax increment financing funds was released to the general fund for the Jordan Creek and Woodland Hills urban renewal ares.

• In FY 19-20 the Tort Liability Levy was decreased $0.05021 per $1,000 of taxable property valuation.

• In FY 19-20 the Emergency Tax Levy was increased $0.21 per $1,000 of taxable property valuation.

• In FY 19-20 the multi-residential rollback percentage decreased the amount of multi-residential property valuations that are taxable in comparison to the FY 18-19 state rollback percentage. In previous years this property was considered commercial and subject to a higher rollback percentage. The multi-residential rollback percentage will continue to decrease by 3.75% in future years until the rollback percentage is equal to the residential rollback percentage.

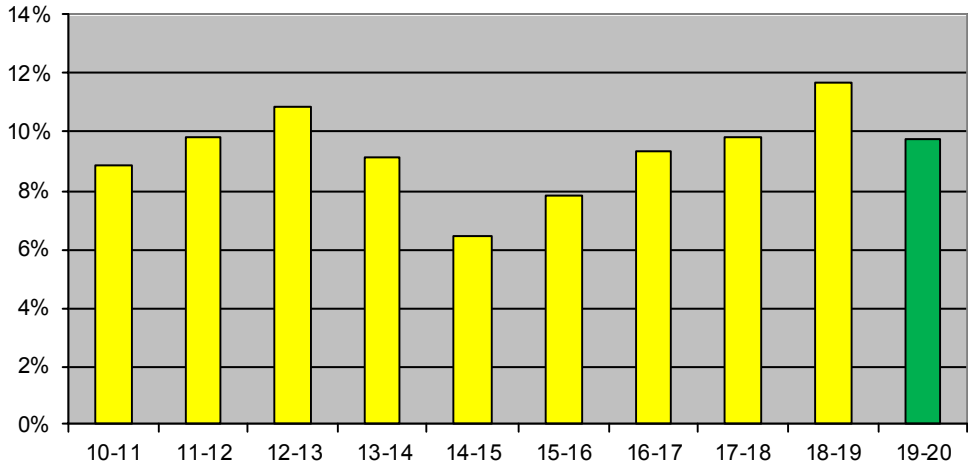
• In FY 19-20 the residential rollback percentage increased the amount of residential property valuations that are taxable in comparison to the FY 18-19 state rollback percentage. Below is a historical chart of state rollback percentages (i.e. the percentage of a property's value that is taxable).

Fiscal Year	Residential	Multi-Residential	Commercial
2009-10	45.59%		100.00%
2010-11	46.91%		100.00%
2011-12	48.53%		100.00%
2012-13	50.75%		100.00%
2013-14	52.82%		100.00%
2014-15	54.40%		95.00%
2015-16	55.73%		90.00%
2016-17	55.63%	86.25%	90.00%
2017-18	56.94%	82.50%	90.00%
2018-19	55.62%	78.75%	90.00%
2019-20	**56.13%**	**75.00%**	**90.00%**

• In FY 19-20 the percentage of the property tax levy that is allocated to the general fund levy increase slightly due to the reduction in the special revenue funds levies as a result of the Local Option Sales and Services Tax passing. The chart below is a ten-year comparison of the distribution of the property tax levy for City operations and debt service.

	Property Tax Rate	General Funds	% of Levy	Special Revenue Funds	% of Levy	Debt Service Fund	% of Levy	Total Levy
FY 10-11	$12.05	$31,347,416	68.80%	$6,054,200	13.29%	$8,162,218	17.91%	$45,563,834
FY 11-12	$12.05	$32,663,578	70.27%	$5,416,580	11.65%	$8,403,530	18.08%	$46,483,688
FY 12-13	$12.05	$31,763,509	68.69%	$6,045,375	13.07%	$8,433,881	18.24%	$46,242,765
FY 13-14	$12.05	$33,292,422	69.24%	$6,156,906	12.80%	$8,635,980	17.96%	$48,085,308
FY 14-15	$12.05	$33,907,707	69.06%	$6,440,150	13.12%	$8,747,169	17.82%	$49,095,026
FY 15-16	$12.00	$34,266,995	69.47%	$6,473,845	13.12%	$8,587,488	17.41%	$49,328,328
FY 16-17	$12.00	$36,821,048	69.77%	$6,654,282	12.61%	$9,297,771	17.62%	$52,773,101
FY 17-18	$12.00	$38,215,544	69.84%	$6,819,605	12.46%	$9,686,650	17.70%	$54,721,799
FY 18-19	$11.79	$39,863,320	69.11%	$7,251,868	12.57%	$10,564,743	18.32%	$57,679,931
FY 19-20	**$10.99**	**$43,927,129**	**75.76%**	**$2,874,300**	**4.96%**	**$11,177,523**	**19.28%**	**$57,978,952**

• The percentage of the overall City property base included in Tax Increment Financing (TIF) districts decreased from the previous year, to 9.71% of the total taxable valuation. This percentage decreased primarily due to release of all valuation in the Jordan Creek and Woodland Hills urban renewal areas. The percentage of TIF valuations for West Des Moines remains fairly low compared to comparable cities. Below is a ten-year history of TIF valuations as a percentage of taxable property.

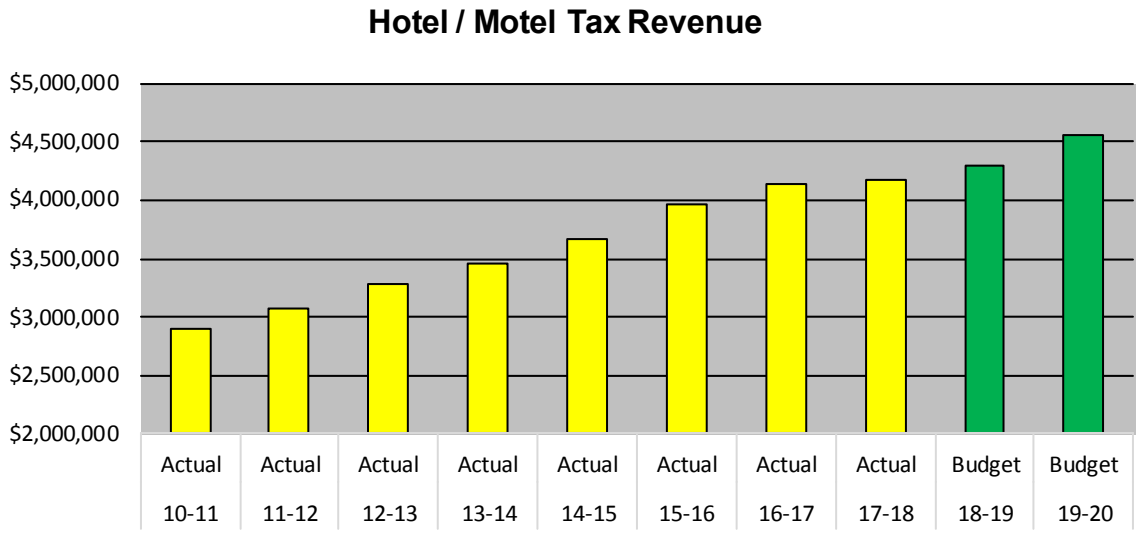


Other City Taxes

In 1984 West Des Moines voters approved the imposition of a hotel/motel tax of 7% on the rental of hotel rooms in our community. For a number of years, until the University Park Holiday Inn (now Sheraton) opened in 1987, annual revenue from this source was minimal. Thereafter, annual hotel/motel tax revenue held at the $500,000 to $600,000 range until the development of hotels in the vicinity of Jordan Creek Town Center. FY 19-20 hotel/motel revenue is expected to be approximately $4,550,000. City Council action designated discretionary revenues in excess of $2,550,000, up to $120,000, are to be channeled towards a public arts program. However, West Des Moines has a contractual agreement that 2/7ths of revenue generated will be forwarded to the Greater Des Moines Convention and Visitors Bureau (CVB). Similarly, the City Council has agreed that an additional 2/7ths of hotel/motel tax revenue will be dedicated to BRAVO (metropolitan cultural and entertainment facilities/organizations). In the proposed budget, 2/7ths is allocated to City programs. The end result is that ultimately 1/7th of the hotel/motel taxes received annually by the City will be available for distribution and/or expenditure to other entities.

All gas and electric utilities providing service in the state pay an excise tax based on profits, instead of paying property taxes. This tax went into effect in FY 00-01 and is reflected in the revenue line item Utility Tax Replacement in the Other City Taxes revenue category.

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Other City Taxes						
Utility Tax Replacement	$466,471	$445,755	$433,176	$438,729	$5,553	1.28%
Cable Television Commission	266,724	254,708	263,000	235,000	(28,000)	(10.65%)
Local Options Sales Tax (Warren County)	3,416	3,309				
Hotel/Motel Taxes	4,142,183	4,180,160	4,300,000	4,550,000	250,000	5.81%
Total Other City Taxes	**$4,878,795**	**$4,883,932**	**$4,996,176**	**$5,223,729**	**$227,553**	**4.55%**



Licenses and Permits

As a rule, revenue received for the issuance of licenses and permits does not fluctuate significantly, with the exception of building and construction related permits.

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC(DEC) FY 2018-19 OVER FY 2018-19	% INC (DEC)
Licenses and Permits						
Public Safety						
Animal Licenses-WDM	101,218	82,103	105,000	$100,000	($5,000)	(4.76%)
Animal Licenses-Clive	27,123	231				
Animal Licenses-Urbandale	67,204	1,029				
Building & Occupancy Permits	1,554,586	1,557,237	1,380,550	1,430,550	50,000	3.62%
Fire - Permits & Licenses	31,951	25,503	32,000	32,000		
Police -Alarm Licenses & Permits	1,425	2,147	2,000	2,000		
Public Works						
Sidewalk Permits	6,005	29,046	4,000	4,000		
Utility/Fiber Optic/Excavation Permits	11,500	11,340	7,750	9,750	2,000	25.81%
Culture & Recreation						
Archery Facility Permit	9,270	10,440	10,000	10,000		
Dog Park Permit	29,590	32,107	29,000	29,000		
Special Event Permits	5,203	7,025	8,000	8,000		
General Government						
Beer/Liquor/Cigarette Licenses	118,599	122,113	115,000	113,000	(2,000)	(1.74%)
Miscellaneous License & Permits	17,210	24,305	10,000	17,500	7,500	75.00%
Total Licenses and Permits	**$1,980,884**	**$1,904,626**	**$1,703,300**	**$1,755,800**	**$52,500**	**3.08%**

Use of Money and Property

Interest income is generated by interest earned on public funds. Two factors that affect interest income are interest rates and cash balances available for investment. With the constant fluctuations in interest rates, staff regularly makes investments with the primary goal being safety of the investments followed by maximizing the return on our asset base.

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC(DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Use of Money and Property						
Interest Income	$163,942	$914,929	$580,000	$802,000	$222,000	38.28%
Payment Processing Rebate	75,912	95,554	75,000	75,000		
Parks & Recreation Concessions		23,304	8,050	19,200	11,150	138.51%
Other Land Rental	40,760	40,760	40,000	40,000		
Building/Land Lease	2,960	5,335	6,000	6,000		
Total Use of Money and Property	**$283,574**	**$1,079,882**	**$709,050**	**$942,200**	**$233,150**	**32.88%**

Intergovernmental

State/Federal Grants and Reimbursements - Each City department is encouraged to apply for state and/or federal grants to supplement City revenue. Historically, West Des Moines has been successful in receiving a number of grants.

Local Grants and Reimbursements - West Des Moines has a number of grants and reimbursement agreements with surrounding cities and counties.

	ACTUAL FY 2016-17	ACTUAL FY 17-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Intergovernmental						
Federal						
Police - COPS Grant	$34,799	$41,682				
Police - Misc. Cost Share	101,243	102,993				
Police - Misc. Grants	58,473	24,434	17,300		(17,300)	(100.00%)
EMS - Misc. Grants	19,212		5,000	5,000		
Human Services - Red Rock	12,000	12,000	12,000	12,000		
State						
Commercial & Industrial Replacement	1,919,899	1,815,800	1,901,936	2,042,985	141,049	7.42%
Police - Misc. Grants			33,000		(33,000)	(100.00%)
Westcom - Misc. Grants	735					
Counties						
Dallas County - Jordan Creek	923,511	1,591,993	1,590,234		(1,590,234)	(100.00%)
Dallas County - Mills Civic Parkway	440,000	440,000	440,000	132,125	(307,875)	(69.97%)
Polk County - Police MINE Task Force	877	868				
Polk County - Human Services Grants	41,292	37,179	42,938	5,000	(37,938)	(88.36%)
Cities						
Fire - Regional Fire Training		4,400	2,500	1,500	(1,000)	(40.00%)
Fire - Westside Station -Clive	736,046	702,633	807,779	875,399	67,620	8.37%
EMS - Billing Service - Clive	36,534	31,285	30,000		(30,000)	(100.00%)
Housing - Metro Home Improvement	243,126	51,058	220,686	61,896	(158,790)	(71.95%)
Public Services - Salt Storage Facility	24,405	25,491	25,000	25,000		
Public Services - Traffic Signals	38,158	5,111	3,000	3,000		
WestPet - Clive	20,251	32,389	51,772	65,064	13,292	25.67%
WestPet - Urbandale	38,837	68,109	126,957	165,125	38,168	30.06%
Westcom Dispatch - Clive	406,751	343,030				
Westcom Dispatch - Norwalk	230,715	208,374				
Westcom Dispatch - Urbandale	1,028,894	836,230				
Westcom Dispatch - Waukee	442,308	377,554				

	ACTUAL FY 2016-17	ACTUAL FY 17-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Intergovernmental Continued						
Schools						
Police - Crossing Guards	$16,797	$65,389	$52,730	$65,000	$12,270	23.27%
Police - Liaison Officers	188,921	189,197	180,000	190,000	10,000	5.56%
Police - Youth Justice Initiative	77,778	77,780	80,113	80,113		
Westcom - Radio Network Usage	20,525	7,423				
West Des Moines Water Works						
ITS Services	12,000	12,000	12,000		(12,000)	(100.00%)
Insurance - Liability & Property				90,000	90,000	100.00%
Parks & Recreation		6,875				
WestCom Dispatch						
Administrative Services			260,000	402,228	142,228	54.70%
ITS Services			217,400	225,000	7,600	3.50%
WestPet Animal Control						
Administrative Services				83,500	83,500	100.00%
Total Intergovernmental	**$7,114,087**	**$7,111,277**	**$6,112,345**	**$4,529,935**	**($1,581,410)**	**(25.89%)**

Charges for Services

Several city departments charge fees for services/programs that are offered such as ambulance fees, recreation program fees, library fines and fees, and fees for housing inspection. It is important that the City continue to monitor the fees charged as a way to recoup, from the actual user(s) of a service, revenues to offset the expenses incurred by the City. Development-related revenues drive the fluctuations from year to year.

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Charges for Services						
Public Safety						
Animal Impoundment	3,990					
Ambulance Charges	3,457,965	3,502,107	3,250,000	3,400,000	150,000	4.62%
Building Inspections	151,627	147,469	238,606	175,000	(63,606)	(26.66%)
CPR Class Charges	36,161	62,261	50,000	50,000		
EMS Charges	3,600	1,507	3,000	2,500	(500)	(16.67%)
False Alarm Charges - Fire	2,200		3,000	3,000		
False Alarm Charges - Police	11,000	(2,051)	14,000	10,000	(4,000)	(28.57%)
Fire Charges	5,715	2,009	5,150	150	(5,000)	(97.09%)
Plan Review Fees - Building Inspection	402,215	438,744	350,000	375,000	25,000	7.14%
Plan Review Fees - Fire	61,118	62,561	54,000	54,000		
Police Charges	27,754	41,577	25,000	27,500	2,500	10.00%
Special Events	29,385	50,149	24,250	24,250		
Public Works						
Inspections - Engineering	68,343	141,923	97,000	100,000	3,000	3.09%
Inspections - Sewers & Drainage	32,074	38,363	10,000	20,000	10,000	100.00%
Nuisance Abatement Charges	27,579	26,534	44,400	30,000	(14,400)	(32.43%)
Salt Brine Solution	4,040	19,714	18,000	5,000	(13,000)	(72.22%)
Traffic Studies	53,894	33,892	40,000	35,000	(5,000)	(12.50%)
Culture & Recreation						
Cemetery Charges	4,000	19,000	12,000	12,000		
Library - Copy, Fax, Printing	13,656	12,972	14,000	13,000	(1,000)	(7.14%)
Nature Lodge Programs	10,397	10,631	9,000	9,000		
Pools - Admissions	401,117	448,397	435,000	435,000		
Pools - Swimming Lessons	43,424	42,303	50,000	42,800	(7,200)	(14.40%)
Recreation Fees	208,789	368,239	375,500	369,500	(6,000)	(1.60%)
Rentals - Holiday Park Baseball	99,616	84,275	84,000	84,000		
Rentals - City Hall		2,086				
Rentals - Future Unearned	133,800	11,723				
Rentals - Nature Lodge	114,475	107,675	100,000	106,000	6,000	6.00%
Rentals - Shelters	25,527	38,934	40,800	40,800		
Rentals - Valley Junction Activity Center	36,028	37,192	22,000	32,000	10,000	45.45%
Softball	154,255	174,990	170,000	180,000	10,000	5.88%

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Community & Economic Development						
Board of Adjustment Appeals	200	400	1,000	1,000		
Developer Paid - Publishing Fees	1,402					
Developer Paid - Recordation Fees	1,233	5,110	2,000	2,000		
Public Hearing Fees	8,415	10,285	9,000	9,000		
Site Plan Fees	20,529	22,884	8,500	8,500		
Zoning & Platting Fees	30,448	22,069	12,000	12,000		
Zoning Compliance Letter Fees	5,416	6,300	7,500	7,500		
General Government						
Administration Fee - EMS Alliance	120,000					
Alarm Monitoring Fee	38,254	44,374	40,000	42,000	2,000	5.00%
Legal Fees	1,123	38				
Rentals - Historic City Hall	1					
Total Charges for Services	**$5,850,765**	**$6,036,636**	**$5,618,706**	**$5,717,500**	**$98,794**	**1.76%**

Miscellaneous

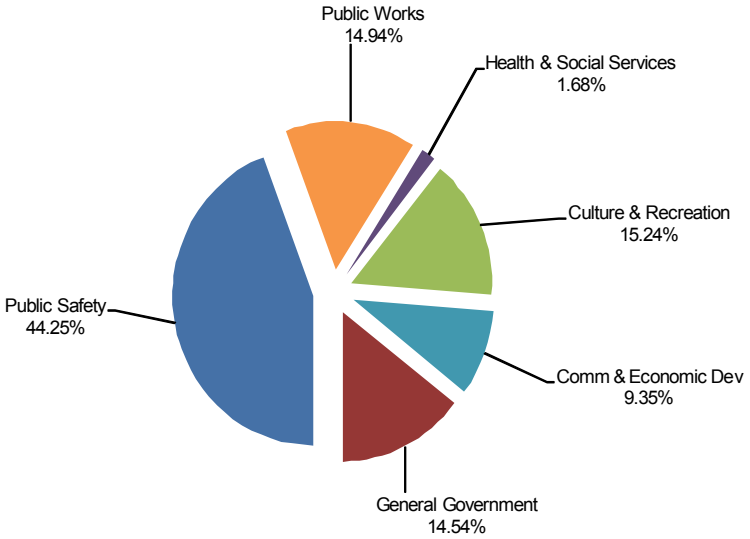
State regulations require that revenue be placed in one of the revenue categories specified above; if there is not a perfect fit to one of the categories listed, the revenue is then placed in a miscellaneous category.

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Miscellaneous						
Public Safety						
Donations		$3,000	$1,000		($1,000)	(100.00%)
Donations - WestPet	($7,356)	($1,598)				
EMS Contributions - UnityPoint			250,000	250,000		
Fines - Alcohol	7,500	6,000	10,000	10,000		
Fines - OWI- Restitution	3,481	1,565	3,500	3,500		
Fines - Parking	18,246	28,043	30,000	30,000		
Fines - Traffic	140,459	142,109	165,000	165,000		
Fines - Tobacco		300	500	500		
Fire - Signs/Inspection Tags	6,266	6,031	6,000	6,000		
Insurance Reimbursements/Proceeds	6,200					
Westcom - Miscellaneous	5,605	1,335				
Youth Justice Initiative Contributions	75,000	75,016	75,000	75,000		
Public Services						
Sale of Scrap	8,800	3,220	4,000	3,500	(500)	(12.50%)
Health & Social Services						
Donations - Handyman	289	293	500	300	(200)	(40.00%)
Donations - Transportation	2,921	1,803	3,200	300	(2,900)	(90.63%)
Culture & Recreation						
Contributions - Parks & Recreation		8,400	3,000	3,000		
Fines - Library	40,107	38,598	43,900	37,400	(6,500)	(14.81%)
Sale of Scrap	50					
Sale of Trees		12,480		12,000	12,000	100.00%
Community & Economic Development						
Contributions	41					
Contributions - Housing Programs	112,756	129,787	160,000	160,000		
Loan Repayments - Property Improvement				48,200	48,200	100.00%
Sale of Maps & Supplies	26	35				
General Government						
Contributions		18,920				
Contributions - Sister Cities		6,080				
Fines - Civil Infractions	85	1,208	11,000	500	(10,500)	(95.45%)
Insurance Reimbursements/Proceeds	148,027	39,950				
Miscellaneous	25,644	5,303	25,000	5,000	(20,000)	(80.00%)
Sale of Logo Merchandise	25					
Sale of Magazine Ads	13,500	19,100	20,000	18,000	(2,000)	(10.00%)
Sales Tax Refunds	274,967	486,494	111,800		(111,800)	(100.00%)
Total Miscellaneous	**$882,639**	**$1,033,472**	**$923,400**	**$828,200**	**($95,200)**	**(10.31%)**

Expenditure Highlights

General Fund operating expenditures for FY 19-20 are projected to increase by approximately 0.35% over FY 18-19. The primary reason for this increase is the projected increase in personnel services and the decrease in one time expenses in the FY 18-19 budget. This budget does include pay increases for existing staff as well as minor modifications to staffing levels approved by the Mayor and City Council.

General Fund Operating Expenditures
$68,541,617



Public Safety

One of the principal functions of the City of West Des Moines is to safeguard and protect the lives, health, and property of its citizens. The FY 19-20 budget continues the City's longstanding tradition of providing high quality public safety services. Public Safety represents the largest appropriations category, accounting for 44.26% of the General Fund budget. Included in this category are appropriations for Police, Fire, Emergency Medical Services, Building Inspection, Animal Control and WestCom.

The Emergency Medical Services department has been allocated $45,000 for the purchase of body armor for all responder riding positions.

The Fire department has been allocated $40,000 for the purchase of body armor for the all responder riding positions, $10,665 for improvements to the Locution Station Alerting System, and $15,000 for equipment at the Westside Station, which includes the purchase of body armor.

The Police department has been allocated a total of $285,000 to replace five patrol vehicles, the cost to replace patrol vehicles is projected to increase due to the manufacturer redesigning the model, with the changes to the model there is a possibility that equipment in the older units may not work in the new units and new equipment may need to be purchased. $28,400 has also been allocated for Phase 2 of the Youth Justice Initiative Chapel Ridge Neighborhood Initiative program.

Public Works functions constitutes approximately 15% of the General Fund budget. The Public Services Department addresses street and sewer maintenance, street cleaning, drainage facilities,

City building and equipment maintenance, snow removal, street and sewer repair, dust control and mosquito spraying. The department is also responsible for developing maintenance system schedules for pavement management and sewer management. Their mission is to provide first class operations, maintenance, repair, and construction services for City public infrastructure and improvements. The Public Services department has been allocated $260,000 for the purchase of a single axles snow plow truck, $100,000 to purchase a tow plow and $25,000 for the purchase of fleet diagnostic tools for heavy trucks.

The Engineering Services Department is responsible for designing CIP projects, construction plans and the review of development proposals to ensure that adequate public infrastructure is provided and that the public improvements to be constructed are in conformance with the City's design standards.

Health & Social Services

The Department of Human Services provides programs to improve the quality of life for low-income, elderly, and disabled residents of West Des Moines. Among the various services offered to eligible residents are: transportation assistance; food and personal care pantry; several free community meal programs; a free clothing closet; heating assistance program; homeless prevention/ emergency rent and utility assistance; housing program for homeless families with children; handyman services, and other programs.

Culture & Recreation

The Parks and Recreation Department and Public Services Department operate and maintain 1,303 acres of parkland consisting of parks, special use facilities, a natural resource area, greenways, and 55 miles of paved multi-purpose trails. The department provides a wide variety of recreational services including operating a full service community center, softball complex, two outdoor aquatic centers, spray grounds, nature lodge, dog park, and an archery facility. Program areas include adult sports, youth introductory sports, nature programs, senior programs, aquatics, teen after school programming, travel, and special events.

The Parks and Recreation Department has been allocated $6,400 for the purchase of an elevated step guard station at Valley View Aquatic Center, $10,000 for equipment to be used at Holiday Park Baseball Field, $5,000 to purchase aqua yoga boards for fitness programs at Valley View Aquatic Center, $7,540 for partial year operations and maintenance of the Amphitheater which is expected to open in spring of 2020, $6,000 for partial year operations and maintenance of the Boathouse at Raccoon River Park which is expected to open in spring of 2020, and $30,000 for the replacement of 325 chairs at the Valley Junction Activity Center.

The Public Services Parks division has been allocated $190,000 for the purchase of an AEBI 90 HP Tractor this unit will be able to use the existing wide area turf mower, and can be safely used for mowing the levy system. Also included in the budget is $15,000 for an overseeder, $7,500 for a 3 point turf aerator, and $30,000 for replacement of the remaining trash containers in the parks.

The West Des Moines Public Library provides access to information of all sorts to the population of the city and also to library users from outside of West Des Moines. The library selects, maintains, and makes available a high-quality collection of books, periodicals, video media, and portable computing devices for use by the public. The library designs and offers such cultural programming as story times, craft projects, book discussion, computer and technology-use classes and special events for all ages. The library also makes gathering space and study room available to the public free of charge.

Community & Economic Development

The Development Services Department includes two divisions. The Planning and Building Inspection Divisions strive to ensure a desirable, well-planned, and safe community that exceeds citizens' expectations. This group provides the regulation of any new development, a change in the use of a property, and the subdivision of property. It also strives to provide this integrity through plan review of construction projects for compliance with the City's codes and ordinances. This department also provides on site inspections to help ensure that the actual construction is safe and secure. The Development Services FY 2019-20 budget includes funding for the purchase of software and equipment for electronic plan review.

The mission statement of the Community & Economic Development department is to plan and promote an economically strong and vibrant community through long-range planning, business retention and development, housing initiatives, redevelopment, and community promotion. The Community & Economic Development Department budget includes $200,000 for the Neighborhood Finance Corporation program, and $200,000 for a redevelopment study of the University Avenue Corridor (University Avenue to I-235 and 22nd Street to I-35/80.

General Government

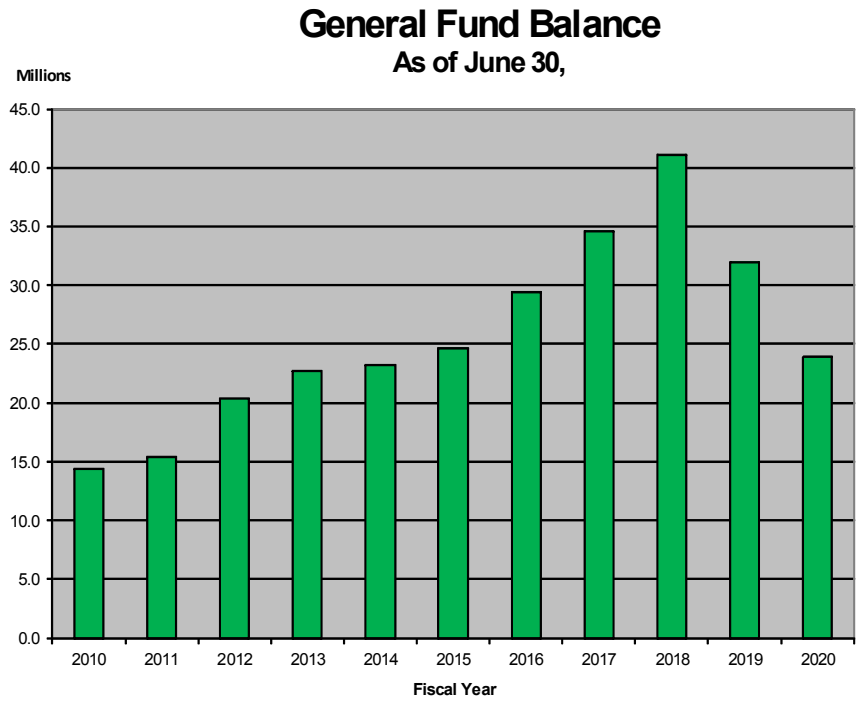
It is the responsibility of the City Manager's Office to provide the overall direction for the City organization in accordance with policies established by the City Council. Other responsibilities are to assure that the City operations are conducted economically, efficiently, and effectively and that the Council and citizen concerns are addressed. This office also develops recommendations to the City Council for changes in programs, operations, and policies. In addition, the City Manager prepares a recommended annual budget for the Council's consideration. Other departments in the general government area are Finance, Legal, Human Resources and Information Technology Services.

General Fund Expenditure Summary for FY 2019-2020

	Departmental Expenditures	% of Total
Police	$11,309,470	16.50%
Fire	9,294,635	13.56%
Emergency Medical Services	5,908,957	8.62%
Westcom Dispatch	1,835,266	2.68%
WestPet Animal Control	493,483	0.72%
Parks & Recreation	4,489,586	6.55%
Library	3,276,541	4.78%
Human Services	1,133,660	1.65%
Human Rights Commission	15,000	0.02%
Public Services	10,414,503	15.19%
Engineering Services	2,521,255	3.68%
Development Services	2,742,179	4.00%
Community & Economic Development	1,740,068	2.54%
Regional Economic Development	135,150	0.20%
Sister Cities Commission	32,000	0.05%
Mayor & Council	110,030	0.16%
City Manager	1,247,945	1.82%
City Clerk	628,455	0.92%
Finance	1,271,859	1.85%
Information Technology Services	3,814,555	5.57%
Human Resources	1,276,054	1.86%
Legal	887,746	1.30%
Leased City Buildings	18,720	0.03%
Risk Management	710,500	1.03%
Hotel/Motel	3,056,000	4.46%
City Contingency	178,000	0.26%
Total	**$68,541,617**	**100.00%**

Ending Fund Balance

One measure of a City's financial strength is the level of fund balance, i.e. accumulated revenues in excess of expenditures. For the City to operate from July 1 through October 10th, when we receive our first substantial payment, a significant fund balance is necessary. The FY 19-20 budget maintains prudent general fund balances, which protect the City of West Des Moines' financial integrity. Staff estimates, when all anticipated expenditures and transfers are accounted for, the City's unrestricted cash balance or fund balance, will be $23,938,154, at June 30, 2020, which is 31.87% of FY 19-20 operating expenditures. 1



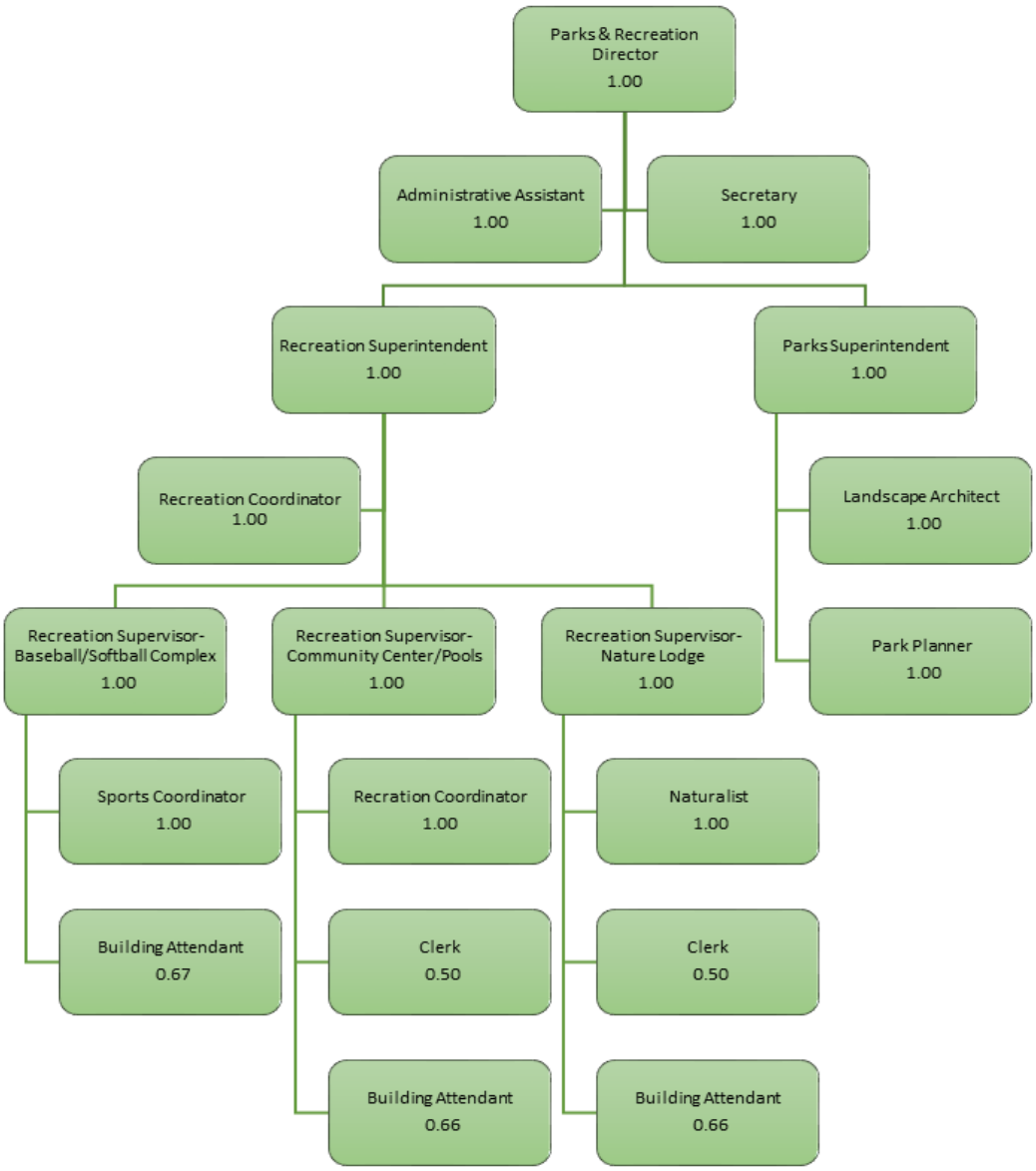
1. The General Fund Balance consists of several subfunds, including the General Operating Fund, Tort and Liability, and Hotel/Motel Tax Fund.

THE CITY OF
West Des Moines®

Community Enrichment

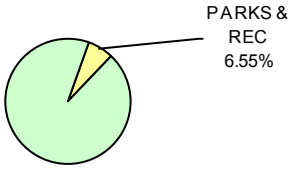
Parks and Recreation

The **Parks and Recreation Department's** mission is to provide our community everyday enjoyment through people, parks, and programs. The department focuses on enhancing quality of life and supporting the health and well being of West Des Moines residents, employees, and visitors. The department is currently organized into three primary areas: Administration, Parks, and Recreation.



BUDGET INFORMATION	
FY 2019-20 Budget	$4,489,586
FY 2018-19 Budget	$4,300,980
Percentage Change	4.39%
FY 2019-20 FTE	17.00
Change From FY 2018-19	.00

% OF GENERAL FUND BUDGET



Parks and Recreation Administration is responsible for the overall direction and support of the department. The administrative staff consists of the Director, Superintendent of Parks, Superintendent of Recreation, Administrative Secretary, and Secretary. The area's primary functions include: processing registrations, reservations, and permit sales; administering the Department budget; conveying information; managing payroll, accounts payable, accounts receivable, and personnel records; preparing long-range plans; resolving conflict; and providing supervision, direction and support to the other areas, The Director also manages the activities of the Parks and Recreation Advisory Board, the Public Arts Advisory Commission, and the Bicycle Advisory Commission, with support provided by all Administration staff.

The **Parks** area provides services related to the land, facilities, and operations of the West Des Moines park system. All activities of the Parks area are directed and coordinated by the Superintendent of Parks. The area currently manages and operates 1,303 acres of parkland consisting of 4 mini-parks, 17 neighborhood parks, 2 neighborhood school-parks, 2 community parks, 1 community school-park, 3 special use facilities, one large urban park, one natural resource area, and 14 greenways. Of the total acres, approximately 360 acres are developed for active recreation. In addition to developed parkland, the Parks area is also responsible for a 232 acre lake and over 600 acres of natural areas. Parks staff manage and operate 55 miles of paved multi-purpose trails, 2.5 miles of gravel trail, and 1 mile of nature trails.

The Superintendent of Parks supervises six seasonal park attendants who perform park inspections and light maintenance, as well as provide direct customer contact with shelter renters, special event coordinators, and general park visitors. Maintenance functions, including park maintenance, forestry, and horticulture, were transferred to the Public Services Department in 2016. the Superintendent of Parks works closely with Public Services staff to coordinate maintenance activities.

Planning, design and development of recreation facilities with the park system are the responsibility of the Parks area. A full-time Landscape Architect and Park Planner coordinate these activities with the assistance of one temp/seasonal Landscape Architect Intern. Staff plans and designs certain projects in-house while also managing the work of a wide variety of consultants. Projects include preparation of park master plans, site plans, and construction documents, as well as bidding and construction administration. Parks staff coordinates the parks capital improvement program and has managed over $51 million in capital improvement program projects over the last 22 years. Planning staff also manages the design and implementation of streetscape projects which have included Valley Junction, Jordan Creek Town Center and Veterans Parkway, as well as, the installation of public art.

The Parks area is responsible for the identification and acquisition of new parkland through the Parkland Dedication Ordinance. This entails extensive involvement by the Superintendent of Parks and Landscape Architect in the City's development review process, determination of appropriate dedication methods, and negotiations with developers.

The Superintendent of Parks handles wildlife management programs within the City, including the controlled bow hunt on private and public property. In conjunction with Administration, Parks staff coordinates special events run in parks by non-profit organizations and issues special event perm-

tis. Parks staff also provides support for all of the Department's boards and commissions-Parks and Recreation Advisory Board, Public Arts Advisory Commission, and Bicycle Advisory Commission.

The operations and management of Jordan Cemetery is another responsibility of the Parks area. Staff provides information to the public regarding the cemetery, handles all lot sales, maintains all cemetery records, and arranges grave openings, closings and resetting of monuments.

A new addition to Jordan Cemetery opened in August of 2002, and sales on new burial spaces began at that time. There are nearly 1,500 spaces in the new addition including cremation spaces. Over the last 17 years a total of 542 spaces have been sold or transferred bringing in over $553,000 in revenue . There have been 236 burials. Huston Cemetery, located at the intersection of Mills Civic Parkway and 88th Street, also became the Department's responsibility in 2007.

The **Recreation** area provides a diverse variety of programs and activities for people of all ages. Programs include adult sports, youth introductory sports, nature programs, senior citizen programs, aquatics, travel, family programs, preschool and youth programs and special events.

The facilities managed by the Recreation area are used as recreational program delivery sites and are also available for public rental. The Department's facilities are used extensively for special events and other various City sponsored activities. Both Valley View and Holiday Aquatic Centers, as well as, Raccoon River Park Softball Complex and Holiday Park Baseball Complex are seasonal facilities. The Valley Junction Activity Center, Raccoon River Park Nature Lodge, Raccoon River Parks Dog Park and the Archery Facility are open year round.

The Recreation area is managed by the Superintendent of Recreation. Three Recreation/Facility Supervisors are responsible for recreation programming, management of revenue producing facilities, and special events. Recreation staff also includes three full-time Recreation Coordinators and a full- time Naturalist. A number of seasonal and intermittent staff assist in all activities.

The Superintendent of Recreation is the Departments's liaison with multiple non-profit sports groups that operate on City property through park use agreements. These groups include the West Des Moines Girls Softball Association, West Des Moines Soccer Club, Des Moines Rugby Club and Cricket League of Iowa.

The **Raccoon River Park Nature Lodge** serves three primary functions to the community:

- Orientation center to Raccoon River Park
- Facility for environmental education and recreation programming facility
- Rental spaces for social occasions and business meetings.

Public hours are Monday through Friday 8:00am-5:00pm. The Nature Lodge is also open evenings and weekends by reservation. The facility is especially popular for wedding receptions due to the beautiful Lakeview Room, large outdoor patio with views of Blue Heron Lake, and natural park setting.

Environmental education at the Nature Lodge is available through a wide variety of programs and activities provided throughout the year. These programs serve students in West Des Mones and Des Moines metro schools, area pre-schools, scout groups, children and adults with special needs, and the general public. Although the target service "niche" tends to be pre-school and elementary aged youth, these programs encourage parent participation so that adults are also educated. It is the intent of Nature Lodge staff to promote the conservation and wise use of our natural resources through environmental education.

The **Raccoon River Park Dog Park**, opened in 2003, provides 10 acres of fenced area in Raccoon River Park where dogs can be off-leash. West Des Moines' dog park was the first public dog park in Central Iowa. The facility is open during park hours, 365 days a year. It is operated on a permit-basis with both annual permits and day passes sold to dog owners at the Parks and Recreation Administrative Office in City Hall, the Nature Lodge in Raccoon River Park. Day Passes are also available on-line. Although not supervised, on-site contract security officers and mobile patrol officers do random checks for permits.

The **Raccoon River Park Archery Facility**, one of only three of its kind in the country, will complete its fourth year of operation and will continue to expand on programs and services related to the life-long skill. The facility is the first of its kind in Iowa and provides a safe place for residents and non-residents to practice the sport of archery. The Department's Naturalist conducts multiple archery programs each year at the facility. The Archery Facility is also available for use by schools and community groups. Funding for the construction of the Archery Facility was provided by the Polk County Board of Supervisors, Iowa Department of Natural Resources Shooting Sports Program, WDM Community Enrichment Foundation, and the City of West Des Moines.

The Archery Facility is operated on a permit-basis with annual permts and daily permits available for sale at the Parks and Recreation Administrative Office in City Hall and at the Nature Lodge in Raccoon River Park. Day passes are also available for purchase on-line. Although unsupervised, on-site contract or mobile patrol officers perform random checks for permits.

The **Raccoon River Softball Complex** is home to the Adult Softball League program. This program involves three seasons (Spring/Summer/Fall) with over 1,600 league games and practices o taking place in 2018. The facility also rented and hosted field space for an additional 1,300 softball and baseball games throughout the year with total annual attendance estimated at 175,000. Several softball leagues and drop-in programs for players in the 50+ and 60+ age brackets are also offered at the complex. In 2019, the complex will host State, Regional & National tournaments conducted by Iowa ASA, Iowa USSSA, West Des Moines Girls Softball Association, Senior Olympics and other independent tournament renters. The Softball Complex operates from April 15 to November 1 each year.

Holiday Park Baseball Complex has been home to youth baseball leagues in WDM since the 1950's. The Park has eleven fields that host league and tournament play for recreational and competitive youth players starting mid-March and running through the end of July. A few activities are booked after July, but the fall months are generally set aside for field maintenance and to allow fields to recuperate after heavy use.

In 2013, the City took over complete management of the baseball complex and program that had been formerly operated by a volunteer non-profit group. At that time, Sportsplex West was contracted to provide both recreational open and competitive league programming, as well as camps, clinics, combined leagues, and other opportunities. Iowa Sports Turf Management is currently providing facility maintenance and daily filed preparation.

The City Council agreed to begin a seven phase Capital Improvement Plan for this facility in 2013. Improvements include upgrading the playing surface and outfields on all eleven fields, adding walkways for ADA compliance, enhancing the area around the concession stand, correcting drainage issues and other items. Renovation of all fields except fields #3 and #4 is complete. Renovation of the remaining two fields along with construction of additional parking on the current parks maintenance facility site are planned in future phases once parks maintenances functions have been relocated.

Holiday Aquatic Center offers aquatic facilities for West Des Moines residents and visitors. The facility's first season of operation was the summer of 2004 after the previous Holiday Pool was demolished and reconstructed as an aquatic center. Holiday Aquatic Center offers many amenities for swimmers including a diving area, zero depth leisure pool, drop slides, swirl bowl slide, tube

slide, dumping bucket, and flume slide. There is also a concession operation that provides food and beverage to pool patrons.

Community swimming lessons are held at the facility throughout the summer during evening hours. Lessons are offered for children as young as 16 months old through upper elementary ages. The facility also provides adult swimming lessons and private swimming lessons.

Valley View Aquatic Center offers aquatic facilities for West Des Moines residents and visitors. The facility opened in the summer of 2003 as the first phase of development of Valley View Park. Amenities offered include a lazy river, diving area, zero depth leisure pool, drop slides, speed slide, tube slide, and two flume slides. There is also a large area for water aerobics and lap swimming and a concession operation that provides food and beverages to pool patrons.

Swimming lessons are held at the facility throughout the summer for the community. Lessons are offered for children as young as 16 months old through upper elementary ages. Current walking in the lazy river and lap swimming are offered Sunday through Friday to provide aquatic opportunities for adults. Aqua yoga will be offered in 2019.

The **Valley Junction Activity Center** provides services and programs for a wide variety of people who come to the building with a diverse set of needs.

- Recreation programs and services with a focus on STEAM (Science Technology Engineering Art Math) are housed in the building. Other program offerings range from a well-established Tae-Kwon Do program to popular ballroom dancing.
- The building provides meeting space and event space for community non-profit organizations at a reduced rate.
- Rental spaces for family events and corporate celebrations are available in the Ballroom and Dining Room.
- Seniors and preschoolers can drop in and participate in free activities throughout the year.
- The facility provides public rest rooms for the Valley Junction retail district during regular store hours and during special events.
- On Thursday nights during the Valley Junction Farmer's Market, space is made available for use by nursing mothers and their babies.

The facility also serves as satellite Parks and Recreation Department office with people coming in to drop of program registrations, purchase swims passes, and inquire about services seven days a week. Weekend hours vary depending on use. A library kiosk is currently being planned to be located at the Valley Junction Activity Center to serve the library needs of area residents.

Mission Statement

"We provide our community everyday enjoyment through people, parks and programs."

Goals and Objectives

The Parks and Recreation Department's overall budget goal for FY 2019-20 is to mostly maintain existing service levels. With a high number of parks CIP projects, addition of parks and trails to the system, the Five Waters Project and the expected opening of the City Campus Amphitheater and the Raccoon River Park Boathouse in the Spring of 2020, many of these projects require hands-on management and involve a high level of community engagement.

Performance Measures

Quality of Life is the North Star for West Des Moines					
	2015	**2016**	**2017**	**2018**	**Goal**
# of games at RRP Softball Complex	2,589	2,705	3,466	2,951	2,600
# of games played at Holiday Park Baseball Complex	1,255	1,366	2,149	1,687	1,800
# of Nature Lodge Rentals	244	223	296	294	250
# of Holiday Aquatic Center attendees	26,093	26,706	26,275	21,676	25,000
# of Valley View Aquatic Center attendees	59,863	64,056	63,891	54,377	70,000
# of community outreach efforts related to park projects	0	0	7	25	10
# of community garden plots	10	10	84	112	100
Average # of people reached organically through Department Facebook page	0	345	651	670	450
# of Department Facebook page followers	0	3,190	3,710	4,337	5,000

Develop, Retain, and Attract the World's Best Workforce					
	2015	**2016**	**2017**	**2018**	**Goal**
# of STEAM related programs	39	41	38	65	45
# of Dog Park permits & passes sold	965	1,049	1,343	1,397	1,200
# of annual Archery Facility permits sold	475	380	370	342	500

West Des Moines is a Leader in Sustainability					
	2015	2016	2017	2018	Goal
# of hours spent on continuing education on sustainability topics	46	59	30	57	75
# of burial spaces sold/transferred	38	75	57	35	40

Accomplishments

- Implementation of aquatics center membership module through web-based application.
- Second major public art commission completed - "Our Main Street"
- $50,000 grant received for "Folded Flags" sculpture to be installed along Veterans Parkway.
- Coordination of sixteen Ice Cream Socials hosted by all City departments.
- Obtained scoreboard sponsorships for RRP Softball Complex.
- Coordinated with Engineering Services on the renovation of 42 shelter and restrooms located in 17 different parks.
- Parkland dedication efforts include acquisition of large segment of greenway along Sugar Creek, agreements for installation of trail connections to the greenway, and improvements to neighborhood parks and trail network.
- Field reservation policy and fee schedule were developed for Valley View Park fields, creating rentable space for soccer, softball, baseball, and cricket in 2018.
- Programming and marketing was done for the "Chew Crew" - the grazing goats of Southwoods Park.
- Community gardens expanded from 84 plots to 112 plots with 100% rented.

Significant Information

The Parks and Recreation Department has been allocated funding for the following items:

- Additional funding has been included for the maintenance, operations, and programming for the new Amphitheater, Raccoon River Boathouse, and Valley View Sports division.
- Elevated Step Guard Station that allows lifeguards to incorporate the 5-minute scanning process
- Aqua Yoga Boards (10) for new aqua fitness program
- Upgraded plumbing at Holiday Park Baseball Concessions
- Replacement of 325 chairs in the Valley Junction Activity Center

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$1,129,817	$1,080,799	$1,208,100	$1,306,200	$98,100	8.12%
Part-time Employees	730,259	723,805	886,700	898,375	11,675	1.325
Contract Help						
Overtime	17,388	7,044	12,200	13,600	1,400	11.48%
Health, Dental, Life Insurance	200,196	175,266	215,980	224,680	8,700	4.03%
Retirement Contributions	277,390	265,832	335,139	343,840	8,701	2.60%
Other Pay	22,029	21,290	21,255	24,514	3,259	15.33%
Total Personal Services	**$2,377,079**	**$2,274,036**	**$2,679,374**	**$2,811,209**	**$131,835**	**4.92%**
Supplies & Services						
Operating & Maintenance	$631,342	$705,677	$662,530	$682,655	$20,125	3.04%
Staff Development	13,973	14,037	23,825	25,025	1,200	5.04%
Utilities	180,893	188,101	220,503	220,010	(493)	(0.22%)
Contractual Obligations	460,951	529,819	585,658	636,864	51,206	8.74%
Total Supplies & Services	**$1,287,159**	**$1,437,634**	**$1,492,516**	**$1,564,554**	**$72,038**	**4.83%**
Capital Outlay						
Replacement Charges	$40,661	$18,315	$33,190	$19,513	($13,677)	(41.21%)
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment	16,687	19,702	95,900	94,310	(1,590)	(1.66%)
Total Capital Outlay	**$57,348**	**$38,017**	**$129,090**	**$113,823**	**($15,267)**	**(11.83%)**
Lease/Purchase Payments						
Total Expenditures	**$3,721,586**	**$3,749,687**	**$4,300,980**	**$4,489,586**	**$188,606**	**4.39%**

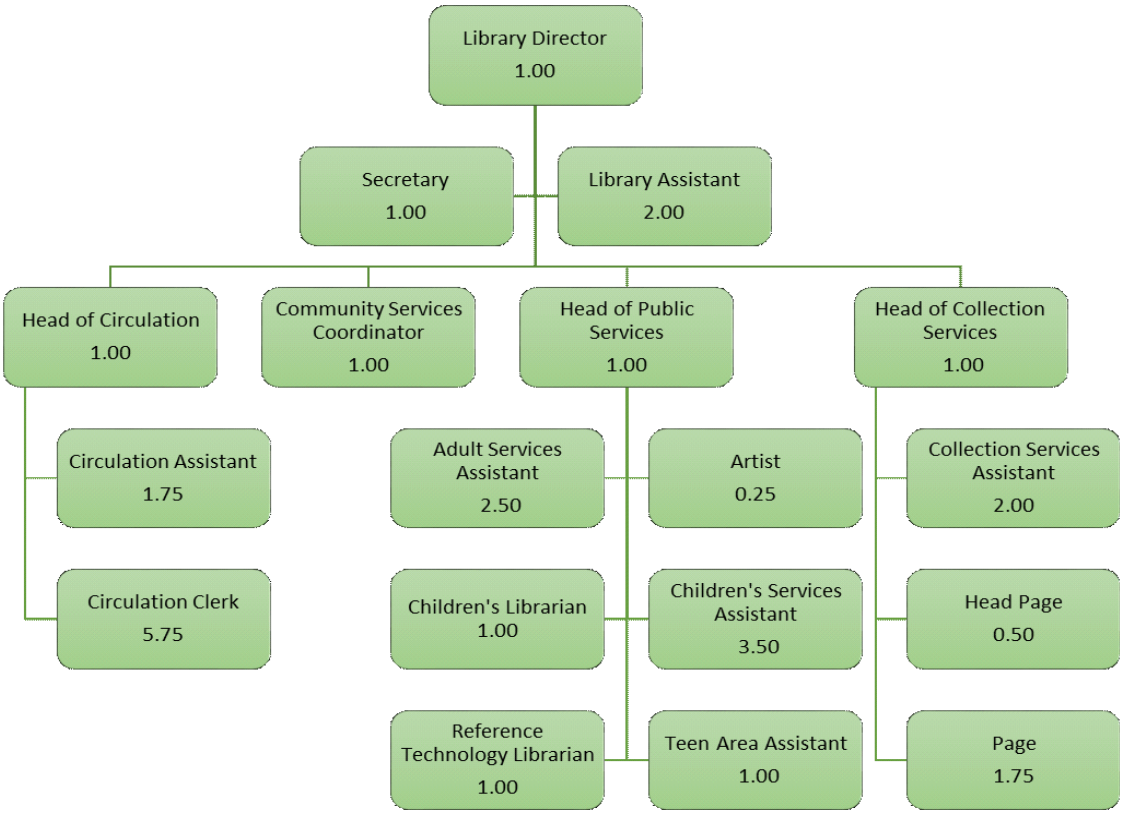
Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	CHANGE FROM FY 2017-18
Full-time Employees					
Parks Administration					
Director of Parks & Recreation	1.00	1.00	1.00	1.00	0.00
Superintendent of Recreation	1.00	1.00	1.00	1.00	0.00
Superintendent of Parks	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Secretary	1.00	1.00	1.00	1.00	0.00
Parks					
Landscape Architect	1.00	1.00	1.00	1.00	0.00
Park Planner	1.00	1.00	1.00	1.00	0.00
Recreation					
Naturalist	1.00	1.00	1.00	1.00	0.00
Recreation/Facility Supervisor	3.00	3.00	3.00	3.00	0.00
Recreation Coordinator	2.00	2.00	3.00	3.00	0.00
Total Full-time Employees	**13.00**	**13.00**	**14.00**	**14.00**	**0.00**
Part-time Employees					
Recreation					
Clerk	1.00	1.00	1.00	1.00	0.00
Building Attendant	2.00	2.00	2.00	2.00	0.00
Total Part-time Employees	**3.00**	**3.00**	**3.00**	**3.00**	**0.00**
Total Authorized Personnel	**16.00**	**16.00**	**17.00**	**17.00**	**0.00**

Library

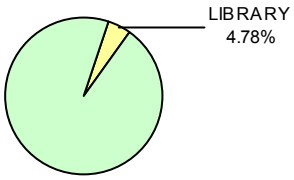
The West Des Moines Public Library provides materials, technology, space and programming to support and enhance both the institution-directed and self-directed learning that goes on in the community across the lifespan of residents.

- Physical Materials - various formats, including carefully selected books, journals, newspapers and reference guides as well as educational and entertaining video and audio materials
- Virtual Materials - electronic resources such as e-books and databases, which allow patrons to use the library remotely, on devices while traveling or after hours
- Public-facing Technology - desktop computers, wi-fi hotspots, tablets and other devices, some of which are available to check out
- Programming - story times, and face-to-face learning opportunities, especially for children and young adults/teen
- Human Capital - reference, instructional and readers' advisory assistance from a trained and experienced staff
- Space - meeting and collaboration space that allows students, tutors, educational groups, non-profit groups and charitable organizations to meet in a safe, public place without having to pay usage fees



BUDGET INFORMATION	
FY 2019-20 Budget	$3,276,541
FY 2018-19 Budget	$3,139,930
Percentage Change	4.35%
FY 2019-20 FTE	29.00
Change From FY 2018-19	1.50

% OF GENERAL FUND BUDGET



Mission Statement

"The West Des Moines Public Library enriches the quality of life of community residents by providing convenient, timely and equal access to information and ideas."

Goals and Objectives

In fiscal years 2019-20, the library will try to address as many of the recommendations of the recently published strategic plan as possible as well as more long standing goals:

- Continue to work with the City to plan and execute the delivery of library service to Valley Junction neighborhood in the near future and the western edge of West Des Moines further in the future;
- Continue to plan and prepare for the creation of dedicated teen space and young adult services in the former library cafe;
- Develop staff, services, and outreach to attract citizens currently not fully engaged with the library;
- More fully develop community partnerships to make it easier to hear from citizen constituencies the library may be missing.

Performance Measures

	2014-15	2015-16	2016-17	2017-18
Visitors	311,779	311,470	316,389	312,000
Circulated Items	695,000	685,300	677,561	690,400
Circulated Children's Materials	333,000	331,000	300,000	335,000
Circulated Digital Items	35,400	47,900	55,023	66,100
Summer Reading Club Events	211	221	221	232

Accomplishments

- Recruited and trained a full-time library assistant cross-trained to work in more than one department;
- Began working with architects and City engineers to renovate the former library cafe in order to create a dedicated teen/young adult area;
- Began working with architects and City engineers to study bringing limited, kiosk-based library services to the Valley Junction area;
- Partnered with other local libraries to make free passes to zoos, museums and botanical center available to library users;
- Planned and initiated a wi-fi hotspot lending program;
- Expanded the elder care outreach program, increasing the number of rotating collections of library materials continually available at retirement and nursing homes in the metro area from 8 to 11, funded by the Friends of the Library;
- Increased the number of adult programs to at least on per month, including a monthly partnership with the West Des Moines Historical Society;
- Partnered with Iowa Public Television to make three additional Science, Technology, Engineering, and Math (STEM) kits available to the public.

Significant Information

The Library FY 2019-20 budget includes funding in the building maintenance account for additional daytime cleaning services that began in January of 2019. The Library will add 1.50 full time equivalent positions in FY 2019-20, the current half-time Teen Area Assistant will be upgraded to full-time as of July 1, 2019 and a second Library Assistant will be added no earlier than January 1, 2020.

Financial Summary

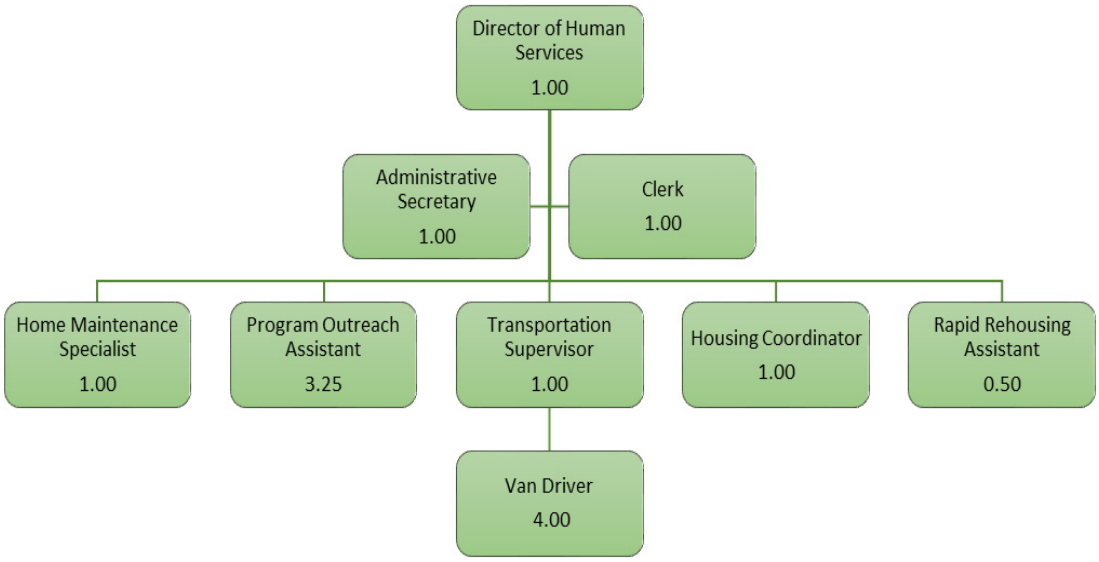
	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$998,219	$1,066,473	$1,156,780	$1,273,210	$116,430	10.07%
Part-time Employees	369,759	393,524	468,300	436,000	(32,300)	(6.90%)
Contract Help						
Overtime	30,839	33,752	35,000	38,100	3,100	8.86%
Health, Dental, Life Insurance	191,625	207,646	249,395	256,735	7,340	2.94%
Retirement Contributions	236,433	251,178	295,805	308,975	13,170	4.45%
Other Pay	8,729	8,833	9,150	6,851	(2,299)	(25.13%)
Total Personal Services	**$1,835,604**	**$1,961,406**	**$2,214,430**	**$2,319,871**	**$105,441**	**4.76%**
Supplies & Services						
Operating & Maintenance	$511,130	$535,943	$572,800	$592,500	$19,700	3.44%
Staff Development	7,386	10,323	13,500	15,200	1,700	12.59%
Utilities	83,191	86,365	96,420	94,270	(2,150)	(2.23%)
Contractual Obligations	126,256	180,140	242,780	254,700	11,920	4.91%
Total Supplies & Services	**$727,963**	**$812,771**	**$925,500**	**$956,670**	**$31,170**	**3.37%**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment	1,634					
Total Capital Outlay	**$1,634**					
Lease/Purchase Payments						
Total Expenditures	**$2,565,201**	**$2,774,177**	**$3,139,930**	**$3,276,541**	**$136,611**	**4.35%**

Personnel Summary

	BUDGET FY 2016-17	BUDGET 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
Library Director	1.00	1.00	1.00	1.00	0.00
Head of Circulation	1.00	1.00	1.00	1.00	0.00
Head of Collection Services	1.00	1.00	1.00	1.00	0.00
Head of Public Services	1.00	1.00	1.00	1.00	0.00
Children's Librarian	1.00	1.00	1.00	1.00	0.00
Community Services Coordinator	1.00	1.00	1.00	1.00	0.00
Library Technology Coordinator	1.00	1.00	1.00	1.00	0.00
Library Assistant	0.00	0.00	1.00	2.00	1.00
Administrative Secretary	1.00	0.00	0.00	0.00	0.00
Secretary	0.00	1.00	1.00	1.00	0.00
Adult Services Assistant	2.00	2.00	2.00	2.00	0.00
Children's Services Assistant	3.00	3.00	3.00	3.00	0.00
Teen Area Assistant	0.00	0.00	0.00	1.00	1.00
Collection Services Assistant	2.00	2.00	2.00	2.00	0.00
Circulation Assistant	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	**16.00**	**16.00**	**17.00**	**19.00**	**2.00**
Part-time Employees					
Artist	0.25	0.25	0.25	0.25	0.00
Adult Services Assistant	0.50	0.50	0.50	0.50	0.00
Children's Services Assistant	0.55	0.50	0.50	0.50	0.00
Circulation Assistant	0.75	0.75	0.75	0.75	0.00
Circulation Clerk	5.75	5.75	5.75	5.75	0.00
Head Page	0.50	0.50	0.50	0.50	0.00
Page	1.75	1.75	1.75	1.75	0.00
Teen Area Assistant	0.50	0.50	0.50	0.00	(0.50)
Total Part-time Employees	**10.50**	**10.50**	**10.50**	**10.00**	**(0.50)**
Total Authorized Personnel	**26.50**	**26.50**	**27.50**	**29.00**	**1.50**

Human Services

West Des Moines Human Services has been operations since 1979. It is the only human services department operated by a city in the State of Iowa. City leaders have long recognized the need to care for all citizens, including our most vulnerable; the low income, elderly and disabled people residing in West Des Moines. The City provides the employment and overhead cost for the department as well as the service cost for the transportation department. The other direct services that West Des Moines Human Services provides to households are funded through grants, fund raising events and individual contributions.

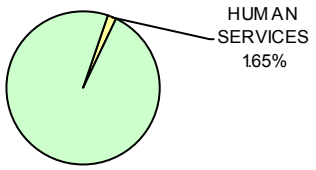


The following services are provided by West Des Moines Human Services:

- Preventing hunger is addressed through a Des Moines Area Religious Council (DMARC) sponsored food pantry, a personal care pantry, daily bread distribution, a summer lunch program for children 18 and younger, and a garden program.
- Youth development is supported through financial assistance for low income youths' involvement in recreational activities and the provision of school supplies at the beginning of the school years and throughout the year as needed.
- Transportation is provided to necessary medical appointments, to the congregate meal site, bank, grocery store, etc.
- The Handyman Program offers assistance with snow removal, lawn care, and light repair work to help low income senior and disabled constituents maintain their living situation.
- Emergency financial assistance is available for residents who are facing eviction or utility disconnections.

BUDGET INFORMATION	
FY 2019-20 Budget	$1,133,660
FY 2018-19 Budget	$1,128,401
Percentage Change	0.47%
FY 2019-20 FTE	13.75
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



- The federal Low Income Home Energy Assistance Program (LIHEAP) is administered for a one-time annual credit on an energy bill for eligible households.
- Housing Solutions provides housing and supportive services for families with children who are living in a homeless shelter to help them overcome the barriers that prevent them from being stably and permanently housed.
- The Clothing Closet offers donated clothing and housewares at no cost to individuals and families meeting income guidelines.
- Holiday assistance is provided in November and December to households surviving on limited income and struggling to afford their most basic necessities.
- Referrals to resources in the community and help in completing sometimes daunting forms, such as Embrace Iowa, SNAP, and Section 8, are offered to provide over arching support.
- Classes in four levels of English as a Second Language (ESL) are provided to foreign born residents of West Des Moines.
- HiSET (formerly know as GED) classes and testing, through a collaboration with Des Moines Area Community College (DMACC) and United Way called Bridges to Success, are provided free of charge by DMACC instructors.
- The newest addition to services being offered is the free medical clinic sponsored by Free Clinics of Iowa and a drop-in childcare center for those people taking advantage of the ESL and HiSET classes, both of which have been provided through philanthropic contributions.

Mission Statement

"The mission of the West Des Moines Human Services Department is to provide opportunities for individuals to improve and enhance the quality of life and sense of community through the programs and services available."

Goals and Objectives

The City of West Des Moines has an estimated population of 65,608 residents, the most recent census revealed that approximately 7% of the population of West Des Moines have incomes at or below the federal poverty guidelines. The individuals West Moines Human Services work with must fall within 175% of federal poverty guidelines. It is Human Services' goal to improve and enhance

the quality of life and sense of community for West Des Moines most vulnerable citizens: the low-income, elderly, and disabled.

Performance Measures

Mission: To deliver healthy social, economic and natural resources through effective partnerships and efficient systems.				
Human Services Activities	**2015-16**	**2016-17**	**2017-18**	**% Change**
Total Un duplicated Households Served	2,104	2,624	1,906	(27.36%)
Food Pantry Distributions	4,350	4,035	4,722	17.03%
Transportation (Rides)	15,629	18,055	18,418	2.01%
Handyman Services	1,112	1,298	1,367	5.32%
School Supply Distributions (# of Children)	426	532	468	(12.03%)
Holiday Assistance (# of Children)	1,142	1,433	1,352	(5.65%)
Volunteer Hours Contributed	11,750	11,985	12,887	7.50%

Accomplishments

When the West Des Moines Human Services facility was renovated in 2014 one space was left unfinished due to a lack of direction regarding a purpose for this area. Currently, childcare is a major hurdle for parents attempting to improve their skills to be more marketable in the work-force. This space will be renovated this year to serve a dual purpose. A drop-in childcare center will offer free childcare service to those attending ESL or HiSET classes. Free Clinics of Iowa will provide a free medical clinic one evening a week available o anyone needing medical care. Medical professionals (doctors and nurses) donate their time to provide care fro non-emergent services and offer referrals for low cost care outside of the purview of the clinic. One hundred percent of the funding needed to renovate the space and provide the ongoing services has been raised through donations from the community.

Significant Information

The Human Services FY 2019-20 budget includes funding for contracting transportation services to Des Moines Area Regional Transportation (DART) for the students participating in the English as a Second Language (ESL) classes at the Human Services facility.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$510,015	$541,495	$530,800	$559,975	$29,175	5.50%
Part-time Employees	145,312	142,890	166,000	147,500	(18,500)	(11.14%)
Contract Help		8,799	29,000	7,000	(22,000)	(75.86%)
Overtime		136	1,000		(1,000)	(100.00%)
Health, Dental, Life Insurance	88,198	87,449	96,595	108,648	12,053	12.48%
Retirement Contributions	109,618	113,701	127,625	122,750	(4,875)	(3.82%)
Other Pay	3,819	4,703	4,616	3,742	(874)	(18.93%)
Total Personal Services	**$856,962**	**$899,173**	**$955,636**	**$949,615**	**($6,021)**	**(0.63%)**
Supplies & Services						
Operating & Maintenance	$86,477	$73,312	$78,650	$75,500	($3,150)	(4.01%)
Staff Development	593	468	950	1,350	400	42.11%
Utilities	17,355	18,047	26,300	24,035	(2,265)	(8.61%)
Contractual Obligations	3,201	6,452	24,065	47,700	23,635	98.21%
Total Supplies & Services	**$107,626**	**$98,279**	**$129,965**	**$148,585**	**$18,620**	**14.33%**
Capital Outlay						
Replacement Charges	$29,628	$30,134	$38,800	$31,210	($7,590)	(19.56%)
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment	480	220	4,000	4,250	250	6.25%
Total Capital Outlay	**$30,108**	**$30,354**	**$42,800**	**$35,460**	**($7,340)**	**(17.15%)**
Lease/Purchase Payments						
Total Expenditures	**$994,696**	**$1,027,806**	**$1,128,401**	**$1,133,660**	**$5,259**	**0.47%**

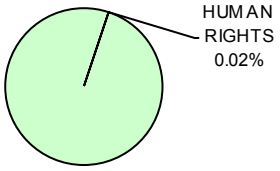
Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
Human Services Director	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Transitional Housing Coordinator	1.00	1.00	1.00	1.00	0.00
Transportation Supervisor	1.00	1.00	1.00	1.00	0.00
Program Outreach Assistant	3.00	3.00	3.00	3.00	0.00
Home Maintenance Specialist	1.00	1.00	1.00	1.00	0.00
Clerk	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	**9.00**	**9.00**	**9.00**	**9.00**	**0.00**
Part-time Employees					
Program Outreach Assistant	0.25	0.25	0.25	0.25	0.00
Rapid Rehousing Assistant *	0.00	0.50	0.50	0.50	0.00
Van Driver	4.00	4.00	4.00	4.00	0.00
Total Part-time Employees	**4.25**	**4.75**	**4.75**	**4.75**	**0.00**
Total Authorized Personnel	**13.25**	**13.75**	**13.75**	**13.75**	**0.00**

* 100% of wages and benefits for the Rapid Rehousing Assistant are funded by a HUD grant.

BUDGET INFORMATION	
FY 2019-20 Budget	$15,000
FY 2018-19 Budget	$15,000
Percentage Change	0.00%
FY 2019-20 FTE	0.00
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



Activity Description

A Human Rights Commission was established in December of 1998 to promote education against discriminatory actions in the areas of employment, housing, public accommodations or services, education, and credit. The Human Rights Commission consists of seven members who are appointed by the Mayor with the approval of the City Council, typically for a three year term of appointment. The member of the commission serve without salary, wages, or other compensation.

Significant Information

The Human Rights Commission budget will remain at $15,000 in FY 2019-20. The proposed budget is intended to bring more awareness to the program. Some proposed expenses in the upcoming year include: production of a video, marketing materials and web page development.

Financial Summary

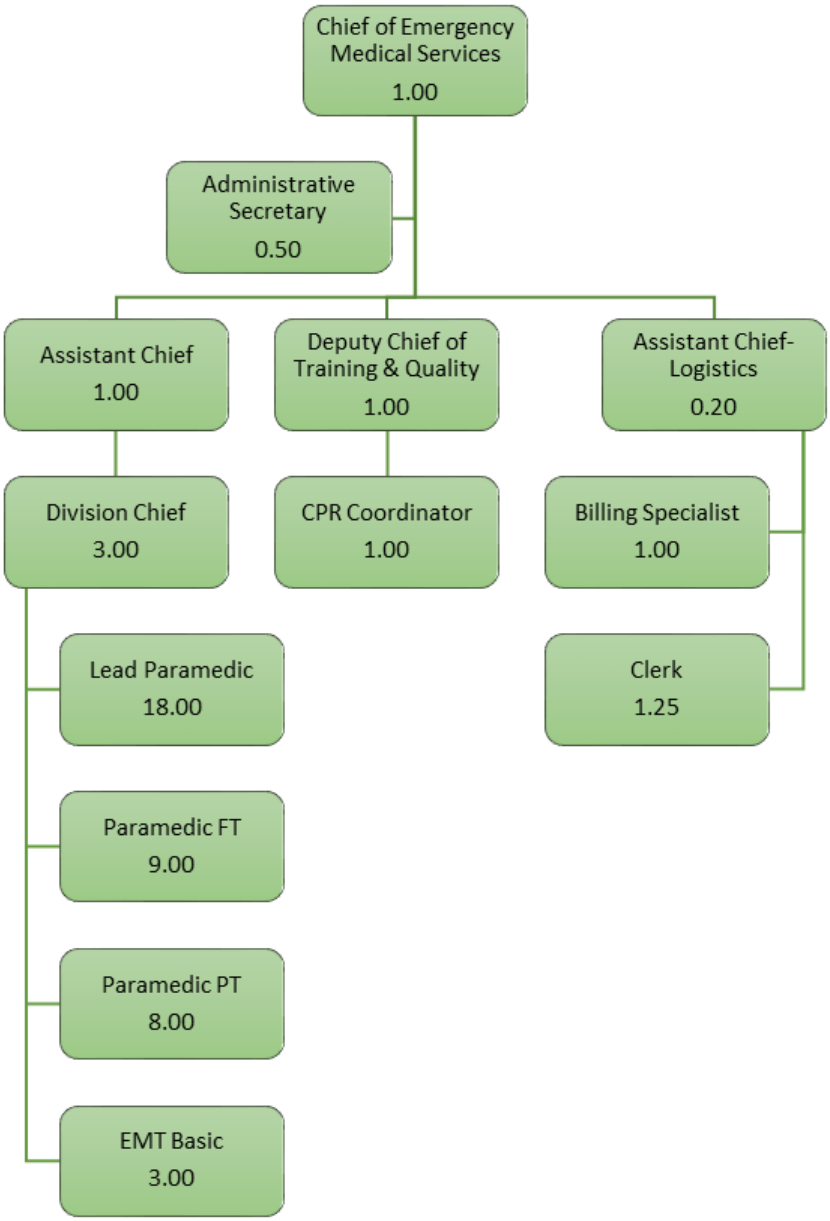
	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services						
Supplies & Services						
Operating & Maintenance			$9,000	$9,000		
Staff Development	440	1,500	5,000	5,000		
Utilities						
Contractual Obligations			1,000	1,000		
Total Supplies & Services	**$440**	**$1,500**	**$15,000**	**$15,000**		
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	**$440**	**$1,500**	**$15,000**	**$15,000**		

THE CITY OF
West Des Moines®

Public Safety

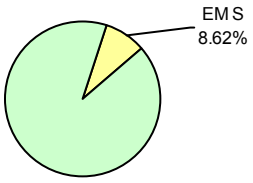
Emergency Medical Services

The Emergency Medical Services Department responds to more than 5,000 911 calls per years and an additional 4,000 inter-facility transports through out public/private partnership with UnityPoint Health. Full-time paramedics are all required to be Critical Care Paramedic which is the highest level of care that can be provided in Iowa. In addition, the training and quality department not only provide training to staff, but also partners with the community to train bystanders in CPR, AED use and our newest program Stop the Bleed. The logistics division processes over $7 million in ambulance claims per years. In FY 2019-20 it is anticipated the call volume will exceed 10,000.



BUDGET INFORMATION	
FY 2019-20 Budget	$5,908,957
FY 2018-19 Budget	$5,661,936
Percentage Change	4.36%
FY 2019-20 FTE	52.95
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



Westcom Dispatch funds 80% of the Assistant Chief of Logistics' salary and benefit, and 50% of the Administrative Secretary's salary and benefits.

EMS Alliance Revenue Sources	Actual FY 2016-17	Actual FY 2017-18	Budget FY 2018-19	Budget FY 2019-20
Ambulance Revenue	$3,464,694	$3,502,107	$3,250,000	$3,400,000
UnityPoint	0		250,000	250,000
City of Clive	36,534	31,285	30,000	
Other Revenue	32,863	9,133	13,000	12,500
WDM General Fund	1,106,321	1,416,596	2,004,206	2,134,309
Total	**$4,640,412**	**$4,959,121**	**$5,457,206**	**$5,796,809**
WDM % of Operations	**23.84%**	**28.57%**	**36.73%**	**36.82%**

Mission Statement

Emergency Medical Services

To provide those who become sick or injured within our city with timely, professional emergency medical care, treating our patients and families with respect and compassion, maintaining an active leadership role in the advancement of EMS and maintaining an active presence in our community.

Goals and Objectives

Our goal is to provide the highest level of care to those we serve in the City of West Des Moines while being as financially efficient as possible. West Des Moines EMS ins in the tenth year of a partnership with UnityPoint Health which allows EMS to not only reduce costs to the taxpayer but also maintain the highest level of skills for our adult and pediatric populations. As the healthcare system continues to evolve we must continue to position ourselves to provide all levels of patient care in the out of hospital setting. Being diversified in our abilities ensures we will be positioned to be the most efficient in our operations financially.

Performance Measures

EMS Activities	2016	2017	2018	Change
Total Patients	8,797	8,924	9,514	+6.6%
911-City Responses	4,960	4,925	5,208	+5.7%
Hospital Responses	3,837	3,999	4,298	+7.4%
Amount Billed	$5,903,359	$5,994,968	$6,389,417	6.58%

Accomplishments

The last year has brought about significant improvements to EMS operations and safety of our employees. EMS completed the conversion from a 56 hours based week to a 51 hour week through an employee driven change that was originally identified in the McGrath study. This change has allowed us to move from a 24/48 shift to a combination of 12 and 24 hour shifts. This offers more work shift options for employees and allows us to provide safer shift options for busier ambulances. This change will also allow EMS to start looking at more efficient operations such as fluctuating resources depending on call volume data. EMS is also completing an application for re-accreditation which will occur in the Spring of 2019, the department has been accredited since the year 2000. West Des EMS has been key with the implementation of the Stop The Bleed Program. EMS has partnered with local school systems, businesses and the general public to help with this national initiative.

Significant Information

The EMS Fiscal Year 2019-20 budget includes $45,000 for the purchase of body armor for all responding riding positions. Funding for body armor is also included in the Fire Departments FY 2019-20 budget.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$2,261,993	$2,564,337	$2,950,500	$3,057,200	$106,700	3.62%
Part-time Employees	492,936	393,532	346,750	430,000	83,250	24.01%
Contract Help						
Overtime	186,224	250,634	197,000	255,000	58,000	29.44%
Health, Dental, Life Insurance	392,738	414,852	533,845	525,459	(8,386)	(1.57%)
Retirement Contributions	511,103	552,887	633,830	664,140	30,310	4.78%
Other Pay	15,071	15,390	17,821	17,454	(367)	(2.06%)
Total Personal Services	**$3,860,065**	**$4,191,632**	**$4,679,746**	**$4,949,253**	**$269,507**	**5.76%**
Supplies & Services						
Operating & Maintenance	$408,958	$435,949	$434,500	$474,000	$39,500	9.09%
Staff Development	28,190	26,951	31,850	35,500	3,650	11.46%
Utilities	74	97	60	100	40	66.67%
Contractual Obligations	259,180	175,490	186,680	199,900	13,220	7.08%
Total Supplies & Services	**$696,402**	**$638,487**	**$653,090**	**$709,500**	**$56,410**	**8.64%**
Capital Outlay						
Replacement Charges	$185,316	$174,543	$192,100	$189,204	($2.896)	(1.51%)
Computer Hardware & Software		4,849	6,000	6,000		
Vehicles						
Miscellaneous Equipment	66,446	24,724	131,000	55,000	(76,000)	(58.02%)
Total Capital Outlay	**$251,762**	**$204,116**	**$329,100**	**$250,204**	**($78,896)**	**(23.97%)**
Lease/Purchase Payments						
Total Expenditures	**$4,808,229**	**$5,034,235**	**$5,661,936**	**$5,908,957**	**$247,021**	**4.36%**

Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
Chief of Emergency Medical Services	0.75	0.75	1.00	1.00	0.00
EMS Assistant Chief	1.00	1.00	1.00	1.00	0.00
EMS Assistant Chief - Logistics	0.50	0.50	0.20	0.20	0.00
Deputy Chief Quality Management & Training	1.00	1.00	1.00	1.00	0.00
Division Chief	3.00	3.00	3.00	3.00	0.00
Lead Paramedic	18.00	18.00	18.00	18.00	0.00
Paramedic	6.00	9.00	14.00	14.00	0.00
EMT Basic	3.00	3.00	3.00	3.00	0.00
Administrative Secretary	0.00	0.00	0.50	0.50	0.00
Billing Specialist	1.00	1.00	1.00	1.00	0.00
CPR Coordinator	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	**35.25**	**38.25**	**43.70**	**43.70**	**0.00**
Part-Time Employees					
Billing Clerk	0.50	0.50	0.50	0.50	0.00
Clerk	0.75	0.75	0.75	0.75	0.00
Paramedic *	9.00	9.00	8.00	8.00	0.00
Total Part-Time Employees	**10.25**	**10.25**	**9.25**	**9.25**	**0.00**
Total Authorized Personnel	**45.50**	**48.50**	**52.95**	**52.95**	**0.00**

* 3 Part-time paramedics is equivalent to 1 Full Time Paramedic

WestCom

The WestCom Dispatch Center is a consolidated public safety dispatch facility located within the Des Moines Metropolitan Area serving nearly 160,000 residents in the fast growing west suburban cites of West Des Moines, Urbandale, Clive, Waukee, and Norwalk. The communities share a percentage of the communication center expenses based on their population. Westcom is governed by a Management Committee that consists of two representatives from each Authority Member (West Des Moines, Urbandale and Clive) and two representatives from the contract user cities (Norwalk and Waukee).

City	Population Estimate 2017	Percentage of Population
Clive	17,172	10.87%
Norwalk	10,896	6.90%
Urbandale	43,592	27.60%
Waukee	20,649	13.08%
West Des Moines	***65,608***	***41.55%***
Total	**157,917**	**100.00%**

Source: United States Census Bureau

Prior to July 1, 2018, Westcom revenue and expenses were included in the City of West Des Moines General Fund, as Westcom continues to grow and to better represent the operating costs Westcom was moved to an Enterprise Fund on July 1, 2018. The West Des Moines General Fund will now only include the City of West Des Moines share of Westcom expenses and also include the Westcom payment to the City of West Des Moines for administrative services that include items such as Human Resources, accounts payable, and payroll.

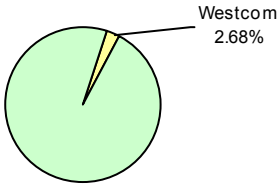
Mission Statement

Westcom

Through dedication and excellence, Westcom Emergency Communications strives to provide the highest quality of services to our partners and communities as the "first" first responders."

BUDGET INFORMATION	
FY 2019-20 Budget	$1,835,266
FY 2018-19 Budget	$1,542,356
Percentage Change	18.99%
FY 2019-20 FTE	34.30
Change From FY 2018-19	2.00

% OF GENERAL FUND BUDGET



Westcom FY 2019-20 Share of Operating Expenses		
Total Operating Expenses:	$4,424,505	
Less: Operating Revenue:		
WDM Schools	(7,500)	
Net Operating Expenses	**$4,417,005**	
Westcom Agencies		
Clive	$480,129	10.87%
Norwalk	304,773	6.90%
Urbandale	1,219,093	27.60%
Waukee	577,744	13.08%
West Des Moines	***1,835,266***	***41.55%***
Total	**$4,417,005**	**100.00%**

Significant Information

The Westcom FY 2019-20 budget includes funding for 2 additional full-time dispatchers. FY 2019-20 also includes additional funding for the full-time Chief of Communications, the position will start in February of 2019; in prior years the Chief of Emergency Medical Services and Communication Services commanded both Emergency Medical Services and Westcom with Westcom funding 25% of the chief's salary and benefits. The Westcom FY 2019-20 budget also includes funding for the following:

- $64,600 - Strategic Planning and IAED/CALEA Accreditation
- $25,000 - National Data Exchange (N-DEx) system interface for law enforcement
- $50,000 - Backup facilities for Westcom

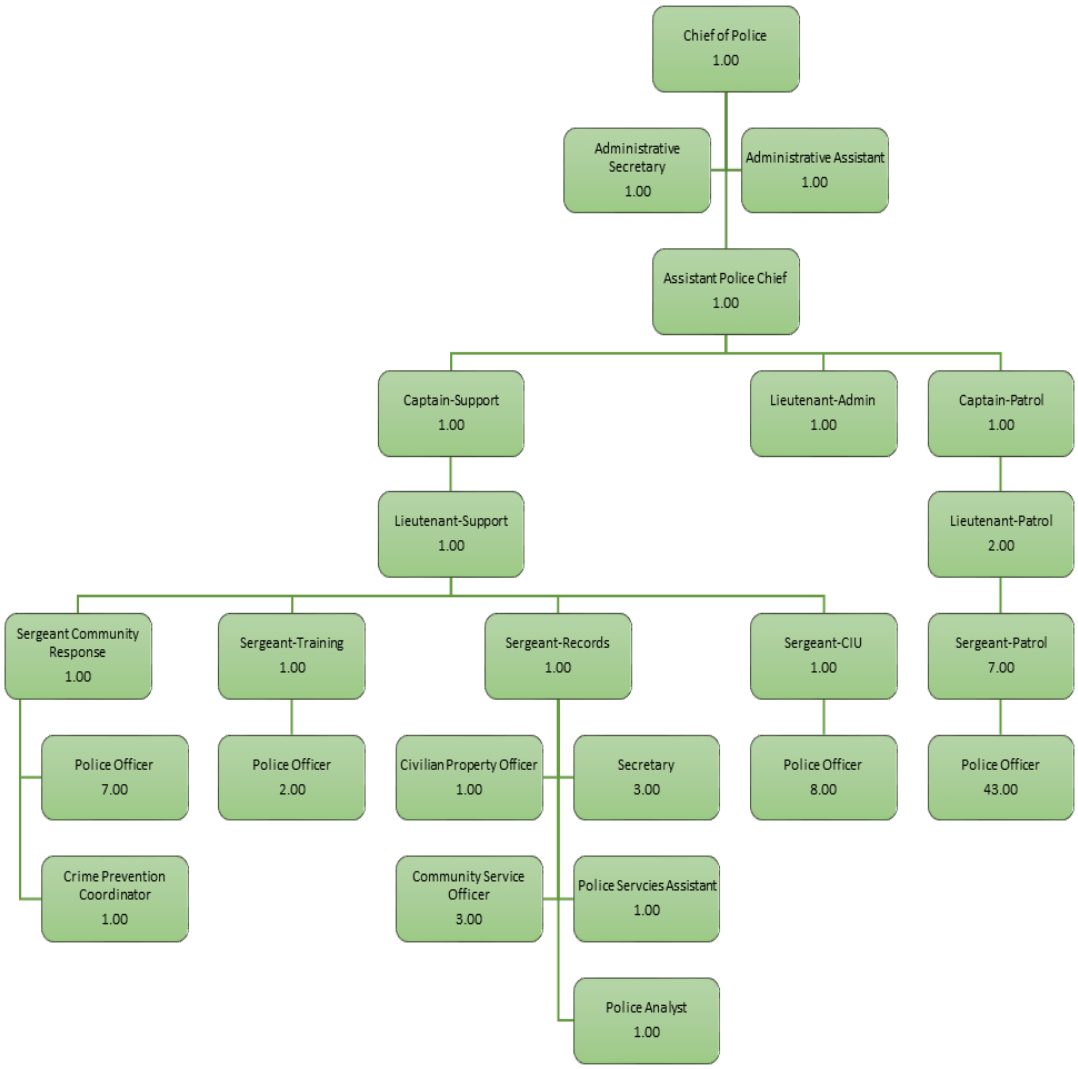
Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$1,494,957	$1,636,811				
Part-time Employees	97,162	31,948				
Contract Help						
Overtime	217,403	177,946				
Health, Dental, Life Insurance	286,705	287,131				
Retirement Contributions	298,699	305,929				
Other Pay	29,901	29,097				
Total Personal Services	**$2,424,827**	**$2,468,862**				
Supplies & Services						
Operating & Maintenance	$30,829	$264,109				
Staff Development	9,453	40,520				
Utilities	34,668	36,784				
Contractual Obligations	105,322	100,433	1,542,356	1,835,266	292,910	18.99%
Total Supplies & Services	**$180,272**	**$441,846**	**$1,542,356**	**$1,835,266**	**$292,910**	**18.99%**
Capital Outlay						
Replacement Charges	$8,304	$6,396				
Computer Hardware & Software	1,616	15,966				
Vehicles						
Miscellaneous Equipment		21,924				
Total Capital Outlay	**$9,920**	**$44,286**				
Lease/Purchase Payments						
Total Expenditures	**$2,615,019**	**$2,954,994**	**$1,542,356**	**$1,835,266**	**$292,910**	**18.99%**

Police Department

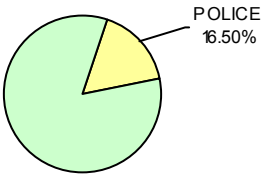
The Police Department provides safety and security to residents, businesses and visitors of West Des Moines. This is achieved through collaborative community policing, high profile patrol presence, responding to calls for service in a timely manner, enhancing traffic safety, keeping the peace, enforcing city and state laws, and proactive crime prevention techniques. The department maintains the highest standards of selection, education, and training to ensure that personnel are proficient and professional, performing their duties in a business-like, yet sensitive manner. The department is fully committed to effective and efficient execution of duties, maintaining an awareness of current industry standards and innovations, adopting those when appropriate to further the mission.

The department is a full-service accredited police agency by the Commission for Accreditation of Law Enforcement Agencies (CALEA). WMDPD is one of ten agencies within the State of Iowa that is accredited by CALEA. The department has successfully completed seven accreditation audits for twenty-three continuous years of departmental accreditation receiving multiple accolades for accreditation excellence. The department completed the eighth accreditation review in 2017.



BUDGET INFORMATION	
FY 2019-20 Budget	$11,309,470
FY 2018-19 Budget	$10,694,214
Percentage Change	5.75%
FY 2019-20 FTE	91.00
Change From FY 2018-19	(2.00)

% OF GENERAL FUND BUDGET



The department consists of three sub-units; the Chief's Office, Support Services, and Patrol Operations. These are further divided into multiple cost centers for budget management purposes.

The primary function of the **Law Enforcement Center** cost center is the maintenance of the Law Enforcement Center and its various supplies and systems. The 26 year old facility has going through a phased renovation of the few years. With Phases I and II of the renovation completed and the planning for Phase III to be completed in FY 2017-18, all the remains on the project is the updating and enlarging of the Patrol Roll Call room, renovation of rest rooms and offices, completion of new rest rooms, and installing lower level hallway flooring. With the completion of Phase III, most every functional area of the Law Enforcement Center, with the exception of the detention facility will have been updated and will result in improved efficiencies for the police personnel to help meet the needs of the citizens we serve.

The **Police Administration** cost center primary function is the oversight, support, and administration of the entire police department. The five employees in this cost center are responsible for payroll, budgeting, accounts payable/receivable, professional standards, department accreditation standards and compliance (CALEA), and for research and development. Additionally the department's ITS Department liaison specialist reports to the Chief's Office in support of the entire department's technology efforts as well as digital investigations in support of the criminal investigations unit.

The **Support Services Division** consists of four separate units; the Criminal Investigation Unit (CIU), the Community Outreach Programs and Services Unit (COPS), the Special Operations Unit (SOU) and the Administrative Services Unit (ASU). The Support Services Division provides support and assistance to Patrol Division in the departments mission to reduce crime and fear in the community by increasing community visibility and education as well as allocation resources more effectively and efficiently to address crime trends and issues with the community.

The **Criminal Investigation Unit's** mission is to support patrol by solving open cases and stopping crime trends. Detectives also provide support to the department's recruiting /hiring effort by conduction background investigations for new applicants.

The **Community Outreach Programs and Service Unit's** mission is to support the department in conduction or facilitating training to department personnel on a continual basis utilizing multiple training platforms. Ensure all department personnel maintain proficiency and/or certification in required specialty areas. Develop and implement community based training (public and private sector) in the area of emergency management and homeland security. Review, update, and create department emergency response plans to better align with an "all hazards" approach. Strengthen the capacity of the department to prevent, prepare for, respond to, and recover from natural and man-made disasters through public-private collaboration.

The COPS Unit will also provide community outreach programming, crime prevention services, and immediate response to unique or specific issues within the city. Manage, communicate and pro actively respond to actionable criminal intelligence information. Provide a liaison with apartment managers, business owners and managers, community groups and school districts to better serve

the community through community policing partnerships allowing the department to be more proactive and collaborative with the community we serve.

The **Special Operations Unit's** mission is to support the Patrol Division, the Criminal Investigations Unit, and the Community Outreach Programs and Services Unit by conducting media interviews for newsworthy issues. Utilize the city's website, social media, and other media platforms to increase the community's knowledge and awareness of police department activities and initiatives.

The Traffic and Special Events Team within the unit will support the Patrol Division by handling traffic complaints, special enforcement efforts, investigating Hit and Run reports, serious accident investigations, as well as planning, implanting, and staffing special events.

The Entertainment Response Team within the unit, support the Patrol Division and the Criminal Investigations Unit, by directly bolstering the uniform presence in critical incidents, weather events, and other emergent situations. Supplement patrol strength on planned special events and other known times when patrol needs a short-term surge to assist with uniform presence. Directed activities concerning hotels and motels, entertainment districts and high crime areas.

The unit also has three School Resource Officers (SRO) that provide a liaison with school districts in order to be more proactive and collaborative with school administrators, faculty, staff and students, as well as providing investigative support for incidents involving juveniles.

The property section within the unit stores, tracks and maintains all department evidence and seized property in support of the entire department. Researches and applies for state and federal grant and reports as needed.

The **Administrative Services Unit's** mission is to support patrol by processing and maintaining the department's criminal case files, incident reports, accident reports, and arrest records. The unit relays the city's crime statistics to appropriate state and federal agencies. The unit reviews interprets and reports crime trends through analysis. Provides fingerprinting services to the public. Provides consistent, accurate, scheduled reporting relating to department performance in specific sectors, as requested, to commanders to ensure timely, accurate information for formulation of proactive strategies to accomplish department goals and objectives. Maintains the department's temporary holding facility, and assigned personnel, to meet all the standards established by the department policy, the State of Iowa, and CALEA.

The **Patrol Division**'s goal is to reduce crime and fear in the community by increasing community visibility and education as well as allocating resources more efficiently and effectively to address crime trends and issues with the community. Uniformed offers provide 24/7 patrol coverage for the City of West Des Moines. The division includes 1 captain, 2 patrol lieutenants, 7 sergeants, and 36 patrol officers which is divided into an 'A' and 'B' platoon personnel allocation model. The patrol division also includes the Community Service Officer(s) and a Suburban Emergency Response Team (SERT).

For the past three years, the Patrol Division has captured crime activity data which allows the organization to track activity and compare it to real crime statistics and locations; thereby, allowing the department to adjust activity locations and concentration to curb the criminal activity.

The Patrol Division's Evidence Technician Unit was implemented to create an effective and efficient way to use our current human resources to process crime scenes. The unit utilizes sworn patrol officers as a resource to process scenes while on duty to save overtime costs. However, we have learned that this process increases the time spent at each scene. Having demonstrated the need for Evidence Technicians, we are preparing to train our CSO's to assist with this process during the next budget year. Officers will focus on their report while CSOs process the scene, which will reduce personnel time spent at a scene. This process also keeps the task in house, which saves shipping costs and payroll time to transport the items to the resource conducting the service.

The Patrol Division will continue to concentrate on the department's community policing initiative this coming year, focusing on proactive and preventative aspects of law enforcement in an attempt to identify the activity in the community before it happens. This effort consists of more visibility in the form of marked vehicles on the street, officers on foot patrol in malls, officers in and around schools, neighborhoods, trails and entertainment districts, and increasing communications with the retail establishments in the city through personal contacts and crime reducing initiatives.

The **Mid-Iowa Narcotics Enforcement (MINE) Unit's** mission is to support the Patrol Division, the Criminal Investigations Unit, and the Training & Emergency Management Unit by collecting archiving and disseminating vice and narcotics related intelligence for successful investigations and prosecution. The task force works under the management and coordination of the Mid-iowa Narcotics (MINE) Task Force. The task force members prepare cases for prosecution, including but not limited to; visiting the scene of crimes or accidents; searching for and preserving additional evidence; conducting covert surveillance; locating and interviewing victims, witnesses, and potential suspects; apprehending suspects; developing and working with confidential informants; preparing and executing search warrants; presenting testimony and evidence in both criminal and civil court proceedings, etc. Their work schedule should be flexible to accommodate investigations and will be the "on-call" detective on a rotating basis for the members of the MINE Unit.

The **Suburban Emergency Response Team (SERT)** is an eight agency member tactical team. The police departments from Altoona, Ankeny, Clive, Johnston, Urbandale, Waukee, West Des Moines, and the Dallas County Sheriff's Office collaborate to share personnel, equipment, and training to maintain this critical incident response asset for mutual assistance and support. Additional, there is personnel and technical support from the EMS department, the Fire Department and Westcom Dispatch. The team is committed to protect and save lives by maintaining and enhancing the member agency's ability to respond to and neutralize special threat/response situations through ability and superiority in team training and cohesiveness, specialised tactics, superior marksmanship skills, and specialized equipment. During calendar years 2018 the SERT completed the following types of missions: High risk search warrants, high risk arrest warrants, barricaded armed subjects, dignitary protection detail, consultations by phone for patrol commanders, and other missions requiring a rapid personnel response. Additionally, due to their high degree of tactical training and expertise, SERT officers become coaches and trainers fro the remaining sworn officers for all eight agencies to improve their skills and overall capabilities of the department.

The **Training and Emergency Management Unit's** mission is to support the department in conducting or facilitating training to department personnel on a continual basis utilizing multiple training platforms. Ensure all department personnel maintain proficient and/or certification required specialty areas. Develop and implement community based training (public and private sector) int he area of emergency management and homeland security. Review, update, and create department emergency response plans to better align with an "all hazards" approach. Strengthen the capacity of the department to prevent, prepare for, respond to, and recover from natural and man-made disasters through public-private collaboration.

The City of West Des Moines/West Des Moines Police Department and the West Des Moines Community School District collaborate on efforts to provide safe avenues for school age children in their routes to and from local schools. The school crossing guards provide crossing assistance for young children at those intersections which are justified and designated by a committee of made up of parents, school officials, police, and traffic engineers. Currently, we are staffed to cover nine intersection throughout the City. The City is reimbursed for 50% of these costs by the West Des Moines Community School District.

Mission Statement

"To unite, with the community, to preserve the safety of West Des Moines and all residents, businesses and visitors."

Goals and Objectives

The objective of the West Des Moines Police Department is to continue to provide quality service to the citizens of West Des Moines and to position itself to meet the anticipated demands of a rapidly growing community, especially in the areas of large businesses as well as multi-family housing facilities, and a dramatic increase in hotel facilities and entertainment spaces. The department will seek to enhance staffing levels in sworn positions in order to create a sixth territory, continuing to minimize overtime within work schedules and training.

Accomplishments

With hiring of a new Police Chief and receipt of an independent department assessment, the executive command staff of the police department completed a top-to-bottom review and assessment of the department's operation. As a result, a new mission statement was formulated, the vision and long term priorities for the department were established, and the organizational structure was modified to increase the effectiveness of personnel deployment as well as required support for the patrol personnel. The executive staff created the first five-year plan the department has had in some time. This five-year plan serves as a guide for the department's growth as well as establishing budget priorities for the department as the city, and subsequently the police department continue to grow.

Significant Information

The proposed operating budget of the Police Department includes:

- $285,000 for the replacement of five (5) patrol vehicles, due to a manufacturer redesign of the model, it is foreseen that some existing equipment may not be able to be transferred from the existing vehicles the new vehicles and may need to be purchased new.
- The 2019-20 Police Department budget includes $130,000 for the contracting out of school crossing guards, 50% of this expenses will be reimbursed by the West Des Moines Community School District. By contracting out this service, Police Officers will no longer have to provide backup coverage and Human Resources will no longer need to recruit for positions that are becoming very difficult to fill due to the hours of coverage.
- $28,400 has been budgeted for Phase 2 of the Youth Justice Initiative Chapel Ridge Neighborhood Initiative plan.

Future Outlook

In May of 2018 the City Council approved a four year labor agreement with Police Teamsters Local 238, the agreement shall be in effect beginning July 1, 2018 and ends on June 30, 2022. The agreement calls for the following across-the-board increases for all covered employees on July 1, each year of the agreement.

Non-Sworn

- FY 2019-20 - 2.75%
- FY 2020-21 - 3.00%
- FY 2021-22 - 3.00%

Sworn

- FY 2019-20 - 2.50%
- FY 2020-21 - 2.50%
- FY 2021-22 - 2.50%

Covered employees not at the maximum step of their pay range will be eligible for a step increase in compensation on the anniversary of their hire date. The step increases could be between 3.00% and 5.85% depending on the position, year, and step level.

The agreement also increases the Senior Patrol Officer Compensation each year of the agreement. This additional compensation is available to covered officers who meet years of service and education requirements. The amount of this compensation will be increased to the following:

- FY 2020-21 - $1,400
- FY 2021-22 - $1,500

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$5,218,117	$5,344,677	$6,264,877	$6,922,530	$675,653	10.50%
Part-time Employees	72,423	74,893	151,700	65,000	(86,700)	(57.15%)
Contract Help						
Overtime	497,165	575,096	520,960	554,500	33,540	6.44%
Health, Dental, Life Insurance	969,386	1,003,922	1,302,790	1,294,180	(8,610)	(0.66%)
Retirement Contributions	204,586	193,245	236,980	242,841	5,861	2.47%
Other Pay	301,592	148,210	154,896	169,785	14,889	9.61%
Total Personal Services	**$7,263,269**	**$7,340,043**	**$8,632,203**	**$9,248,836**	**$616,633**	**7.14%**
Supplies & Services						
Operating & Maintenance	$636,245	$651,794	$756,050	$850,365	$94,315	12.47%
Staff Development	168,545	102,976	189,525	222,725	33,200	17.52%
Utilities	67,173	65,695	78,740	76,025	(2,715)	(3.45%)
Contractual Obligations	241,428	235,476	368,180	493,618	125,438	34.07%
Total Supplies & Services	**$1,113,391**	**$1,055,941**	**$1,392,495**	**$1,642,733**	**$250,238**	**17.97%**
Capital Outlay						
Replacement Charges	$68,740	$68,578	$51,250	$64,281	$13,031	25.43%
Computer Hardware & Software						
Vehicles	253,764	275,431	315,000	285,000	(30,000)	(9.52%)
Miscellaneous Equipment	158,051	4,382	303,300	68,620	(234,680)	(77.38%)
Total Capital Outlay	**$480,555**	**$349,391**	**$669,550**	**$417,901**	**($251,649)**	**(37.58%)**
Lease/Purchase Payments						
Total Expenditures	**$8,857,215**	**$8,745,375**	**$10,694,248**	**$11,309,470**	**$615,222**	**5.75%**

Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
Police Administration					
Police Chief	1.00	1.00	1.00	1.00	0.00
Assistant Police Chief	0.00	1.00	1.00	1.00	0.00
Police Captain	1.00	0.00	0.00	0.00	0.00
Police Lieutenant	1.00	1.00	1.00	1.00	0.00
Police Sergeant	1.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.00
Secretary	1.00	1.00	1.00	1.00	0.00
Police Support Services					
Police Captain	0.00	1.00	1.00	1.00	0.00
Police Lieutenant	1.00	1.00	1.00	1.00	0.00
Police Sergeant	3.00	4.00	4.00	4.00	0.00
Police Detective (CIU)	5.00	5.00	5.00	5.00	0.00
Police Officer	9.00	9.00	9.00	9.00	0.00
School Resource Officer	3.00	3.00	3.00	3.00	0.00
Admin Asst Info Coordinator	1.00	1.00	0.00	0.00	0.00
Civilian Property Officer	1.00	1.00	1.00	1.00	0.00
Community Service Officer	2.00	3.00	3.00	3.00	0.00
Crime Prevention Coordinator	1.00	1.00	1.00	1.00	0.00
Police Analyst	1.00	1.00	1.00	1.00	0.00
Records Supervisor	1.00	0.00	0.00	0.00	0.00
Secretary	3.00	3.00	3.00	3.00	0.00
Police Patrol Operations					
Police Captain	0.00	1.00	1.00	1.00	0.00
Police Lieutenant	2.00	2.00	2.00	2.00	0.00
Police Sergeant	7.00	6.00	7.00	7.00	0.00
Police Officer	35.00	35.00	41.00	43.00	2.00
Community Service Officer	1.00	0.00	0.00	0.00	0.00
Total Full-time Employees	**82.00**	**82.00**	**89.00**	**90.00**	**2.00**
Part-time Employees					
Police Services Assistant	0.00	0.00	1.00	1.00	0.00
School Crossing Guards	4.00	4.00	4.00	0.00	(4.00)
Total Part-time Employees	**4.50**	**4.00**	**5.00**	**1.00**	**(4.00)**
Total Authorized Personnel	**86.00**	**86.00**	**93.00**	**91.00**	**(2.00)**

WestPet

The Animal Control Services Unit is positioned within the Police department under the direction of the police chief. A 28E Agreement between the cities of West Des Moines, Clive, and Urbandale outlines a cost sharing agreement between the three cities with West Des Moines currently serving as the coordinating and lead agency. This operating agreement, named WestPet, formalizes this cost sharing initiative through an oversight committee, shared financial burdens, and consolidated shelter, and staffing. On March 1, 2017 WestPet entered into an agreement with Furry Friends Refuge, an Iowa private non-profit organization located in West Des Moines, to provide animal control sheltering services, these services include providing daily care for animals and reunification of animals with their owners.

Under the direction of the West Des Moines Police Department, the Animal Control Services Unit is supervised by a sworn first-line Police Sergeant who oversees four full-time animal control officers. The Animal Control Services Unit on average receives more than 2,000 calls for service per year.

City	Population Estimate 2017	Percentage of Population
Clive	17,172	13.59%
Urbandale	43,592	34.49%
West Des Moines	***64,508***	***51.92%***
Total	**126,372**	**100.00%**

Source: United States Census Bureau

Historical Share of WestPet Expenses By City

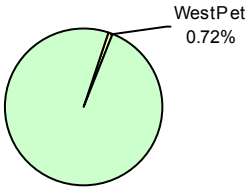
	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Change
Clive	13.81%	14.18%	14.02%	13.59%	(0.43%)
Urbandale	34.93%	34.37%	34.38%	34.49%	0.11%
West Des Moines	**51.26%**	**51.45%**	**51.60%**	**51.92%**	**0.32%**
Total	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**0.00%**

Mission Statement

"To provide Animal Control services to the citizens of the WestPet communities through education, and enforcement of all animal control ordinances and state codes that pertain to domestic animals and the public's health, safety, and welfare"

BUDGET INFORMATION	
FY 2019-20 Budget	$493,483
FY 2018-19 Budget	$383,995
Percentage Change	28.51%
FY 2019-20 FTE	4.00
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



	West Des Moines	Urbandale	Clive
Percentage of Expenses	51.92%	34.49%	13.59%
Animal Control Expense (Shared)	$248,574	$165,125	$65,064
Shelter Services	14,720	3,540	3,390
Total Expense Per City	**$263,294**	**$168,665**	**$68,454**
Animal Licensing Revenue	$100,000		
Net WestPet Expense	**$163,294**	**$168,665**	**$68,454**

Goals and Objectives

Fulfill staffing requirements to provide services from the hours of 8:00 a.m. to 8:00 p.m during weekdays and 8:00 a.m to 4:30 p.m. during the weekends

Performance Measures

Calendar Year	2014	2015	2016	2017	2018
Animals Licensed	4,518	4,857	5,548	4,650	4,423

Significant Information

The 2019-20 budget includes an administration fee of $83,500, payable to the City of West Des Moines.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$134,404	$154,311	$168,000	$219,000	$51,000	30.36%
Part-time Employees	8,803	13,481	42,000		(42,000)	(100.00%)
Contract Help	11,204					
Overtime	12,742	9,397	9,000	10,000	1,000	11.11%
Health, Dental, Life Insurance	41,545	42,928	45,945	60,140	14,195	30.90%
Retirement Contributions	26,139	29,421	37,660	39,825	2,165	5.75%
Other Pay	7,915	3,185	2,350	4,017	1,667	70.94%
Total Personal Services	**$242,752**	**$252,723**	**$304,955**	**$332,982**	**$28,027**	
Supplies & Services						
Operating & Maintenance	$18,873	$25,997	$36,900	$36,900		
Staff Development	4,241	3,879	8,500	8,500		
Utilities	2,598	1,598	3,760	3,720	(40)	(1.06%)
Contractual Services	10,725	23,609	31,920	99,420	67,500	211.47%
Total Supplies & Services	**$36,437**	**$55,083**	**$81,080**	**$148,540**	**$67,460**	**83.20%**
Capital Outlay						
Replacement Charges	$10,956	$10,956	$10,960	10,961	1	0.01%
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment			1,000	1,000		
Total Capital Outlay	**$10,956**	**$10,956**	**$11,960**	**$11,961**	**1**	**0.01%**
Lease/Purchase Payments						
Total Expenditures	**$290,145**	**$318,762**	**$397,995**	**$493,483**	**$95,488**	**23.99%**

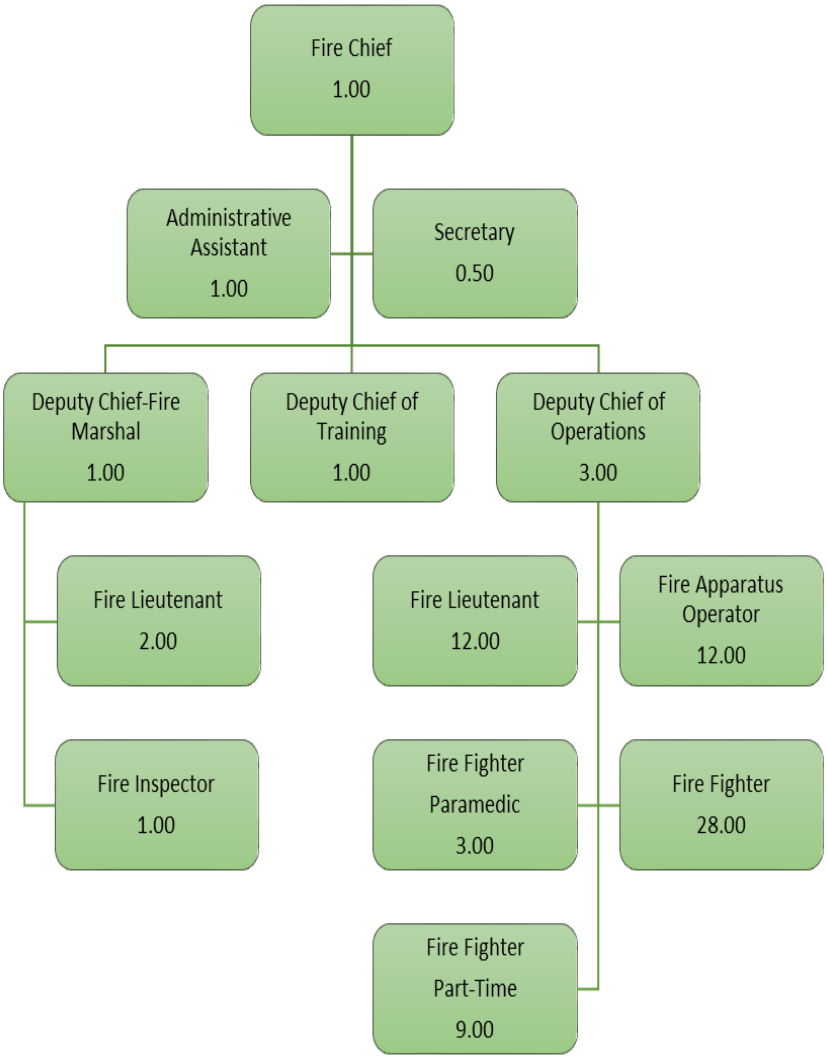
Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
Animal Control Officer	3.00	3.00	3.00	4.00	1.00
Secretary	0.33	0.00	0.00	0.00	0.00
Total Full-time Employees	**3.33**	**3.00**	**3.00**	**4.00**	**1.00**
Part-time Employees					
Animal Control Officer	1.00	1.00	1.00	0.00	(1.00)
Total Part-time Employees	**1.00**	**1.00**	**1.00**	**1.00**	**0.00**
Total Authorized Personnel	**4.33**	**4.00**	**4.00**	**4.00**	**0.00**

Fire Department

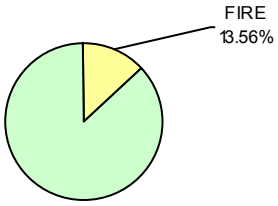
The West Des Moines Fire Department is comprised of full-time and part-time personnel with full-time fire fighters staffing four of the five public safety facilities. The five public safety facilities are: Station #17 at 1401 Railroad Avenue, Station #18 at 5025 Grand Avenue, Station #21 at 3421 Ashworth Road, Station #19 at 8055 Mills Civic Parkway and Westside Station #22 at 1801 68th Street. The Westside facility also protects portions of the City of Clive. These facility numbers coincide with a regional teamwork concept with the Fire/EMS departments in Clive and Urbandale.

The department is dedicated to saving life and property and takes pride in the service it provides to the citizens and visitors of our city. Our employees perform duties which involve fires suppression, Emergency Medical Services, hazardous materials response, rescue and extrication, water rescue/recovery, trench collapse specialized rescue, disaster management, fire inspections, building plan reviews and a variety of fire preventions activities for school children and various adult groups.



BUDGET INFORMATION	
FY 2019-20 Budget	$9,294,635
FY 2018-19 Budget	$8,879,980
Percentage Change	4.67%
FY 2019-20 FTE	74.50
Change From FY 2018-19	2.00

% OF GENERAL FUND BUDGET



The department's primary responsibility is saving life and property through prevention efforts. The department also has numerous other responsibilities, which are divided among ten divisions, or cost centers, as follows:

Fire Administration is responsible for ensuring efficient and effective delivery of department services by providing leadership, accurate record keeping, employee development, coordination, and support services for approximately ninety full-time and paid-on-call personnel. The administrative staff works very closely with other city department managers to ensure quality and cooperative approaches to community challenges.

The **Fire Prevention Bureau** performs plan reviews and inspections on new and remodeled occupancies for life safety and oversees the fire fighters who perform annual inspections on existing occupancies. The Bureau is staffed with four full-time equivalents who also perform administrative tasks, work with Development Review teams, manage Fire Department press releases and social media information, manger three Fire Investigators, conduct public education programs, and supervise part-time fire fighters that conduct re-inspections. The inspectors also monitor the business engaged in fire sprinklers, fire alarms and monitoring of these systems in the City.

The **Training** division provides on-going training, education, and certification to fire service personnel necessary to insure a competent, efficient emergency response organization. It is the further mission of this division to provide necessary research, evaluation and recommendations for new products and procedures necessary to maintain a state-of-the-art emergency response organization.

The **Fire Suppression** division includes expenditures related to staffing and equipping four of the five public safety stations. Staff and equipping of Westside Station #22 is reflected in its own cost center as those costs are shared with the City of Clive, including apparatus.

The **Emergency Management** division is responsible for coordinating emergency planning for weather-related and other disasters, assists with maintaining an emergency operations center, conducts emergency preparedness training and operates a citywide storm/tornado warning siren system. The primary focus of this division is to provide the best possible emergency services for those who visit, reside, or work in the City of West Des Moines.

The **EMS/Fire Facilities** cost centers account for the operations of Stations #17, #18, #19, #21 and #22. The primary components of this budget program include the day-to-day operations of the facilities (utilities and building/grounds maintenance).

Station #17, located at 1401 Railroad Avenue, was dedicated in November of 1991. The facility houses the fire department's Deputy Chief of Training and also the part-time work force that staffs the station approximately 40% of the year. A 24/7 ambulance that is staffed with two EMS full-time equivalents is also housed at this facility. This station also serves as a local and regional training facility that is comprised of a smoke tower and training grounds equipped for extrication, res-

cue, and ventilation exercises. The facility also houses an underground water reservoir that provides for pumping facilities for fire truck to perform their annual pump testing.

Station #18, located at 5025 Grand Avenue, was completed in February of 2002. Station #18 is served by four full-time equivalents housed in the facility on a 24/7 schedule, staffing an engine and several other units. These full time equivalents also comprise the West Des Moines Fire Specialized Rescue Team.

Station #19, located at 8055 Mills Civic Parkway, opened in the spring of 2007. This public safety facility houses Fire, EMS, and WestCom personnel. EMS administrative offices are also housed in this facility as well as the Westcom dispatch center located in the basement. This station is staffed with four fire full-time equivalents.

Station #21, located at 3421 Ashworth Road, was originally dedicated in October of 1972, remodeled in 1994 and houses the fire administrative offices and the fire prevention bureau. Response staff stationed at this facility are seven full-time equivalents staffing one ladder unit, a fire department shift supervisor, and an ambulance staffed by two EMS full-time equivalents.

Westside Station #22, located at 1801 68th street, is operated jointly with the City of Clive and provides fire and EMS protection for both communities. The station was dedicated in October of 1993 and is served by a combination of career and part-time fire fighters. Staff at this station respond to fire and medical emergencies and both communities and also conduct fire inspections and public education events.

Mission Statement

"Dedicated to saving life and property."

Goals and Objectives

The West Des Moines Fire Department is an accredited agency through the Center for Public Safety Excellence (CPSE). The metrics used for accreditation that are based on 244 performance indicators and reported back on a yearly basis to the CPSE in the form of an Annual Compliance Report. The metrics are based on 90th percentiles and include measured items such as: call processing, turnout times, travel time, emergency response force mobilization and arrival time, and total response time. The departments last ACR was accepted and validated by the CPSE in May of 2018

A future goal of the Fire Department and the City Council is to acquire land south of the Raccoon River for a strategically located public safety facility.

Performance Measures

	2015	2016	2017	2018	Change
# of Calls of Service	3,231	3,487	3,462	3,774	+9.01%
# of Unit Responses	4,486	4,982	5,010	5,450	+8.78%
# of Inspections Managed by the Fire Prevention Bureau	2,992	3,052	2,344	2,159	(7.89%)

Accomplishments

- The implementation of the Locution station alerting system was recently completed. Although the system has a small sampling, the results of the installation of the system are a decrease in turnout time of around 23 seconds on average, the turnout time standard is 120 seconds or less. There are additional health benefits to staff from the system that can not be quantified.

Significant Information

The Fire Department has been allocated funding for the following items:

- $40,000 for the purchase of body armor for all responder riding positions, the EMS budget also includes funding for the purchase of body armor
- $10,655 for Locution Station Alerting System improvements
- $15,000 for equipment at the Westside Station, which includes body armor

Future Outlook

In May of 2018 the City Council approved a four year labor agreement with West Des Moines Association of Professional Fire Fighters, Local 3586, the agreement shall be in effect beginning July 1, 2018 and ending on June 30, 2022. The agreement calls for the following across-the-board increases for all covered employees on July 1, each year of the agreement.

- FY 2019-20 - 3.00%
- FY 2020-21 - 3.00%
- FY 2021-22 - 3.25%

Covered employees not at the maximum step of their pay range will be eligible for a step increase in compensation on the anniversary of their hire date. The step increases could be between 4.25% and 5.16% depending on the position, year, and step level.

In 2018 the City of Clive informed the City of West Des Moines that the City of Clive would like to end the joint facility ownership agreement for the Westside Public Safety Station #22. In August of 2018 a 28E agreement between the two cities outlined the termination of the ownership agreement over the next 5 years. The new agreement results in the City of West Des Moines having 100% ownership of the facility at the end of FY 2022-23. The agreement also includes a dislocation allowance of $1,429,508 to be repaid to the City of Clive over 5 years.

- May 1, 2019 - 5% of the Dislocation Allowance Value $71,476
- May 1, 2020 - 10% of the Dislocation Allowance Value $142,951
- May 1, 2021 - 25% of the Dislocation Allowance Value $357,377
- May 1, 2022 - 30% of the Dislocation Allowance Value $428,852
- May 1, 2023 - 30% of the Dislocation Allowance Value $428,852

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$4,410,856	$4,696,948	$5,126,850	$5,461,380	$334,530	6.53%
Part-time Employees	331,423	374,121	518,000	491,500	(26,500)	(5.12%)
Contract Help						
Overtime	211,502	231,774	239,100	254,500	15,400	6.44%
Health, Dental, Life Insurance	789,817	806,346	942,220	1,002,573	60,353	6.41%
Retirement Contributions	162,574	181,970	220,130	217,295	(2,835)	(1.29%)
Other Pay	101,885	103,987	110,959	115,266	4,307	3.88%
Total Personal Services	**$6,008,057**	**$6,395,146**	**$7,157,259**	**$7,542,514**	**$385,255**	**5.38%**
Supplies & Services						
Operating & Maintenance	$920,938	$535,132	$658,310	$586,003	($72,307)	(10.98%)
Staff Development	48,594	47,397	69,660	67,525	(2,135)	(306%)
Utilities	128,634	133,398	160,175	155,365	(4,810)	(3.00%)
Contractual Obligations	231,549	269,976	263,750	280,150	16,400	6.22%
Total Supplies & Services	**$1,329,714**	**$985,903**	**$1,151,895**	**$1,089,046**	**($62,852)**	**(5.46%)**
Capital Outlay						
Replacement Charges	$388,954	$366,444	$414,520	$454,462	$39,942	9.64%
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment	92,247	96,800	156,306	208,616	52,310	33.47%
Total Capital Outlay	**$481,201**	**$463,244**	**$570,826**	**$663,078**	**$92,252**	**16.16%**
Lease/Purchase Payments						
Total Expenditures	**$7,818,972**	**$7,844,293**	**$8,879,980**	**$9,294,635**	**$414,655**	**4.67%**

Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	CHANGE FROM FY 2017-18
Full-time Employees					
Fire Administration					
Fire Chief	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Training Officer - Deputy Chief	1.00	1.00	1.00	1.00	0.00
Fire Prevention					
Fire Marshal	1.00	1.00	1.00	1.00	0.00
Lieutenant	1.00	2.00	2.00	2.00	0.00
Fire Inspector	1.00	1.00	1.00	1.00	0.00
Fire Suppression					
Operations - Deputy Chief	3.00	3.00	3.00	3.00	0.00
Lieutenant	12.00	12.00	12.00	12.00	0.00
Fire Apparatus Driver-Operator	12.00	12.00	12.00	12.00	0.00
Fire Fighter - Paramedic	3.00	3.00	3.00	3.00	0.00
Fire Fighter	23.00	24.00	26.00	28.00	2.00
Total Full-time Employees	**59.00**	**61.00**	**63.00**	**65.00**	**2.00**
Part-Time Employees					
Fire Fighter *	9.00	9.00	9.00	9.00	0.00
Secretary	0.50	0.50	0.50	0.50	0.00
Total Part-Time Employees	**9.50**	**9.50**	**9.50**	**9.50**	**0.00**
Total Authorized Personnel	**68.50**	**70.50**	**72.50**	**74.50**	**2.00**

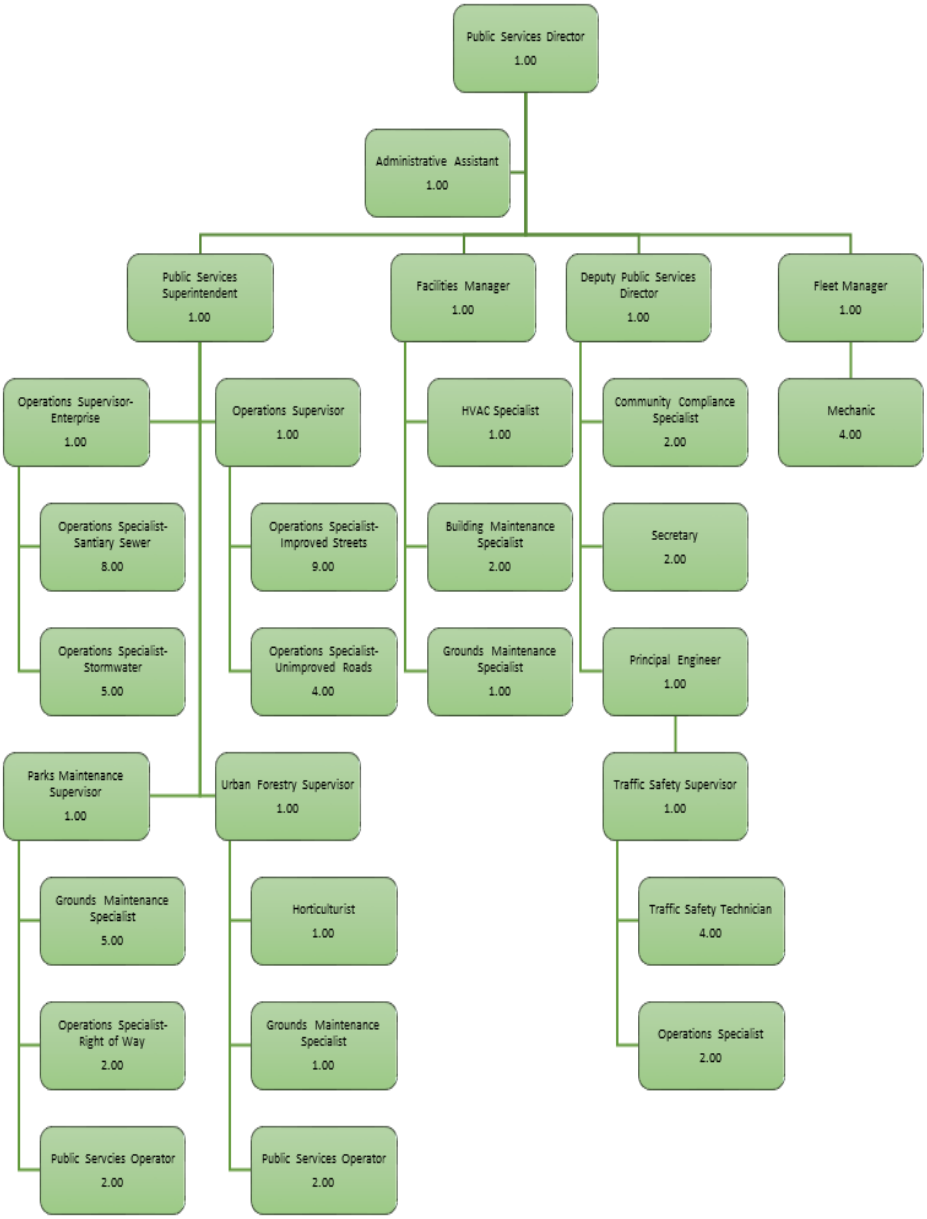
* Part-Time Fire Fighter is 0.25 Full Time Equivalent (FTE), 9.00 FTE's = 36 Part-Time Fire Fighters

THE CITY OF
West Des Moines®

Public Services

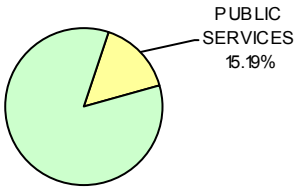
Public Services

The Public Services Department strives to deliver exceptional services to the citizens of West Des Moines. The Public Services team is visible to the public daily providing services in the park system, on the roadways, in public facilities and working with the community to ensure compliance with city codes.The department's function is to maintain the City's assets in the most effective and efficient manner with the use of internal staff and contractors. Public Services has been collaborating with municipalities within the metro area to provide services for street sweeping, regional traffic control, salt storage, flood alert system and road maintenance.



BUDGET INFORMATION	
FY 2019-20 Budget	$10,414,503
FY 2018-19 Budget	$9,993,119
Percentage Change	4.22%
FY 2019-20 FTE	69.00
Change From FY 2018-19	2.00

% OF GENERAL FUND BUDGET



Public Services **Administration** provides administrative support to the Director and entire department. This includes providing policy and procedural direction as well as addressing personnel, payroll, budget, and support issues.

Community Compliance is responsible for the enforcement of certain nuisance codes and reports outs to the Community Compliance Council Committee for direct feedback and direction from the City Council. Common compliance requests include: junk cars, auto parts stored outside on private property, vehicles parked on unpaved surfaces, junk and debris in yards, weed and/or grass growing to a height of 10" or more, snow and ice removal from sidewalks, and sidewalk defects.

Traffic Control & Safety is responsible for traffic signals operations and maintenance, street/parking lot painting, sign maintenance, fiber network maintenance, and One-Call locates for signal/fiber network cables.

Flood Control is responsible for the maintenance of the City's flood control system and other flood fighting activities including participation in the Des Moines Metro Flood Alert System.

Street Maintenance Improved or Street Maintenance Unimproved, depending on the roadway classification, the basic activities and responsibilities may include repairing concrete and asphalt potholes, joint sealing, curb repair, snow and ice control, grading, treating, and application of material. The division is also responsible for the construction of bus stop pads.

The **Sewers & Drainage** cost center is responsible for the routine maintenance and inspection of pump station, sanitary sewers, and storm sewer, including cleaning and televising sewers.

Street Cleaning is responsible for cleaning all of the paved roadways and catch basins within the city limits of West Des Moines.

Right of Way Maintenance is responsible for mowing, trimming of trees and brush, treating unimproved roads to reduce dust, mosquito control, and other nuisances.

Building and Facilities core responsibility is to maintain the health and well-being of the City facilities and the safety of the occupants and visitors that use these facilities on a daily basis.

Fleet coordinates the maintenance, repair, purchase, and disposal of equipment and vehicles.

Parks maintenance responsibilities were shifted to the Public Services Department in September of 2016. The Parks division works closely with the Parks and Recreation Department and their programming to promote healthy and vibrant recreation opportunities in West Des Moines. Mainly done through mowing/vegetation management, grounds patrol/pick up, safety inspections, equipment upkeep and repair. These areas maintained include; open spaces, greenbelts, trails pond/lake, playgrounds, aquatic centers, shelters, sports courts/fields, special events, trails, and natural resource areas.

The **Urban Forestry** division is responsible for the periodic assessment and maintenance of all public trees including those on public right-of-way and median, within maintained areas of parks, in Jordan Creek Cemetery, and along city bikeways and trails. In addition, the division oversees all right-of-way tree planting and removal permits. In 2015 the Emerald Ash Borer was confirmed in West Des Moines, with its inevitable devastating impacts on a valuable resource, the division monitors the condition of all public ash trees and treats trees meeting criteria established by the city. All horticulture and landscape established and maintenance activities, including those at designated sights in Valley Junction, in parks, and city facilities are completed through the Urban Forestry division.

Mission Statement

"To provide the citizens of West Des Moines with efficient and high quality levels of service in a cost-effective manner while maintaining the City's infrastructure."

Goals and Objectives

A major goal of Public Services is to provide the citizens of West Des Moines with efficient and high quality levels of service in a cost-effective manner while maintaining the City's infrastructure. The services the Public Services Department provides impact the daily lives of our residents and are critical to the on-going success of our City. The services the department provides impact the daily lives of our residents and are critical to the on-going success of our City. The Department endorses the City goals of promoting walkability, cycling, public transit, and well maintained traffic signal systems. This promotes quality of life to the residents and stakeholders in the community. Having well maintained city buildings and infrastructure fosters a culture of future in fill/redevelopment and neighborhood revitalization.

Operational efficiency has been a longtime goal of the Public Services Department, constantly looking for ways to improve, utilizing the quality process to involve all stakeholders that complete the work.

Performance Measures

Mission: To efficiently and effectively maintain infrastructure.					
	2015	**2016**	**2017**	**2018**	**Change**
Improved Street Lane Miles	729	733	756	774	+2.38%
Unimproved Road Lane Miles	53	54	57	52	(8.77%)
Sanitary Sewer Linear Miles	240	248	245	251	+2.45%
Storm Water Sewer Linear Miles	207	210	212	220	+3.77%

Accomplishments

- Completed 2nd year of using YourGOV, a web based and mobile device solution reporting tool that allows citizens to report non-emergency related issues to City. Average turnaround time to close a case improved 6 days to 11 days to complete. While some cases are simple to complete, there are others that take weeks to complete.
- Continued development of the traffic adaptive network with a continued strategy of being grant driven funding to offset the cost of the system.
- Began using three weather stations that provides data driven decisions in snow and ice control environment, this effort gives decision makers the confidence to utilize the minimum amount of materials on the street limiting budget overruns but more importantly maintaining the quality of water, air and environment.

Significant Information

The Public Services department has been allocated dollars for the following items:

- $260,000 for the purchase of a single axle snow plow truck
- $190,000 for the purchase of a AEBI 90 HP Tractor to be used to mow the levy system
- $100,000 for a tow plow to be used on a tandem truck
- $30,000 for replacement of the second half of the trash containers in parks
- $25,000 for diagnostic tools for heavy trucks
- $15,000 for an overseeder
- $7,500 for a 3 point turf aerator

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$3,431,360	$3,524,209	$3,665,960	$3,929,980	$264,020	7.20%
Part-time Employees	159,440	167,336	199,000	180,000	(19,000)	(9.55%)
Contract Help						
Overtime	109,509	165,756	150,850	173,500	22,650	15.01%
Health, Dental, Life Insurance	674,373	674,695	763,355	806,846	43,491	5.70%
Retirement Contributions	607,635	627,922	709,295	751,843	42,548	6.00%
Other Pay	104,427	75,005	60,544	71,664	11,120	18.37%
Total Personal Services	**$5,086,744**	**$5,234,923**	**$5,549,004**			
Supplies & Services						
Operating & Maintenance	$1,345,553	$1,271,529	$1,870,955	$1,821,750	($49,205)	(2.63%)
Staff Development	48,294	47,445	116,800	71,250	(45,550)	(39.00%)
Utilities	93,894	106,081	134,365	135,390	1,025	0.76%
Contractual Obligations	444,827	671,008	852,170	854,010	1,840	0.22%
Total Supplies & Services	**$1,932,568**	**$2,098,063**	**$2,974,290**	**$2,882,400**	**($91,890)**	**(3.09%)**
Capital Outlay						
Replacement Charges	$691,614	$768,164	$972,225	$986,970	$14,745	1.52%
Computer Hardware & Software	3,142		1,560	3,800	2,240	143.59%
Vehicles			24,000		(24,000)	(100.00%)
Miscellaneous Equipment	7,339	224,096	472,040	627,500	155,460	32.93%
Total Capital Outlay	**$702,095**	**$992,260**	**$1,469,825**	**$1,618,270**	**$148,445**	**10.10%**
Lease/Purchase Payments						
Total Expenditures	**$7,721,407**	**$8,325,246**	**$9,993,119**	**$10,414,503**	**$421,384**	**4.22%**

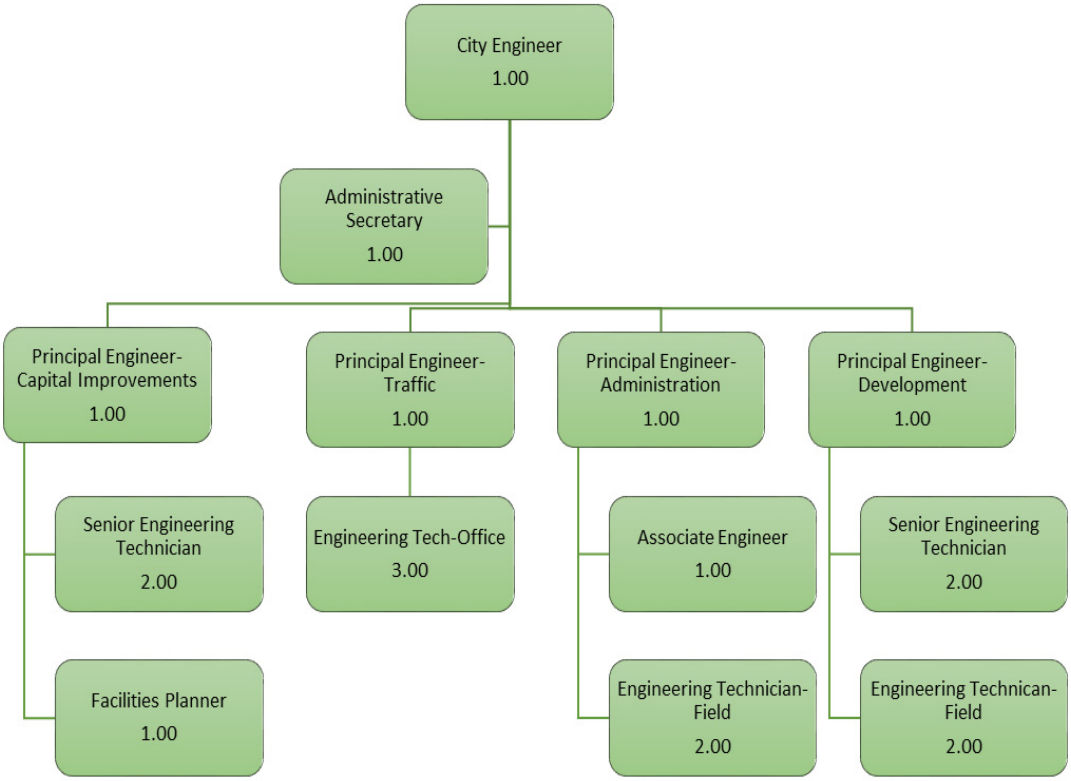
Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
Administration					
Public Services Director	1.00	1.00	1.00	1.00	0.00
Deputy Public Services Director	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Secretary	3.00	2.00	2.00	2.00	0.00
Buildings & Facilities					
Buildings & Facilities Manager	1.00	1.00	1.00	1.00	0.00
Building Maintenance Specialist	2.00	2.00	2.00	2.00	0.00
Building Maintenance Worker	2.00	0.00	0.00	0.00	0.00
HVAC Specialist	1.00	1.00	1.00	1.00	0.00
Grounds Maintenance Specialist	1.00	1.00	1.00	1.00	0.00
Community Compliance					
Community Compliance Specialists	2.00	2.00	2.00	2.00	0.00
Fleet					
Fleet Manager	1.00	1.00	1.00	1.00	0.00
Mechanic	3.00	3.00	4.00	4.00	0.00
Operations					
Public Services Superintendent*	1.00	1.00	1.00	1.00	0.00
Operations Supervisor*	2.00	2.00	2.00	2.00	0.00
Parks Maintenance Supervisor	1.00	1.00	1.00	1.00	0.00
Urban Forestry Supervisor	1.00	1.00	1.00	1.00	0.00
Operations Specialist*	26.00	28.00	28.00	28.00	0.00
Grounds Maintenance Specialist	6.00	6.00	6.00	6.00	0.00
Horticulturist	1.00	1.00	1.00	1.00	0.00
Public Services Operator	0.00	0.00	2.00	4.00	2.00
Traffic					
Principal Engineer	1.00	1.00	1.00	1.00	0.00
Operations Specialist	2.00	2.00	2.00	2.00	0.00
Traffic Safety Supervisor	1.00	1.00	1.00	1.00	0.00
Traffic Safety Technician	4.00	4.00	4.00	4.00	0.00
Total Full-time Employees	**65.00**	**64.00**	**67.00**	**69.00**	**2.00**
Total Authorized Personnel	**65.00**	**64.00**	**67.00**	**69.00**	**2.00**

* A portion of cost related to this position are paid out Sanitary Sewer Funds or Stormwater Funds.

Engineering Services

The **Engineering Services** department is responsible for providing professional engineering and architectural services to the City Council, municipal boards and commissions, and other City Departments. These services generally include review of development applications for consistency with design standards, specifications, and City Code and the administration of public improvements associated with the Capital Improvement Program and private development.



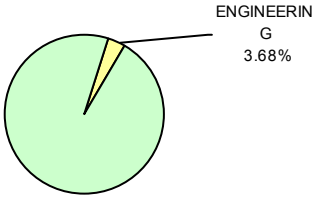
Under the direction of the City Engineer, the Engineering Services Department consists of four divisions: Capital Improvements, Engineering Administration, Traffic, and Development.

The **Capital Improvements Division** provides and/or administers planning, design, acquisition, and construction quality assurance services for City projects involving wastewater, transportation, and stormwater systems. The Division also provides systematic construction, reconstruction, and repair programs for City facilities. The division administers the City's energy savings program and oversees all capital improvements for all publicly-owned buildings.

The **Engineering Administration Division** provides systematic construction, reconstruction, and repair programs for sanitary and storm sewer infrastructure as well as process and records management of those infrastructure systems.

BUDGET INFORMATION	
FY 2019-20 Budget	$2,521,255
FY 2018-19 Budget	$2,527,800
Percentage Change	(0.26%)
FY 2019-20 FTE	19.00
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



The **Traffic Division** provides long range transportation planning to support capital improvement planning and design. The division completes traffic studies and analysis for public and private improvements and provides day-to-day support for operation of the City's transportation system. The Division also maintains GIS layers related to the public infrastructure and provides City agencies with maps, plans, charts, overlays, displays, and exhibits.

The **Development Division** works with the City's Development Services Department to review private development plans and associated public infrastructure plans for conformance with design standards and specifications. The division provides construction field services such as inspection, testing, and quality assurance for public and subdivision projects.

Mission Statement

"The mission of the Engineering Services Department is to provide high levels of customer service in design and construction of public improvements."

Goals and Objectives

The Engineering Services Department goal is to provide high levels of customer service in design and construction of public improvements. All goals revolve around the demand for timely response to internal and external customer requests and ensuring the interests of the City and its citizens are adequately protected. Specific goals include:

- Work together with the Development Services Department to update the Comprehensive Plan
- Review every project as it relates to the City's adopted Complete Streets Policy
- Work with the area's transit authority to help find ways to enhance ridership
- Work with private entities to solve infrastructure issues
- Identify ways West Des Moines can be a leader in sustainable stormwater solutions
- Identify areas of the City and planning areas that may be environmentally sensitive and work to determine a mechanism to enhance or maintain those areas without stymieing development

Accomplishments

- Oversaw construction of 18 additional lane miles, 8 miles of new storm sewer and 4 miles of new sanitary sewer
- Administered 46 Capital Improvement Program projects totaling nearly $66 million in construction costs
- Conducted 42 traffic studies for private development
- Awarded Federal Grade Crossing Safety Improvements Funds grant to cover 90% of the estimated $325,000 cost of warning gates/flashing lights at the South 88th Street railroad crossing north of Raccoon River Drive.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$1,452,954	$1,439,424	$1,515,910	$1,602,175	$86,265	5.69%
Part-time Employees	15,705	26,110	42,000	42,00		
Contract Help	16,248					
Overtime	48,867	51,204	55,000	55,000		
Health, Dental, Life Insurance	257,069	233,337	285,595	282,745	(2,850)	(1.00%)
Retirement Contributions	256,824	250,095	289,780	304,680	14,900	5.14%
Other Pay	16,525	23,902	17,090	16,975	(115)	(0.67%)
Total Personal Services	**$2,064,192**	**$2,024,072**	**$2,205,375**	**$2,303,575**	**$98,200**	**4.45%**
Supplies & Services						
Operating & Maintenance	$29,857	$26,801	$60,185	$54,545	($5,640)	(9.37%)
Staff Development	21,694	13,949	34,295	32,320	(1,975)	(5.76%)
Utilities	433	471	800	600	(200)	(25.00%)
Contractual Obligations	81,995	20,443	121,380	103,812	(17,568)	(14.47%)
Total Supplies & Services	**$133,979**	**$61,664**	**$216,660**	**$191,277**	**($25,383)**	**(11.72%)**
Capital Outlay						
Replacement Charges	$30,877	$28,562	$17,265	$15,903	($1,362)	(7.89%)
Computer Hardware & Software		17,949	65,000		(65,000)	(100.00%)
Vehicles	29,385					
Miscellaneous Equipment	17,862	8,109	23,500	10,500	(13,000)	(55.32%)
Total Capital Outlay	**$78,124**	**$54,620**	**$105,765**	**$26,403**	**($79,362)**	**(75.04%)**
Lease/Purchase Payments						
Total Expenditures	**$2,276,295**	**$2,140,356**	**$2,527,800**	**$2,521,255**	**($6,545)**	**(0.26%)**

Personnel Summary

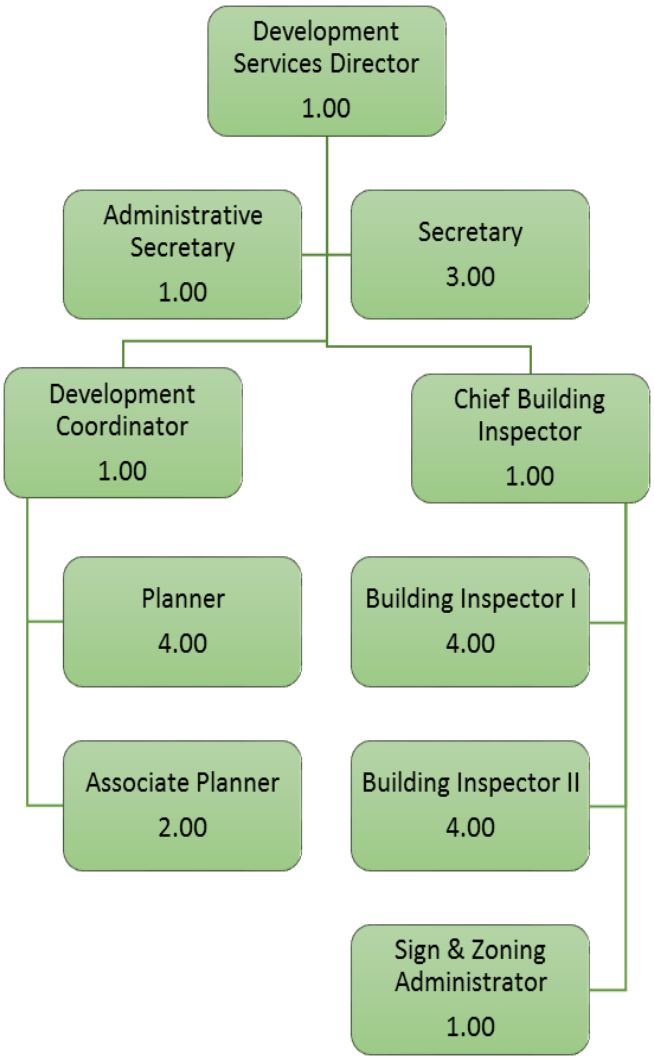
	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
Administrative					
City Engineer	1.00	1.00	1.00	1.00	0.00
Principal Engineer*	4.00	4.00	4.00	4.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Secretary	1.00	0.00	0.00	0.00	0.00
Capital Improvements					
Senior Engineering Technician	1.00	1.00	2.00	2.00	0.00
Senior Engineering Technician-Facilities	0.00	1.00	1.00	1.00	0.00
Development					
Senior Engineering Technician	2.00	2.00	2.00	2.00	0.00
Support Services					
Principal Engineer	1.00	1.00	0.00	0.00	0.00
Associate Engineer- MS4 **	1.00	1.00	1.00	1.00	0.00
Field Technician - Development	2.00	2.00	2.00	2.00	0.00
Field Technician - MS4 **	1.00	1.00	1.00	1.00	0.00
Field Technician - ROW/Utilities	1.00	1.00	1.00	1.00	0.00
Traffic					
Office Technician	3.00	3.00	3.00	3.00	0.00
Total Full-time Employees	**19.00**	**19.00**	**19.00**	**19.00**	**0.00**
Total Authorized Personnel	**19.00**	**19.00**	**19.00**	**19.00**	**0.00**

* 50% of wages and benefits for one Principal Engineer are funded by the Stormwater Enterprise Fund.

** 100% of wages and benefits are funded by the Stormwater Enterprise Fund.

Development Services

The Development Services department works closely with developers, consultants, residents, and builders to address development and construction needs within the community. Staff manages projects from inception at the pre-application stage, through project submittal, presentation to the approval bodies, construction, inspection, and completion with the issuance of the final occupancy permit.

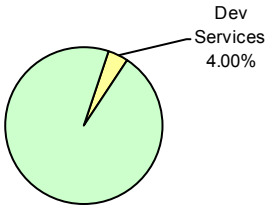


The department is comprised of the following divisions:

The **Building Division's** primary role is to enforce the City's adopted building construction codes, including rental housing provisions and signage. These requirements provide minimum standards to safeguard life, health, property, and public welfare by regulating the design, construction, quality of materials, use and occupancy, location, and maintenance of all buildings and structures within the City. The Building Division staff currently performs and processes approximately 17,500 new construction inspections and 6,450 rental housing inspections annually. These inspections include life/safety provisions, footing and foundation, site plan, structural framing, electrical, plumbing, mechanical, rehabilitation, floodplain, accessibility, energy conservation, and construction site erosion. The City's requirements are based on the adoption of the International Building Codes. The Building Division issues all building mechanical, plumbing, electrical, and sign permits.

BUDGET INFORMATION	
FY 2019-20 Budget	$2,742,179
FY 2018-19 Budget	$2,727,748
Percentage Change	0.53%
FY 2019-20 FTE	22.00
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



Before new building permits are issued, the Division also confirms that approval of the National Pollutant Discharge Elimination System (NPDES) has been granted by the Iowa Department of Natural Resources.

The **Planning Division** is involved in a variety of activities associated with land development in the City of West Des moines. One fo the primary functions is to oversee the development review process. This process involves meeting with developers, realtors, consultants, and citizens interested in development around the City and guiding them through the preparation and processing of applications for comprehensive plan amendments, re-zoning, platting or subdivision of property, site plans, and permitted conditional use permits. The Planning division staff serves as the hub for the processing of development applications, coordination of the review by the various City departments and outside agencies, conveying review comments and concern to the applicants, resolution of issues raised with development proposals, and the preparation of staff reports and presentation to the Plan and Zoning Commission, the Board of Adjustment, and the City Council. Another key role of the Planning Division plays is the maintenance and update of the Comprehensive Plan and the Zoning Code, which provide the long-range plan for the development of the city and the details for the physical development of the City, respectively. An update process for the Comprehensive Plan is currently underway, including a robust outreach effort initiated in the fall of 2018

Goals and Objectives

The Development Services Department has goals of high customer service in reviewing and processing development, building permit, and inspection requests. All goals revolve around the demand for timely review of customer request and ensuring the interests of the City and it's citizens are adequately protected.

The Building Division has a goal of reviewing permit applications for single family residential within three days, commercial and large multi-family within three weeks. Commercial tenant improvements (remodels) are reviewed and issued within one to two weeks or receiving the application depending on the extent of the remodel. The Building Division also has the goal of performing inspections within 24 hours of receiving a request for an inspection, regardless of whether residential or commercial.

The Planning Division coordinates weekly pre-application meetings to provide direction to applicants to help make the development process as smooth as possible. Once a formal development application is submitted for processing, the Planning Division strives to provide reviews and comments to applicants within 7 calendar days or receipt of the application. Once all review comment are appropriately addressed, the project is presented to the Plan and Zoning Commission on a Monday and to the City Council on the following Monday allowing applicants to have all the necessary approvals within a 7 day period.

Performance Measures

Residential Construction Permits Issued	Calendar Year 2015	Calendar Year 2016	Calendar Year 2017	Calendar Year 2018	Change from 2017 to 2018
Single Family	153	182	195	240	+45
Town House	69 206 units	43 84 units	71 132 units	53 53 units	(18) (79 units)
Apartments	6 212 units	6 296 units	5 180 units	5 350 units	- +170 units
Additions, Remodels, etc.	163	177	188	158	(30)

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$1,393,667	$1,454,905	$1,682,500	$1,784,000	$101,500	6.03%
Part-time Employees	2,241	18,549	43,000	15,000	(28,000)	(65.12%)
Contract Help						
Overtime	3,599	8,545	32,750	16,000	(16,750)	(51.15%)
Health, Dental, Life Insurance	250,097	272,315	342,739	357,995	15,256	4.45%
Retirement Contributions	235,591	251,900	314,452	324,765	10,313	3.28%
Other Pay	13,879	14,266	14,320	14,830	510	3.56%
Total Personal Services	**$1,899,074**	**$2,020,480**	**$2,429,761**	**$2,512,590**	**$82,829**	**3.41%**
Supplies & Services						
Operating & Maintenance	$37,478	$31,626	$51,802	$53,302	$1,500	2.90%
Staff Development	19,032	24,023	36,655	47,125	10,470	28.56%
Utilities	217	283	300	300		
Contractual Obligations	25,881	51,472	155,350	31,162	(124,188)	(79.94%)
Total Supplies & Services	**$82,608**	**$107,404**	**$244,107**	**$131,889**	**($112,218)**	**(45.97%)**
Capital Outlay						
Replacement Charges	$10,241	$16,064	$19,785	$23,605	$3,820	19.31%
Computer Hardware & Software	14,021	2,277	4,095	4,095		
Vehicles			29,000		(29,000)	(100.00%)
Miscellaneous Equipment	225	121	1,000	70,000	69,000	6,900.00%
Total Capital Outlay	**$24,487**	**$18,462**	**$53,880**	**$97,700**	**$43,820**	**81.33%**
Lease/Purchase Payments						
Total Expenditures	**$2,006,169**	**$2,146,346**	**$2,727,748**	**$2,742,179**	**$14,431**	**0.53%**

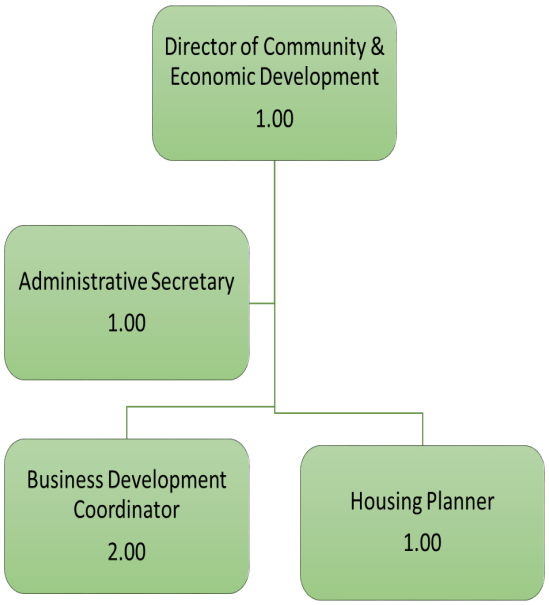
Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
Development Services Director	1.00	1.00	1.00	1.00	0.00
Building Inspection					
Chief Building Official	1.00	1.00	1.00	1.00	0.00
Building Inspector II	4.00	4.00	4.00	4.00	0.00
Building Inspector	3.00	3.00	4.00	4.00	0.00
Secretary	2.00	2.00	2.00	2.00	0.00
Sign and Zoning Administrator	1.00	1.00	1.00	1.00	0.00
Planning					
Development Coordinator	1.00	1.00	1.00	1.00	0.00
Planner	4.00	4.00	4.00	4.00	0.00
Associate Planner	1.00	1.00	2.00	2.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Secretary	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	**20.00**	**20.00**	**22.00**	**22.00**	**0.00**
Part-time Employees					
Associate Planner	0.50	0.50	0.00	0.00	0.00
Total Part-time Employees	**0.50**	**0.50**	**0.00**	**0.00**	**0.00**
Total Authorized Personnel	**20.50**	**20.50**	**22.00**	**22.00**	**0.00**

Community & Economic Development

The Community & Economic Development department plans and promotes an economically strong and vibrant community through business retention and development, housing initiatives, neighborhood redevelopment, and community promotion.

A summary of the functions of the department are as follows:



Housing: The City works with two housing programs in an administrative capacity: the Dallas County Local Housing Trust Fund and the Metro Home Improvement Program. The department works with the boards of directors or management committees for these programs to set policy and oversee their operations. The department also serves as the administrator of the Community Development Program Block Grant (CDBG) program funds the City receives through the United States Department of Housing and Urban Development. Several programs are funded with CDGB funds, including Transit Pass and Homeless Prevention.

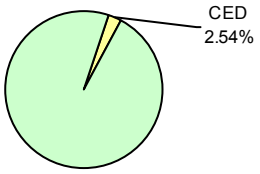
The housing programs assist low-income homeowners whose primary residence is in need of repair or required code violation corrections. Funding to eligible homeowners is made in the form of a five-year forgivable loan.

Economic Development: The department has the leading responsibility for economic development in the City. Major directives for the department include activities which encourage and assist small through large business expansion and growth, enabling the creation of a diverse economy and employment base for the City, encouraging and promoting skill development with the workforce, as well as enabling the expansion and diversification of the City's tax base.

Activities which the City has previously participated in, or currently participating in, are the continued focus of the department's economic development role. These activities may include exhibiting at trade shows, preparing targeted economic development promotional materials, remaining proactive in business recruitment and retention, and workforce recruitment and development.

BUDGET INFORMATION	
FY 2019-20 Budget	$1,740,068
FY 2018-19 Budget	$1,855,151
Percentage Change	(6.20%)
FY 2019-20 FTE	5.00
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



Mission Statement

"The mission of the Community & Economic Development Department is to plan and promote an economically strong and vibrant community through business retention and development, housing initiatives, neighborhood redevelopment, and community promotion."

Goals and Objectives

The Community & Economic Development department has many goals related to growing and retaining business in the City of West Des Moines, some of those goals are:

- Implement a new marketing program, that includes developing an online presence aimed at site selectors and marking successes of the City
- Increase business retention and expansion efforts
- Work with the private sector and educational institutions, to encourage skill development and address skills gaps in tech-related sectors
- Provide support for the Historic West Des Moines Plan implementation
- Ensure the availability of affordable housing

Performance Measures

A balance of social, economic and environmental health.					
	2015	2016	2017	2018	Change
Transit Passes	269	290	300	300	-
Executive Call Program	58	65	71	70	-1

Accomplishments

- Completed three rounds of funding for the Regulatory Compliance Fund
- Implemented Phase I of the City/Microsoft joint venture to expand broadband options for businesses and residents within the Valley Junction neighborhood
- Received "Telly" award for the City's Solheim Cup commercial
- Created the new "Go West" marketing campaign and marketing program
- Launched a new economic development website geared toward site selectors and potential residents
- Developed implementation guidelines for the Valley Junction Upper Story Housing Program
- Worked with the West Des Moines Chamber of Commerce in establishing programming for college interns

Significant Information

- $200,000 has been added to the budget again in FY 2019-20 for a contribution to the Neighborhood Finance Corporation for to fund a lending program in West Des Moines.
- $200,000 has been added to the FY 2019-20 budget to fund the hiring of an outside consultant(s) to create a redevelopment for the University Avenue Corridor (University Avenue to I-235 and 22nd Street to I-35/80). This request for funding was also included in Development Services FY 2019-20 supplemental requests.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$277,374	$315,122	$378,800	$390,200	$11,400	3.01%
Part-time Employees	30,544	11,953	9,000	12,000	3,000	33.33%
Contract Help			5,000		(5,000)	(100.00%)
Overtime	4,127		5,000	4,000	(1,000)	(20.00%)
Health, Dental, Life Insurance	36,505	43,905	72,535	77,785	5,250	7.24%
Retirement Contributions	56,365	54,509	73,800	72,905	(895)	(1.21%)
Other Pay	38,335	2,511	1,932	1,946	14	0.72%)
Total Personal Services	**$443,250**	**$428,000**	**$546,067**	**$558,836**	**$12,769**	**2.34%**
Supplies & Services						
Operating & Maintenance	$840,995	$171,357	$412,927	$330,650	($82,277)	(19.93%)
Staff Development	6,034	10,386	19,140	12,470	(6,670)	(34.85%)
Utilities	290	53	300	250	(50)	(16.67%)
Contractual Obligations	332,223	425,567	872,717	833,956	(38,761)	(4.44%)
Total Supplies & Services	**$1,179,542**	**$607,363**	**$1,305,084**	**$1,177,326**	**($127,758)**	**(9.79%)**
Capital Outlay						
Replacement Charges	$214		$4,000	$3,906	($94)	(2.35%)
Computer Hardware & Software						
Vehicles						
Miscellaneous Capital						
Total Capital Outlay	**$214**		**$4,000**	**$3,909**	**($94)**	**(2.35%)**
Lease/Purchase Payments						
Total Expenditures	**$1,623,006**	**$1,035,363**	**$1,855,151**	**$1,740,068**	**($115,083)**	**(6.20%)**

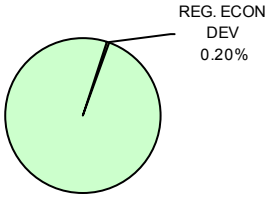
Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
Comm & Economic Dev Director	1.00	1.00	1.00	1.00	0.00
Business Development Coordinator	1.00	2.00	2.00	2.00	0.00
Housing Planner *	1.00	1.00	1.00	1.00	0.00
Administrative Secretary *	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	**4.00**	**5.00**	**5.00**	**5.00**	**0.00**
Part-Time Employees					
Secretary *	0.50	0.00	0.00	0.00	0.00
Total Part-Time Employees	**0.50**	**0.00**	**0.00**	**0.00**	**0.00**
Total Authorized Personnel	**4.50**	**5.00**	**5.00**	**5.00**	**0.00**

*Approximately 80% of wages and benefits are funded by HUD Grant and contributions from other municipalities for housing program services provided to those communities.

BUDGET INFORMATION	
FY 2019-20 Budget	$135,150
FY 2018-19 Budget	$135,150
Percentage Change	0.00%
FY 2019-20 FTE	0.00
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



Activity Description

The goal of this activity is to promote economic development for the City by establishing partnerships with regional economic development groups such as the Des Moines Area Metropolitan Planning Organization, Greater Des Moines Partnership, Greater Dallas County Development Alliance, Warren County Economic Development Corporation, and the Madison County Development Group.

Significant Information

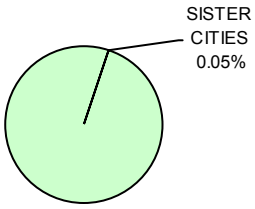
The FY 2019-20 budget includes an annual pledge to the Greater Des Moines Partnership for $30,000, this is the second year of a five year pledge that began in FY 2018-19. $67,000 is also budgeted for the Des Moines Area Metropolitan Planning Organization's annual assessment. The Des Moines Area MPO applies an assessment of $1.00 per capita to the member cities based on the most recent population assessment from the United States Census Bureau.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services						
Supplies & Services						
Operating & Maintenance						
Staff Development						
Utilities						
Contractual Obligations	124,191	127,263	135,150	135,150		
Total Supplies & Services	**$124,191**	**$127,263**	**$135,150**	**$135,150**		
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	**$124,191**	**$127,263**	**$135,150**	**$135,150**		

BUDGET INFORMATION	
FY 2019-20 Budget	$32,000
FY 2018-19 Budget	$32,000
Percentage Change	0.00%
FY 2019-20 FTE	0.00
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



Activity Description

A Sister Cities Commission was established in March of 2013 for the purpose of establishing sister city partnerships between West Des Moines and similar municipalities around the world, intended to further economic cooperation and cultural and educational exchanges. In 2014 Mateh Asher, Israel, a region along the Mediterranean Sea in western Galilee became West Des Moines' first sister city. Hotel/Motel tax dollars will be used to fund the Sister Cities Commission activities.

Significant Information

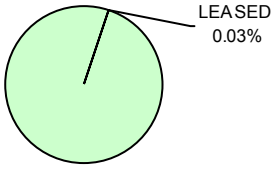
Staff Development costs include funding for a potential trip to establish additional Sister Cities relationships.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-18	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services						
Supplies & Services						
Operating & Maintenance	$14,931	$11,813	$7,000	$7,000		
Staff Development	10,722	500	25,000	25,000		
Utilities						
Contractual Obligations		15,080				
Total Supplies & Services	**$25,653**	**$27,393**	**$32,000**	**$32,000**		
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	**$25,653**	**$27,393**	**$32,000**	**$32,000**		

BUDGET INFORMATION	
FY 2019-20 Budget	$18,720
FY 2018-19 Budget	$26,855
Percentage Change	(30.29%)
FY 2019-20 FTE	0.00
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



Activity Description

Historic City Hall, located at 137 5th Street, was a demonstration project incorporating several sustainable building techniques. The building which was originally built in 1905 was restored with both historic and green elements and will serve to demonstrate how sustainable improvements can be made in a historic facility. The building received geothermal wells, photovoltaic panels, added insulation, new doors and windows, new mechanical and electrical systems, LED lamps, a green roof, and water efficient plumbing fixtures. The project was submitted for Leadership in Energy and Environmental Design (LEED) certification and received the LEED Platinum rating, the highest LEED rating. On a daily basis a portion of the building is leased to the Historic Valley Junction Foundation for their office and as a Welcome Center for Valley Junction, while the rest of the building is used for meeting room space and a training center.

318 5th Street, opened in 1954 as the new West Des Moines City Hall and served as City Hall for almost 40 years until the floods of 1993 caused the City to relocate its offices. The site then became the home of the West Des Moines Human Services Department until the department outgrew the building and moved to a larger facility. The building has recently been renovated and leased to the West Des Moines Business Incubator, a non-profit organization where start-up and small businesses can grow and prosper. Per the lease agreement the City of West Des Moines is responsible for snow removal, lawn care, and general exterior maintenance.

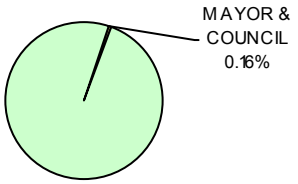
Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services						
Supplies & Services						
Operating & Maintenance	$10,220	$8,746	$13,700	$10,500	($3,200)	(23.36%)
Staff Development						
Utilities	2,127	2,200	3,155	2,720	(435)	(13.79%)
Contractual Obligations	6,990	682	10,000	5,500	(4,500)	(45.00%)
Total Supplies & Services	**$19,337**	**$11,628**	**$26,855**	**$18,720**	**($8,135)**	**(30.29%)**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	**$19,337**	**$11,628**	**$26,855**	**$18,720**	**($8,135)**	**(30.29%)**

Support Services

BUDGET INFORMATION	
FY 2019-20 Budget	$110,030
FY 2018-19 Budget	$110,625
Percentage Change	(0.54%)
FY 2019-20 FTE	0.00
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



Mayor & Council

The City Council is the legislative and policy-making body for the City of West Des Moines. As elected representatives of the citizens, the City Council provides the policy direction and program guidance necessary to direct the community's economic, social, and physical development. The Mayor and two council members are elected at large, while the other three are elected by ward. The Mayor, with approval of the Council, appoints members of policy-making boards and commissions of the City. The major responsibilities of the City Council include enacting ordinances, setting property tax rates, approving City service levels, authorizing the budget, and participating in community economic development efforts.

City Official	Name	Term Expires
Mayor	Steven K. Gaer	December 31, 2021
Council Member First Ward	Kevin L. Trevillyan	December 31 ,2021
Council Member Second Ward	John Mickelson	December 31, 2019
Council Member Third Ward	Russ Trimble	December 31, 2021
Council Member At Large	Renee Hardman	December 31, 2021
Council Member At Large	Jim Sandager	December 31, 2019

Significant Information

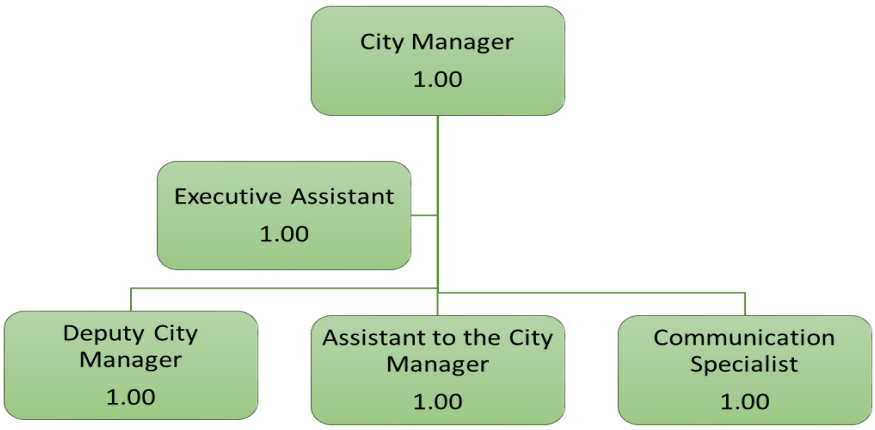
The FY 2019-2020 proposed budget for the council directive line item is $25,000. Per City Code the Mayor's annual compensation is $14,000, and members of the City Council annual compensation is $9,000.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Elected Officials	59,340	58,653	59,350	59,455	105	0.18%
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions	5,775	5,994	6,025	6,075	50	0.83%
Other Pay						
Total Personal Services	**$65,115**	**$64,647**	**$65,375**	**$65,530**	**$155**	**0.245**
Supplies & Services						
Operating & Maintenance	$22,889	$8,080	$31,000	$31,000		
Staff Development	7,600	7,813	14,250	13,500	(750)	(5.26%)
Utilities						
Contractual Obligations						
Total Supplies & Services	**$30,489**	**$15,893**	**$45,250**	**$44,500**	**($750)**	**(5.26%)**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	**$95,604**	**$80,540**	**$110,625**	**$110,030**	**($595)**	**(0.54%)**

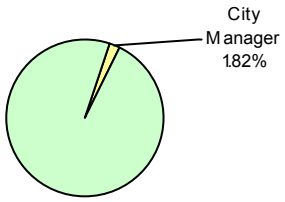
City Manager

It is the responsibility of the **City Manager's Office** to provide the overall direction for the City organization in accordance with policies established by the City Council. Other responsibilities are to assure that the City operations are conducted economically, efficiently, and effectively and that the Council and citizens' concerns are addressed. This office also develops recommendations to the City Council for changes in programs, operations, and policies. In addition, the City Manager's office presents, reviews, and monitors the annual operating budget for the City. Personnel also staff a number of City boards and commissions ranging from external public advisory bodies to internal employee committees and represent the City as a member of the union contract negotiating team. The personnel also work with the City Council on community development issues and with metro area entities and agencies on joint concerns.



BUDGET INFORMATION	
FY 2019-20 Budget	$1,247,945
FY 2018-19 Budget	$1,186,130
Percentage Change	5.21%
FY 2019-20 FTE	5.00
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



Goals and Objectives

- Implement ongoing methods for public outreach/engagement/communications, including a welcoming, livable environment for all persons, incorporating technology access and address cultural/language barriers within this plan
- Improved council and staff communications, including an understanding of human/technical/ financial resource needs to deliver effective services as the City continues to grow and expand

Accomplishments

- Completed many items on the 2036 Action Plan and then updated the Action plan to reflect new goals with approval from Council
- Implemented Valley Junction and West Des Moines Community Schools LMI broadband project
- Significant movement on citywide fiber conduit project
- Secured public/private partnership for metro wide sports facility
- Completed recruitment of senior staff positions

Significant Information

The City Manager Fiscal Year 2019-20 budget includes $35,000 for the redesign of the City's web site and $18,000 for a demographic study.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$473,871	$521,323	$588,000	$604,120	$16,120	2.74%
Part-time Employees	7,325	13,130	15,000		(15,000)	(100.00%)
Contract Help						
Overtime	675	297	1,000	1,000		
Health, Dental, Life Insurance	44,817	50,583	62,515	68,510	5,995	9.59%
Retirement Contributions	92,854	105,325	129,630	131,345	1,715	1.32%
Other Pay	7,084	8,010	8,430	813,610	205	2.43%
Total Personal Services	**$626,626**	**$698,668**	**$804,575**	**$813,610**	**$9,035**	**1.12%**
Supplies & Services						
Operating & Maintenance	$14,476	$30,038	$18,750	$17,550	($1,200)	(6.40%)
Staff Development	88,098	75,740	82,475	84,475	2,000	2.42%
Utilities	13	18	50	50		
Contractual Obligations	220,971	286,606	274,280	332,260	57,980	21.14%
Total Supplies & Services	**$323,558**	**$392,402**	**$375,555**	**$434,335**	**$58,780**	**15.65%**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software			6,000		(6,000)	(100.00%)
Vehicles						
Miscellaneous Equipment	31,100	9,333				
Total Capital Outlay	**$31,100**	**$9,333**	**$6,000**		**($6,000)**	**(100.00%)**
Lease/Purchase Payments						
Total Expenditures	**$981,284**	**$1,100,403**	**$1,186,130**	**$1,247,945**	**$61,815**	**5.21%**

Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
City Manager	1.00	1.00	1.00	1.00	0.00
Deputy City Manager	1.00	1.00	1.00	1.00	0.00
Assistant to the City Manager	0.00	1.00	1.00	1.00	0.00
Communication Specialist	1.00	1.00	1.00	1.00	0.00
Executive Assistant	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	**4.00**	**5.00**	**5.00**	**5.00**	**0.00**
Total Authorized Personnel	**4.00**	**5.00**	**5.00**	**5.00**	**0.00**

City Clerk

The role of the **City Clerk's Office** is to provide the City Council with efficient and effective administrative assistance, coordinating the legislative process to allow the City Council to meet and support the needs of the citizens of West Des Moines. To that end, the Clerk's Office prepares meeting agendas, records minutes, publishes proceedings, prepares legal notices, has custody of bonds and contracts, and certifies special assessments. Staff also issues licenses and permits, serves as the liaison with the county commissioner during municipal elections, provides public information and notifications on a variety of topics.

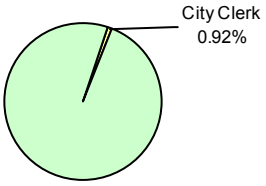
The City Clerk also oversees the budget and the operating expenses for City Hall and municipal elections.

Mission Statement

"The mission of the City Clerk's Office is to provide quality support and assistance to the Mayor and City Council, other city departments, and citizens of West Des Moines."

BUDGET INFORMATION	
FY 2019-20 Budget	$628,455
FY 2018-19 Budget	$1,804,325
Percentage Change	(65.17%)
FY 2019-20 FTE	2.00
Change From FY 2018-19	0.66

% OF GENERAL FUND BUDGET



Goals and Objectives

- Continue to provide valuable administrative support to all other City departments
- Fulfill all responsibilities in a timely fashion
- Ensure all legal requirements are met

Performance Measures

Permits Issued	2014-15	2015-16	2016-17	2017-18	Change
Alcohol permits	243	237	236	244	+8
Tobacco permits	52	56	51	51	-
Block Party permits	10	12	8	8	-
Sound permits	114	116	98	82	-16
Special Event permits	41	36	45	37	-8
Mobile Vendor permits	NA	NA	17	24	+7
Multi-Vendor permits	NA	NA	4	3	-1
Massage Therapy permits	NA	NA	NA	13	+13

Accomplishments

- Implemented and established process for new permits (sidewalk encroachment permits and massage therapy businesses)
- Continued to work with ITS on developing and implementing a records center for City Clerk records in SharePoint

Significant Information

There are Municipal elections scheduled for Fiscal Year 2019-20. The Secretary position that has be allocated to Finance (66%) and to the City Clerk (34%) will be allocated 100% to the City Clerk division in FY 2019-20.

Financial Summary

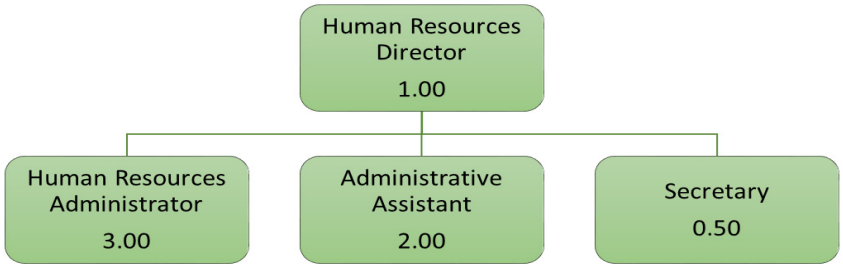
	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$76,256	$82,958	$86,225	$126,075	$39,850	46.22%
Part-time Employees						
Contract Help						
Overtime	4,838	4,114	5,700	6,000	300	5.26%
Health, Dental, Life Insurance	20,162	20,038	22,105	30,335	8,230	37.23%
Retirement Contributions	13,280	14,247	15,875	22,630	6,755	42.55%
Other Pay	117	350	350	350		
Total Personal Services	**$114,653**	**$121,707**	**$130,255**	**$185,390**	**$55,135**	**42.33%**
Supplies & Services						
Operating & Maintenance	$246,989	$250,440	$232,100	$264,700	$32,600	14.05%
Staff Development	697	699	2,050	2,000	(50)	(2.44%)
Utilities	53,600	60,182	59,020	67,170	8,150	13.81%
Contractual Obligations	(452)	145,702	150,400	100,000	(50,400)	(33.51%)
Total Supplies & Services	**$300,834**	**$457,023**	**$443,570**	**$433,870**	**($9,700)**	**(2.19%)**
Capital Outlay						
Replacement Charges				$9,195	$9,195	100.00%
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment	3,498	4,465	1,230,500		(1,230,500)	(100.00%)
Total Capital Outlay	**$3,498**	**$4,465**	**$1,230,500**	**$9,195**	**($1,221,305)**	**(99.25%)**
Lease/Purchase Payments						
Total Expenditures	**$418,985**	**$583,195**	**$1,804,325**	**$628,455**	**($1,175,870)**	**(65.17%)**

Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
City Clerk	1.00	1.00	1.00	1.00	0.00
Secretary	0.33	0.34	0.34	1.00	0.66
Total Full-time Employees	**1.33**	**1.34**	**1.34**	**2.00**	**0.66**
Total Authorized Personnel	**1.33**	**1.34**	**1.34**	**2.00**	**0.66**

Human Resources

Human Resources provides a wide range of services to promote the City departments' workforce and work environment. These services include: recruiting, selecting, testing and hiring the City's workforce; implementing the city's compensation and benefit systems (which includes position descriptions, job evaluation structure, performance management systems, salary/benefit surveys, benefit enrollment, award programs, etc.); implementing the City's Safety and Wellness Programs, including the management of workers' compensation; oversight of employee/labor relations (which includes support of equal opportunity initiatives, union negotiations, appeals process, development of Human Resources policies and procedures, etc.); and planning and directing City-wide training and development programs.

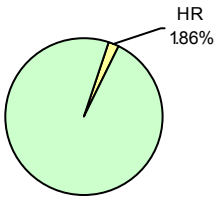


Mission Statement

"The Human Resources Team, with respect, concern and an advocate of fair and equitable treatment, is committed to providing the highest quality service to the applicants, employees and managers we serve, by developing and implementing policies, programs and services to attract, retain and motivate a high qualified, diverse and competent work force."

BUDGET INFORMATION	
FY 2019-20 Budget	$1,276,054
FY 2018-19 Budget	$1,821,713
Percentage Change	(29.95%)
FY 2019-20 FTE	6.50
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



Accomplishments

- Selection of an HRIS vendor, plan to implement in 2019
- Increase in Municipal Equality Index to 93 out of 100
- Negotiations of five union contracts, four contracts settled for 4 years, one settled for 3 years
- Completed training for employees and managers.

Significant Information

- $10,000 has been included in the Human Resources budget for an increase to the tuition reimbursement plan for employees
- $6,000 has also been allocated for a EMS employee survey, the survey was a recommendation from the McGrath study
- $7,000 for the development of a intranet site for employee communications, such as the employee handbook, union contracts, training manuals/videos, event calendar and recognition
- $16,000 for the contracting of an employee survey

Financial Summary

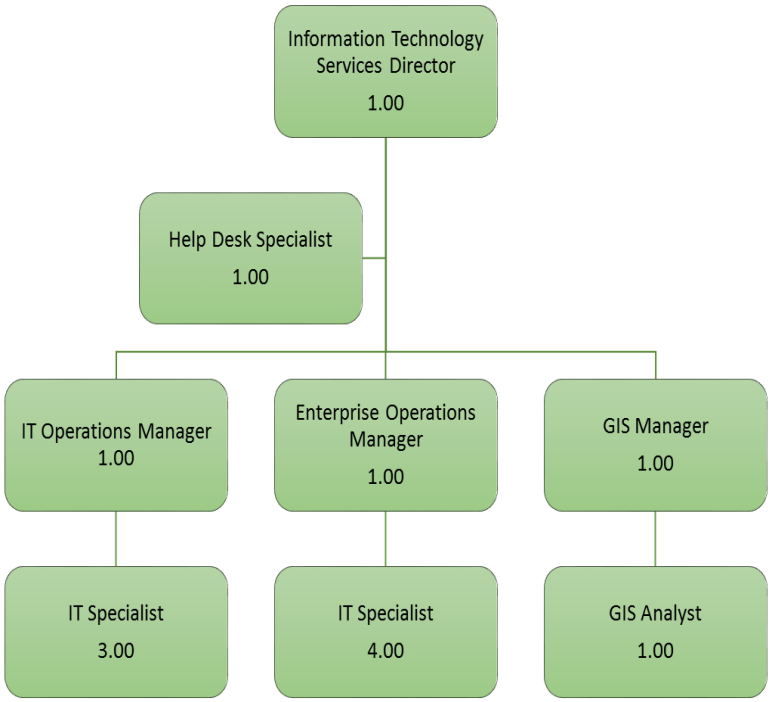
	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$381,181	$402,889	$513,000	$538,900	$25,900	5.05%
Part-time Employees	27,560	29,379	40,000	40,000		
Contract Help						
Overtime		9	1,500	5,000	3,500	233.33%
Health, Dental, Life Insurance	65,220	63,011	92,195	94,425	2,230	2.42%
Retirement Contributions	67,272	71,458	98,550	103,935	5,385	5.46%
Other Pay	2,119	2,270	2,587	2,770	183	7.07%
Total Personal Services	**$543,352**	**$569,016**	**$747,832**	**$785,030**	**$37,198**	**4.97%**
Supplies & Services						
Operating & Maintenance	$70,696	$130,225	$145,400	$151,700	$6,300	4.33%
Staff Development	89,042	108,221	159,800	159,800		
Utilities	232	303	500	400	(100)	(20.00%)
Contractual Obligations	154,264	170,872	262,681	179,124	(83,557)	(31.81%)
Total Supplies & Services	**$314,234**	**$409,621**	**$568,381**	**$491,024**	**($77,357)**	**(13.61%)**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software			501,000			
Vehicles						
Miscellaneous Equipment	8,112	6,131	4,500			
Total Capital Outlay	**$8,112**	**$6,131**	**$505,500**			
Lease/Purchase Payments						
Total Expenditures	**$865,698**	**$984,768**	**$1,821,713**	**$1,276,054**	**($545,659)**	**(29.95%)**

Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
Human Resources Director	1.00	1.00	1.00	1.00	0.00
Human Resources Administrator	2.00	3.00	3.00	3.00	0.00
Administrative Assistant	2.00	2.00	2.00	2.00	0.00
Total Full-time Employees	**5.00**	**6.00**	**6.00**	**6.00**	**0.00**
Part-time Employees					
Secretary	0.50	0.50	0.50	0.50	0.00
Total Part-time Employees	**0.50**	**0.50**	**0.50**	**0.50**	**0.00**
Total Authorized Personnel	**5.50**	**6.50**	**6.50**	**6.50**	**0.00**

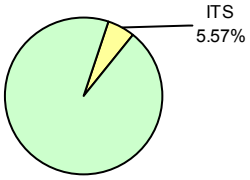
Information Technology Services

Information Technology Services department is responsible to research, implement, integrate, manage and maintain all information technology services for the City. This includes computer systems used by all City staff, infrastructure and application servers, storage devices, infrastructure servers, network systems, security systems, general communications systems, desktop telephones and enterprise applications such as Office 365, SharePoint, land management, HRIS, financial software, electronic document and records management as well as all GIS systems and related data.



BUDGET INFORMATION	
FY 2019-20 Budget	$3,814,555
FY 2018-19 Budget	$4,262,954
Percentage Change	(10.52%)
FY 2019-20 FTE	13.00
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



Mission Statement

"The mission of Information Technology Services is to provide best in class technology enablement and service both internally to the City and externally to the residents by differentiating ourselves as a public services technology leader in delivery, risk mitigation and aiding in the support of creative, cutting edge residential solutions."

Goals and Objectives

- Support key comprehensive plan initiatives such as fiber strategy planning, 5G, mobile solutions and smart city projects

Accomplishments

- SAN replacement project purchase and in-progress implementation
- HR/Payroll system project scope and kickoff
- Help desk upgrade and ongoing tickets reduced from 70-100 to 15-20
- Documentation of 150+ system accountabilities and corresponding IT support model
- Completion of technology security and risk assessment
- Completed wireless refresh at City Hall, Library, Valley Junction Activity Center, and other facilities

Significant Information

Supplemental Requests include $227,000 for computer equipment replacement throughout the City and $20,000 for the consolidation and upgrade of the security video camera system at various City buildings.

Financial Summary

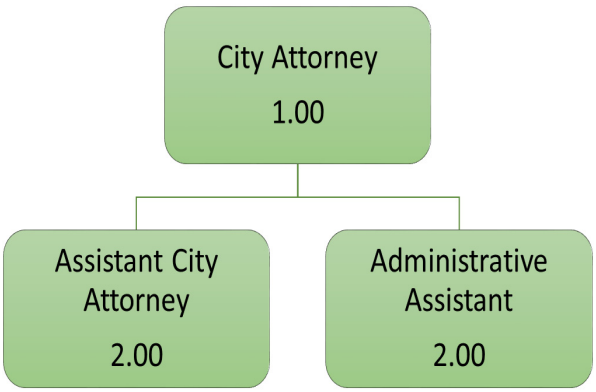
	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$942,690	$876,542	$1,242,427	$1,344,550	$102,123	8.22%
Part-time Employees						
Contract Help		116,462	29,838		(29,838)	(100.00%)
Overtime				6,500	6,500	100.00%
Health, Dental, Life Insurance	136,010	120,486	191,040	188,255	(2,785)	(1.46%)
Retirement Contributions	161,117	152,249	233,980	248,720	14,740	6.30%
Other Pay	11,895	9,700	12,160	12,870	710	5.84%
Total Personal Services	**$1,251,712**	**$1,275,439**	**$1,709,445**	**$1,800,895**	**$91,450**	**5.35%**
Supplies & Services						
Operating & Maintenance	$10,374	$19,521	$12,900	$11,850	($1,050)	(8.14%)
Staff Development	52,576	57,883	54,000	62,950	8,950	16.57%
Utilities	37,620	31,682	69,200	36,680	(32,520)	(46.99%)
Contractual Obligations	963,576	1,437,287	1,833,406	1,355,180	(478,229)	(26.08%)
Total Supplies & Services	**$1,064,146**	**$1,546,373**	**$1,969,509**	**$1,466,660**	**($502,849)**	**(25.53%)**
Capital Outlay						
Replacement Charges			$300,000	$300,000		
Computer Hardware & Software	444,855	578,453	284,000	227,000	(57,000)	(20.07%)
Vehicles						
Miscellaneous Equipment	147,339	1,492		20,000	20,000	100.00%
Total Capital Outlay	**$592,194**	**$579,945**	**$584,000**	**$547,000**	**($37,000)**	**(6.34%)**
Lease/Purchase Payments						
Total Expenditures	**$2,908,052**	**$3,401,757**	**$4,262,954**	**$3,814,555**	**($448,399)**	**(10.52%)**

Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
Information Technology Services Director/CIO	1.00	1.00	1.00	1.00	0.00
Help Desk Specialist	0.00	1.00	1.00	1.00	0.00
Enterprise Applications Manager	1.00	1.00	1.00	1.00	0.00
IT Specialist - Desktop Management	1.00	1.00	1.00	1.00	0.00
IT Specialist - Public Safety	2.00	2.00	2.00	2.00	0.00
IT Specialist - Public Safety Desktop & Mobile Devices	1.00	1.00	1.00	1.00	0.00
IT Specialist - Server Management	1.00	1.00	1.00	1.00	0.00
IT Specialist - Applications	1.00	1.00	1.00	1.00	0.00
Enterprise Applications Analyst	1.00	1.00	1.00	1.00	0.00
IT Operations Manager	1.00	1.00	1.00	1.00	0.00
GIS Coordinator	1.00	1.00	1.00	1.00	0.00
GIS Analyst	1.00	1.00	1.00	1.00	0.00
Total Full-time Employees	**12.00**	**13.00**	**13.00**	**13.00**	**0.00**
Total Authorized Personnel	**12.00**	**13.00**	**13.00**	**13.00**	**0.00**

Legal Department

The Legal Department attempts to provide quality legal services, recognizing the need for limited use of outside counsel for, among other things, bonding, collective bargaining negotiations and complex litigation. The City Attorney is responsible for all aspects of legal services to the Mayor, City Council, administrative staff, and appointed boards and commissions. This includes the drafting of opinion letters, contracts, and the review of ordinances, resolutions and agreements. The City Attorney represents the City in judicial and administrative proceedings and attends City Council and other meetings as necessary to address legal issues which arise.



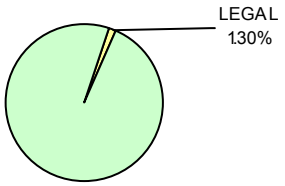
The Legal Department staff maintains an open-door policy to all our clients and customers and meets with them as necessary. Many of the Legal Departments assignments come with deadlines designated by other bodies, which help staff prioritize and meet goals. Additional many assignments are conducted in accordance with an existing policy or process established by the City Council, the courts, etc.

Mission Statement

"The mission of the Legal Department is to provide quality legal services to the City of West Des Moines."

BUDGET INFORMATION	
FY 2019-20 Budget	$887,746
FY 2018-19 Budget	$847,438
Percentage Change	4.76%
FY 2019-20 FTE	5.00
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



Goals and Objectives

The primary budget objective of the Legal Department for the FY 2019-20 fiscal year continues to be the provision of legal services to the City without substantially increasing expenditures from outside counsel. Although the expenditure for outside legal services in the Performance Measures below has show a downward trend over the last several years an increase in development activity related to City initiated incentive programs, Microsoft Project Osmium and the related 28E agreements, and the use of outside counsel in order to avoid actual or perceived conflicts resulted in and increase in expenditures for outside legal services in some categories.

Performance Measures

Outside Legal Fees	2013-14	2014-15	2015-16	2016-17	2017-18
City General	$48,192	$17,547	$11,965	$156,380	$4,918
Litigation	540	23,848	102,563	21,043	91
Negotiation	35,846	30,416	13,721	22,257	22,412
Prosecution	0	0	0	0	0
Employment Matters	0	0	0	0	78,956

Accomplishments

- Assisted the Police Department with the development of Youth Justice Initiative 28E agreement
- Assisted Community Compliance in the development of policy guidelines and new citation forms
- Assisted the City Clerk in the development of an application for the drafted ordinance and massage therapy license
- Established a policy and developed documentation for the sale of City acquired houses/structures
- Developed Legal Department record center to implement City's paperless initiative

Significant Information

The Legal Department FY 2019-20 budget include $75,000 for contracted legal services related to employment matters.

Financial Summary

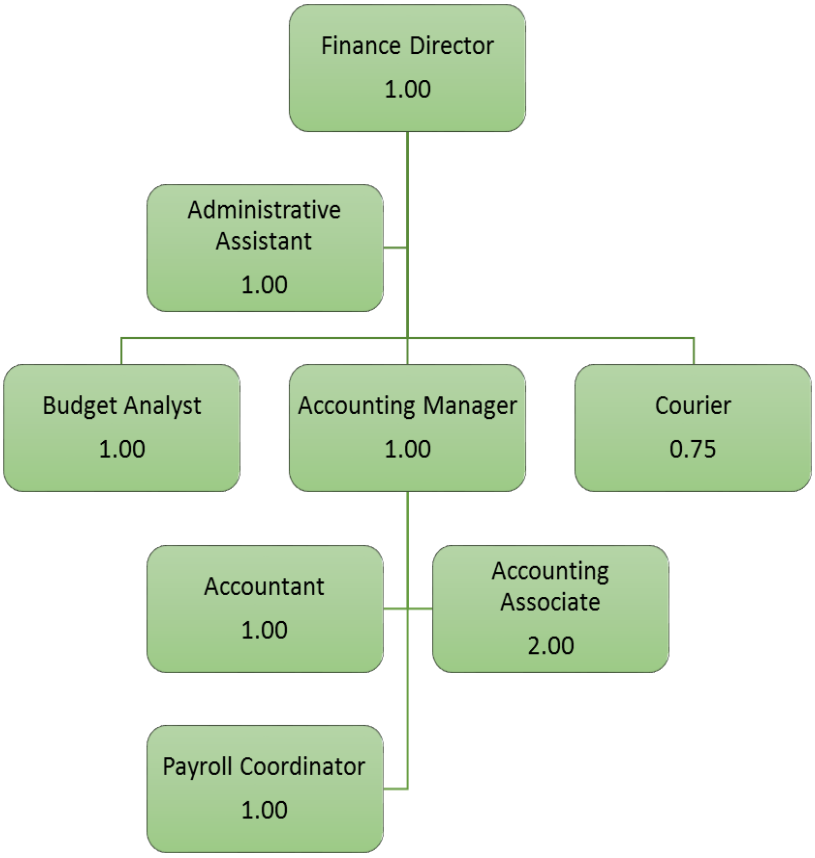
	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$428,138	$468,503	$514,000	$529,000	$15,000	2.92%
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance	39,501	34,653	58,390	76,575	18,185	31.14%
Retirement Contributions	72,446	79,560	92,250	91,885	(365)	(0.40%)
Other Pay	2,702	2,770	2,770	2,512	(258)	(9.31%)
Total Personal Services	**$542,787**	**$585,486**	**$667,410**	**$699,972**	**$32,562**	**4.88%**
Supplies & Services						
Operating & Maintenance	$4,063	$4,133	$4,850	$5,600	$750	15.46%
Staff Development	9,254	10,008	14,395	14,695	300	2.08%
Utilities	16	27	25	35	10	40.00%
Contractual Obligations	201,355	108,123	160,758	167,444	6,686	4.16%
Total Supplies & Services	**$214,688**	**$122,291**	**$180,028**	**$187,774**	**$7,746**	**4.30%**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment	5,820	68				
Total Capital Outlay	**$5,820**	**$68**				
Lease/Purchase Payments						
Total Expenditures	**$763,295**	**$707,845**	**$847,438**	**$887,746**	**$40,308**	**4.76%**

Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
City Attorney	1.00	1.00	1.00	1.00	0.00
Assistant City Attorney	2.00	2.00	2.00	2.00	0.00
Administrative Secretary	1.00	2.00	2.00	2.00	0.00
Total Full-time Employees	**4.00**	**5.00**	**5.00**	**5.00**	**0.00**
Total Authorized Personnel	**4.00**	**5.00**	**5.00**	**5.00**	**0.00**

Finance Department

The Finance Department provides both internal and external services for the City of West Des Moines. Major functions of the department included administration, account and payroll, risk management, research and budget, reporting, and treasury services. The Finance Department also assumes responsibility for city-wide courier and procurement of printing supplies and services, as well as providing the primary customer service point for City Hall.

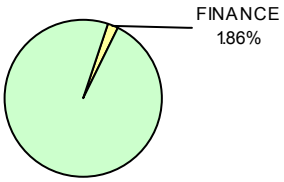


Accounting responsibilities include timely receipt, payment, recording, and reporting of the City's financial transactions, maintenance of the City's financial records, and providing assurance that adequate supporting documentation of all financial transactions is maintained. Each year staff prepares the City's Comprehensive Annual Financial Report which provides information and supporting documentation to facilitate an audit of financial activities.

Specific accounting duties included processing of accounts payable, payroll, property tax and special assessment receipts, grant receipts, bond proceeds, payment of principal and interest on debt, maintaining detailed records of the City's capital assets, and other transactions. Reports generated by the Finance Department enable the City to make educated decisions regarding cash and debt management, and monitor the City's budget and financial position.

BUDGET INFORMATION	
FY 2019-20 Budget	$1,271,859
FY 2018-19 Budget	1,294,398
Percentage Change	(1.74%)
FY 2019-20 FTE	8.75
Change From FY 2018-19	(0.66)

% OF GENERAL FUND BUDGET



The Government Finance Officers Association of the United Stated and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of West Des Moines for its Comprehensive Annual Financial Report for the year ended June 30, 2017. This was the 25th consecutive year that the City has achieved this prestigious award. In order to be awarded the Certificate of Achievement, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report.

Research and Budget staff prepares and compiles, and reports on the City's Operating Budget and Capital Improvements Program, performs fiscal analyses of City Operations, and provides research and analysis support on issues that impact the City.

The City received a Distinguished Budget Presentation Award from GFOA for its Budget Summary document for the fiscal year beginning July 1, 2018, the 20th consecutive year that the City has achieved this award.

Risk Management seeks to protect the City against adverse impacts to it financial and tangible assets. Risks that the City cannot financially assume are transferred through the purchase of adequate property, liability, workman's compensation and automobile insurance or similar coverage(s). The department analyzes, evaluates, and enacts policies and procedures to protect the City against accidental loss which may significantly affect personnel, property, the budget, or the ability of City Departments to fulfill their responsibilities.

Treasury manages the City's cash and investments with the policy guidelines established by City Council and state law, providing safety liquidity, and yield - in that order of priority.

Mission Statement

"The Finance Department strives to be exceptional stewards of community resources and is working to achieve that by initiating and adapting new revenue sources, implementing multi-year forecasting, advocating for responsible tax reform and working to maintain a steady property tax rate."

Goals and Objectives

The Finance Department is tasked with maintaining the top bond rating from Standard and Poor's and Moody's as well as achieving excellence in budget preparation and financial reporting as acknowledged by the Government Finance Officers Association.

Performance Measures

West Des Moines is Financially Strong & Solvent						
	March 2015	**May 2016**	**October 2016**	**July 2017**	**May 2018**	**November 2018**
Ratings Agency	S & P	Moody's	Moody's	S & P	Moody's	Moody's
Bond Rating	AAA	Aaa	Aaa	AAA	Aaa	Aaa

Accomplishments

- Received Aaa bond rating from Moody's in May of 2018
- Received Aaa bond rating from Moody's in November of 2018
- Awarded Certificate of Achievement for Excellence in Financial Reporting from GFOA for the year ended June 30, 2017 Comprehensive Annual Financial Report
- Received a Distinguished Budget Presentation Award from GFOA for the fiscal year beginning July 1, 2018

Significant Information

The secretary position currently allocated 66% to Finance, 34% to City Clerk will be upgraded to Deputy City Clerk and will be allocated 100% to the City Clerk.

Financial Summary

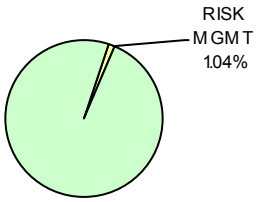
	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees	$528,291	$567,617	$625,500	$623,650	($1,850)	(0.30%)
Part-time Employees	20,975	21,701	38,500	36,000	(2,500)	(6.49%)
Contract Help		64,500	12,000	20,000	8,000	66.67%
Overtime	30,795	16,392	36,350	25,000	(11,350)	(31.22%)
Health, Dental, Life Insurance	83,083	78,153	87,135	92,257	5,122	5.88%
Retirement Contributions	97,521	101,570	123,240	120,080	(3,160)	(2.56%)
Other Pay	4,415	4,413	4,330	4,330		
Total Personal Services	**$765,080**	**$854,346**	**$927,055**	**$921,317**	**($5,738)**	**(0.62%)**
Supplies & Services						
Operating & Maintenance	$52,654	$39,126	$70,300	$56,400	($13,900)	(19.77%)
Staff Development	7,557	8,616	17,100	16,420	(680)	(3.98%)
Utilities						
Contractual Obligations	286,632	255,531	262,788	275,722	12,934	4.92%
Total Supplies & Services	**$346,843**	**$303,273**	**$350,188**	**$348,542**	**($1,646)**	**(0.47%)**
Capital Outlay						
Replacement Charges	$2,652	$2,652	$2,655		($2,655)	(100.00%)
Computer Hardware & Software	97,110	3,522	14,500		(14,500)	(100.00%)
Vehicles						
Miscellaneous Equipment		90		2,000	2,000	100.00%
Total Capital Outlay	**$99,762**	**$6,264**	**$17,155**	**$2,000**	**($15,155)**	**(88.34%)**
Lease/Purchase Payments						
Total Expenditures	**$1,211,685**	**$1,163,883**	**$1,294,398**	**$1,271,859**	**($22,539)**	**(1.74%)**

Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
Finance Director	1.00	1.00	1.00	1.00	0.00
Accounting Manager	1.00	1.00	1.00	1.00	0.00
Budget Analyst	1.00	1.00	1.00	1.00	0.00
Accountant	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	0.00
Payroll Coordinator	0.00	1.00	1.00	1.00	0.00
Payroll Specialist	1.00	0.00	0.00	0.00	0.00
Accounting Associate	2.00	2.00	2.00	2.00	0.00
Secretary	0.34	0.66	0.66	0.00	(0.66)
Total Full-time Employees	**8.34**	**8.66**	**8.66**	**8.00**	**(0.66)**
Part-time Employees					
Courier	0.75	0.75	0.75	0.75	0.00
Total Part-time Employees	**0.75**	**0.75**	**0.75**	**0.75**	**0.00**
Total Authorized Personnel	**9.09**	**9.41**	**9.41**	**8.75**	**(0.66)**

BUDGET INFORMATION	
FY 2019-20 Budget	$710,500
FY 2018-19 Budget	$600,000
Percentage Change	18.42%
FY 2019-20 FTE	0.00
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



Activity Description

Risk management seeks to protect the City against adverse impacts to its financial and tangible assets. Risks that the City cannot financially assume are transferred through the purchase of adequate property, liability, workman's compensation, and automobile insurance or similar coverage(s).

Significant Information

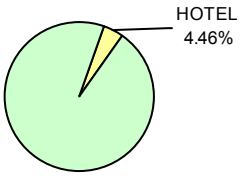
An increase is projected for insurance premiums in FY 2019-20 due to several factors. Premiums are expected to increase due to recent claims and settlements and the addition of newly acquired property, vehicles and equipment. This increase was originally scheduled to take place in FY 2017-18, but the insurance provider has delayed the premium increase the past two years.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services						
Supplies & Services						
Operating & Maintenance	$92,220	$25,157	$100,000	$90,000	($10,000)	(10.00%)
Staff Development						
Utilities						
Contractual Obligations	395,244	404,888	500,000	620,500	120,500	24.10%
Total Supplies & Services	**$487,464**	**$430,045**	**$600,000**	**$710,500**	**$110,500**	**18.42%**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous Equipment						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	**$487,464**	**$430,045**	**$600,000**	**$710,500**	**$100,500**	**18.42%**

BUDGET INFORMATION	
FY 2019-20 Budget	$3,056,000
FY 2018-19 Budget	$3,069,500
Percentage Change	0.44%
FY 2019-20 FTE	0.00
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



Activity Description

The goal of this activity is to enhance the physical and cultural ambience of the City and metropolitan area by marketing the City and providing an appealing environment for visitors and the citizens of West Des Moines. This activity is financed entirely by 7% tax imposed on the gross receipts from the renting of hotel/motel rooms.

Significant Information

West Des Moines continues to be a metropolitan leader in the distribution of Hotel/Motel Tax Revenues. In FY 19-20, the City plans to distribute 2/7ths of hotel/motel tax collections to the Convention and Visitors Bureau, 2/7ths to BRAVO Greater Des Moines, and 2/7ths will be transferred to City programs, leaving 1/7th for distribution to West Des Moines and metropolitan based activities. Specific allocations will be made by the City Council in early 2019. City Council action designated discretionary fund revenues in excess of total funds revenue of $2,550,000 are to be channeled towards a public arts program, up to $120,000. $1,100,000 will be transferred to the Debt Service fund for debt related to the MidAmerican Energy RecPlex.

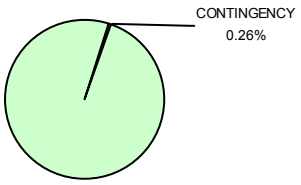
Distribution of Hotel/Motel Tax Dollars per 28E Agreements					
	2013-14	2014-15	2015-16	2016-17	2017-18
BRAVO Greater Des Moines	$932,887	$963,579	$1,033,317	$1,118,481	$1,129,331
Greater Des Moines Convention & Visitors Bureau	997,887	1,028,579	1,098,517	1,183,481	1,194,331
Iowa Events Center	65,000	65,000	65,000	65,000	65,000

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services						
Supplies & Services						
Operating & Maintenance	$2,757	$25,653	$50,000	$50,500	$500	1.00%
Staff Development						
Utilities						
Contractual Obligations	2,800,995	2,820,904	3,019,500	3,005,500	(14,000)	(0.46%)
Total Supplies & Services	**$2,803,752**	**$2,846,557**	**$3,069,500**	**$3,056,000**	**($13,500)**	**(0.44%)**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software	13,784					
Vehicles	23,074					
Miscellaneous Equipment						
Total Capital Outlay	**$36,858**					
Lease/Purchase Payments						
Total Expenditures	**$2,840,610**	**$2,846,557**	**$3,069,500**	**$3,056,000**	**($13,500)**	**(0.44%)**

BUDGET INFORMATION	
FY 2019-20 Budget	$178,000
FY 2018-19 Budget	$232,000
Percentage Change	(23.28%)
FY 2019-20 FTE	0.00
Change From FY 2018-19	0.00

% OF GENERAL FUND BUDGET



Activity Description

The City Contingency is comprised of the following elements: funds designated by the City Council for unforeseen circumstances and special issues.

Through the careful use of Contingency funds the City Council is able to respond to needs and opportunities which were not foreseen at the time the budget was prepared. At the end of each fiscal year, the unused portion of the City Contingency reverts back to the General Fund balance.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees						
Part-time Employees						
Contract Help						
Overtime						
Health, Dental, Life Insurance						
Retirement Contributions						
Other Pay						
Total Personal Services						
Supplies & Services						
Operating & Maintenance	$66,536	$48,622	$232,000	$178,000	($54,000)	(23.28%)
Staff Development						
Utilities						
Contractual Obligations	47,610	800				
Total Supplies & Services	**$114,146**	**$49,422**	**$232,000**	**$178,000**	**($54,000)**	**(23.28%)**
Capital Outlay						
Replacement Charges						
Computer Hardware & Software						
Vehicles						
Miscellaneous						
Total Capital Outlay						
Lease/Purchase Payments						
Total Expenditures	**$114,146**	**$49,422**	**$232,000**	**$178,000**	**($54,000)**	**(23.28%)**

THE CITY OF
West Des Moines®

Special Revenue Funds

Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific sources that are usually required by law or regulation to be accounted for separate from the city's general fund.

The City accounts and budgets for the following Special Revenue Funds:

Road Use Tax Fund

This fund accounts for all revenues received from the State of Iowa from motor vehicle fuel taxes, license fees, and vehicle weight taxes. These funds are distributed to the cities in Iowa on a per capita formula basis.

Local Options Sales Tax Funds

This fund accounts for all revenues received from the 1% local option sales tax that is applied to all goods and services delivered within the Dallas and Warren County portions of the City of West Des Moines.

Rehabilitation and Economic Development Funds

These funds account for revenue received from the Iowa Economic Development Authority and the U.S. Department of Housing and Urban Development. These funds also include funding from other local communities participating in the Metro Home Improvement Program and Dallas County Local Housing Trust Fund, which are housing programs managed by the City of West Des Moines.

Employee Benefits Fund

This fund accounts for benefits paid to those City employees who are compensated through government fund types. Revenue in this fund is from the city's property tax levy.

Tax Increment Financing (TIF) Funds

These funds account for revenues generated by the City's TIF districts, which are used for urban renewal and development. A separate fund is used for each district. TIF is a means of financing public improvement projects or economic development incentives for cities, counties and community colleges. Cities may utilize TIF for commercial, industrial, and residential development. How does TIF work? A base year for the purposes of assessing taxable valuation is established in the year prior to incurring any debt associated with the district. Any taxes imposed on this base valuation remain directed to all the local taxing jurisdictions. In other words, if the property prior to development is assessed at $10,000, the local jurisdictions may continue to collect taxes based on the $10,000 assessment. In this example, if improvements to the property add another $10,000 in value, taxes are still collected on the added value but those taxes are retained by the City and directed towards the project, until the underlying debt is paid in full, rather than being spread to all jurisdictions.

Police and Fire Retirement Funds

These funds account for the pension of disabled and retired firefighter and police officers, as provided by Code of Iowa, Chapter 411 and for the City's contribution into the statewide retirement system for sworn police officers and fire personnel.

Park Funds

These funds account for revenues received from cemetery plot sales, park donations, community center trust donations, softball trust donations, and contributions towards the post mining of implementation and development of quarries along the Raccoon River.

Public Art Fund

This fund accounts for revenues received from hotel/motel tax allocations, donations, and grants towards the promotion of the public art program.

Library Funds

These funds account for gift trust donations and fund raising efforts by The Friends of the West Des Moines Public Library Foundation, a non-profit organization created for this purpose.

Police Funds

These funds account for the Police Department's share of Federal and State forfeited/seized assets; as well as direct donations to the West Des Moines Police Department.

E911 Funds

These funds account for revenues generated from a monthly surcharge on each telephone access line terminating within Polk, Dallas, and Warren counties. These funds are used to advance the ability of public safety agencies to achieve inter-operability among Police, Fire and Emergency Medical Service providers, as well as improve the effectiveness and efficiency of public safety. The E911 Funds were moved to an Enterprise Fund as of July 1, 2018, but are still included in the Special Revenue Funds for historical purposes.

Human Service Funds

These funds account for donations and grants directed for the West Des Moines Human Services Department.

Emergency Medical Services Funds

These funds account for donations to be used towards the purchase of defibrillators; which are placed in businesses with large numbers of employees, golf courses, and city owned facilities.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	$6,568,934	$6,739,160	$7,172,993	$2,845,579	($4,327,414)	(60.33%)
TIF Revenues	12,183,281	13,531,467	17,822,026	16,241,444	(1,580,582)	(8.87%)
Other City Taxes	84,343	79,585	2,104,239	10,428,721	8,324,482	395.61%
Licenses and Permits						
Use of Money and Property	34,117	248,234	27,450	107,800	80,350	292.71%
Intergovernmental	9,946,664	13,420,412	9,683,081	8,498,202	(1,184,879)	(12.24%)
Charges for Services	113,959	97,797	30,000	45,000	15,000	50.00%
Special Assessments						
Miscellaneous	306,967	362,153	349,600	255,100	(94,500)	(27.03%)
Sub-total Operating Revenues	**$29,238,265**	**$34,478,808**	**$37,189,389**	**$38,421,846**	**$1,232,457**	**3.31%**
Other Financing Sources						
Sale of Surplus Assets & Equipment						
Proceeds of Long Term Debt	643,214	3,217	621,780		(621,780)	(100.00%)
Transfers In	654,981	774,512	755,733	174,950	(580,783)	(76.85%)
Sub-total Other Financing Sources	**$1,298,195**	**$777,729**	**$1,377,513**	**$174,950**	**($1,202,563)**	**(87.29%)**
TOTAL REVENUES & OTHER SOURCES	**$30,536,460**	**$35,256,537**	**$38,566,902**	**$38,596,796**	**$29,894**	**0.08%**
EXPENDITURES						
Operating Expenditures						
Personal Services	$2,417,387	$2,555,158	$2,901,514	$2,939,221	$37,707	1.30%
Supplies and Services	2,942,366	6,413,757	4,432,701	4,010,407	(422,294)	(9.53%)
Universal Commodities						
Capital	1,200,783	487,441	479,335	111,100	(368,235)	(76.82%)
Sub-total Operating Expenditures	**$6,560,536**	**$9,456,356**	**$7,813,550**	**$7,060,728**	**($752,822)**	**(9.63%)**
Debt Service Expenditures	**$255,973**	**$301,640**	**$169,393**	**$170,890**	**$1,497**	**0.88%**
Capital Improvement Expenditures						
Total Expenditures	**$6,816,509**	**$9,757,996**	**$7,982,943**	**$7,231,618**	**($751,325)**	**(9.41%)**
Transfers Out	**$24,127,483**	**$24,704,619**	**$34,048,702**	**$37,125,141**	**$3,076,439**	**9.04%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$30,943,992**	**$34,462,615**	**$42,031,645**	**$44,356,759**	**$2,325,114**	**5.53%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($407,532)**	**$793,922**	**($3,464,743)**	**($5,759,963)**	**($2,295,220)**	**n/a**
BEGINNING FUND BALANCE	**$24,140,125**	**$23,732,593**	**$24,526,515**	**$21,061,772**	**($3,464,743)**	**n/a**
ENDING FUND BALANCE	**$23,732,593**	**$24,526,515**	**$21,061,772**	**$15,301,809**	**($5,759,963)**	**n/a**
FUND BALANCE% OF EXPENDITURES	**428.53%**	**251.35%**	**263.83%**	**160.88%**		

	Road Use Tax Fund	Local Option Sales Tax Funds	Rehab/ Economic Development Funds	Employee Benefits Fund	Tax Increment Financing Funds	Police & Fire Retirement Funds	Park Funds
REVENUES							
Operating Revenues							
Property Taxes				$774,218		$2,071,361	
TIF Revenues					16,241,444		
Other City Taxes		10,400,000		7,790		20,931	
Licenses and Permits							
Use of Money and Property					25,000	66,000	16,800
Intergovernmental	7,688,461		590,000	36,388		97,353	
Charges for Services							45,000
Special Assessments							
Miscellaneous			20,000				78,100
Sub-total Operating Revenues	**$7,688,461**	**$10,400,000**	**$610,000**	**$818,396**	**$16,266,444**	**$2,255,645**	**$139,900**
Other Financing Sources							
Proceeds of Long Term Debt							
Transfers In			54,950				
Sub-total Other Financing Sources			**$54,950**				
TOTAL REVENUES & OTHER SOURCES	**$7,688,461**	**$10,400,000**	**$664,950**	**$818,396**	**$16,266,444**	**$2,255,645**	**$139,900**
EXPENDITURES							
Operating Expenditures							
Personal Services			$97,806			$2,841,415	
Supplies and Services	732,000		631,000		2,378,107		15,000
Universal Commodities							
Capital							5,100
Sub-total Operating Expenditures	**$732,000**		**$728,806**		**$2,378,107**	**$2,841,415**	**$20,100**
Debt Service Expenditures	**$164,640**		**$6,250**				
Capital Improvement Expenditures							
Total Expenditures	**$896,640**		**$735,056**		**$2,378,107**	**$2,841,415**	**$20,100**
Transfers Out	**$16,735,000**	**$7,547,500**		**$818,396**	**$12,024,245**		
TOTAL EXPENDITURES/TRANSFERS OUT	**$17,631,640**	**$7,547,500**	**$735,056**	**$818,396**	**$14,402,352**	**$2,841,415**	**$20,100**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($9,943,179)**	**$2,852,500**	**($70,106)**		**$1,864,092**	**($585,770)**	**$119,800**
BEGINNING FUND BALANCE	**$12,237,505**	**($12,318)**	**$923,362**	**$15,134**	**$3,355,883**	**$2,397,684**	**$955,375**
ENDING FUND BALANCE	**$2,294,326**	**$2,840,182**	**$853,256**	**$15,134**	**$5,219,975**	**$1,811,914**	**$1,075,175**
FUND BALANCE% OF EXPENDITURES	**255.88%**		**116.08%**		**219.50%**	**63.77%**	**5,349.13%**

	Public Art Fund	Library Funds	Police Funds	Human Services Funds	EMS Funds	BUDGET FY 2019-20
REVENUES						
Operating Revenues						
Property Taxes						$2,845,579
TIF Revenues						16,241,444
Other City Taxes						10,428,721
Licenses and Permits						
Use of Money and Property						107,800
Intergovernmental		45,000		41,000		8,498,202
Charges for Services						45,000
Special Assessments						
Miscellaneous		32,000	20,000	105,000		255,100
Sub-total Operating Revenues		**$77,000**	**$20,000**	**$146,000**		**$38,421,846**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	120,000					174,950
Sub-total Other Financing Sources	**$120,000**					**$174,950**
TOTAL REVENUES & OTHER SOURCES	**$120,000**	**$77,000**	**$20,000**	**$146,000**		**$38,596,796**
EXPENDITURES						
Operating Expenditures						
Personal Services						$2,939,221
Supplies and Services	34,500	12,000	20,000	187,800		4,010,407
Universal Commodities						
Capital	40,000	65,000		1,000		111,100
Sub-total Operating Expenditures	**$74,500**	**$77,000**	**$20,000**	**$188,800**		**$7,060,728**
Debt Service Expenditures						**$170,890**
Capital Improvement Expenditures						
Total Expenditures	**$74,500**	**$77,000**	**$20,000**	**$188,800**		**$7,231.618**
Transfers Out						**$37,125,141**
TOTAL EXPENDITURES/TRANSFERS OUT	**$74,500**	**$77,000**	**$20,000**	**$188,800**		**$44,356,759**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$45,500**			**($42,800)**		**($5,759,963)**
BEGINNING FUND BALANCE	**$182,913**	**$203,232**	**$250,896**	**$544,360**	**$7,745**	**$21,061,772**
ENDING FUND BALANCE	**$228,413**	**$203,232**	**$250,896**	**$501,560**	**$7,745**	**$15,301,809**
FUND BALANCE % OF EXPENDITURES	**306.60%**	**263.94%**	**1,254.48%**	**265.66%**		**211.60%**

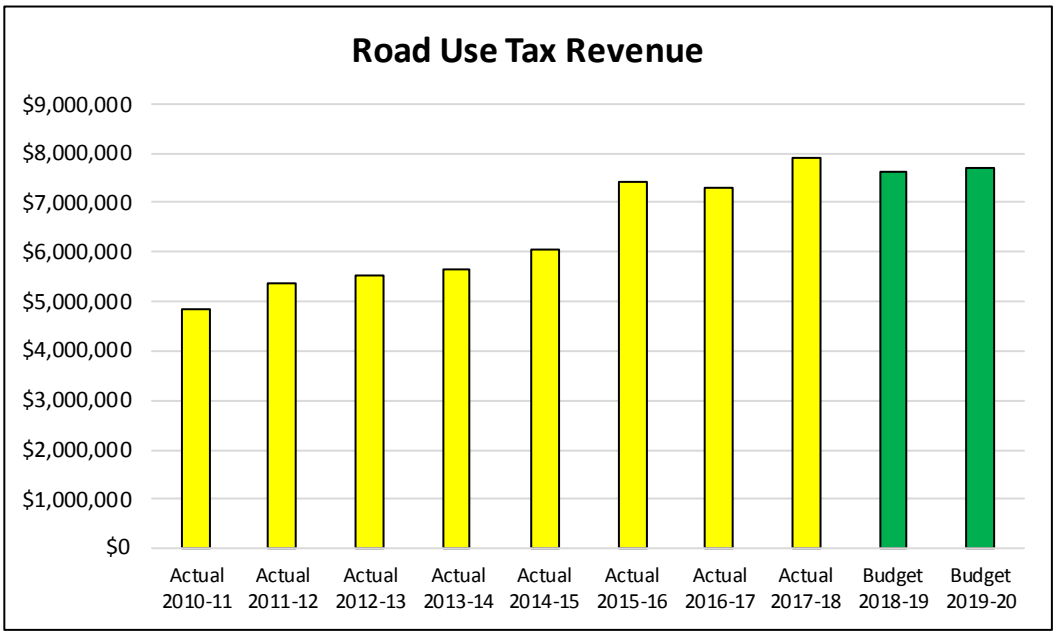
Description of the Road Use Tax Fund

This fund accounts for all revenues received from the State of Iowa from motor vehicle registration fees, motor vehicle fuel taxes, an excise tax imposed on the rental of automobiles and a use tax on trailers. These funds are distributed to the cities in Iowa on a per capita formula basis. Road Use Tax funds are available to finance street maintenance and construction, as well as providing funding for street capital improvements.

Financial Summary

The City estimates it will receive $7,688,461 in Road Use Taxes in FY 2019-2020. This estimate is based on the City's 2015 special census population of 63,541 and a per capita estimate of $121.00, which is slightly less than the Iowa Department of Transportation (IDOT) estimate, as past history show the IDOT estimates tend to be higher than actual. The Iowa Department of Transportation (IDOT) projects the per capita rate will increase to approximately $123.00 by FY 2021-2022. The increasing Road Use Tax receipts are generally a result of higher vehicle registration fees the state legislature passed into law during 2008 and the addition of TIME-21 funding. The Transportation Investment Moves the Economy in the 21st Century (TIME-21) Fund is established in Chapter 312A, Code of Iowa. The Fund consists of moneys appropriated by the General Assembly and any revenues credited by law to the Fund. The fund allocated revenues to the State, cities and counties based on the following formulas; 60% for primary roads, 20% to secondary roads, and 20% to city streets. IDOT has indicated that the estimates may likely be lowered significantly based upon actual collections. Pursuant to section 12C.7(2) of the Code of Iowa, interest or earnings on investments and time deposits shall be credited to the general fund of the governmental body making the investment or deposit.

Fiscal Year	Actual/ Current IDOT per capita estimates
2010-11	$89.50
2011-12	$91.25
2012-13	$94.00
2013-14	$96.00
2014-15	$98.50
2015-16	$120.50
2016-17	$120.00
2017-18	$120.50
2018-19	$122.00
2019-20	$121.50

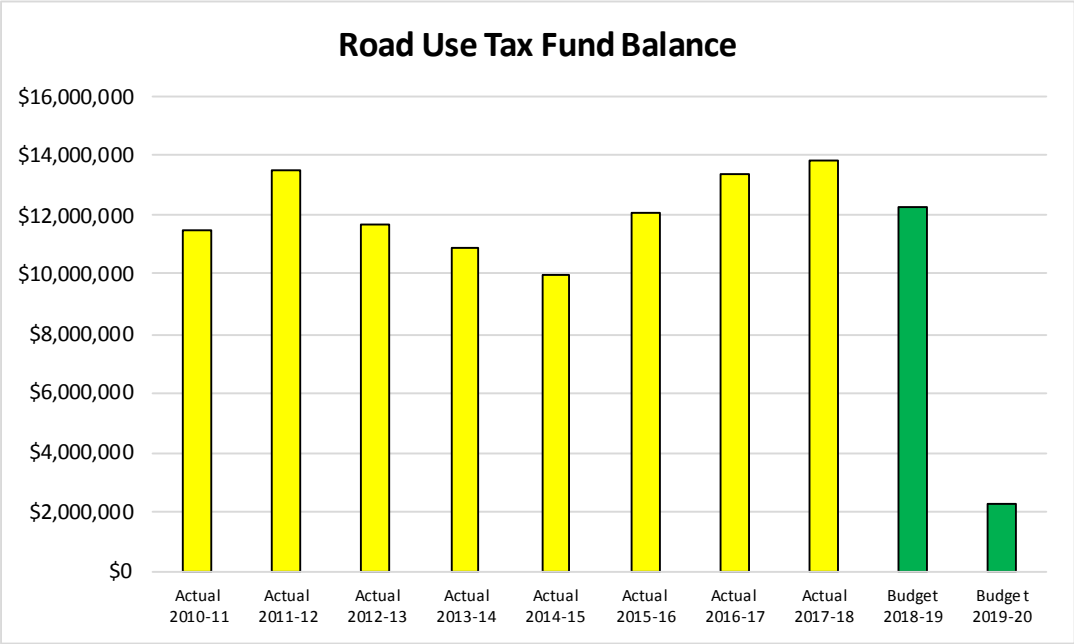


Expenditures

Approximately $16.74 million in Road Use Tax funds are being utilized for construction of a new public services facility and street related expenditures (CIP and operating). The remaining $732,000 will be used for street lighting. This will effectively use all of the current year Road Use Tax funds received from the State of Iowa and most of the reserves.

Estimated Ending Fund Balance

The City estimates that the ending fund balance of the Road Use Tax Fund will be roughly $2,294,326.



	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	8,120,086	7,889,959	7,624,920	7,688,461	63,541	0.83%
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$8,120,086**	**$7,889,959**	**$7,624,920**	**$7,688,461**	**$63,541**	**0.83%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	24,057					
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$8,144,143**	**$7,889,959**	**$7,624,920**	**$7,688,461**	**$63,541**	**0.83%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities	771,982	737,877	810,000	732,000	(78,000)	(9.63%)
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	**$771,982**	**$737,877**	**$810,000**	**$732,000**	**($78,000)**	**(9.63%)**
Debt Service Expenditures	**$164,639**	**$164,639**	**$164,640**	**$164,640**		
Capital Improvement Expenditures						
Total Expenditures	**$936,621**	**$902,516**	**$974,640**	**$896,640**	**($78,000)**	**(9.63%)**
Transfers Out	**$5,847,345**	**$6,539,022**	**$8,260,000**	**$16,735,000**	**$8,475,000**	**102.60%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$6,783,966**	**$7,441,538**	**$9,234,640**	**$17,631,640**	**$8,397,000**	**90.93%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$1,360,177**	**$448,421**	**($1,609,720)**	**($9,943,179)**	**($8,333,459)**	**n/a**
BEGINNING FUND BALANCE	**$12,038,627**	**$13,398,804**	**$13,847,225**	**$12,237,505**	**($1,609,720)**	**n/a**
ENDING FUND BALANCE	**$13,398,804**	**$13,847,225**	**$12,237,505**	**$2,294,326**	**($9,943,179)**	**n/a**
FUND BALANCE% OF EXPENDITURES	**1,430.55%**	**1,534.29%**	**1,255.59%**	**255.88%**		

Description of the Local Option Sales and Services Tax Funds

Beginning in July 2019, an additional 1% local option sales tax will be applied to all goods and services delivered within the Polk County portion of the City of West Des Moines, to which the State of Iowa sales tax already applies. The additional tax was approved by the voters of Polk County in March of 2019. 50% of the revenues from the 1% sales and services tax will be applied directly to city property tax reduction for all property tax payers in West Des Moines, the remaining 50% will be applied to legal uses authorized by the state of Iowa, including public safety expenditures, public infrastructure improvements for transportation and traffic flow as well as flood control projects, and quality of life projects, such as the Five Waters Project, and a major refurbishment of the Public Library

A 1% location options sales and services tax has been in place for the Dallas County portion of West Des Moines since July 1, 2018. The additional tax was approved by the voters of Dallas County in November of 2017. 50% of the revenues from the 1% sales and services tax will be applied directly to city property tax reduction for all tax payers in West Des Moines, the remaining 50% will be applied to legal uses authorized by the State of Iowa, including construction of public parks, recreational facilities and trail; public infrastructure; and public safety expenditures.

A 1% local option sales and services tax has been in place for Warren County since July 1, 2016, but since there are minimal retail establishments and very few residents in this portion of West Des Moines the revenue received has been minimal.

The State of Iowa collects all sales tax and makes monthly remittances of Local Options Sales Tax to the City based on 95% of the State of Iowa estimate of monthly receipts. In November of each year, the State of Iowa performs a reconciliation of Local Option Sales Tax for the prior fiscal year and makes an adjusting payment to the City to reflect the actual sales tax receipts.

Financial Summary

Of the local option sales tax projected to be collected from the Dallas County portion of West Des Moines, 50% or $1,200,000 will be transferred to the General Fund in order to reduce the property tax levy by $0.23 per thousand of valuation.

The local option sales tax projected to be collected from the Polk County portion of West Des Moines, 50% or $4,000,000 will be transferred to the General Fund in order to reduce the property tax levy by $0.75 per thousand of valuation.

A portion of the projected remaining Local Options Sales Tax funds will be transferred to the General Fund and Municipal Fire and Police Retirement Fund for the addition of 7 police officers and 5 fire fighters. This will require a future budget amendment as the Polk County election was held after the budget expenses had been finalized. Local Options Sales Tax funds will also be transferred to the Capital Projects Funds for multiple projects. In Fiscal Year 2019-20 the following community enrichment projects will be funded:

- Raccoon River Park Boathouse, Parking & River Access
- Library - Carpet Replacement
- Library - Wall Repair & Painting
- Library - Repurposing Cafe

Estimated Ending Fund Balance

The projected ending Local Options Sales Tax funds balance is $2,840,182 at June 30, 2020, but it is expected to be lower as funds will be used to hire additional public safety personnel that was not identified in the budget that were pending the results of the Polk County election.

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes			2,025,364	10,400,000	8,374,636	413.49%
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues			**$2,025,364**	**$10,400,000**	**$8,374,636**	**413.49%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES			**$2,025,364**	**$10,400,000**	**$8,374,636**	**413.49%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures						
Transfers Out			**$2,037,682**	**$7,547,500**	**$5,509,818**	**250.77%**
TOTAL EXPENDITURES/TRANSFERS OUT			**$2,037,682**	**$7,547,500**	**$5,509,818**	**250.77%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			**($12,318)**	**$2,852,500**	**$2,864,818**	**n/a**
BEGINNING FUND BALANCE				**($12,318)**	**($12,318)**	**n/a**
ENDING FUND BALANCE			**($12,318)**	**$2,840,182**	**$2,852,500**	**n/a**
FUND BALANCE% OF EXPENDITURES						

Description of Rehabilitation/Economic Development Funds

Rehabilitation/Economic Development Funds consist of six special revenue funds; Dallas County Local Housing Trust Fund, Community Development Block Grant State Program, Housing Solutions, Housing and Urban Development (HUD) Entitlement Program, Economic Development-Discretionary, and Economic Development.

Dallas County Local Housing Trust Fund

The Dallas County Local Housing Trust Fund (DCLHTF) was established in 2004 with the mission "To provide and expand safe and affordable housing to low income residents of Dallas County." The trust fund is governed by a 15 person Board of Directors, who act on behalf of the member communities and residents of Dallas County. The City of West Des Moines has been hired to perform administrative duties for the Trust Fund. The Owner-Occupied Rehabilitation Program assists low income homeowners within Dallas County with housing repairs and correcting code violations. The awards are in the form of a five-years forgivable loan to eligible households with incomes of less than 80% of the are Area Median Income. Eligible property types included single family homes, but do not include mobile homes, home being purchased on contract, duplexes, or rental units. The house assisted must be the primary residence of the applicant.

Housing Solutions

The rapid re-housing program, administered by West Des Moines Human Services, connects families and individuals experiencing homelessness to permanent housing through a tailored package of assistance that may include the use of time-limited financial assistance and targeted supportive services. A fundamental goal of rapid re-housing is to reduce the amount of time a person is homeless. This program will end in the Fall of 2019 when the existing grant period expires, the program did not receive grant funding for beyond Fall of 2019.

Housing and Urban Development Entitlement Program

In October 2004, HUD identified the City of West Des Moines as a grantee for the Entitlement Community Development Block Grant (CDBG) Program. As an entitlement community, West Des Moines is eligible for HUD funds to address defined needs within the community. The program provides annual grants on a formula basis to entitled cities and counties (those over 50,000 in population) to develop viable urban communities, by providing decent housing and a suitable living environment and by expanding economic opportunities, principally for low- and moderate-income persons.

Economic Development Funds

Since 1999 the City has participated in multiple economic development financial programs currently managed by the Iowa Economic Development Authority. Over that time, the City has provided match contributions in the form of forgivable or low interest loans totaling $667,000 and involving 12 area businesses. The current High Quality Jobs Program (HQJP) provides qualifying businesses tax credits and direct financial assistance to off-set some of the costs incurred to locate, expand, or modernize an Iowa facility. To qualify for this very flexible assistance package, eligible businesses must meet certain wage threshold requirements. Actual award amounts will be based on the business's level of need; the quality of the jobs; the percentage of created or retained jobs defined as high-quality; and the economic impact of the project. Funds are provided in the form of loans and forgivable loans.

Estimated Ending Fund Balance

The projected ending Rehabilitation/Economic Development Funds balance is $853,256 at June 30, 2020.

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	322,093	3,578,655	1,172,929	590,000	(582,929)	(49.70%)
Charges for Services						
Special Assessments						
Miscellaneous	46,554	15,606	27,500	20,000	(7,500)	(27.27%)
Sub-total Operating Revenues	**$368,647**	**$3,594,261**	**$1,200,429**	**$610,000**	**($590,429)**	**(49.18%)**
Other Financing Sources						
Proceeds of Long Term Debt		3,217	621,780		(621,780)	(100.00%)
Transfers In	50,000	50,000	50,000	54,950	4,950	9.90%
Sub-total Other Financing Sources	**$50,000**	**$53,217**	**$671,780**	**$54,950**	**($616,830)**	**(91.82%)**
TOTAL REVENUES & OTHER SOURCES	**$418,647**	**$3,647,478**	**$1,872,209**	**$664,950**	**($1,207,259)**	**(64.48%)**
EXPENDITURES						
Operating Expenditures						
Personal Services	$86,395	$95,546	$118,729	$97,806	($20,923)	(17.62%)
Supplies and Services	323,104	3,526,841	1,300,582	631,000	(669,582)	(51.48%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	**$408,499**	**$3,622,387**	**$1,419,311**	**$728,806**	**($690,505)**	**(48.65%)**
Debt Service Expenditures			**$4,753**	**$6,250**	**$1,497**	**31.50%**
Capital Improvement Expenditures						
Total Expenditures	**$408,499**	**$3,622,387**	**$1,424,064**	**$735,056**	**($689,008)**	**(48.38%)**
Transfers Out		**$112,894**				
TOTAL EXPENDITURES/TRANSFERS OUT	**$408,499**	**$3,735,282**	**$1,424,064**	**$735,056**	**($689,008)**	**(48.38%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$10,148**	**($87,803)**	**$448,145**	**($70,106)**	**($518,251)**	**n/a**
BEGINNING FUND BALANCE	**$552,873**	**$563,021**	**$475,217**	**$923,362**	**$448,145**	**n/a**
ENDING FUND BALANCE	**$563,021**	**$475,217**	**$923,362**	**$853,256**	**($70,106)**	**n/a**
FUND BALANCE% OF EXPENDITURES	**137.83%**	**13.12%**	**64.84%**	**116.08%**		

Description of the Employee Benefits Fund

This fund accounts for benefits paid to City employees who are compensated through government fund types. Cities are allowed to levy in a Special Revenue Fund for contributions under the Federal Insurance Contributions Act (FICA), the Iowa Public Employees Retirement System (IPERS), the Municipal Fire and Police Retirement System of Iowa (MFPRSI), and certain other employee benefits that include:

- Hospital/Medical/Prescription Benefits
- Dental Benefits
- Disability Insurance Benefits
- Life Insurance Benefits
- Vision Benefits

Financial Summary

In FY 2019-2020, the levy for employee benefits will be approximately $782,008 and the commercial property tax replacement funding is projected to be $36,388. These amounts will then be transferred to the General Fund as the employee benefits are actually paid. The City of West Des Moines levies for a only a portion of the employer paid health, dental, vision, and life insurance premiums paid for employees of the City's General Fund. Revenue in the Employee Benefits fund is down significantly compared to prior fiscal years, the employee benefits levy was reduced with the passage of the Local Options Sales and Service Tax in the Polk County portions of West Des Moines beginning July 1, 2019.

Estimated Ending Fund Balance

The projected ending Employee Benefits Fund balance is $15,134 at June 30, 2020.

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	$4,362,409	$4,466,717	$4,739,500	$774,218	($3,965,282)	(83.66%)
TIF Revenues						
Other City Taxes	56,012	52,749	52,112	7,790	(44,322)	(85.05%)
Licenses and Permits						
Use of Money and Property						
Intergovernmental	230,535	214,875	228,479	36,388	(192,091)	(6.24%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$4,648,956**	**$4,734,341**	**$5,020,091**	**$818,396**	**($4,201,695)**	**(83.70%)**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$4,648,956**	**$4,734,341**	**$5,020,091**	**$818,396**	**($4,201,695)**	**(83.70%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures						
Transfers Out	**$4,655,249**	**$4,732,960**	**$5,015,141**	**$818,396**	**($196,745)**	**(3.92%)**
TOTAL EXPENDITURES/TRANSFERS OUT	**$4,655,249**	**$4,732,960**	**$5,015,141**	**$818,396**	**($196,745)**	**(3.92%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($6,293)**	**$1,381**	**$4,950**		**($4,950)**	**(100.00%)**
BEGINNING FUND BALANCE	**$15,096**	**$8,803**	**$10,184**	**$15,134**	**$4,950**	
ENDING FUND BALANCE	**$8,803**	**$10,184**	**$15,134**	**$15,134**		
FUND BALANCE% OF EXPENDITURES	**n/a**	**n/a**	**n/a**	**n/a**		

Description of the Tax Increment Financing (TIF) Funds

These funds have been established for the receipt of tax revenues from the incremental increase in property value located within designated urban renewal areas and are to be used for activities within those areas.

TIF is a means of financing public improvement projects or economic development incentives for cities, counties, and community colleges. Cities may utilize TIF for commercial, industrial, and residential development. How does TIF work? A base year for the purposes of assessing taxable valuation is established in the year prior to incurring any debt associated with the district. any taxes imposed on this base valuation remain directed to all the local taxing jurisdiction. In other words, if the property prior to development is assessed at $10,000, the local jurisdiction may continue to collected taxes based on the $10,000 assessment. In this example, if improvements to the property add another $10,000 in value, taxes are still collected on the added value but those taxes are retained by the City and directed towards the project, until the underlying debt is paid in full, rather than be spread to all jurisdictions.

The City of West Des Moines currently has multiple urban renewal areas, a separate fund is used for each district. A financial summary is provided for both the combined TIF funds and for each individual TIF Fund. Active TIF Funds include the following:

- Alluvion
- Ashworth Road Corridor
- Coachlight Drive
- EP True Parkway
- 4125 Westown Parkway
- Fuller Road
- Historic West Des Moines
- Midtown
- Mills Civic Parkway
- Mills Civic Parkway - Subdistrict 5
- Mills Civic Parkway - Subdistrict 6
- Mills Civic Parkway - Subdistrict 7
- Osmium
- Westown V
- Woodland Hills & Woodland Hills Low Moderate Income (LMI) Set Aside

Estimated Ending Fund Balance

The projected ending TIF Funds balance is $5,219,975.46 at June 30, 2020, an increase of $1,864,092, or 55.55%

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	12,183,281	13,531,467	17,822,026	16,241,444	(1,580,582)	(8.87%)
Other City Taxes						
Licenses and Permits						
Use of Money and Property	20,139	127,076	25,000	25,000		
Intergovernmental	230,635	575,745	474,602		(474,602)	(100.00%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$12,434,055**	**$14,234,288**	**$18,321,628**	**$16,266,444**	**($2,055,184)**	**(11.22%)**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	460,924	604,512	585,733		(585,733)	(100.00%)
Sub-total Other Financing Sources	**$460,924**	**$604,512**	**$585,733**		**($585,733)**	**(100.00%)**
TOTAL REVENUES & OTHER SOURCES	**$12,894,979**	**$14,838,800**	**$18,907,361**	**$16,266,444**	**($2,640,917)**	**(13.97%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	1,347,385	1,630,205	1,992,539	2,378,107	385,568	19.35%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital		46,369	15,135		(15,135)	(100.00%)
Sub-total Operating Expenditures	**$1,347,385**	**$1,676,574**	**$2,007,674**	**$2,378,107**	**$370,433**	**18.45%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$1,347,385**	**$1,676,574**	**$2,007,674**	**$2,378,107**	**$370.433**	**18.45%**
Transfers Out	**$13,407,690**	**$13,025,697**	**$18,486,054**	**$12,024,245**	**($6,461,809)**	**(34.96%)**
TOTAL EXPENDITURES/TRANSFERS OUT	**$14,755,075**	**$14,702,271**	**$20,493,728**	**$14,402,352**	**($6,091,376)**	**(29.72%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($1,860,096)**	**$136,529**	**($1,586,367)**	**$1,864,092**	**$3,450,459**	**n/a**
BEGINNING FUND BALANCE	**$6,665,817**	**$4,805,721**	**$4,942,250**	**$3,355,883**	**($1,586,367)**	**n/a**
ENDING FUND BALANCE	**$4,805,721**	**$4,942,250**	**$3,355,883**	**$5,219,975**	**$1,864,092**	**n/a**
FUND BALANCE% OF EXPENDITURES	**356.67%**	**294.78%**	**167.15%**	**219.50%**		

	Alluvion	Ashworth Road	Coachlight Drive	E.P. Tue Parkway	4125 Westown Parkway	Fuller Road
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	6,777,840	1,550,446	934,667		78,994	3,336
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$6,777,840**	**$1,550,446**	**$934,667**		**$78,994**	**$3,336**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$6,777,840**	**$1,550,446**	**$934,667**		**$78,994**	**$3,336**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services		114,578			78,994	
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures		**$114,578**			**$78,994**	
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures		**$114,578**			**$78,994**	
Transfers Out	**$5,020,461**	**$816,844**	**$323,007**			
TOTAL EXPENDITURES/TRANSFERS OUT	**$5,020,461**	**$931,422**	**$323,007**		**$78,994**	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$1,757,379**	**$619,024**	**$611,660**			**$3,336**
BEGINNING FUND BALANCE	**$1,285,238**	**$537,437**	**($316,949)**	**($6,516)**		**($3,336)**
ENDING FUND BALANCE	**$3,042,617**	**$1,156,461**	**$294,711**	**($6,516)**		

	Historic West Des Moines	Jordan Creek	Midtown	Mills Civic Parkway - Athene	Mills Civic Parkway - Global Aviation	Mills Civic Parkway - Microsoft
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	55,122		45,913	726,459	45,255	651,753
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$55,122**		**$45,913**	**$726,459**	**$45,255**	**$651,753**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$55,122**		**$45,913**	**$726,459**	**$45,255**	**$651,753**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	57,282		39,531	692,798	65,458	
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	**$57,282**		**$39,531**	**$692,798**	**$65,458**	
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$57,282**		**$39,531**	**$692,798**	**$65,458**	
Transfers Out	**$50,000**			**$627,300**		**$1,035,588**
TOTAL EXPENDITURES/TRANSFERS OUT	**$107,282**		**$39,531**	**$1,320,098**	**$65,458**	**$1,035,588**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($52,160)**		**$6,382**	**($593,639)**	**($20,203)**	**($383,835)**
BEGINNING FUND BALANCE	**($7,741)**	**$535,340**	**($16,382)**	**$144,655**	**$26,299**	**$712,699**
ENDING FUND BALANCE	**($59,901)**	**$535,340**	**($10,000)**	**($448,984)**	**$6,096**	**$328,864**

	Mills Civic Parkway - Wells Fargo	Osmium	Westown V	Woodland Hills	Woodland Hills LMI	BUDGET FY 2019-20
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	2,738,296	2,392,483	240,880			16,241,444
Other City Taxes						
Licenses and Permits						
Use of Money and Property					25,000	25,000
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$2,738,296**	**$2,392,483**	**$240,880**		**$25,000**	**$16,266,444**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$2,738,296**	**$2,392,483**	**$240,880**		**$25,000**	**$16,266,444**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services			74,466	105,000	1,150,000	2,378,107
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures			**$74,466**	**$105,000**	**$1,150,000**	**$2,378,107**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures			**$74,466**	**$105,000**	**$1,150,000**	**$2,378,107**
Transfers Out	**$1,773,000**	**$2,378,045**				**$12,024,245**
TOTAL EXPENDITURES/TRANSFERS OUT	**$1,773,000**	**$23,78,045**	**$74,466**	**$105,000**	**$1,150,000**	**$14,402,352**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$965,296**	**$14,438**	**$166,414**	**($105,000)**	**($1,125,000)**	**$1,864,092**
BEGINNING FUND BALANCE	**$15,217**	**($927,676)**	**$286,048**	**$68,881**	**$1,022,668**	**$3,355,883**
ENDING FUND BALANCE	**$980,513**	**($913,238)**	**$452,462**	**($36,119)**	**($102,332)**	**$5,219,975**

Alluvion TIF District

This district was created in 2014, the district has a 20 year life. The purpose of the district is finance the construction of infrastructure (streets, water lines, sanitary sewer improvements, and power line relocation) for the Microsoft Alluvion data center complex, and construction and equipping a public safety facility within the district. TIF receipts are projected to be $6,777,840 for FY 2019-2020 in the Alluvion Urban Renewal District.

ALLUVION DISTRICT INFORMATION	
County	Polk
Base Year	1/1/2014
Start	2016-17
Expires	2035-36
FY 18-19 TIF Tax Rate	$31.55400

Four Year Valuation History of the Alluvion TIF District

Fiscal Year	Tax Increment Available	Tax Increment Captured	% of Increment Captured	Tax Increment Released	% of Increment Released	Property Tax TIF Revenue
2016-17	$67,502,700	$67,502,700	100.00%	-	0.00%	$2,135,335
2017-18	92,468,700	92,468,700	100.00%	-	0.00%	2,925,357
2018-19	170,127,600	170,127,600	100.00%	-	0.00%	5,382,189
2019-20	214,801,308	214,801,308	100.00%	-	0.00%	6,777,840

Projected Future Obligations of the Alluvion TIF Fund

Fiscal Year	Capital Projects	Debt Service Payments	Rebate Agreements	Other Obligations	Total TIF Obligations
2019-20	-	$5,020,461	-	-	$5,020,461
2020-21	-	5,020,311	-	-	5,020,311
2021-22	-	5,024,826	-	-	5,024,826
2022-23	-	5,026,386	-	-	5,026,386
2023-24	-	5,021,085	-	-	5,021,085
2024-25	-	5,262,415	-	-	5,262,415
2025-26	-	4,847,205	-	-	4,847,205
2026-27	-	4,846,529	-	-	4,846,529
2027-28	-	4,846,939	-	-	4,846,939
2028-29	-	4,847,601	-	-	4,847,601
2029-30	-	2,587,953	-	-	2,587,953
2030-31	-	1,530,688	-	-	1,530,688
2031-32	-	1,531,534	-	-	1,531,534
2032-33	-	1,534,545	-	-	1,534,545
2033-34		1,529,418			1,529,418
2034-35	-	1,530,404	-	-	1,530,404

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	2,135,335	2,925,358	5,365,331	6,777,840	1,412,509	26.32%
Other City Taxes						
Licenses and Permits						
Use of Money and Property		5,552				
Intergovernmental	230,635	308,926	474,602		(474,602)	(100.00%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$2,365,970**	**$3,239,836**	**$5,839,933**	**$6,777,840**	**$937,907**	**16.06%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$2,365,970**	**$3,239,836**	**$5,839,933**	**$6,777,840**	**$937,907**	**16.06%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	4,896					
Universal Commodities						
Capital						
Sub-total Operating Expenditures	**$4,896**					
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$4,896**					
Transfers Out	**$2,284,562**	**$2,754,610**	**$5,023,411**	**$5,020,461**	**($2,950)**	**(0.06%)**
TOTAL EXPENDITURES/TRANSFERS OUT	**$2,289,458**	**$2,754,610**	**$5,023,411**	**$5,020,461**	**($2,950)**	**(0.06%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$76,512**	**$485,226**	**$816,522**	**$1,757,379**	**$940,857**	**n/a**
BEGINNING FUND BALANCE	**($93,022)**	**($16,510)**	**$468,716**	**$1,285,238**	**$816,522**	**n/a**
ENDING FUND BALANCE	**($16,510)**	**$468,716**	**$1,285,238**	**$3,042,617**	**$1,757,379**	**n/a**

Ashworth Road Corridor TIF District

This district was created in 2010 and the expiration date is to be determined. The purpose of the district is to finance the construction of infrastructure (street, water lines, and sanitary sewer improvements) for Ashworth Road west of Jordan Creek Parkway to the city limits, and also create an incentive fund that the City Council can choose to make grants, including tax rebates, attributable to new construction within the renewal area. TIF receipts are projected to be $1,550,446 for FY 2019-2020 in the Ashworth Road Corridor Urban Renewal District.

ASHWORTH CORRIDOR DISTRICT INFORMATION	
County	Dallas
Base Year	1/1/2015
Start	2017-18
Expires	2036-37
FY 18-19 TIF Tax Rate	$26.66865

Three Year Valuation History of the Ashworth Corridor TIF District

Fiscal Year	Tax Increment Available	Tax Increment Captured	% of Increment Captured	Tax Increment Released	% of Increment Released	Property Tax TIF Revenue
2017-18	$511,890	$511,890	100.00%	-	0.00%	$13,691
2018-19	34,829,431	34,829,431	100.00%	-	0.00%	928,854
2019-20	52,004,380	52,004,380	100.00%	-	0.00%	1,550,446

Projected Future Obligations of the Ashworth Corridor TIF Fund

Fiscal Year	Capital Projects	Debt Service Payments	Rebate Agreements	Other Obligations	Total TIF Obligations
2019-20	-	$816,844	$114,578	-	$931,422
2020-21	-	841,094	794,498	-	1,635,591
2021-22	-	863,344	771,582	-	1,634,925
2022-23	-	883,594	748,666	-	1,632,259
2023-24	-	906,844	725,751	-	1,632,594
2024-25	-	1,722,844	702,835	-	2,425,678
2025-26	-	1,726,844	-	-	1,726,844
2026-27	-	1,727,344	-	-	1,727,344
2027-28	-	1,723,944	-	-	1,723,944
2028-29	-	1,723,344	-	-	1,723,344
2029-30	-	1,726,094	-	-	1,726,094
2030-31	-	1,727,344	-	-	1,727,344

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues		13,691	1,024,866	1,550,446	525,580	14.68%
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues		**$13,691**	**$1,024,866**	**$1,550,446**	**$525,580**	**14.68%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES		**$13,691**	**$1,024,866**	**$1,550,446**	**$525,580**	**14.68%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	7,470	34	8,500	114,578	106,078	1,247.98%
Universal Commodities						
Capital						
Sub-total Operating Expenditures	**$7,470**	**$34**	**$8,500**	**$114,578**	**$106,078**	**1,247.98%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$7,470**	**$34**		**$114,578**	**$106,078**	**1,247.98%**
Transfers Out			**$485,116**	**$816,844**	**$331,728**	**68.38%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$7,470**	**$34**	**$493,616**	**$931,422**	**$437,806**	**88.69%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($7,470)**	**$13,657**	**$531,250**	**$619,024**	**$87,774**	**n/a**
BEGINNING FUND BALANCE	**-**	**($7,470)**	**$6,187**	**$537,437**	**$531,250**	**n/a**
ENDING FUND BALANCE	**($7,470)**	**$6,187**	**$537,437**	**$1,156,461**	**$619,024**	**n/a**

Coachlight Drive TIF District

This district was created in 2017 and the expiration date is to be determined. The purpose of the district is to finance the construction of infrastructure (streets and sidewalks) for Coachlight Drive and Mills Civic Parkway and to create an incentive fund that the City Council can choose to make grants, including tax rebates, attributable to new construction within the renewal area. TIF receipts are projected to be $934,667 for FY 2019-2020 in the Coachlight Drive Urban Renewal District.

COACHLIGHT DRIVE DISTRICT INFORMATION	
County	Dallas
Base Year	1/1/2017
Start	2019-20
Expires	2038-39
FY 18-19 TIF Tax Rate	$26.66865

Valuation History of the Coachlight Drive TIF District

Fiscal Year	Tax Increment Available	Tax Increment Captured	% of Increment Captured	Tax Increment Released	% of Increment Released	Property Tax TIF Revenue
2019-20	$35,047,397	$35,047,397	100.00%	-	0.00%	$934,667

Projected Future Obligations of the Coachlight Drive TIF Fund

Fiscal Year	Capital Projects	Debt Service Payments	Rebate Agreements	Other Obligations	Total TIF Obligations
2019-20	-	$323,007	-	-	$323,007
2020-21	-	318,007	387,029	-	706,157
2021-22	-	363,007	309,623	-	673,527
2022-23	-	455,507	232,217	-	688,397
2023-24	-	498,007	154,812	-	653,267
2024-25	-	497,757	76,319	-	575,387
2025-26	-	501,757	-	-	501,757
2026-27	-	499,757	-	-	499,757
2027-28	-	500,557	-	-	500,557
2028-29	-	499,457	-	-	499,457
2029-30	-	498,057	-	-	498,057
2030-31	-	501,357	-	-	501,357
2031-32	-	499,207	-	-	499,207
2032-33	-	496,757	-	-	496,757
2033-34	-	490,007	-	-	490,007
2034-35	-	500,257	-	-	500,257
2035-36	-	501,038	-	-	501,038
2036-37	-	500,763	-	-	500,763

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues				934,667	934,667	100.00%
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues				**$934,667**	**$934,667**	**100.00%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES				**$934,667**	**$934,667**	**100.00%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	9,177	16,298	8,500		(8,500)	(100.00%)
Universal Commodities						
Capital						
Sub-total Operating Expenditures	**$9,177**	**$16,298**	**$8,500**		**($8,500)**	**(100.00%)**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$9,177**	**$16,298**			**($8,500)**	**(100.00%)**
Transfers Out		**$67,400**	**$215,574**	**$323,007**	**$107,433**	**49.84%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$9,177**	**$83,698**	**$224,074**	**$323,007**	**$98,933**	**44.15%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($9,177)**	**($83,698)**	**($224,074)**	**$611,660**	**$835,734**	**n/a**
BEGINNING FUND BALANCE	**-**	**($9,177)**	**($92,875)**	**($316,949)**	**($224,074)**	**n/a**
ENDING FUND BALANCE	**($9,177)**	**($92,875)**	**($316,949)**	**$294,711**	**$611,660**	**n/a**

EP True Parkway TIF District

This district was created in 2017 and the expiration date is to be determined. The purpose of the district is to create an incentive fund that the City Council can choose to make grants, including tax rebates, attributable to the redevelopment of the former Dahl's grocery building into three retail spaces. No TIF receipts are projected to be collected in FY 2019-2020 in the EP True Parkway Urban Renewal District.

EP TRUE PARKWAY DISTRICT INFORMATION	
County	Polk
District #	77885/86
Base Year	1/1/2017
Start	2019-20
Expires	2038-39
FY 18-19 TIF Tax Rate	$31.55400

Valuation History of the EP True Parkway TIF District

Fiscal Year	Tax Increment Available	Tax Increment Captured	% of Increment Captured	Tax Increment Released	% of Increment Released	Property Tax TIF Revenue
2019-20	$1,000	-	0.00%	$1,000	100.00%	-

Projected Future Obligations of the EP True Parkway TIF Fund

Fiscal Year	Capital Project	Debt Service Payment	Rebate Agreement	Other Obligations	Total TIF Obligations
2019-20	-	-	-	-	-
2020-21	-	-	$28,399	-	$28,399
2021-22	-	-	$28,399	-	$28,399
2022-23	-	-	$28,399	-	$28,399
2023-24	-	-	$28,399	-	$28,399
2024-25	-	-	$28,399		$28,399

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues						
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES						
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services		6,516				
Universal Commodities						
Capital						
Sub-total Operating Expenditures		**$6,516**				
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures		**$6,516**				
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT		**$6,516**				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		**($6,516)**				**n/a**
BEGINNING FUND BALANCE			**($6,516)**	**($6,516)**		**n/a**
ENDING FUND BALANCE		**($6,516)**	**($6,516)**	**($6,516)**		**n/a**
FUND BALANCE% OF EXPENDITURES						

4125 Westown Parkway TIF District

This district was created in 2013 and the expiration date is to be determined. The district has a 20 year life, but based off the urban renewal plan, this will not exceed 15 years. The purpose of the district is to create an incentive fund that the City Council can choose to make grants, including tax rebates, attributable to the purchase and remodeling of a vacant building in the renewal area. TIF receipts are projected to be $78,994 for FY 2019-2020 in the 4125 Westown Parkway Urban Renewal District.

4125 WESTOWN PARKWAY DISTRICT INFORMATION	
County	Polk
Base Year	2014
Start	2016-17
Expires	2035-36
FY 18-19 TIF Tax Rate	$31.55400

Four Year Valuation History of the 4125 Westown Parkway TIF District

Fiscal Year	Tax Increment Available	Tax Increment Captured	% of Increment Captured	Tax Increment Released	% of Increment Released	Property Tax TIF Revenue
2016-17	$4,417,000	$2,999,980	67.92%	$1,417,020	32.08%	$94,899
2017-18	8,432,000	4,673,271	55.42%	3,758,729	44.58%	147,844
2018-19	9,272,000	3,759,303	40.54%	5,512,697	59.46%	118,930
2019-20	9,272,000	2,503,451	27.00%	6,768,549	73.00%	78,994

Projected Future Obligations of the 4125 Westown Parkway TIF Fund

Fiscal Year	Capital Projects	Debt Service Payments	Rebate Agreements	Other Obligations	Total TIF Obligations
2019-20	-	-	$78,994	-	$78,994
2020-21	-	-	39,497		39,497

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	94,899	147,845	118,930	78,994	(39,936)	(33.58%)
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$94,899**	**$147,845**	**$118,930**	**$78,994**	**($39,936)**	**(33.58%)**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources	**$94,899**	**$147,845**	**$118,930**	**$78,994**	**($39,936)**	**(33.58%)**
TOTAL REVENUES & OTHER SOURCES	**$94,899**	**$147,845**	**$118,930**	**$78,994**	**($39,936)**	**(33.58%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	94,446	144,048	118,799	78,994	(39,936)	(33.58%)
Universal Commodities						
Capital						
Sub-total Operating Expenditures	**$94,446**	**$144,048**	**$118,799**	**$78,994**	**($39,936)**	**(33.58%)**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$94,446**	**$144,048**	**$118,799**	**$78,994**	**($39,936)**	**(33.58%)**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	**$94,446**	**$144,048**	**$118,799**	**$78,994**	**($39,936)**	**(33.58%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$453**	**$3,797**	**$131**	**-**	**($131)**	**n/a**
BEGINNING FUND BALANCE	**($4,381)**	**($3,928)**	**($131)**	**-**	**$131**	**n/a**
ENDING FUND BALANCE	**($3,928)**	**($131)**	**-**	**-**	**-**	**n/a**

Fuller Road TIF District

This district was created in 2010 and the expiration date is to be determined. The district has a 20 year life, but based off the urban renewal plan, this will not exceed 15 years. The purpose of the district is to create an incentive fund that the City Council can choose to make grants, including tax rebates, attributable to new construction within the renewal area. TIF receipts are projected to be $3,336 for FY 2019-2020 in the Fuller Road Urban Renewal District.

FULLER ROAD DISTRICT INFORMATION	
County	Polk
Base Year	2010
Start	2012-13
Expires	2031-32
FY 18-19 TIF Tax Rate	$31.55400

Five Year Valuation History of the Fuller Road TIF District

Fiscal Year	Tax Increment Available	Tax Increment Captured	% of Increment Captured	Tax Increment Released	% of Increment Released	Property Tax TIF Revenue
2015-16	$3,835,100	$370,018	9.65%	$3,465,082	90.35%	$11,780
2016-17	9,631,600	197,981	2.06%	9,433,619	97.94%	6,263
2017-18	9,831,600	31,423	0.32%	9,800,177	99.68%	994
2018-19	14,311,300	-	0.00%	14,311,300	100.00%	-
2019-20	18,313,930	105,720	0.58%	18,208,210	99.42%	3,336

Projected Future Obligations of the Fuller Road TIF Fund

Fiscal Year	Capital Projects	Debt Service Payments	Rebate Agreements	Other Obligations	Total TIF Obligations
2019-20	-	-	-	-	-
2020-21	-	-	-	-	-
2021-22	-	-	47,071	-	47,071
2022-23	-	-	37,657	-	37,657
2023-24	-	-	37,657	-	37,657
2024-25	-	-	20,221	-	20,221

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	6,256	994		3,336	3,336	100.00%
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$6,256**	**$994**		**$3,336**	**$3,336**	**100.00%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources	**$6,256**	**$994**		**$3,336**	**$3,336**	**100.00%**
TOTAL REVENUES & OTHER SOURCES	**$6,256**	**$994**		**$3,336**	**$3,336**	**100.00%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	8,541					
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	**$8,541**					
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$8,541**					
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	**$8,541**					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($2,285)**	**$994**		**$3,336**	**$3,336**	**n/a**
BEGINNING FUND BALANCE	**($2,045)**	**($4,330)**	**($3,336)**	**($3,336)**		**n/a**
ENDING FUND BALANCE	**($4,330)**	**($3,336)**	**($3,336)**	**-**	**$3,336**	**n/a**

Historic West Des Moines TIF District

This district was created in 2017 and the expiration date is to be determined. The district has a 20 year life. The purpose of the district is to create an incentive fund that the City Council can choose to make grants, including tax rebates, attributable to the purchase and remodeling of buildings within the renewal area. TIF receipts are projected to be $55,122 for FY 2019-2020 in the Historic West Des Moines Urban Renewal District.

HISTORIC WEST DES MOINES DISTRICT INFORMATION	
County	Polk
Base Year	1/1/2017
Start	2019-120
Expires	2038-39
FY 18-19 TIF Tax Rate	$31.55400

Valuation History of the Historic West Des Moines TIF District

Fiscal Year	Tax Increment Available	Tax Increment Captured	% of Increment Captured	Tax Increment Released	% of Increment Released	Property Tax TIF Revenue
2019-20	$1,746,900	$1,746,900	100.00%	-	0.00%	$55,122

Projected Future Obligations of the Historic West Des Moines TIF Fund

Fiscal Year	Capital Projects	Debt Service Payments	Rebate Agreements	Other Obligations	Total TIF Obligations
2019-20	$50,000	-	$57,282	-	$107,282
2020-21	-	-	$57,283	-	$57,283
2021-22	-	-	$57,283	-	$57,283
2022-23	-	-	$57,283	-	$57,283
2023-24	-	-	$55,786	-	$55,786

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues				55,122	55,122	100.00%
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues				**$55,122**	**$55,122**	**100.00%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES				**$55,122**	**$55,122**	**100.00%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	7,213	528		57,282	57,282	100.00%
Universal Commodities						
Capital						
Sub-total Operating Expenditures	**$7,213**	**$528**		**$57,282**	**$57,282**	**100.00%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$7,213**	**$528**		**$57,282**	**$57,282**	**100.00%**
Transfers Out				**$50,000**	**$50,000**	**100.00%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$7,213**	**$528**		**$107,282**	**$107,282**	**100.00%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($7,213)**	**($528)**		**($52,160)**	**($52,160)**	**n/a**
BEGINNING FUND BALANCE		**($7,213)**	**($7,741)**	**($7,741)**		**n/a**
ENDING FUND BALANCE	**($7,213)**	**($7,741)**	**($7,741)**	**($59,901)**	**($52,160)**	**n/a**
FUND BALANCE% OF EXPENDITURES						

Jordan Creek TIF District

This district was created in 2000 and expired in FY 2018-2019. The purpose of this district is to help defray the costs associated with the construction of a new municipal fire station and numerous infrastructure improvements in the Jordan Creek Town Center area.

JORDAN CREEK DISTRICT INFORMATION	
County	Dallas
Base Year	1/1/1999
Start	2001-02
Expires	2018-2019
FY 18-19 TIF Tax Rate	$26.66865

Five Year Valuation History of the Jordan Creek TIF District

Fiscal Year	Tax Increment Available	Tax Increment Captured	% of Increment Captured	Tax Increment Released	% of Increment Released	Property Tax TIF Revenue
2015-16	$527,868,676	$142,416,103	26.98%	$385,452,573	73.02%	$3,719,071
2016-17	576,624,034	119,500,000	20.72%	457,124,034	79.28%	3,183,528
2017-18	617,280,958	115,252,610	18.67%	502,028,348	81.33%	3,074,992
2018-19	688,280,541	186,252,193	27.06%	502,028,348	72.94%	4,967,095
2019-20	485,836,030	-	0.00%	485,836,030	100.00%	-

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	3,183,852	3,074,992	4,981,486		(4,981,486)	(100.00%)
Other City Taxes						
Licenses and Permits						
Use of Money and Property	6,156	26,925				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$3.190,009**	**$3,101,917**	**$4,981,486**		**($4,981,486)**	**(100.00%)**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$3,190,009**	**$3,101,917**	**$4,981,486**		**($4,981,486)**	**(100.00%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	2,277					
Universal Commodities						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$2,277**					
Transfers Out	**$3,767,075**	**$3,786,275**	**$5,204,075**		**($5,204,075)**	**(100.00%)**
TOTAL EXPENDITURES/TRANSFERS OUT	**$3,769,352**	**$3,786,275**	**$5,204,075**		**($5,204,075)**	**(100.00%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($579,343)**	**($684,358)**	**($222,589)**		**$222,589**	**n/a**
BEGINNING FUND BALANCE	**$2,021,630**	**$1,442,287**	**$757,929**	**$535,340**		**n/a**
ENDING FUND BALANCE	**$1,442,287**	**$757,929**	**$535,340**	**$535,340**		**n/a**
FUND BALANCE% OF EXPENDITURES						

Midtown TIF District

This district was created in 2017 and the expiration date is to be determined. The district has a 20 year life. The purpose of the district is to create an incentive fund that the City Council can choose to make grants, including tax rebates, attributable to redevelopment of a building within the renewal area. TIF receipts are projected to be $45,913 for FY 2019-2020 in the Midtown Urban Renewal District.

MIDTOWN DISTRICT INFORMATION	
County	Polk
Base Year	1/1/2016
Start	2018-19
Expires	2037-38
FY 18-19 TIF Tax Rate	$31.55400

Two Year Valuation History of the Midtown TIF District

Fiscal Year	Tax Increment Available	Tax Increment Captured	% of Increment Captured	Tax Increment Released	% of Increment Released	Property Tax TIF Revenue
2018-19	$7,554,000	$1,565,990	20.73%	$5,988,010	79.27%	$49,413
2019-20	$7,360,000	$1,455,064	19.77%	$5,904,936	80.23%	$45,913

Projected Future Obligations of the Midtown TIF Fund

Fiscal Year	Capital Projects	Debt Service Payments	Rebate Agreements	Other Obligations	Total TIF Obligations
2019-20	-	-	$39,531	-	$39,531
2020-21	-	-	$29,648	-	$29,648
2021-22	-	-	$10,345	-	$10,345
2022-23	-	-	$184,591	-	$184,591
2023-24	-	-	$184,591	-	$184,591
2024-25	-	-	$184,591	-	$184,591
2025-26	-	-	$184,591	-	$184,591
2026-27	-	-	$184,591	-	$184,591

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues			$49,542	45,913	(3,629)	(7.33%)
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues			**$49,542**	**$45,913**	**($3,629)**	**(7.33%)**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES			**$49,542**	**$45,913**	**($3,629)**	**(7.33%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services		6,382	59,542	39,531	(20,011)	(33.61%)
Universal Commodities						
Capital						
Sub-total Operating Expenditures		**$6,382**	**$59,542**	**$39,531**	**($20,011)**	**(33.61%)**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures		**$6,382**	**$59,542**	**$39,531**	**($20,011)**	**(33.61%)**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT		**$6,382**	**$59,542**	**$39,531**	**($20,011)**	**(33.61%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		**($6,382)**	**($10,000)**	**$6,382**	**$16,382**	**n/a**
BEGINNING FUND BALANCE			**($6,382)**	**($16,382)**	**($10,000)**	**n/a**
ENDING FUND BALANCE		**($6,382)**	**($16,382)**	**($10,000)**	**$6,382**	**n/a**

Mills Parkway -Athene (Sub 6) TIF District

This district was created in 1999 and has been amended several times to create multiple subdistricts.The original areas expired in FY 2013-2014 and the subdistricts will fully expire in fiscal year 2025-2026. The purpose of subdistrict 6 is to finance construction of infrastructure, connecting roadways, and utility works to serve the Athene campus. TIF receipts are projected to be $726,459 for FY 2019-2020 in the Mills Parkway Sub 6 Urban Renewal District.

MILLS PARKWAY-ATHENE (SUB 6) DISTRICT INFORMATION	
County	Dallas
Base Year	1/1/2007
Start	2010-11
Expires	2029-30
FY 18-19 TIF Tax Rate	$26.66865

Five Year Valuation History of the Mills Parkway-Athene (Sub 6) TIF District

Fiscal Year	Tax Increment Available	Tax Increment Captured	% of Increment Captured	Tax Increment Released	% of Increment Released	Property Tax TIF Revenue
2015-16	$49,445,163	$49,445,163	100.00%	-	0.00%	$1,291,217
2016-17	49,445,163	49,445,163	100.00%	-	0.00%	1,317,239
2017-18	49,445,163	49,445,163	100.00%	-	0.00%	1,322,456
2018-19	51,086,403	51,086,403	100.00%	-	0.00%	1,366,353
2019-20	49,500,000	27,240,187	55.03%	22,259,813	44.97%	726,459

Projected Future Obligations of the Mills Parkway-Athene (Sub 6) TIF Fund

Fiscal Year	Capital Projects	Debt Service Payments	Rebate Agreements	Other Obligations	Total TIF Obligations
2019-20	-	$627,300	-	$692,798	$1,320,098

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	1,317,951	1,321,284	1,366,353	726,459	(639,894)	(46.83%)
Other City Taxes						
Licenses and Permits						
Use of Money and Property	4	1,795				
Intergovernmental		142,509				
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$1,317,955**	**$1,465,588**	**$1,366,353**	**$726,459**	**($639,894)**	**(46.83%)**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$1,317,955**	**$1,465,588**	**$1,366,353**	**$726,459**	**($639,894)**	**(46.83%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	339,039	342,456	379,953	692,798	312,845	82.34%
Universal Commodities						
Capital						
Sub-total Operating Expenditures	**$339,039**	**$342,456**	**$379,953**	**$692,798**	**$312,845**	**82.34%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$339,039**	**$342,456**	**$379,953**	**$692,798**	**$312,845**	**82.34%**
Transfers Out	**$978,200**	**$980,000**	**$986,400**	**$627,300**	**($359,100)**	**(36.41%)**
TOTAL EXPENDITURES/TRANSFERS OUT	**$1,317,239**	**$1,322,456**	**$1,366,353**	**$1,320,098**	**($46,255)**	**82.34%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$716**	**$143,132**	**-**	**($593,639)**	**($593,639)**	**n/a**
BEGINNING FUND BALANCE	**$807**	**$1,523**	**$144,655**	**$144,655**		**n/a**
ENDING FUND BALANCE	**$1,523**	**$144,655**	**$144,655**	**($448,984)**	**($593,639)**	**n/a**

Mills Parkway-Global Aviation (Sub 5) TIF District

This subdistrict is part of the Mills Parkway district that was created in 1999 and been amended sever times to create multiple subdistricts. The subdistrict has a 20 year life, but based off the urban renewal plan, this will not exceed 15 years. The purpose of the district is to create an incentive fund that the City Council can choose to make grants, including tax rebates, attributable to new construction within the renewal area. TIF receipts are projected to be $45,255 for FY 2019-2020 in the Mills Parkway Subdistrict 5 Urban Renewal District.

MILLS PARKWAY -GLOBAL AVIATION (SUB 5) DISTRICT INFORMATION	
County	Dallas
Base Year	1/1/2006
Start	2017-18
Expires	2036-37
FY 18-19 TIF Tax Rate	$26.66865

Three Year Valuation History of the Mills Parkway-Global Aviation (Sub 5) TIF District

Fiscal Year	Tax Increment Available	Tax Increment Captured	% of Increment Captured	Tax Increment Released	% of Increment Released	Property Tax TIF Revenue
2017-18	$1,775,106	$1,135,505	63.97%	$639,601	36.03%	$30,370
2018-19	2,461,743	5,454	0.22%	2,456,289	99.78%	145
2019-20	3,083,598	1,696,936	55.03%	1,386,662	44.97%	45,255

Projected Future Obligations of the Mills Parkway-Global Aviation (Sub 5) TIF Fund

Fiscal Year	Capital Projects	Debt Service Payments	Rebate Agreement	Other Obligations	Total TIF Obligations
2019-20	-	-	$65,458	-	$65,458
2020-21	-	-	49,227	-	49,227
2021-22	-	-	36,920	-	36,920
2022-23	-	-	24,613	-	24,613
2023-24	-	-	12,307	-	12,307

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues		30,224		45,255	45,255	100.00%
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues		**$30,224**		**$45,255**	**$45,255**	**100.00%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES		**$30,224**		**$45,255**	**$45,255**	**100.00%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services				65,458	65,458	100.00%
Universal Commodities						
Capital						
Sub-total Operating Expenditures				**$65,458**	**$65,458**	**100.00%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures				**$65,458**	**$65,458**	**100.00%**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT				**$65,458**	**$65,458**	**100.00%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		**$30,224**		**($20,203)**	**($20,203)**	**n/a**
BEGINNING FUND BALANCE	**($3,925)**	**($3,925)**	**$26,299**	**$26,299**		**n/a**
ENDING FUND BALANCE	**($3,925)**	**$26,299**	**$26,299**	**$6,096**	**($20,203)**	**n/a**

Mills Parkway-Microsoft (Sub 7) TIF District

This district was created in 1999 and has been amended several times to create multiple subdistricts.The original areas expired in FY 2013-2014 and the subdistricts will fully expire in fiscal year 2025-2026. The purpose of subdistrict 7 is to finance construction of infrastructure, connecting roadways, and utility works to serve the Microsoft campus. TIF receipts are projected to be $651,753 for FY 2019-2020 in the Mills Parkway Sub 7 Urban Renewal District.

MILLS PARKWAY-MICROSOFT (SUB 7) DISTRICT INFORMATION	
County	Dallas
Base Year	1/1/1998
Start	2010-11
Expires	2029-30
FY 18-19 TIF Tax Rate	$26.66865

Five Year Valuation History of the Mills Parkway-Microsoft (Sub 7) TIF District

Fiscal Year	Tax Increment Available	Tax Increment Captured	% of Increment Captured	Tax Increment Released	% of Increment Released	Property Tax TIF Revenue
2015-16	$34,962,258	$34,962,258	100.00%	-	0.00%	$913,009
2016-17	42,795,577	42,795,577	100.00%	-	0.00%	1,142,539
2017-18	42,877,484	42,877,484	100.00%	-	0.00%	1,280,693
2018-19	43,409,776	43,409,776	100.00%	-	0.00%	1,157,680
2019-20	44,409,640	24,438,920	55.03%	19,970,720	44.97%	651,753

Projected Future Obligations of the Mills Parkway-Microsoft (Sub 7) TIF Fund

Fiscal Year	Capital Projects	Debt Service Payments	Rebate Agreements	Other Obligations	Total TIF Obligations
2019-20	-	$1,035,588	-	-	$1,035,588
2020-21	-	1,036,088	-	-	1,036,088
2021-22	-	1,034,838	-	-	1,034,838
2022-23	-	1,036,838	-	-	1,036,838
2023-24	-	1,036,838	-	-	1,036,838
2024-25	-	1,044,838	-	-	1,044,838
2025-26	-	1,040,888	-	-	1,040,888
2026-27	-	1,043,138	-	-	1,043,138
2027-28	-	1,044,038	-	-	1,044,038
2028-29	-	1,049,538	-	-	1,049,538
2029-30	-	658,575	-	-	658,575
2030-31	-	654,400	-	-	654,400

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	1,141,509	1,145,625	1,161,034	651,753	(509,281)	(43.86%)
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1,061	11,570				
Intergovernmental		123,466				
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$1,142,570**	**$1,280,661**	**$1,161,034**	**$651,753**	**($509,281)**	**(43.86%)**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$1,142,570**	**$1,280,661**	**$1,161,034**	**$651,753**	**($509,281)**	**(43.86%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services			1,500		(1,500)	(100.00%)
Universal Commodities						
Capital						
Sub-total Operating Expenditures			**$1,500**		**($1,500)**	**(100.00%)**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures			**$1,500**		**($1,500)**	**(100.00%)**
Transfers Out	**$1,062,370**	**$1,060,456**	**1,028,088**	**$1,035,588**	**$7,500**	**0.73%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$1,062,370**	**$1,060,456**	**$1,029,588**	**$1,035,588**	**$6,000**	**0.58%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$80,200**	**$220,205**	**$131,446**	**($383,835)**	**($515,281)**	**n/a**
BEGINNING FUND BALANCE	**$280,848**	**$361,048**	**$581,253**	**$712,699**	**$131,446**	**n/a**
ENDING FUND BALANCE	**$361,048**	**$581,253**	**$712,699**	**$328,864**	**($383,835)**	**n/a**

Mills Parkway-Wells Fargo TIF District

This district was created in 1999 and has been amended several times to create multiple subdistricts. The original area expired in FY 2013-2014 and the subdistricts will fully expire in fiscal year 2025-2026. The original purpose of the district was to help defray costs associated with the construction of a new municipal fire station, and an interstate interchange at the intersection of Mills Civic Parkway and Interstate Highway 35. The first amendment facilitated construction of the infrastructure (street, sanitary sewer, and water lines) necessary for the Wells Fargo Home Mortgage Company complex renewal area. TIF receipts of $2,738,296 are projected to be collected for FY 2019-2020 in the Mills Parkway Urban Renewal District.

MILLS PARKWAY-WELLS FARGO DISTRICT INFORMATION	
County	Dallas
Base Year	1/1/2002
Start	2004-05
Expires	2023-24
FY 18-19 TIF Tax Rate	$26.66865

Five Year Valuation History of the Mills Parkway-Wells Fargo TIF District

Fiscal Year	Tax Increment Available	Tax Increment Captured	% of Increment Captured	Tax Increment Released	% of Increment Released	Property Tax TIF Revenue
2015-16	$131,974,078	$76,811,686	58.20%	$55,162,392	41.80%	$2,005,870
2016-17	161,291,708	109,477,936	67.88%	51,813,772	32.12%	2,916,536
2017-18	164,633,532	111,874,559	67.95%	52,758,973	32.05%	2,992,188
2018-19	177,537,522	47,650,258	26.84%	129,887,264	73.16%	1,274,450
2019-20	186,632,508	102,678,462	55.04%	83,915,212	44.96%	2,738,296

Projected Future Obligations of the Mills Parkway-Wells Fargo TIF Fund

Fiscal Year	Capital Projects	Debt Service Payments	Rebate Agreements	Other Obligations	Total TIF Obligations
2019-20	-	$1,773,000	-	-	$1,773,000
2020-21	-	1,777,800	-	-	1,777,800
2021-22	-	1,771,000	-	-	1,771,000
2022-23	-	1,775,000	-	-	1,775,000
2023-24	-	1,775,550	-	-	1,775,550

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	2,916,536	2,994,549	1,274,450	2,738,296	1,463,846	114.86%
Other City Taxes						
Licenses and Permits						
Use of Money and Property		67,640				
Intergovernmental	10,299					
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$2,926,834**	**$3,062,189**	**$1,274,450**	**$2,738,296**	**$1,463,846**	**114.86%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$2,926,834**	**$3,062,189**	**$1,274,450**	**$2,738,296**	**$1,463,846**	**114.86%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures						
Transfers Out	**$2,736,330**	**$3,510,615**	**$3,774,450**	**$1,773,000**	**($2,001,450)**	**(53.03%)**
TOTAL EXPENDITURES/TRANSFERS OUT	**$2,736,330**	**$3,510,615**	**$3,774,450**	**$1,773,000**	**($2,001,450)**	**(53.03%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$190,504**	**($448,426)**	**($2,500,000)**	**$965,296**	**$3,465,296**	**n/a**
BEGINNING FUND BALANCE	**$2,773,139**	**$2,963,643**	**$2,515,217**	**$15,217**	**($2,500,000)**	**n/a**
ENDING FUND BALANCE	**$2,963,643**	**$2,515,217**	**$15,217**	**$980,513**	**$965,296**	**n/a**

Osmium TIF District

This district was created in 2016 and the expiration date is to be determined. The purpose of the district is to finance the construction of infrastructure (streets, water lines, and sanitary sewer for the Microsoft Osmium data center complex. TIF receipts are projected to be $2,392,483 for FY 2019-2020 in the Osmium Urban Renewal District.

OSMIUM DISTRICT INFORMATION		
County	Madison	Warren
Base Year	1/1/2017	1/1/2017
Start	2019-20	2019-20
Expires	2038-39	2038-39
FY 18-19 TIF Tax Rate	$32.59206	$29.86935

Valuation History of the Osmium TIF District

Fiscal Year	Tax Increment Available	Tax Increment Captured	% of Increment Captured	Tax Increment Released	% of Increment Released	Property Tax TIF Revenue
2019-20	$78,667,647	$78,667,647	100.00%	-	0.00%	$2,392,483

Projected Future Obligations of the Osmium TIF Fund

Fiscal Year	Capital Projects	Debt Service Payments	Rebate Agreements	Other Obligations	Total TIF Obligations
2019-20	-	$2,133,316	-	-	$2,133,316
2020-21	-	3,306,111	-	-	3,306,111
2021-22	-	6,345,501	-	-	6,345,501
2022-23	-	8,292,957	-	-	8,292,957
2023-24	-	8,375,997	-	-	8,375,997
2024-25	-	8,463,712	-	-	8,463,712
2025-26	-	7,987,920	-	-	7,987,920
2026-27	-	7,985,578	-	-	7,985,578
2027-28	-	7,977,728	-	-	7,977,728
2028-29	-	7,969,017	-	-	7,969,017
2029-30	-	7,861,808	-	-	7,861,808
2030-31	-	7,844,546	-	-	7,844,546
2031-32	-	7,821,953	-	-	7,821,953
2032-33	-	7,692,297	-	-	7,692,297
2033-34	-	7,557,502	-	-	7,557,502
2034-35	-	7,518,068	-	-	7,518,068
2035-36	-	7,369,280	-	-	7,369,280
2036-37	-	5,181,072	-	-	5,181,072
2037-38	-	2,397,666	-	-	2,397,666
2038-39	-	2,401,488	-	-	2,401,488

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues				2,392,483	2,392,483	100.00%
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues				**$2,392,483**	**$2,392,483**	**100.00%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES				**$2,392,483**	**$2,392,483**	**100.00%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	28,770	7,370	6,500		(6,500)	100.00%
Universal Commodities						
Capital						
Sub-total Operating Expenditures	**$28,770**	**$7,370**	**$6,500**		**($6,500)**	**100.00%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$28,770**	**$7,370**	**$6,500**		**($6,500)**	**100.00%**
Transfers Out		**$261,829**	**$623,207**	**$2,378,045**	**$1,754,838**	**281.58%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$28,770**	**$269,199**	**$629,707**	**$2,378,045**	**$1,748,338**	**277.64%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($28,770)**	**($269,199)**	**($629,707)**	**$14,438**	**$644,145**	**n/a**
BEGINNING FUND BALANCE	**-**	**($28,770)**	**($297,969)**	**($927,676)**	**($629,707)**	**n/a**
ENDING FUND BALANCE	**($28,770)**	**($297,969)**	**($927,676)**	**($913,238)**	**$14,438**	**n/a**

Westown V TIF District

This district was created in 2009 and is set to expire in fiscal year 2025-2026. The purpose of the district is to finance roadway improvements necessary to handle increased traffic generated by the two hospitals with the Westown V Urban Renewal District and has also been amended to create an incentive fund that the City Council can choose to make grants, including tax rebates, attributable to new construction within the renewal area. TIF receipts of $240,880 are projected to be collected for FY 2019-2020 in the Westown V Urban Renewal District.

WESTOWN V DISTRICT INFORMATION		
County	Dallas	Polk
Base Year	1/1/2008	1/1/2009
Start	2011-12	2011-12
Expires	2030-31	2030-31
FY 18-19 TIF Tax Rate	$26.66865	$31.55400

Five Year Valuation History of the Westown V TIF District

Fiscal Year	Tax Increment Available	Tax Increment Captured	% of Increment Captured	Tax Increment Released	% of Increment Released	Property Tax TIF Revenue
2015-16	$7,319,850	7,319,850	100.00%	-	0.00%	$191,151
2016-17	6,552,330	6,552,330	100.00%	-	0.00%	174,557
2017-18	10,527,360	10,527,360	100.00%	-	0.00%	286,083
2018-19	32,552,280	32,552,280	100.00%	-	0.00%	938,632
2019-20	33,029,690	8,636,438	26.15%	24,393,252	74.85%	240,880

Projected Future Obligations of the Weston V TIF Fund

Fiscal Year	Capital Projects	Debt Service Payments	Rebate Agreements	Other Obligations	Total TIF Obligations
2019-20	-	-	$74,466	-	$74,466
2020-21	-	-	400,620	-	400,620
2021-22	-	-	302,854	-	302,854
2022-23	-	-	96,007	-	96,007
2023-24	-	-	96,007	-	96,007
2024-25	-	-	96,007	-	96,007
2025-26	-	-	96,007	-	96,007

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	173,986	286,083	938,632	240,880	(697,752)	(74.34%)
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$173,986**	**$286,083**	**$938,632**	**$240,880**	**($697,752)**	**(74.34%)**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$173,986**	**$286,083**	**$938,632**	**$240,880**	**($697,752)**	**(74.34%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	2,559	115,972	107,076	74,466	(32,610)	(30.46%)
Universal Commodities						
Capital						
Sub-total Operating Expenditures	**$2,559**	**$115,972**	**$107,076**	**$74,466**	**($32,610)**	**(30.46%)**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$2,559**	**$115,972**	**$107,076**	**$74,466**	**($32,610)**	**(30.46%)**
Transfers Out	**$894,013**		**$560,000**		**($560,000)**	**(100.00%)**
TOTAL EXPENDITURES/TRANSFERS OUT	**$896,573**	**$115,972**	**$667,076**	**$74,466**	**($592,610)**	**(88.84%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($722,587)**	**$170,111**	**$271,556**	**$166,414**	**($105,142)**	**n/a**
BEGINNING FUND BALANCE	**$566,968**	**($155,619)**	**$14,492**	**$286,048**	**$271,556**	**n/a**
ENDING FUND BALANCE	**($155,619)**	**$14,492**	**$286,048**	**$452,462**	**$166,414**	**n/a**

Woodland Hills TIF District

This district was created in 2011 and is set to expire in fiscal year 2023-2024. the district has a 10 year life. The objectives of this district are to facilitate the development that had been previously aborted within the project area by encouraging new residential and commercial development opportunities through the installation and repair of necessary public improvements; to provide the opportunity for generating funds to benefit low and moderate income households and families in West Des Moines. Specific improvements include paving a portion of South 88th Street from Mills Civic Parkway to Booneville Road as wells as construction South 93rd Street north of Woodland Hills Elementary School. No TIF receipts are projected to be collected for FY 2019-2020 in the Woodland Hills Urban Renewal District.

WOODLAND HILLS DISTRICT INFORMATION	
County	Dallas
Base Year	1/1/2011
Start	2014-15
Expires	2031-32
FY 18-19 TIF Tax Rate	$26.66865

Five Year Valuation History of the Woodland Hills TIF District

Fiscal Year	Tax Increment Available	Tax Increment Captured	% of Increment Captured	Tax Increment Released	% of Increment Released	Property Tax TIF Revenue
2015-16	$36,299,097	$33,466,101	92.20%	$2,832,996	7.80%	$873,938
2016-17	48,517,786	45,544,670	93.87%	2,973,116	6.13%	1,213,328
2017-18	61,923,089	59,510,340	96.10%	2,412,749	3.90%	1,591,659
2018-19	74,412,023	57,631,291	77.45%	16,780,732	22.55%	1,536,949
2019-20	92,024,924	-	0.00%	92,024,924	100.00%	-

Projected Future Obligations of the Woodland Hills TIF Fund

Fiscal Year	Capital Projects	Debt Service Payments	Rebate Agreements	Other Obligations	LMI Set Aside	Total TIF Obligations
2019-20	-	-	-	$105,000	-	$105,000
2020-21	-	1,234,488	-	-	932,589	2,167,077
2021-22	-	1,230,898	-	-	932,589	2,163,487
2022-23	-	1,235,118	-	-	932,589	2,167,707
2023-24	-	1,232,560	-	-	932,589	2,165,149
2024-25		1,232,866	-	-	932,589	2,165,455
2024-25	-	516,050	-	-	403,546	919,596

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues	1,212,957	1,590,822	1,541,402		(1,541,402)	(100.00%)
Other City Taxes						
Licenses and Permits						
Use of Money and Property	382	1,530				
Intergovernmental		844				
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$1,213,339**	**$1,593,196**	**$1,541,402**		**($1,541,402)**	**(100.00%)**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$1,213,339**	**$1,593,196**	**$1,541,402**		**($1,541,402)**	**(100.00%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	842,997	984,995	955,669	105,000	(850,669)	(89.01%)
Universal Commodities						
Capital						
Sub-total Operating Expenditures	**$842,997**	**$984,995**	**$955,669**	**$105,000**	**($850,669)**	**(89.01%)**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$842,997**	**$984,995**	**$955,669**	**$105,000**	**($850,669)**	**(89.01%)**
Transfers Out	**$460,924**	**$604,512**	**$585,733**		**($585,733)**	**(100.00%)**
TOTAL EXPENDITURES/TRANSFERS OUT	**$1,303,921**	**$1,589,507**	**$1,541,402**	**$105,000**	**($1,436,402)**	**(100.00%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($90,582)**	**$3,689**		**($105,000)**	**($105,000)**	**n/a**
BEGINNING FUND BALANCE	**$155,774**	**$65,192**	**$68,881**	**$68,881**		**n/a**
ENDING FUND BALANCE	**$65,192**	**$68,881**	**$68,881**	**($36,119)**	**($105,000)**	**n/a**

Woodland Hills Low Moderate Income (LMI)

The Iowa Urban Renewal Law allows cities and counties to use tax increment financing (TIF) to pay the cost of streets, water, sanitary and storm sewers and related public improvements for new housing developments without limitation on either the price of the houses or the income levels of the prospective homeowners. This law requires that a percentage of the future tax increment revenues from the TIF district must be used to provide housing assistance to families whose incomes are no greater than 80% of the median income in the county in which the project is located. The fund accounts for the required set aside from the Woodland Hills TIF Fund. The Woodland Hills TIF district is located within the Dallas County portion of West Des Moines and requires that 38% of the TIF revenues generated in the TIF district are set aside for low moderate income housing assistance. Funds set aside for housing assistance are allowed to be used anywhere within the City of West Des Moines city limits.

Financial Summary

In Fiscal Year 2019-2020 there will be no TIF Revenue collected in the Woodland Hills TIF district so there will be no required set aside of fund in the Woodland Hills LMI Fund. Expenditures for housing assistance programs in FY 2019-2020 is projected be $1,150,000 and will be funded by revenue collected in prior fiscal years.

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	2,238	12,064	25,000	25,000		
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$2,238**	**$12,064**	**$25,000**	**$25,000**		
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	460,924	604,512	585,733		(585,733)	(100.00%)
Sub-total Other Financing Sources	**$460,924**	**$604,512**	**$585,733**			
TOTAL REVENUES & OTHER SOURCES	**$463,162**	**$616,576**	**$610,733**	**$25,000**	**($585,733)**	**(95.91%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services		5,606	346,500	1,150,000	803,500	231.89%
Universal Commodities						
Capital		46,369	15,135		(15,135)	(100.00%)
Sub-total Operating Expenditures		**$51,975**	**$361,635**	**$1,150,000**	**$788,365**	**218.00%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures		**$51,975**	**$361,635**	**$1,150,000**	**$788,365**	**218.00%**
Transfers Out	**$650,964**					
TOTAL EXPENDITURES/TRANSFERS OUT	**$650,964**	**$51,975**	**$361,635**	**$1,150,000**	**$788,365**	**218.00%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($187,802)**	**$564,601**	**$249,098**	**($1,125,000)**	**($1,374,098)**	**n/a**
BEGINNING FUND BALANCE	**$396,771**	**$208,969**	**$773,570**	**$1,022,688**	**$249,098**	**n/a**
ENDING FUND BALANCE	**$208,969**	**$773,570**	**$1,022,688**	**($102,312)**	**($1,125,000)**	**n/a**
FUND BALANCE% OF EXPENDITURES						

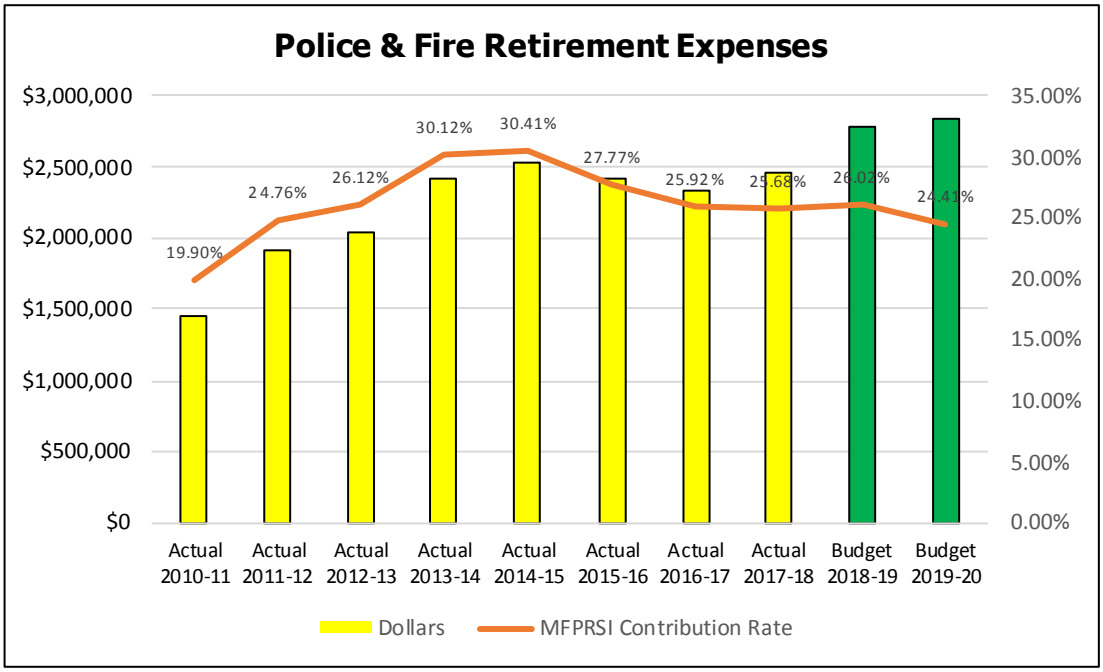
Description of the Police and Fire Retirement Funds

These funds account for the pension of disabled and retired Police Officers and Firefighters as provided by Code of Iowa Chapter 410, and for the City's contribution into the statewide retirement system for sworn police officers and fire personnel.

Financial Summary

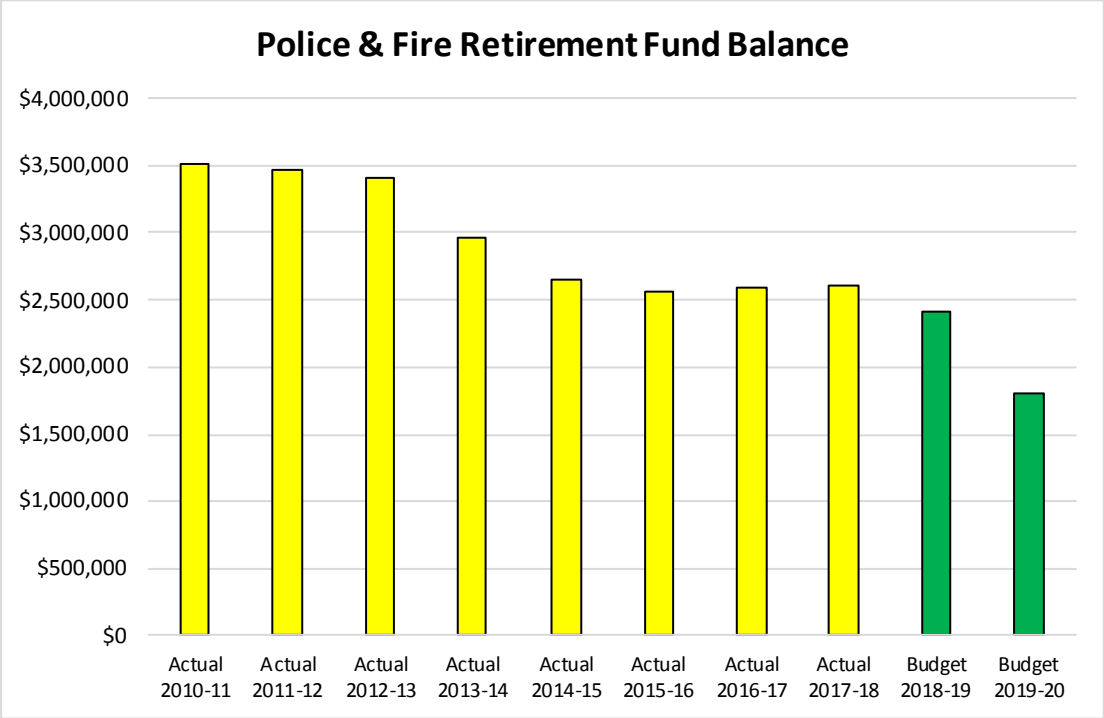
Cities are allowed to levy in a Special Revenue Fund for contributions under the Municipal Fire and Police Retirement System of Iowa (MFPRSI). In FY 2019-2020 the levy for these pension contributions will be approximately $2,092,292, and the commercial property tax replacement funding is projected to be $97,353. The MFPRSI City contribution rate decreased from 26.02% in FY 2018-2019 to 24.41% in FY 2019-2020. As the MFPRSI continues to remain above the 24.00% City contribution rate, it is foreseeable the City will continue to maintain this levy and incur a deficiency of revenues over expenditures to cover the underlying pension obligation.

Fiscal Year	City Required Contribution Rate
2010-11	19.90%
2011-12	24.76%
2012-13	26.12%
2013-14	30.12%
2014-15	30.41%
2015-16	27.77%
2016-17	25.92%
2017-18	25.68%
2018-19	26.02%
2019-20	24.41%



Estimated Ending Fund Balance

The projected ending Police & Fire Retirement Fund balance is $1,811,914 at June 30, 2020, a decrease of $585,770 or 24.43%.



	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	$2,206,524	$2,272,444	$2,433,493	$2,071,361	($362,132)	(14.88%)
TIF Revenues						
Other City Taxes	28,331	26,836	26,763	20,931	(5,832)	(21.79%)
Licenses and Permits						
Use of Money and Property	9,426	65,827		66,000	66,000	100.00%
Intergovernmental	116,604	109,318	117,701	97,353	(20,348)	(17.29%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$2,360,885**	**$2,474,425**	**$2,577,957**	**$2,255,645**	**($322,312)**	**(12.50%)**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$2,360,885**	**$2,474,425**	**$2,577,957**	**$2,255,645**	**($322,312)**	**(12.50%)**
EXPENDITURES						
Operating Expenditures						
Personal Services	$2,331,991	$2,459,612	$2,782,785	$2,841,415	$58,630	2.10%
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	**$2,331,991**	**$2,459,612**	**$2,782,785**	**$2,841,415**	**$58,630**	**2.10%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$2,331,991**	**$2,459,612**	**$2,782,785**	**$2,841,415**	**$58,630**	**2.10%**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	**$2,331,991**	**$2,459,612**	**$2,782,785**	**$2,841,415**	**$58,630**	**2.10%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$28,894**	**$14,813**	**($204,828)**	**($585,770)**	**($380,942)**	**n/a**
BEGINNING FUND BALANCE	**$2,558,805**	**$2,587,699**	**$2,602,512**	**$2,397,684**	**($204,828)**	**n/a**
ENDING FUND BALANCE	**$2,587,699**	**$2,602,512**	**$2,397,684**	**$1,811,914**	**($585,770)**	**n/a**
FUND BALANCE% OF EXPENDITURES	**110.97%**	**105.81%**	**86.16%**	**63.77%**		

Description of the Park Funds

Park Funds consist of four special revenue funds; Park Trust, Adult Softball Trust, Jordan Cemetery Reserve, and Raccoon River Quarry Conservation. These funds account for revenue from park donations, softball trust donations, cemetery plot sales, and tonnage fees for mining and are obligated for future parks development and to support operations at the facilities.

Raccoon River Quarry Conservation - In May of 2010 two aggregate mining operations located along the Raccoon River were annexed into the City of West Des Moines. The City has begun planning for the future use of the area subsequent to the end of mining operations, that planning includes a reclamation fund. The operators of the quarries shall pay annually into the reclamation fund an amount equal to ten cents per ton of all aggregate sold from the mining site. The monies collected shall be used solely for the implementation and development of the identified post mining land use for this area.

Financial Summary

Park Funds are projected to receive $139,900 in revenue during fiscal year 2019-2020 from donations, sale of cemetery plots, tonnage fees, and interest. Revenue has been budgeted conservatively due to the unpredictability of the revenue streams. Expenditures for fiscal year 2019-2020 are $20,100. Of this amount $5,100 is budgeted for the purchase of benches using dollars donated for this purpose and the remaining $15,000 is for supplies at the Raccoon River Park Softball Complex.

Estimated Ending Fund Balance

The projected ending Park Funds balance is $1,075,175 at June 30, 2020, an increase of $119,800 or 12.54%.

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1,586	18,627	1,450	16,800	15,350	1,058.62%
Intergovernmental						
Charges for Services	113,959	97,797	30,000	45,000	15,000	50.00%
Special Assessments						
Miscellaneous	82,918	74,272	95,100	78,100	(17,000)	(17.88%)
Sub-total Operating Revenues	**$198,463**	**$190,696**	**$126,550**	**$139,900**	**$13,350**	**10.55%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$198,463**	**$190,696**	**$126,550**	**$139,900**	**$13,350**	**10.55%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	36,202		16,000	15,000	(1,000)	(6.25%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	5,087	6,272	5,100	5,100		
Sub-total Operating Expenditures	**$41,289**	**$6,272**	**$21,100**	**$20,100**	**($1,000)**	**(4.74%)**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$41,289**	**$6,272**	**$21,100**	**$20,100**	**($1,000)**	**(4.74%)**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	**$41,289**	**$6,272**	**$21,100**	**$20,100**	**($1,000)**	**(4.74%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$157,174**	**$184,424**	**$105,450**	**$119,800**	**$14,350**	**n/a**
BEGINNING FUND BALANCE	**$508,327**	**$665,501**	**$849,925**	**$955,375**	**$105,450**	**n/a**
ENDING FUND BALANCE	**$665,501**	**$849,925**	**$955,375**	**$1,075,175**	**$119,800**	**n/a**
FUND BALANCE% OF EXPENDITURES	**1,511.81%**	**13,550.00%**	**4,527.84%**	**5,349.13%**		

Description of the Public Art Funds

In 2011, the City of West Des Moines established a Public Arts Advisory Commission to advise and assist the City Council in the promotion of public art with the city's physical environment and public spaces. The activities of the Public Art Advisory Commission are funded through an annual appropriation of hotel/motel tax revenues and managed by the Parks & Recreation Department.

The **vision** of the Public Art Program is to create a diverse collection of public works of art of high aesthetic and intellectual quality and excellence, and a program that promotes cultural expression and artistic appreciation. At the heart of the aspiration for public art in West Des Moines is the wish for an authentic, rich and diverse arts culture that is seen and understood as uniquely arising from the community - an arts culture that benefits and enriches all those who are fortunate enough to live, work in, and visit West Des Moines.

The **mission** of the Public Arts Program is to create a city with successful public spaces incorporating public works of art that offer moments of serendipity and opportunities for reflection - a city with public art woven into the fine grain detail of the public infrastructure.

The Commission sponsors an annual Art on the Campus temporary exhibit of sculptures on the City Campus each year. The exhibit will be celebrating its seventh year in 2019 and attracted twenty-five submissions from thirteen different artists. Three permanent works of art have been purchased from past Art on the Campus exhibits and are part of the City's collection.

In the last three years, the permanent works of public art have been commissioned. These include Art on the Trail "Surrounds" installed in 2016, "Our Main Street" installed in 2018, and "Even Water" to be installed in 2019. In addition, Art Route, a collaboration with the Greater Des Moines Public Art Foundation was installed on the City Campus in fall of 2017. The Commission is currently planning a public art project as part of the City Campus Amphitheater, as well as, a community art event and temporary art work focused on the topic of water quality. A permanent work of art, "Folded Flags", is being installed in 2019 as part of the Veterans Parkway Enhancements project.

Financial Summary

The Public Art Fund is projected to receive $120,000 in revenue, a transfer in from the Hotel/Motel Tax Fund. Expenditures for fiscal year 2019-2020 are $74,500.

Estimated Ending Fund Balance

The projected ending Public Art Fund balance is $228,413 at June 30, 2020 an increase of $45,500 or 24.88%.

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property		9,812				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous		70,591	50,000		(50,000)	(100.00%)
Sub-total Operating Revenues		**$80,403**	**$50,000**		**($50,000)**	**(100.00%)**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In	120,000	120,000	120,000	120,000		
Sub-total Other Financing Sources	**$120,000**	**$120,000**	**$120,000**	**$120,000**		
TOTAL REVENUES & OTHER SOURCES	**$120,000**	**$200,403**	**$170,000**	**$120,000**	**($50,000)**	**(29.41%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	27,105	29,574	80,000	34,500	(45,500)	(56.88%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	131,474	128,957	343,100	40,000	(303,100)	(88.34%)
Sub-total Operating Expenditures	**$158,579**	**$158,531**	**$423,100**	**$74,500**	**($348,600)**	**(82.39%)**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$158,579**	**$158,531**	**$423,100**	**$74,500**	**($348,600)**	**(82.39%)**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	**$158,579**	**$158,531**	**$423,100**	**$74,500**	**($348,600)**	**(82.39%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($38,579)**	**$41,872**	**($253,100)**	**$45,500**	**$298,600**	
BEGINNING FUND BALANCE	**$432,720**	**$394,141**	**$436,013**	**$182,913**	**($253,100)**	**n/a**
ENDING FUND BALANCE	**$394,141**	**$436,013**	**$182,913**	**$228,413**	**$45,500**	**n/a**
FUND BALANCE% OF EXPENDITURES	**248.55%**	**275.03%**	**43.23%**	**306.60%**		

Description of the Library Funds

Library Funds consist of two special revenue funds; the Library Trust and the Library Friends Trust. These funds account for revenue from miscellaneous donations, State of Iowa open access contributions, and fund raising efforts by the West Des Moines Library Friends Foundation, a separate legal entity created to raise funds specifically for library purposes.

Financial Summary

Library Funds are projected to receive $77,000 in revenue during fiscal years 2019-2020, of that amount $32,000 is expected in donations and the remaining $45,000 will be from the State of Iowa for open access. Expenditures of $77,000 are budgeted for library materials and equipment.

Estimated Ending Fund Balance

The projected ending Library Funds balance is $203,232 at June 30,2020, no change from the previous fiscal year.

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	797	5,497				
Intergovernmental	59,909	47,427	45,000	45,000		
Charges for Services						
Special Assessments						
Miscellaneous	39,358	35,970	32,000	32,000		
Sub-total Operating Revenues	**$94,064**	**$88,894**	**$77,000**	**$77,000**		
Other Financing Sources						
Sale of Surplus Assets & Equipment						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$94,064**	**$88,894**	**$77,000**	**$77,000**		
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	16,080		12,000	12,000		
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	91,153	76,305	70,000	65,000	(5,000)	(7.14%)
Sub-total Operating Expenditures	**$107,233**	**$76,305**	**$82,000**	**$77,000**	**($5,000)**	**(6.10%)**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$107,233**	**$76,305**	**$82,000**	**$77,000**	**($5,000)**	**(6.10%)**
Transfers Out			**$21,000**		**($21,000)**	**(100.00%)**
TOTAL EXPENDITURES/TRANSFERS OUT	**$107,233**	**$76,305**	**$103,000**	**$77,000**	**($26,000)**	**(25.24%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($13,169)**	**$12,589**	**($26,000)**		**($26,000)**	**n/a**
BEGINNING FUND BALANCE	**$229,812**	**$216,643**	**$229,232**	**$203,232**	**($26,000)**	**n/a**
ENDING FUND BALANCE	**$216,643**	**$229,232**	**$203,232**	**$203,232**		**n/a**
FUND BALANCE% OF EXPENDITURES	**202.03%**	**300.42%**	**247.84%**	**291.21%**		

Description of Police Funds

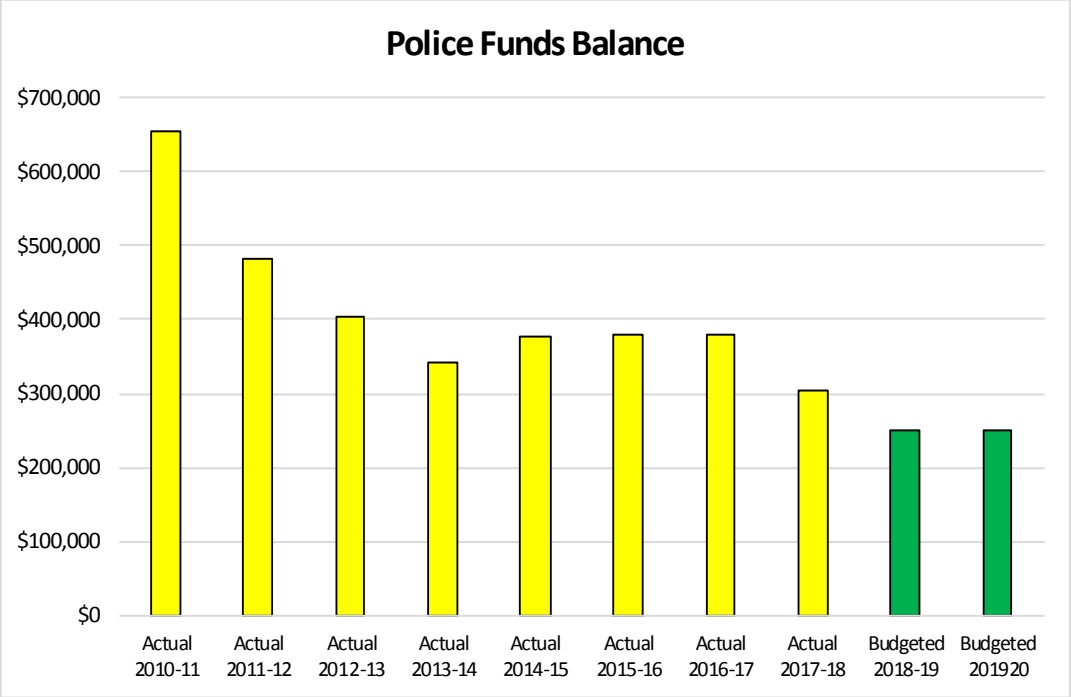
Police Funds consist of three special revenue funds; Police Forfeited Funds-State, Police Forfeited Funds-Federal, and Police Gift Trust. These funds account for revenue from direct donations to the Police Department, the Youth Justice Initiative Program and the West Des Moines Police Department's share of the Federal and State forfeiture programs. The primary purpose of the Federal and State forfeiture program is to deter crime by depriving criminals of the profits and proceeds of their illegal activities and to weaken criminal enterprises by removing the mechanisms of crime. An ancillary purpose is to enhance cooperation among Federal, State, and local law enforcement agencies through the equitable sharing of forfeiture proceeds.

Financial Summary

Due to the unpredictable nature of the forfeiture program and donations, revenues are conservatively estimated. In FY 2019-2020, Police Funds are projected to receive $20,000 in revenue. The forfeiture programs are budgeted to receive $10,000, with $10,000 budgeted for donations. These funds will be used to augment police services, particularly in the areas of computer hardware, ammunition, and tactical team operations.

Estimated Ending Fund Balance

The projected ending Police Funds balance is $250,896 at June 30, 2020, no change from the previous fiscal year.



	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	775	7,582				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	36,884	38,488	20,000	20,000		
Sub-total Operating Revenues	**$37,659**	**$46,070**	**$20,000**	**$20,000**		
Other Financing Sources						
Sale of Surplus Assets & Equipment						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$37,659**	**$46,070**	**$20,000**	**$20,000**		
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	38,362	46,991	30,000	20,000	(10,000)	
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	999		45,000		(45,000)	
Sub-total Operating Expenditures	**$39,361**	**$46,991**	**$75,000**	**$20,000**	**($55,000)**	
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$39,361**	**$46,991**	**$75,000**	**$20,000**	**($55,000)**	
Transfers Out		**$71,000**				
TOTAL EXPENDITURES/TRANSFERS OUT	**$39,361**	**$117,991**	**$75,000**	**$20,000**	**($55,000)**	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($1,702)**	**($71,921)**	**($55,000)**		**$55,000**	
BEGINNING FUND BALANCE	**$379,519**	**$377,817**	**$305,896**	**$250,896**		**n/a**
ENDING FUND BALANCE	**$377,817**	**$305,896**	**$250,896**	**$250,896**		**n/a**
FUND BALANCE% OF EXPENDITURES	**959.87%**	**650.97%**	**334.53%**	**1,254.48%**		

Description of E911 Funds

These funds account for revenues generated from a monthly surcharge on each land and wireless phone access line terminating within Polk, Dallas, Madison, and Warren counties that is served by Westcom Dispatch. These funds are used to advance the ability of public safety agencies to achieve inter operability among Police, Fire and EMS providers, as well as improve the effectiveness and efficiency of public safety.

The revenue generated from the E911 surcharge is collected by the State of Iowa who then distributes the funds to the Polk County 911 service board. The Polk County 911 service board then holds the Westcom Dispatch share of the funds. Westcom receives their funding on a reimbursement basis after submitting an expenses summary.

Financial Summary

As of July 1, 2018 the E911 Fund was moved from the Special Revenue Funds to the Enterprise Funds to better represent the 911 Dispatch Services (Westcom) which is shared with other metro communities.

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC(DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property		2,446				
Intergovernmental	852,802	994,571				
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$852,802**	**$997,017**				
Other Financing Sources						
Proceeds of Long Term Debt	$643,214					
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$1,496,016**	**$997,017**				
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	273,232	308,119				
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	972,069	213,377				
Sub-total Operating Expenditures	**$1,245,301**	**$521,496**				
Debt Service Expenditures	**$91,334**	**$137,001**				
Capital Improvement Expenditures						
Total Expenditures	**$1,336,635**	**$658,497**				
Transfers Out	**$217,200**	**$223,045**	**$169,825**		**($169,825)**	**(100.00%)**
TOTAL EXPENDITURES/TRANSFERS OUT	**$1,553,835**	**$881,542**	**$169,825**		**($169,825)**	**(100.00%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($57,819)**	**$115,475**	**($169,825)**		**$169,825**	**n/a**
BEGINNING FUND BALANCE	**$112,169**	**$54,350**	**$169,825**		**($169,825)**	**n/a**
ENDING FUND BALANCE	**$54,350**	**$169,825**				
FUND BALANCE% OF EXPENDITURES	**4.07%**	**25.79%**				

Description of the Human Services Funds

Human Services Funds consist of three special revenue funds; Human Services Trust, Goodman Bequest, and the Alice Fuhrmann Bequest. These funds account for donations and grants for various Human Services programs that target the elderly, disabled, and low-income families of West Des Moines. These dollars fund program that include rental assistance, holiday programs, personal pantry programs, utility programs, and other client based programs.

Financial Summary

Human Services expects to receive approximately $146,000 in donations and grants and expend approximately $188,800 on programs for FY 2019-2020. These donations are above and beyond City allocations to the Human Services Department, as those allocations are accounted for through the General Fund.

Estimated Ending Fund Balance

The projected ending fund balance is $501,560 at June 30, 2020, a decrease of $42,800 or 7.86%.

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC(DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1,394	11,195	1,000		(1,000)	(100.00%)
Intergovernmental	20,000	9,862	19,450	41,000	21,550	110.80%
Charges for Services						
Special Assessments						
Miscellaneous	101,251	125,975	125,000	105,000	(20,000)	(16.00%)
Sub-total Operating Revenues	**$122,645**	**$147,032**	**$145,450**	**$146,000**	**$550**	**0.38%**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$122,645**	**$147,032**	**$145,450**	**$146,000**	**$550**	**0.385**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	108,914	134,150	191,580	187,800	(3,780)	(1.97%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital		16,161	1,000	1,000		
Sub-total Operating Expenditures	**$108,914**	**$150,311**	**$192,580**	**$188,800**	**($3,780)**	**(1.96%)**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$108,914**	**$150,311**	**$192,580**	**$188,800**	**($3,780)**	**(1.96%)**
Transfers Out			**$59,000**		**($59,000)**	**(100.00%)**
TOTAL EXPENDITURES/TRANSFERS OUT	**$108,914**	**$150,311**	**$251,580**	**$188,800**	**($62,780)**	**(24.95%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$13,732**	**($3,279)**	**($106,130)**	**($42,800)**	**$63,330**	**n/a**
BEGINNING FUND BALANCE	**$640,037**	**$653,769**	**$650,490**	**$544,360**	**($106,130)**	**n/a**
ENDING FUND BALANCE	**$653,769**	**$650,490**	**$544,360**	**$501,560**	**($42,800)**	
FUND BALANCE% OF EXPENDITURES	**600.26%**	**432.76%**	**282.67%**	**265.66%**		

Description of the EMS Trust Funds

This fund accounts for donations to the EMS department and to the Public Access Defibrillation Program, sponsored by the EMS Department. The Public Access Defibrillation Program is a joint venture between the City of West Des Moines EMS and various businesses within our community. The goal of the program is to have defibrillators available to cardiac arrest patients as quickly as possible following their collapse. Due to the size of our City, West Des Moines offers some unique challenges for EMS crews responding to cardiac arrest patients. Key locations were chosen for the placement of the defibrillators such as businesses with large numbers of employees, golf courses, and city owned facilities.This fund was established to account for public and business donations for the purchase of the defibrillators and associated supplies. Each unit costs approximately $3,000.

Financial Summary

Due to the unpredictable nature of donations, no revenue or expenditures are budgeted at this time. In the event of donations and related expenses a budget amendment will be prepared.

Estimated Ending Fund Balance

The projected ending EMS Trust Funds balance is $7,745 at June 30,2020, no change from the prior year.

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC(DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property		173				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous		1,250				
Sub-total Operating Revenues		**$1,423**				
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES						
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures						
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT						
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		**$1,423**				
BEGINNING FUND BALANCE	**$6,322**	**$6,322**	**$7,745**	**$7,745**		**n/a**
ENDING FUND BALANCE	**$6,322**	**$7,745**	**$7,745**	**$7,745**		**n/a**
FUND BALANCE% OF EXPENDITURES	**n/a**	**n/a**	**n/a**	**n/a**		

THE CITY OF
West Des Moines®

Debt Service Funds

Debt Service Fund

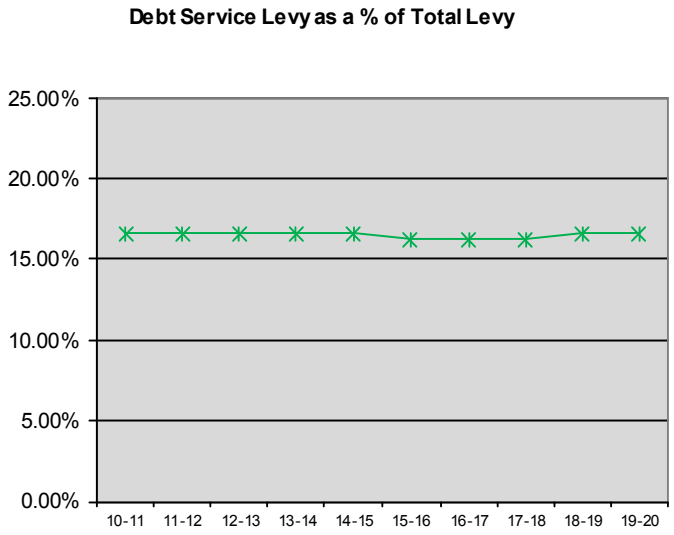
This fund is used to account for the accumulation of resources for, and the payment of, general obligation bonds. General obligation bonds are the most common type of bond issued by a city. They are often called "full faith and credit bonds" because the taxable valuation of all real property located in the city is pledged to pay them. b

The advantage of general obligation bonds over other bonds is that the interest rate is usually lower than other types of bonds. The main disadvantage of general obligation bonds is that they are subject to debt limitation, while other types of bonds are not.

There are two types of general obligation bonds: essential corporate purpose and general corporate purpose. **Bonds issued for a general corporate purpose require a public election with a 60 percent majority vote. Some examples of general corporate purpose bonds include bonds issued for swimming pools, libraries, city halls, fire stations, and police stations.** Bonds issued for an essential corporate purpose need only the approval of a resolution by a majority of the total city council at an offic Bial meeting, following a published notice and hearing. Examples of essential corporate purpose bonds include bonds issued for street and bridge construction; refinancing of debt; park improvements; and flood control.

Financial Summary

In FY 2019-2020 the Debt Service levy rate is projected to be $1.95 per $1,000 of taxable valuation. This rate is 16.54% of the City's total property tax rate. This is a higher percentage than FY 2017-2018, when the debt service rate was 16.25% of the total. This higher percentage means the City is able to dedicate less of the property tax levy to general operations. The higher percentage is due to the decrease of the overall tax levy from $12.00 to $11.79.



In FY 2019-2020, interest income is projected to be increase, as interest rates continue to rise This projection is based on estimated cash reserves during the year and historical interest rates. Any interest earned will be used to increase the ending fund balance, which is projected to be $3,143,212 at June 30, 2020. Currently, the Debt Service fund balance is approximately 13% of operating expenditures; ideally, the City would like to see this percentage be in the range of 7% to 10%. The Debt Service fund balance is reserved for future debt service requirements.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes	$9,189,564	$9,582,988	$10,463,274	$11,076,696	$613,422	5.86%
TIF Revenues						
Other City Taxes	106,874	101,932	101,469	100,827	(642)	(0.63%)
Licenses and Permits						
Use of Money and Property	357,262	102,808		65,000	65,000	100.00%
Intergovernmental	454,090	453,717	445,515	511,408	65,893	14.79%
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$10,107,790**	**$10,241,445**	**$11,010,258**	**$11,753,931**	**$743,673**	**6.75%**
Other Financing Sources						
Proceeds of Long Term Debt		3,816,907				
Capitalized Interest						
Transfers In	10,828,537	15,259,382	16,438,540	13,513,434	(2,925,106)	(17.79%)
Sub-total Other Financing Sources	**$10,828,537**	**$19,076,289**	**$16,438,540**	**$13,513,434**	**($2,925,106)**	**(17.79%)**
TOTAL REVENUES & OTHER SOURCES	**$20,936,327**	**$29,317,734**	**$27,448,798**	**$25,267,365**	**($2,181,433)**	**(7.95%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	8,500	32,950	10,000	10,000		
Universal Commodities						
Capital						
Sub-total Operating Expenditures	**$8,500**	**$32,950**	**$10,000**	**$10,000**		
Debt Service Expenditures	**$21,900,286**	**$27,612,354**	**$25,740,239**	**$24,092,365**	**($1,647,874)**	**(6.40%)**
Capital Improvement Expenditures						
Total Expenditures	**$21,908,786**	**$27,645,304**	**$25,750,239**	**$24,102,365**	**($1,647,874)**	**(13.11%)**
Transfers Out		**$671,160**	**$1,418,655**	**$439,189**	**($979,466)**	**(69.04%)**
TOTAL EXPENDITURES/TRANSFERS OUT	**$21,908,786**	**$28,316,464**	**$27,168,894**	**$24,541,554**	**($2,627,340)**	**(9.67%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($972,459)**	**$1,001,270**	**$279,904**	**$725,811**	**$445,908**	**n/a**
BEGINNING FUND BALANCE	**$2,963,773**	**$1,991,314**	**$2,992,584**	**$3,272,488**	**$279,904**	**n/a**
ENDING FUND BALANCE	**$1,991,314**	**$2,992,584**	**$3,272,488**	**$3,998,299**	**$725,811**	**n/a**
FUND BALANCE% OF EXPENDITURES	**13.49%**	**10.82%**	**12.71%**	**15.93%**		

Composition of Debt Service Levy

	Principal Payable in FY 2019-20	Interest Payable in FY 2019-20	Total FY 2019-20 Obligation	Amount Paid by Other Funds & Debt Service Fund Balance	Amount Paid by Current Year Debt Service Taxes
FY 2019-20 Commercial/Industrial Replacement				$511,408	($511,408)
2010A - ECP Advance Refunding	780,000	33,150	813,150		813,150
2010C - ECP	845,000	25,350	870,350		870,350
2011A - ECP	425,000	89,919	514,919		514,919
2012B - ECP Advance Refunding	870,000	71,500	941,500		941,500
2012D - ECP	550,000	125,700	675,700		675,700
2013A - ECP	275,000	44,260	319,260		319,260
2014A - ECP	820,000	230,538	1,050,538		1,050,538
2015A - ECP Alluvion Abated	1,720,000	541,613	2,261,613	2,261,613	
2015B - ECP Alluvion	1,475,000	229,048	1,704,048	1,704,048	
2015C - ECP Advance Refunding	615,000	12,300	627,300	627,300	
2016A - ECP	685,000	124,950	809,950		809,950
2016B - ECP Mills/Microsoft Abated	1,235,000	444,475	1,679,475	1,679,475	
2016C - ECP	765,000	144,150	909,150		909,150
2016D - ECP Alluvion	755,000	299,800	1,054,800	1,054,800	
2017A - ECP	440,000	110,038	550,038		550,038
2017B - ECP Mills	630,000	122,250	752,250	752,250	
2017C - ECP Alluvion	535,000	337,844	872,844	872,844	
2017D - ECP Osmium	200,000	866,013	1,066,013	1,066,013	
2017E - ECP Advance Refunding	255,000	121,863	376,863	376,863	
2018A - ECP	430,000	264,000	694,000		694,000
2018B - ECP Ashworth	315,000	501,844	816,844	816,844	
2018C - ECP Coachlight	100,000	223,007	323,007	323,007	
2018D - ECP Osmium		560,883	560,883	560,883	
2018E - ECP Osmium		317,494	317,494	317,494	
2019 - ECP (Pre-Levy)		3,530,376	3,530,376		3,530,376
Registration Costs			10,000		10,000
Total General Obligation Bonds	**$14,720,000**	**$9,372,365**	**$24,102,365**	**$12,924,842**	**$11,177,523**

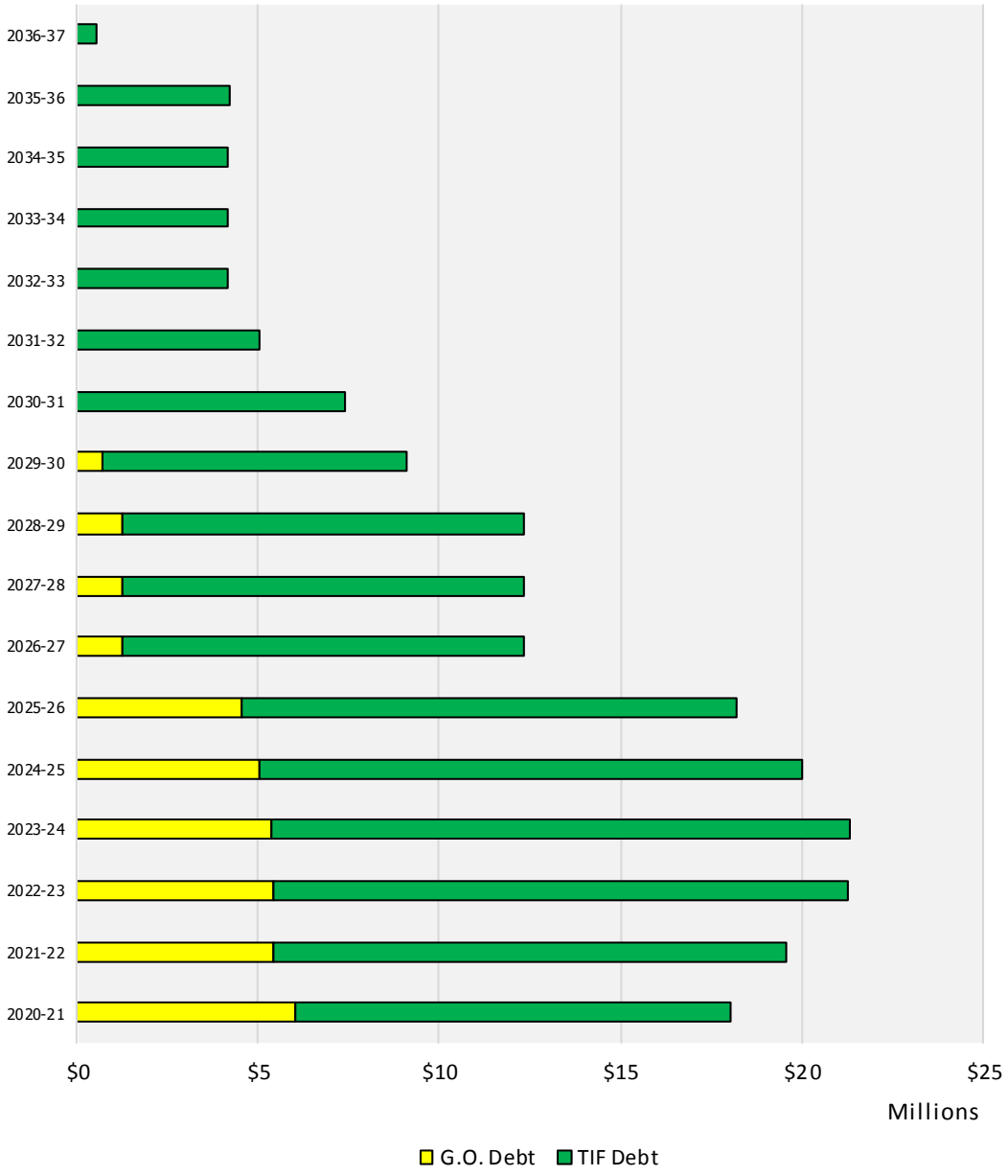
FY 2019-20 General Obligation Bonds Outstanding

	Original Issue	Estimated Balance June 30, 2019	FY 2019-20 Additions	FY 2019-20 Reductions	Estimated Balance June 30, 2020
2010A - ECP Advance Refunding	$6,050,000	$780,000		$780,000	
2010C - ECP	7,000,000	845,000		845,000	
2011A - ECP	6,900,000	2,775,000		425,000	2,350,000
2012B - ECP Advance Refunding	11,355,000	1,430,000		870,000	560,000
2012D - ECP	7,520,000	4,190,000		550,000	3,640,000
2013A - ECP	4,385,000	1,465,000		275,000	1,190,000
2014A - ECP	12,250,000	6,530,000		820,000	5,710,000
2015A - ECP Alluvion Abated	21,755,000	19,400,000		1,720,000	17,680,000
2015B - ECP Alluvion	12,715,000	9,370,000		1,475,000	7,895,000
2015C - ECP Advance Refunding	3,410,000	615,000		615,000	
2016A - ECP	9,225,000	4,620,000		685,000	3,935,000
2016B - ECP Mills/Microsoft Abated	13,855,000	11,015,000		1,235,000	9,780,000
2016C - ECP	7,200,000	5,595,000		765,000	4,830,000
2016D - ECP Alluvion	10,700,000	9,765,000		755,000	9,010,000
2017A - ECP	7,650,000	4,895,000		440,000	4,455,000
2017B - ECP Mills	4,665,000	3,405,000		630,000	2,775,000
2017C - ECP Alluvion	9,130,000	9,130,000		535,000	8,595,000
2017D - ECP Osmium	25,555,000	25,555,000		200,000	25,355,000
2017E - ECP Advance Refunding	3,470,000	3,230,000		255,000	2,975,000
2018A - ECP	8,110,000	6,010,000		430,000	5,580,000
2018B - ECP Ashworth	12,540,000	12,540,000		315,000	12,225,000
2018C - Coachlight	6,155,000	6,155,000		100,000	6,055,000
2018D - Osmium	15,925,000	15,925,000			15,925,000
2018E	10,480,000	10,480,000			10,480,000
2019 - ECP (Pre-Levy)			10,000,000		10,000,000
2019 - RecPlex			14,400,000		14,400,000
Total General Obligation Bonds	**$238,000,000**	**$175,720,000**	**$24,400,000**	**$14,720,000**	**$185,400,000**

Future Debt Service Payments based on Existing Debt

Fiscal Years	Principal Payable	Interest Payable	Total Obligation	Amount Paid by Other Funds & Debt Service Fund Balance	Amount Paid by Current Year Debt Service Taxes
FY 2020-21	$12,650,000	5,324,453	$17,974,453	$11,957,784	$6,016,669
FY 2021-22	14,635,000	4,883,204	19,518,204	14,102,749	5,415,455
FY 2022-23	16,905,000	4,348,345	21,253,345	15,856,059	5,397,286
FY 2023-24	17,540,000	3,738,319	21,278,319	15,902,108	5,376,211
FY 2024-25	16,875,000	3,110,591	19,985,591	14,937,703	5,047,888
FY 2025-26	15,625,000	2,522,711	18,147,711	13,613,123	4,534,588
FY 2026-27	10,305,000	2,010,217	12,315,217	11,061,029	1,254,188
FY 2027-28	10,630,000	1,697,535	12,327,535	11,063,935	1,263,600
FY 2028-29	10,960,000	1,376,157	12,336,157	11,078,607	1,257,550
FY 2029-30	8,065,000	1,055,614	9,120,614	8,425,364	695,250
FY 2030-31	6,560,000	818,994	7,378,994	7,378,994	
FY 2031-32	4,380,000	624,900	5,004,900	5,004,990	
FY 2032-33	3,650,000	492,315	4,142,215	4,142,215	
FY 2033-34	3,775,000	380,727	4,155,727	4,155,727	
FY 2034-35	3,910,000	264,197	4,174,197	4,174,197	
FY 2035-36	4,050,000	142,803	4,192,803	4,192,803	
FY 2036-37	485,000	15,763	500,763	500,763	
	$161,000,000	**$32,806,745**	**$193,806,745**	**$157,548,060**	**$36,258,685**

Future Debt Service Payments by Fiscal Year



THE CITY OF
West Des Moines®

Capital Projects Funds

Highlights of FY 2019-2020 Projects

The FY 2019-2020 Capital Project Budget is an integral part of the City's overall financial program. In FY 2019-2020, capital project expenditures are projected to be $91,440,008, which is approximately 41% of the City's total budgeted expenditures. Capital projects within Enterprise Funds make up $23,230,000, while General Fund-related capital projects total $68,210,008. Projects in FY 2019-2020 are designated for improvements of streets and traffic control, sanitary sewers, storm water, parks, and city facilities.

The Capital Improvement Program budget includes several infrastructure improvements to developing areas of West Des Moines. Staff will continue efforts to maintain and improve established neighborhoods and this budget commits substantial resources to resolve stormwater, sanitary sewer, and paving issues as well as improve existing parks in the community. Efforts to maintain existing buildings have been renewed and clarified by using forecasting tools and analyzing long-term viability of building systems.

FY 19-20 Capital Improvements Program		
Community Enrichment	10,495,008	11.48%
Public Safety	2,265,000	2.48%
Public Services	52,985,000	57.94%
Support Services	2,465,000	2.69%
Sanitary Sewer	5,555,000	6.08%
Storwater Sewer	3,275,000	3.58%
MidAmerican Energy RecPlex	14,400,000	15.75%
Total	**$91,440,008**	**100.00%**

A complete listing of capital projects budgeted in FY 2019-2020 begins on page 296, with supplemental detail provided for major projects. Major projects consist of projects estimated to be $200,000 and up in FY 2019-2020.

Community Enrichment

Library projects total $1,570,000, which is approximately 1.72% of the FY 2019-2020 Capital Projects Budget. Major projects include:

- Repurposing Cafe - $725,000
- Carpet Replacement - $475,000
- Wall Repair & Painting - $240,000

Parks & Recreation projects total $8,775,008, which is approximately 9.60% of the FY 2019-2020 Capital Projects Budget. Of this amount $5,860,008 is for capital improvement projects, $20,040,00 for facility projects, and $875,000 is for ongoing maintenance projects. Major projects include:

- Valley View Park - Central Site Grading, Utilities & North Roadway - $1,400,000
- Raccoon River Park - Boathouse, Parking & River Access - $1,148,300
- Amphitheater - $550,000

- Court Renovations In Parks - $525,000
- Valley Junction Activity Center Remodel Phase 3B - $510,000
- Nature Lodge HVAC Replacement - $450,000
- Railroad Park - Rest rooms - $450,000
- Whisper Point Park - Playground, Rest rooms & Sidewalks - $415,000
- Land Acquisition Installment Payment for Community Park in Madison County - $346,708
- Park Signage Upgrade - $300,000
- Nature Lodge Flat Roof Replacement & Exterior Improvements - $295,000
- Trail Renovations - $250,000
- Raccoon River Park Concessions Remodel - $240,000
- American Legion Park - Replace Skate Facility - $200,000
- Holiday Park - Girls Softball Signage & Dumpster Enclosure - $200,000
- Raccoon River Greenway - Land Acquisition - $200,000
- Potential Resource Enhancement and Protection (REAP) Grant - Land Acquisition - $200,000

Public Safety

Fire Department projects total $2,240,000, which is approximately 2.45% of the FY 2019-2020 Capital Projects Budget. Major projects include:

- Purchase of Land for New SE Station with Training Tower - $1,300,000
- Station #21 Roof Replacement - $400,000
- Station #22 Roof Replacement - $330,000
- Purchase of Land for New SW Station - $125,000

Police Department projects total $25,000, which is approximately 0.03% of the FY 2019-2020 Capital Projects Budget.

Public Services

Public Services projects total $28,090,000, which is approximately 60.53% of the FY 2018-2019 Capital Projects Budget. Public Service projects include **Street** projects, **Neighborhood Redevelopment** projects, **Facility** projects and **Ongoing Maintenance** projects.

Streets projects total $35,320,000, which is approximately 38.63% of the FY 2019-2020 Capital Projects Budget. Major projects include:

- Grand Ave - S. Jordan Creek Parkway to S. 88th St - $8,520,000
- Mills Civic Pkwy Reconstruction - S. 81st St to S. 91st St - $6,275,000
- Booneville Rd Reconstruction - S. 88th St to West of S. 100th St. - $4,825,000
- S. 88th St Reconstruction - Cascade Ave to Coachlight Dr - $4,400,000

- Grand Ave Reconstruction - 1st St to 6th St - $2,840,000
- S. 81st St & Cascade Ave & S. 85th -Mills Civic Pkwy to Cascade Ave Widening - $2,430,000
- Ashworth Rd Reconstruction - 88th St (S) to 88th St (N) w/ Bridge- $1,215,000
- Grand Ave Reconstruction -East of I-35 & Trail West of I-35 - $780,000
- S. 88th St Railroad Crossing - Near Raccoon River Dr - $725,000
- Ashworth Rd Reconstruction - 88th St (N) to 98th St - $685,000
- City Entrance Enhancements - 5 Locations - $675,000
- Ashworth Rd Reconstruction - Interchange Ramps ROW - $600,000
- Intersection Improvements - The Parkways on S. Jordan Creek Pkwy - $305,000
- Bridge Removal - SE Army Post Rd west of SE 42nd St - $300,000
- S. Grand Prairie Pkwy - Grand Ave to Raccoon River Dr ROW - $250,000
- S. 33rd & Fuller Rd Retaining Wall Repair - $245,000

Neighborhood Redevelopment projects total $550,000, which is approximately 0.60% of the FY 2019-2020 Capital Project Budget. Projects include:

- Valley Junction Alleys- $500,000
- Valley Junction Wayfinding & Parking Sign Enhancements - $50,000

Facilities -Public Services projects total $10,010,000, which is approximately 10.95% of the FY 2019-2020 Capital Projects Budget. Major projects include:

- Public Services Facility (West) Building - $10,000,000

Ongoing Maintenance-Public Services projects total $7,035,000, which is approximately 7.69% of the FY 2019-2020 Capital Projects Budget. Major projects include:

- Pavement Rehabilitation Program - $4,700,000
- Traffic Signal System Modifications & Updates - $450,000
- ADA Accessible Sidewalks - $420,000
- Parking Lot Repairs - $300,000
- Pavement, Curb, & Yard Supplemental Repair - $230,000
- Traffic Signal Vehicle Detection Units - $200,000

Support Services

City Hall projects total $2,465,000 which is approximately 2.69% of the FY 2019-2020 Capital Projects Budget, and is made of up the City Hall Interior Renovation project.

Sanitary Sewer

Sanitary Sewer projects, which are financed by user charges and expensed to the Enterprise Sanitary Sewer Fund will total $5,555,000, approximately 6.08% of the FY 2019-2020 Capital Projects Budget. Of this amount $4,870,000 is for capital improvement projects and $685,000 is for ongoing maintenance projects. Major projects include:

- South Service Area Segment 3 - $4,170,000
- Sanitary Sewer Rehabilitation - $500,000
- 62nd & Railroad Gate Structure Replacement - $400,000
- Cedar Ridge Sewer Extension - $300,000

Stormwater Sewer

Stormwater projects, which are entirely financed by user charges and expensed to the Enterprise Stormwater Sewer Fund , will total $3,275,000, or 3.58% of the FY 2019-20 Capital Projects Budget. Of this amount $2,695,000 is for capital improvement projects and $580,000 is for ongoing maintenance projects. Major projects include:

- NE Basin Walnut Creek Outfall Phase 2 RCB - $1,700,000
- Fairmeadows Creek - 27th & Vine Culvert - $600,000
- Storm Sewer Intake Replacement - $250,000
- Water Channel Management - $250,000
- Walnut Creek 1st Street Flood Gate Repairs - $100,000

MidAmerican Energy RecPlex

The recently created **MidAmerican Energy RecPlex Fund** includes the project cost of $14,400,000, or 15.75% of the FY 2019-20 Capital Projects Budget for a portion of a recreation facility.

FY 2019-2020 Revenue Summary

In FY 2019-2020 proceeds from long-term debt account for approximately 57% of the funding sources for the non-enterprise capital projects budget. It is the City's goal to finance approximately 50% of its capital projects with long-term debt.

FY 19-20 Funding Source Summary	
General Operating Funds	$6,757,708
Local Option Sales Tax	2,347,500
Grants and Private Contributions	3,109,800
Road Use Tax Fund	16,735,000
Tax Increment Financing Funds	29,260,000
General Obligation Bonds	10,000,000
Total Capital Projects Funding	**$68,210,008**

Transfers from City funds to the Capital Project Funds account for approximately 96% of the funding sources. The detail of these transfers is shown in the table above.

Project Categories	Capital Project FY 2019-20 Expenditure Budget	Governmental Funds	Intergovernmental Grants	Assessments, Contributions, & Fee Revenue
Streets & Traffic Control	$35,320,000	$33,000,000	$2,320,000	
Neighborhood Redevelopment	550,000	550,000		
Ongoing Maintenance	7,910,000	7,910,000		
City Facilities	18,570,000	17,988,500	119,000	462,500
Parks	5,860,008	5,651,708	208,300	
Total FY 19-20 Capital Projects	**$68,210,008**	**$65,100,208**	**$2,647,300**	**$462,500**

Annual Operations & Maintenance

Future Annual Operations & Maintenance (O&M) costs cover miscellaneous expenses associated with completed projects, such as maintenance, upkeep, and utility charges. Funding for these costs come form a variety of sources, depending on the project. Annual O&M costs are incorporated into the annual operating budget as projects are completed. A summary of the Future Annual O&M costs associated with the projects in the FY 2019-2020 Capital Improvement Program are shown in the table below.

Future Annual Operations & Maintenance Costs	
City Facilities	$49,250
Ongoing Maintenance	10,000
Parks	61,750
Sanitary Sewers	38,250
Stormwater	186,500
Streets	165,375
Total Future Annual O&M Costs	**$511,125**

Several of the projects included in the FY 2019-2020 Capital Improvement Program are expected to reduce current O&M costs. The City plans on upgrading HVAC units and generators in various building, where the equipment has exceeded the useful life. The new units will be energy efficient and should require less repair for the early years of the equipments life. The City's aggressive sanitary sewer rehab program and sewer televising program also results in future savings as potential problems are identified early and are resolved before the problems become larger and more costly.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental	6,049,116	1,179,691	42,195	2,647,300	2,605,105	6,173.97%
Charges for Services						
Special Assessments	200,558	142,102	100,000	125,000	25,000	25.00%
Miscellaneous	1,465,501	987,198	1,497,000	462,500	(1,034,500)	(69.10%)
Sub-total Operating Revenues	**$7,715,175**	**$2,308,991**	**$1,639,195**	**$3,234,800**	**$1,595,605**	**97.34%**
Other Financing Sources						
Proceeds of Capital Assets Sales		$500	$41,000		($41,000)	(100.00%)
Proceeds of Long Term Debt	18,962,083	95,254,323	42,955,000	24,400,000	(18,555,000)	(43.20%)
Transfers In	31,005,130	46,254,985	41,448,250	65,100,208	23,651,958	57.06%
Sub-total Other Financing Sources	**$49,967,213**	**$141,509,808**	**$84,444,250**	**$89,500,208**	**$5,055,958**	**5.99%**
TOTAL REVENUES & OTHER SOURCES	**$57,682,388**	**$143,818,799**	**$86,083,445**	**$92,735,008**	**$6,651,563**	**7.73%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures	**$261,678**	**$841,976**				
Capital Improvement Expenditures	**$39,360,029**	**$43,414,199**	**$108,296,885**	**$68,210,008**	**($40,086,877)**	**(37.02%)**
Total Expenditures	**$39,621,707**	**$44,256,175**	**$108,296,885**	**$68,210,008**	**($40,086,877)**	**(37.02%)**
Transfers Out	**$21,983,508**	**$41,145,712**	**$21,587,564**	**$53,610,000**	**$32,022,436**	**148.34%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$61,605,215**	**$85,401,887**	**$129,884,449**	**$121,820,008**	**($8,064,441)**	**(6.21%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($3,922,827)**	**$58,416,912**	**($43,801,004)**	**($29,085,000)**	**$14,716,004**	**n/a**
BEGINNING FUND BALANCE	**$22,587,364**	**$18,664,537**	**$77,081,449**	**$33,280,445**	**($43,801,004)**	**n/a**
ENDING FUND BALANCE	**$18,664,537**	**$77,081,449**	**$33,280,445**	**$4,195,445**	**($29,085,000)**	**n/a**
FUND BALANCE % OF EXPENDITURES						

FUNDING SOURCE SUMMARY

Project Name	19-20 Budget	20-21 Potential	22, 23, 24 Future Years	Total
General Fund (Reserves)	**6,757,708**	2,735,165	2,197,623	11,690,496
General Obligation Bonds	**10,000,000**	7,480,000	22,993,000	40,473,000
Urban Renewal	**29,260,000**	10,375,000	16,160,000	55,795,000
Hotel Motel Tax (Bonds)	**14,400,000**	-	-	14,400,000
Road Use Tax	**16,735,000**	16,586,911	21,505,000	54,826,911
Stormwater Fee	**3,275,000**	6,245,000	20,220,000	29,740,000
Sewer Fee	**5,555,000**	1,809,000	7,844,000	15,208,000
Local Option Sales Tax	**2,347,500**	1,225,000	14,200,000	17,772,500
Grants and Private Contributions	**3,109,800**	1,625,000	-	4,734,800
	$ 91,440,008	$ 48,081,076	$ 105,119,623	$ 244,640,707

City of West Des Moines
Capital Improvement Program
FY 19-20 through FY 23-24

Project Name	Project #	18-19 Current	19-20 Budget	20-21 Potential	22, 23, 24 Future Years	Total
Neighborhood Redevelopment						
Valley Junction Alleys *General Obligation Bonds*	0510-010-2018	500,000	*500,000*	500,000	1,500,000	*3,000,000*
Valley Junction Master Planning *General Obligation Bonds*	0210-057-2018	100,000	-	-	-	*100,000*
Valley Junction - Wayfinding & Parking Sign Enhancements *Urban Renewal - Historic West Des Moines*	TBD	-	*50,000*	-	-	*50,000*
Total Neighborhood Redevelopment		600,000	*550,000*	500,000	1,500,000	3,150,000

City of West Des Moines
Capital Improvement Program
FY 19-20 through FY 23-24

Project Name	Project #	18-19 Current	19-20 Budget	20-21 Potential	22, 23, 24 Future Years	Total
City Facilities						
Public Services Facility (West) *Road Use Tax (gap-funded by cash reserve or other TBD)*	0510-027-2017	11,405,000	*10,000,000*	9,826,911	-	*31,231,911*
Public Services Facility (Existing) - Garage Door Replacement *General Fund*	0510-044-2017	15,000	-	-	-	*15,000*
Public Services Facility (Existing) - Salt Storage Maintenance *General Fund*	0510-012-2018	120,000	-	-	-	*120,000*
Public Services Facility (Existing) - Service Bay Sprinkler Repl *General Fund*	0510-013-2018	25,000	-	-	-	*25,000*
Public Services Facility (Existing) - Gas Detection System Upgrade *General Fund*	TBD	-	*10,000*	-	-	*10,000*
Public Services Facility (Existing) - Flat Roof Repl over Paint Booth *General Fund*	TBD	-	-	50,000	-	*50,000*
Public Services Facility (Existing) - Heater Replacement in Sign Shop *General Fund*	TBD	-	-	20,000	-	*20,000*
Public Services Facility (Existing) - Addressable Fire Alarm System *General Fund*	TBD	-	-	50,000	-	*50,000*
Fire/EMS Station #17 - Generator Replacement *General Obligation Bonds*	TBD	-	-	-	210,000	*210,000*
Fire/EMS Station #17 - Gas Detection System Upgrade *General Fund*	TBD	-	*10,000*	-	-	*10,000*
Fire/EMS Station #18 - Carpet Replacement *General Fund*	TBD	40,000	-	-	-	*40,000*
Fire/EMS Station #18 - Gas Detection System Upgrade *General Fund*	TBD	-	*10,000*	-	-	*10,000*
Fire/EMS Station #19 - Air Handler Replacement *General Obligation Bonds*	TBD	-	-	-	50,000	*50,000*
Fire/EMS Station #19 - Redundant Boiler *General Obligation Bonds*	TBD	-	-	-	50,000	*50,000*
Fire/EMS Station #19 - HVAC Improvements *General Fund (FY 17-18 piece) / GO Bonds (future)*	0510-047-2017	-	-	-	600,000	*600,000*
Fire/EMS Station #19 - Bay Heater *General Fund*	TBD	-	*15,000*	-	-	*15,000*
Fire/EMS Station #19 - Exhaust System *General Fund*	TBD	-	*15,000*	-	-	*15,000*
Fire/EMS Station #19 - Gas Detection System Upgrade *General Fund*	TBD	-	*10,000*	-	-	*10,000*
Fire/EMS Station #21 - Generator Replacement & Electric Update *General Obligation Bonds*	0510-015-2018	270,000	-	-	-	*270,000*
Fire/EMS Station #21 - Roof Replacement *General Obligation Bonds*	0510-057-2018	-	*400,000*	-	-	*400,000*
Fire/EMS Station #21 - Kitchen Update *General Obligation Bonds*	TBD	-	-	-	80,000	*80,000*
Fire/EMS Station #21 - Locker Room Update *General Obligation Bonds*	TBD	-	-	-	130,000	*130,000*
Fire/EMS Station #21 - Gas Detection System Upgrade *General Fund*	TBD	-	*15,000*	-	-	*15,000*

City of West Des Moines
Capital Improvement Program
FY 19-20 through FY 23-24

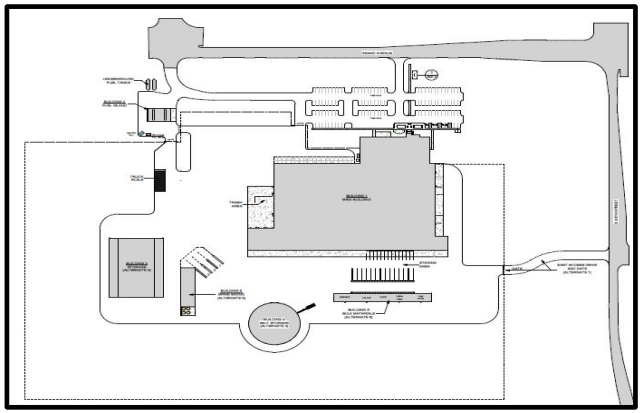
Project Name	Project #	18-19 Current	19-20 Budget	20-21 Potential	22, 23, 24 Future Years	Total
City Facilities						
Fire/EMS Station #22 - ERU Replacement *General Fund*	0510-048-2017	-	-	55,000	-	*55,000*
Fire/EMS Station #22 - Roof Replacement *General Fund Reserves / w/ Clive Contribution*	TBD	-	*330,000*	-	-	*330,000*
Fire/EMS Station #22 - Sewer Rehabilitation *General Fund Reserves / w/ Clive Contribution*	0510-049-2017	33,000	-	-	-	*33,000*
Fire/EMS Station #22 - Generator Replacement *General Fund*	TBD	-	-	-	210,000	*210,000*
Fire/EMS Station #22 - Gas Detection System Upgrade *General Fund Reserves / w/ Clive Contribution*	TBD	-	*10,000*	-	-	*10,000*
Fire Department - Preemption Software/Hardware Update *General Obligation Bonds*	0510-016-2018	850,000	-	-	-	*850,000*
Fire Department - Exhaust Hood Fire Suppression Study *General Fund*	0720-001-2018	5,000	-	-	-	*5,000*
Fire Department - New Station to Replace Station #22 *Urban Renewal - TBD*	TBD	-	-	-	4,185,000	*4,185,000*
Fire Department - New SE Station w/ Fire Training Tower *Urban Renewal - Alluvion*	TBD	-	*1,300,000*	-	5,250,000	*6,550,000*
Fire Department - New SW Station *Urban Renewal - Osmium*	TBD	-	*125,000*	-	5,000,000	*5,125,000*
LEC - Generator Replacement *General Fund*	0510-046-2017	50,000	-	-	-	*50,000*
LEC - Lower Level Remodel Phase 3 *General Obligation Bonds*	0510-050-2017	450,000	-	-	-	*450,000*
LEC - Server Room A/C Replacement *General Fund*	TBD	-	-	60,000	-	*60,000*
LEC - VAV Replacements *General Fund*	TBD	-	-	95,000	-	*95,000*
LEC - Air Handler Replacements *General Fund*	TBD	-	-	250,000	-	*250,000*
LEC - Separate Air Supply for Fire Protection System *General Fund*	TBD	-	-	30,000	-	*30,000*
LEC - Upper Level Addressable Fire Alarm System Upgrade *General Fund*	TBD	-	-	60,000	-	*60,000*
LEC - Sally Port/Jail/Garage Remodel (Study Only) *General Fund*	TBD	-	*25,000*	-	-	*25,000*
Library - Air Handler Replacements *General Obligation Bonds*	0510-051-2017	185,000	-	-	-	*185,000*
Library - HVAC Control System *General Obligation Bonds*	0510-051-2017	150,000	-	-	-	*150,000*
Library - Interior Renovation Study *Private Contributions*	0510-017-2018	50,000	-	-	-	*50,000*
Library - Carpet Replacement *Local Option Sales Tax*	TBD	-	*475,000*	-	-	*475,000*
Library - Wall Repair & Painting *Local Option Sales Tax*	TBD	-	*240,000*	-	-	*240,000*

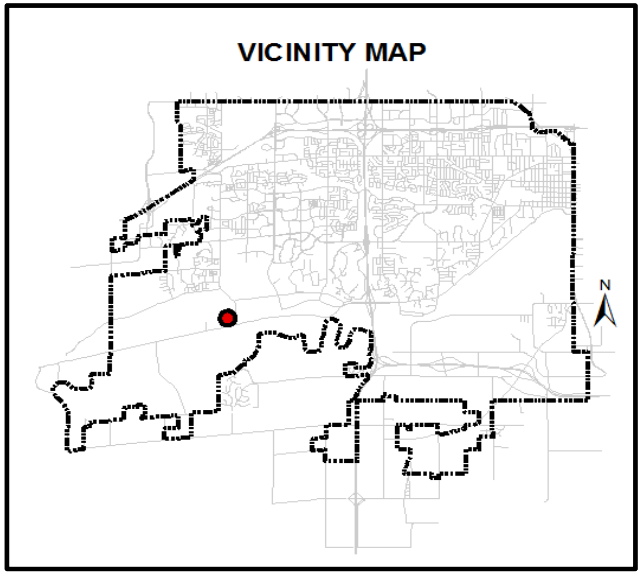
City of West Des Moines
Capital Improvement Program
FY 19-20 through FY 23-24

Project Name	Project #	18-19 Current	19-20 Budget	20-21 Potential	22, 23, 24 Future Years	Total
City Facilities						
Library - Repurposing Café *Private Contributions / Local Option Sales Tax*	TBD	-	*725,000*	-	-	*725,000*
Library - Generator Replacement *General Obligation Bonds*	0510-015-2018	210,000	-	-	-	*210,000*
Library - Restroom Updates (Upstairs & Downstairs) *Local Option Sales Tax*	TBD	-	*130,000*	-	-	*130,000*
City Hall - Interior Renovations *General Fund*	0510-052-2017	3,660,000	*2,465,000*	-	-	*6,125,000*
City Hall - Generator Replacement *General Obligation Bonds*	TBD	-	-	-	350,000	*350,000*
Historic Valley Junction City Hall - Water Infiltration & Mitigation *General Fund*	0510-054-2017	-	*30,000*	-	-	*30,000*
Human Services - Window Replacements *General Fund*	TBD	-	*125,000*	-	-	*125,000*
Human Services - Garage Roof & Exterior Repairs *General Fund*	TBD	-	*25,000*	-	-	*25,000*
Valley Junction Activity Center - Fire Escape Stairs *General Fund*	0510-055-2017	15,000	-	-	-	*15,000*
Valley Junction Activity Center - Phase 3A Reception Area Remodel *General Fund*	0510-059-2018	-	*25,000*	-	-	*25,000*
Valley Junction Activity Center - Phase 3B Remodel *Private Contributions ($100,000) / Balance General Fund*	0510-018-2018	10,000	*510,000*	-	-	*520,000*
Valley Junction Activity Center - HVAC System Controls Replacement *General Fund*	TBD	-	*50,000*	-	-	*50,000*
Business Incubator - Garage Door Replacement *General Fund*	TBD	-	*15,000*	-	-	*15,000*
Nature Lodge - HVAC Replacement *General Obligation Bonds*	0510-019-2018	20,000	*450,000*	-	-	*470,000*
Nature Lodge - Flat Roof Replacement & Exterior Improvements *General Obligation Bonds*	0510-019-2018	-	*295,000*	-	-	*295,000*
Nature Lodge - Lakeview Room Lighting *General Fund*	0510-057-2017	10,000	*20,000*	-	-	*30,000*
Nature Lodge - Sewer Repairs *General Fund*	TBD	-	*60,000*	-	-	*60,000*
Raccoon River Park Concessions - HVAC Improvements *General Fund*	0510-020-2018	5,000	*40,000*	-	-	*45,000*
Raccoon River Park Concessions - Remodel *General Fund*	0510-020-2018	15,000	*240,000*	-	-	*255,000*
Raccoon River Park Concessions - Exhaust Hood Fire Suppression *General Fund*	0510-020-2018	-	*35,000*	-	-	*35,000*
Raccoon River Park Maintenance Building - Remodel *General Obligation Bonds*	TBD	-	-	120,000	-	*120,000*
Valley View Aquatic Center - Partial Roof Replacement *General Obligation Bonds*	0510-058-2017	55,000	-	-	-	*55,000*
Valley View Aquatic Center - AC Replacements *General Obligation Bonds*	0510-020-2018	5,000	*30,000*	-	-	*35,000*

City of West Des Moines
Capital Improvement Program
FY 19-20 through FY 23-24

Project Name	Project #	18-19 Current	19-20 Budget	20-21 Potential	22, 23, 24 Future Years	Total
City Facilities						
Valley View Aquatic Center - Facility Assessment *General Fund*	0510-021-2018	10,000	-	-	-	*10,000*
Holiday Park Aquatic Center - Facility Assessment *General Fund*	0510-021-2018	10,000	-	-	-	*10,000*
MidAmerican Energy RecPlex *General Obligation Bonds / Donations / Grants / Urban Renewal*	0510-055-2018	15,600,000	*14,400,000*	-	-	*30,000,000*
Parks Maintenance Facility - Demolition *General Fund*	TBD	-	-	335,000	-	*335,000*
Park Restrooms/Shelters - Phase 1 Misc. Repairs *General Fund*	0510-060-2017	100,000	-	-	-	*100,000*
Park Restrooms/Shelters - Phase 2 Misc. Repairs *General Fund*	TBD	-	*185,000*	-	-	*185,000*
Pedestrian Underpass Lighting Upgrade - EP True near Jordan Creek Mall *General Obligation Bonds*	TBD	-	*50,000*	-	-	*50,000*
Pedestrian Underpass Lighting Upgrade - Ashworth Rd at Crossroads Par *General Obligation Bonds*	TBD	-	*50,000*	-	-	*50,000*
City-Wide Facility Space Planning *General Fund*	0510-022-2018	150,000	-	-	-	*150,000*
City-Wide Facility Elevator Assessments *General Fund*	0510-023-2018	10,000	-	-	-	*10,000*
Arc Flash Studies - Various Facilities *General Fund*	TBD	-	-	25,000	75,000	*100,000*
Asset Management - Initial Assessment of Facilities *General Fund*	TBD	-	*25,000*	25,000	50,000	*100,000*
Total Facilities & Equipment		33,533,000	32,970,000	11,001,911	16,240,000	93,744,911

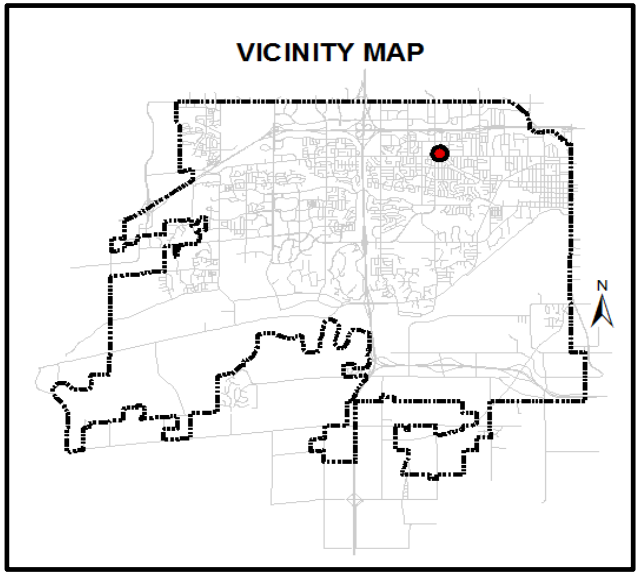




Public Services Facility (West)

8850 Grand Avenue

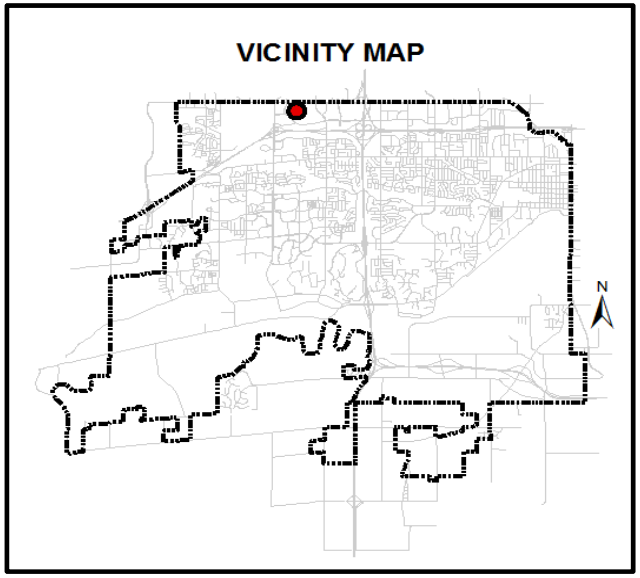
Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
Building & Site Improvements	11,405,000	10,000,000	9,826,911	0
Total	**11,405,000**	**10,000,000**	**9,826,911**	**0**



Fire/EMS Station #21

3421 Ashworth Road

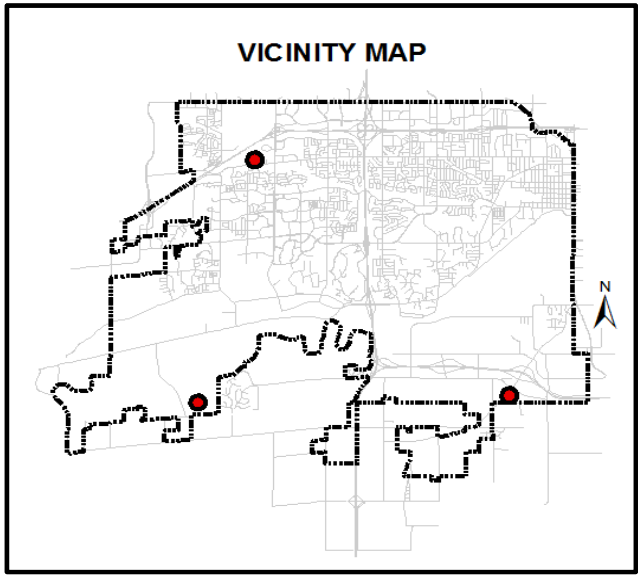
Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
Generator Replacement & Electric Service Update	270,000	0	0	0
Roof Replacement	0	400,000	0	0
Kitchen Update	0	0	0	80,000
Locker Room Update	0	0	0	130,000
Gas Detection System Upgrade	0	15,000	0	0
Total	**270,000**	**415,000**	**0**	**210,000**



Fire/EMS Station #22

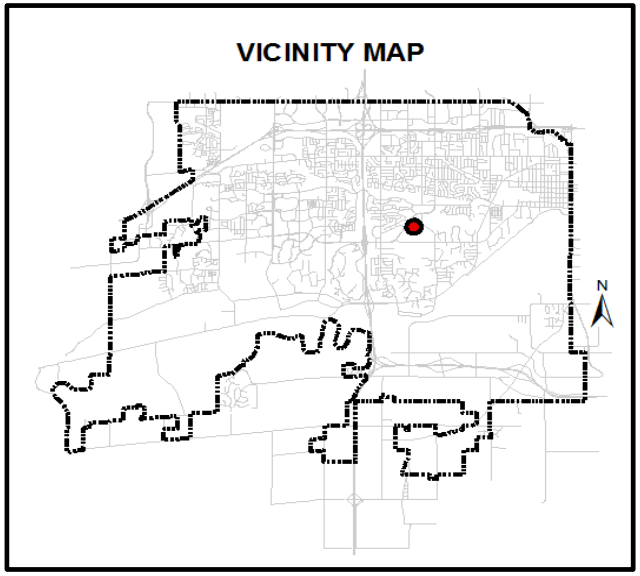
1801 68th Street

Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
ERU Replacement	0	0	55,000	0
Roof Replacement	0	330,000	0	0
Sewer Rehabilitation	33,000	0	0	0
Generator Replacement	0	0	0	210,000
Gas Detection System Upgrade	0	10,000	0	0
Total	**33,000**	**340,000**	**55,000**	**210,000**



Fire Department - General

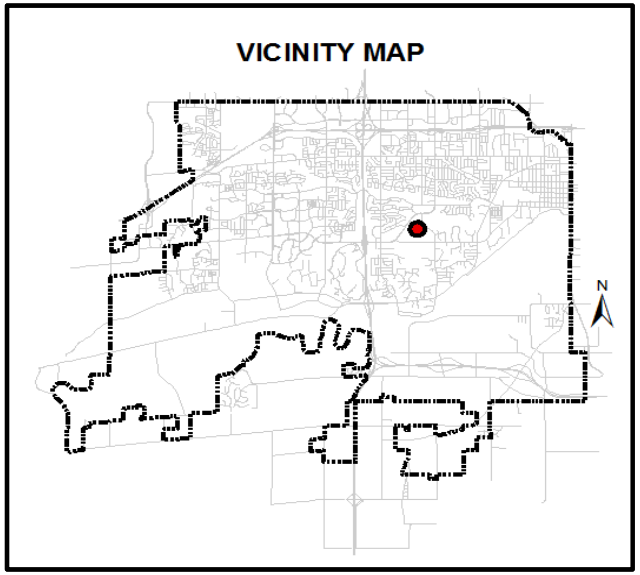
Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
Preemption Software/Hardware Update	850,000	0	0	0
Exhaust Hood Fire Suppression Study	5,000	0	0	0
New Station to Replace Station #22	0	0	0	4,185,000
New SE Station w/ Fire Training Tower	0	1,300,000	0	5,250,000
New SW Station	0	125,000	0	5,000,000
Total	**855,000**	**1,425,000**	**0**	**14,435,000**



Library

4000 Mills Civic Parkway

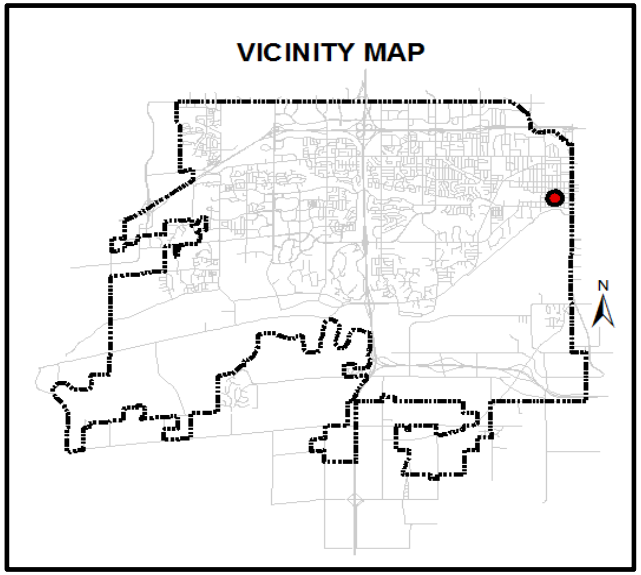
Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
Air Handler Replacement	185,000	0	0	0
HVAC Control System	150,000	0	0	0
Interior Renovation Study	50,000	0	0	0
Carpet Replacement	0	475,000	0	0
Wall Repair & Painting	0	240,000	0	0
Repurposing Café	0	725,000	0	0
Generator Replacement	210,000	0	0	0
Restroom Updates (Upstairs & Downstairs)	0	130,000	0	0
Total	**595,000**	**1,570,000**	**0**	**0**



City Hall

4000 Mills Civic Parkway

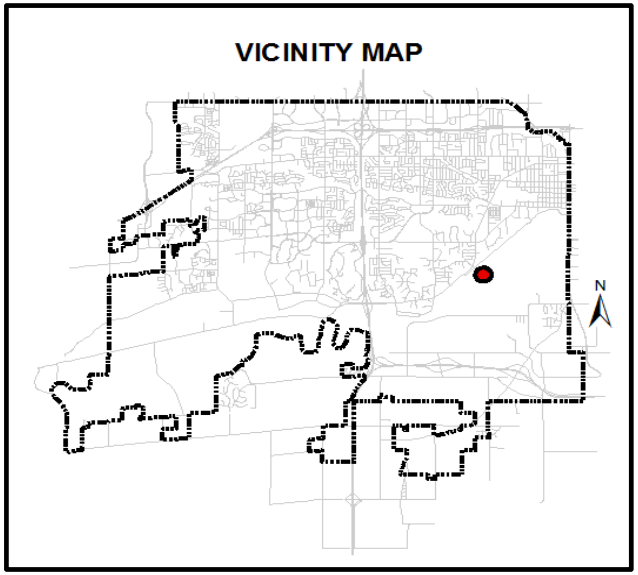
Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
Interior Renovations (Merged Several Line Items to Simplify)	3,660,000	2,465,000	0	0
Generator Replacement	0	0	0	350,000
Total	**3,660,000**	**2,465,000**	**0**	**350,000**



Valley Junction Activity Center

217 5th Street

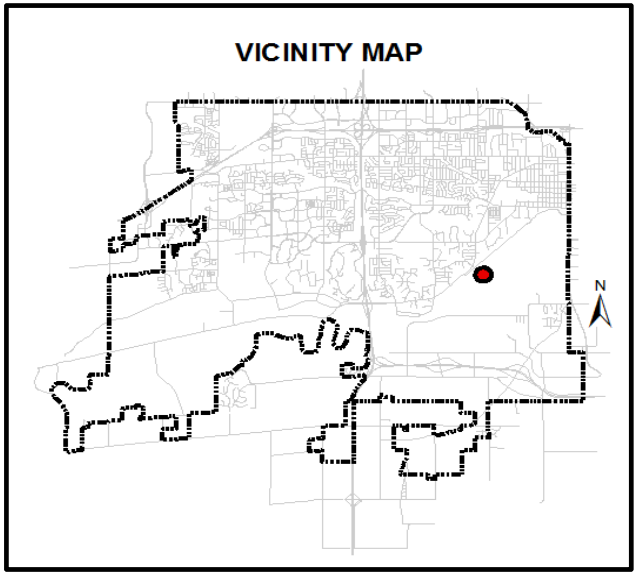
Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
Fire Escape Stairs	15,000	0	0	0
Phase 3A Reception Area Remodel	0	25,000	0	0
Phase 3B Remodel	10,000	510,000	0	0
HVAC System Controls Replacement	0	50,000	0	0
Total	**25,000**	**585,000**	**0**	**0**



Nature Lodge

2500 Lincoln Street

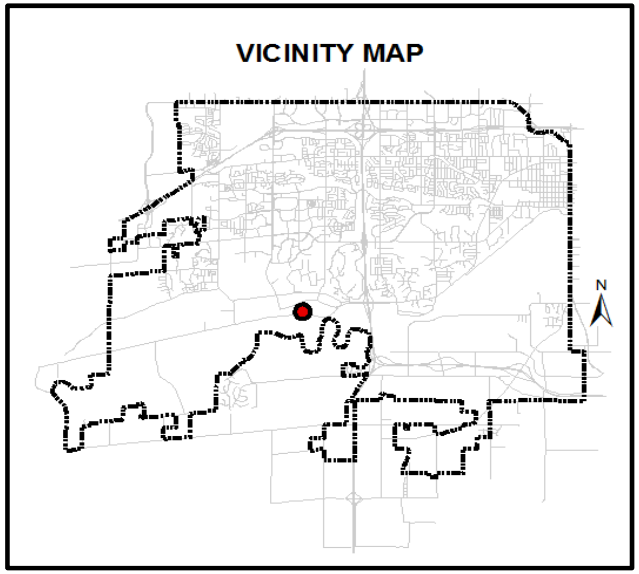
Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
HVAC Replacement	20,000	450,000	0	0
Flat Roof Replacement & Exterior Improvements	0	295,000	0	0
Lakeview Room Lighting	10,000	20,000	0	0
Sewer Repairs	0	60,000	0	0
Total	**30,000**	**825,000**	**0**	**0**



Raccoon River Park Concessions

2500 Lincoln Street

Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
HVAC Improvements	5,000	40,000	0	0
Remodel	15,000	240,000	0	0
Exhaust Hood Fire Suppression	0	35,000	0	0
Maintenance Building Remodel	0	0	120,000	0
Total	**20,000**	**315,000**	**120,000**	**0**



MidAmerican Energy RecPlex

6010 Grand Ave

Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
RecPlex	15,600,000	14,400,000	0	0
Total	**15,600,000**	**14,400,000**	**0**	**0**

City of West Des Moines
Capital Improvement Program
FY 19-20 trhough FY 23-24

Project Name	Project #	18-19 Current	19-20 Budget	20-21 Potential	22, 23, 24 Future Years	Total
Ongoing Maintenance						
Pavement Rehabilitation Program *Road Use Tax*	0510-001-2019 0510-002-2019	4,400,000	*4,700,000*	5,000,000	15,900,000	*30,000,000*
Durable Pavement Markings *Road Use Tax*	0510-039-2018	125,000	*150,000*	150,000	450,000	*875,000*
On-Street Bicycle Lane Markings *Road Use Tax*	TBD	-	*100,000*	100,000	300,000	*500,000*
Pavement, Curb, and Yard Supplemental Repair *Road Use Tax*	TBD	220,000	*230,000*	240,000	750,000	*1,440,000*
Median Renovations *Road Use Tax*	0200-002-2017	10,000	*10,000*	10,000	30,000	*60,000*
Guardrails - Long Term Maintenance *Road Use Tax*	0510-062-2017	125,000	-	-	250,000	*375,000*
Sidewalk Placement and Repair Program *Road Use Tax*	0200-003-2017	50,000	*50,000*	50,000	150,000	*300,000*
ADA Accessible Sidewalks *Road Use Tax*	TBD	405,000	*420,000*	435,000	1,350,000	*2,610,000*
Traffic Adaptive Signal System Maintenance *Road Use Tax*	0205-2017-002	75,000	*85,000*	85,000	255,000	*500,000*
Traffic Signal Vehicle Detection Units *Road Use Tax / Grant*	0205-2019-001	200,000	*200,000*	200,000	600,000	*1,200,000*
Battery Backup Units - Battery Replacements *Road Use Tax*	0205-2019-001	100,000	*100,000*	100,000	300,000	*600,000*
Pan/Tilt/Zoom Camera Replacements *Road Use Tax*	0205-2019-001	60,000	*75,000*	75,000	225,000	*435,000*
Traffic Signal System Modifications & Updates *Road Use Tax*	0205-2019-001	150,000	*450,000*	150,000	450,000	*1,200,000*
Fiber Optic Cable Installation *Road Use Tax*	0205 -2019-001	75,000	*80,000*	80,000	240,000	*475,000*
Traffic Safety Improvement Program Funding *Road Use Tax*	0205-2017-003	80,000	*85,000*	85,000	255,000	*505,000*
Parking Lot Repairs - Various City Facilities *General Obligation Bonds*	TBD	-	*300,000*	300,000	900,000	*1,500,000*
Trail Renovations *General Fund*	0510-035-2018	250,000	*250,000*	250,000	750,000	*1,500,000*
Court Renovations in Parks *General Fund*	0510-068-2017	125,000	*525,000*	125,000	375,000	*1,150,000*
Concrete Renovations in Parks *General Fund*	0510 069 -2017	60,000	*70,000*	80,000	270,000	*480,000*
Tree Removal/Forestation *General Fund*	0510-036-2018	30,000	*30,000*	30,000	90,000	*180,000*
Total Ongoing Maintenance		6,540,000	*7,910,000*	7,545,000	23,890,000	45,885,000

Streets
Various Projects

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	Pavement Rehabilitation Program	4,400,000	4,700,000	5,000,000	15,900,000
2	Durable Pavement Markings	125,000	150,000	150,000	450,000
3	On Street Bike Markings (Sharrows)	0	100,000	100,000	300,000
4	Pavement, Curb & Yard Supplemental Repair	220,000	230,000	240,000	750,000
5	Median Renovations	10,000	10,000	10,000	30,000
6	Guardrails – Long Term Maintenance	125,000	0	0	250,000
7	Sidewalk Placement & Repair Program	50,000	50,000	50,000	150,000
8	ADA Accessible Sidewalks	405,000	420,000	435,000	1,350,000
9	Parking Lot Repairs - Various City Facilities	0	300,000	300,000	900,000
10					
11					
Total		**5,335,000**	**5,960,000**	**6,285,000**	**20,080,000**

Traffic & Fiber
Various Projects

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	Traffic Adaptive Signal System	75,000	85,000	85,000	255,000
2	Traffic Signal Vehicle Detection Units	200,000	200,000	200,000	600,000
3	Battery Backup Units – Battery Replacements	100,000	100,000	100,000	300,000
4	Pan/Tilt/Zoom Camera Replacements	60,000	75,000	75,000	225,000
5	Traffic Signal System Modifications & Updates	150,000	450,000	150,000	450,000
6	Fiber Optic Cable Installation	75,000	80,000	80,000	240,000
7	Traffic Safety Improvement Program Funding	80,000	85,000	85,000	255,000
8					
9					
10					
Total		**660,000**	**1,075,000**	**775,000**	**2,325,000**

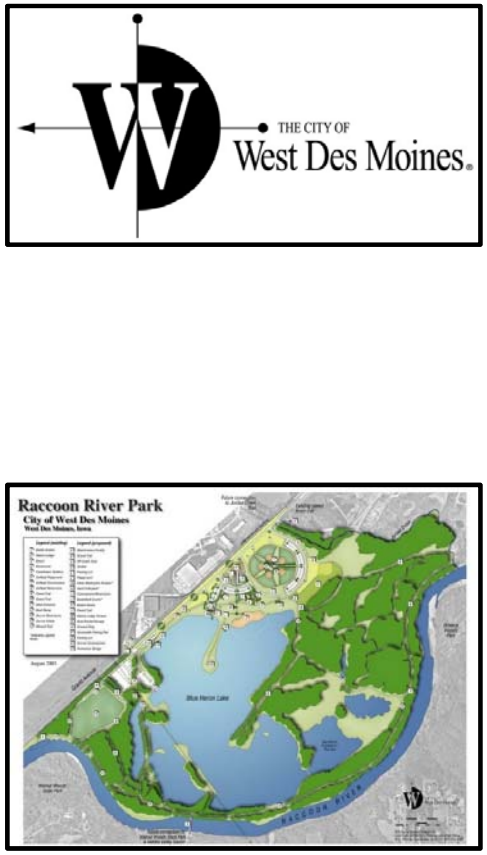
Stormwater
Various Projects

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	Storm Sewer Intake Replacement	250,000	250,000	250,000	750,000
2	Water Channel Management	250,000	250,000	250,000	750,000
3	Drainage Structure & Pipe Repair Operations	80,000	80,000	80,000	240,000
4					
5					
6					
7					
8					
9					
10					
Total		580,000	580,000	580,000	1,740,000

Sanitary Sewer
Various Projects

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	Sanitary Rehabilitation	475,000	500,000	525,000	1,650,000
2	Sewer TV Program	175,000	175,000	125,000	450,000
3	Sewer Facility Design Study	10,000	10,000	10,000	30,000
4					
5					
6					
7					
8					
9					
10					
11					
Total		660,000	685,000	660,000	2,130,000

Parks & Recreation
Various Projects



Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	Trail Renovation	250,000	250,000	250,000	750,000
2	Court Renovations	125,000	525,000	125,000	375,000
3	Concrete Renovations in Parks	60,000	70,000	80,000	270,000
4	Tree Removal/Forestation	30,000	30,000	30,000	90,000
5					
6					
7					
8					
9					
10					
11					
Total		465,000	875,000	485,000	1,485,000

City of West Des Moines
Capital Improvement Program
FY 19-20 through FY 23-24

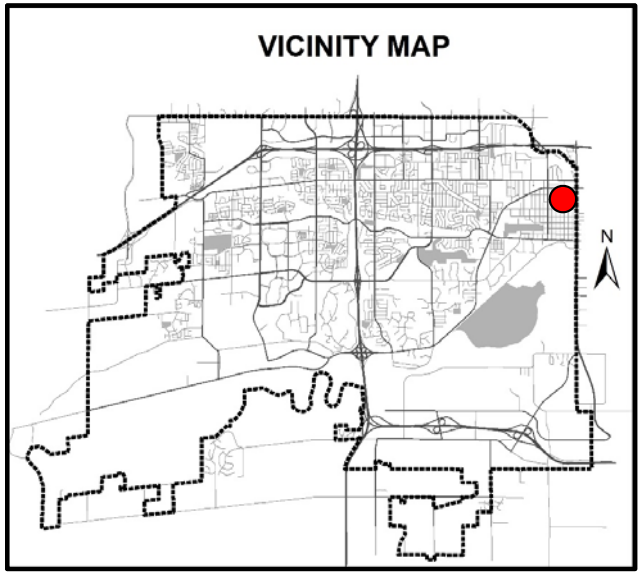
Project Name	Project #	18-19 Current	19-20 Budget	20-21 Potential	22, 23, 24 Future Years	Total
Parks						
American Legion Park						
Tennis Court Lighting Upgrade (LED)	0510-028-2018	100,000	-	-	-	*100,000*
General Obligation Bonds						
Replace Skate Facility	TBD	-	*200,000*	-	-	*200,000*
General Obligation Bonds						
Crossroads Park						
Tennis Court Lighting	TBD	-	-	300,000	-	*300,000*
General Obligation Bonds						
Parking Lot Reconstruction	TBD	-	-	-	350,000	*350,000*
General Obligation Bonds						
Fairmeadows Park						
Bocce Ball & Sidewalks	TBD	-	-	50,000	-	*50,000*
General Obligation Bonds						
Hidden Point Park						
Playground, Sidewalks, and Parking Lot	0510-025-2018	292,000	*135,000*	-	-	*427,000*
General Obligation Bonds						
Shelter, Restroom, BB court, trails and overlook	TBD	-	-	330,000	-	*330,000*
General Obligation Bonds						
Holiday Park						
Girls Softball - Infield Repl (matching GSB funding)	0510-088-2015	50,000	-	-	-	*50,000*
General Fund / Contributions						
Girls Softball - Infield Replacement (2)	TBD	-	*120,000*	-	-	*120,000*
General Fund						
Girls Softball - Signage and Dumpster Enclosure	TBD	-	*200,000*	-	-	*200,000*
General Fund						
Girls Softball - Field Improvements	TBD	-	-	100,000	-	*100,000*
General Fund						
Baseball Phase 6 - Fields 3 & 4 Design/Construction	TBD	-	-	758,000	-	*758,000*
General Fund						
Baseball Phase 7 - Parking Lot Improvements	TBD	-	-	-	533,000	*533,000*
General Obligation Bonds						
Kiwanis Park						
Shelter Replacement	0510-027-2018	80,000	-	-	-	*80,000*
General Obligation Bonds						
Raccoon River Park						
Softball complex drainage, electrical and dugout	0510-031-2018	150,000	-	-	-	*150,000*
General Obligation Bonds						
East Entrance Trail Renovation	0510-032-2018	70,000	-	-	-	*70,000*
General Obligation Bonds						
Lighting Upgrade	0510-033-2018	60,000	-	350,000	-	*410,000*
General Obligation Bonds						
Sprayground and ship structure demo	TBD	-	-	-	50,000	*50,000*
General Obligation Bonds						
Play equipment replacement (main)	TBD	-	-	-	500,000	*500,000*
General Obligation Bonds						

City of West Des Moines
Capital Improvement Program
FY 19-20 through FY 23-24

Project Name	Project #	18-19 Current	19-20 Budget	20-21 Potential	22, 23, 24 Future Years	Total
Play equipment replacement (softball)	TBD	-	-	-	200,000	*200,000*
General Obligation Bonds						
Railroad Park						
Restrooms	TBD	-	*450,000*	-	-	*450,000*
General Obligation Bonds						
Scenic Valley Park						
New Tennis or Pickleball Court	TBD	-	-	160,000	-	*160,000*
General Obligation Bonds						
SW trail reconstruction	TBD	-	-	-	100,000	*100,000*
General Obligation Bonds						
Southwoods Park						
Disc Golf Improvements	TBD	-	*30,000*	-	-	*30,000*
General Fund						
Single Track Trail	TBD	-	*80,000*	-	-	*80,000*
General Obligation Bonds						
Valley View Park						
Central site grading, utilities & north roadway	0510-037-2018	300,000	*1,400,000*	1,400,000	-	*3,100,000*
General Obligation Bonds						
South roadway & trail	TBD	-	-	-	1,900,000	*1,900,000*
General Obligation Bonds						
Next north phases	TBD	-	-	-	5,000,000	*5,000,000*
General Obligation Bonds						
Whisper Point Park						
Playground, Restroom & Sidewalks	0510-038-2018	196,000	*415,000*	-	-	*611,000*
General Obligation Bonds						
Court, Overlook, Trails	TBD	-	-	200,000	-	*200,000*
General Obligation Bonds						
Wild Rose Park						
New Tennis or Pickleball Court	TBD	-	-	160,000	-	*160,000*
General Obligation Bonds						
Trails						
Jordan Creek Trail						
Drinking Fountain/Bottle Filler @ Info Hub	0510-026-2018	20,000	-	-	-	*20,000*
General Fund/Private Contributions						
Feasibility Study - Trail Realignment-39th to 50th	TBD	-	*30,000*	-	-	*30,000*
General Fund						
Valley Junction Trail Connection						
Construction	0510-091-2017	400,000	-	-	-	*400,000*
General Obligation Bonds						
Windsor Heights Trail Connection						
Construction	TBD	-	-	200,000	200,000	*400,000*
General Obligation Bonds						
City Wide Projects						
Play Equipment Replacement						
Peony, Scenic Valley, Willow Springs Parks	TBD	-	-	600,000	-	*600,000*
General Obligation Bonds						
Ashawa, Crossroads, Jaycee, Kiwanis Wild Rose	TBD	-	-	-	1,010,000	*1,010,000*
General Obligation Bonds						

City of West Des Moines
Capital Improvement Program
FY 19-20 through FY 23-24

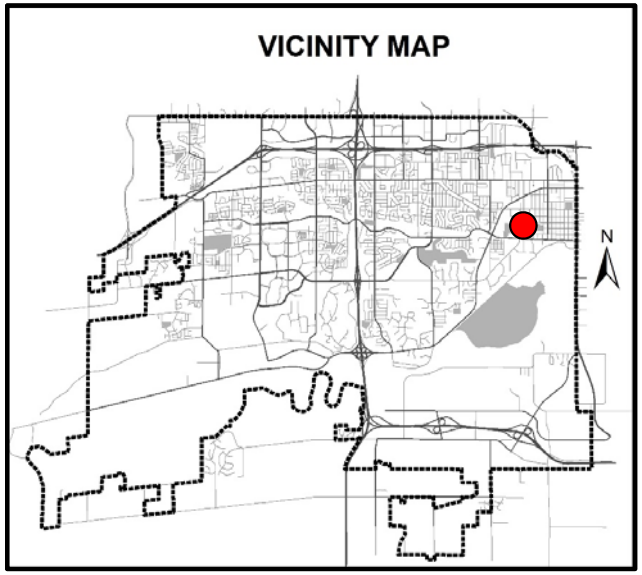
Project Name	Project #	18-19 Current	19-20 Budget	20-21 Potential	22, 23, 24 Future Years	Total
Site Furniture						
Misc. Site Furniture *General Fund*	0510-029-2018	20,000	*30,000*	-	-	*50,000*
Bike Racks *General Fund*	400-001-2017	10,000	-	-	-	*10,000*
Park Signage Upgrade						
Sign Installation *General Fund*	0510-094-2017	150,000	*300,000*	-	-	*450,000*
Landscaping						
Landscaping *General Fund*	TBD	-	*25,000*	-	50,000	*75,000*
Land Acquisition						
Community Park (Madison County) - Contract Pmt *General Fund*	0510-019-2017	356,250	*346,708*	337,165	327,623	*1,367,746*
Raccoon River Greenway *General Fund*	TBD	-	*200,000*	-	-	*200,000*
Potential REAP Grant *Grant Funding*	TBD	-	*200,000*	-	-	*200,000*
Five Waters Projects						
Amphitheater *Private Contributions, General Fund*	0510-096-2017	1,432,000	*550,000.00*	-	-	*1,982,000*
RR - Boathouse, Parking, & River Access Local Option Sales Tax/Grant Funding	0510-024-2018	1,099,700	*1,148,300*	-	-	*2,248,000*
Raccoon River Pedestrian Bridge (East) *Local Option Sales Tax*	TBD	-	-	400,000	5,000,000	*5,400,000*
Raccoon River Pedestrian Bridge (West) *Local Option Sales Tax*	TBD	-	-	-	3,500,000	*3,500,000*
Raccoon River Greenway Development *Local Option Sales Tax*	TBD	-	-	-	2,000,000	*2,000,000*
Sugar Creek Greenway Trail *Local Option Sales Tax*	0510-034-2018	-	-	825,000	2,700,000	*3,525,000*
Great Western Trail Connection *Local Option Sales Tax*	TBD	-	-	-	1,000,000	*1,000,000*
Total Park		4,785,950	5,860,008	6,170,165	24,420,623	41,236,746



American Legion Park

301 Vine St

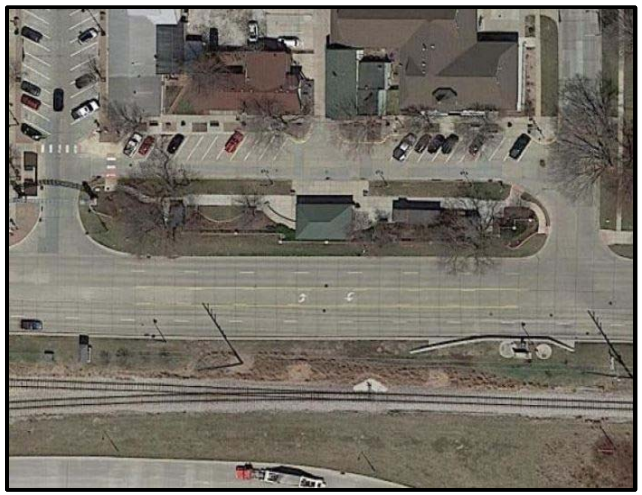
Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
Tennis Court Lighting Upgrade	100,000	0	0	0
Replace Skate Facility	0	200,000	0	0
Total	**$100,000**	**$200,000**	**0**	**0**

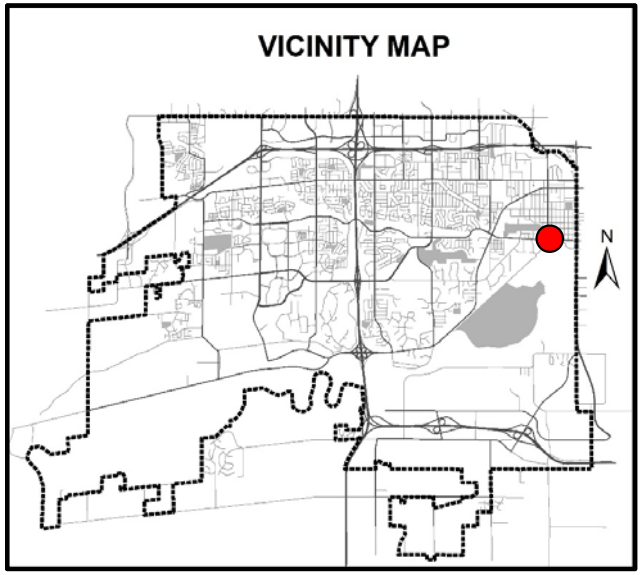


Holiday Park

1701 Railroad Ave

Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
Girls Softball – Infield Replacement (matching GSB funding)	50,000	0	0	0
Girls Softball – Infield Replacement (2)	0	120,000	0	0
Girls Softball – Signage and Dumpster Enclosure	0	200,000	0	0
Girls Softball – Field Improvements	0	0	100,000	0
Baseball Phase 6 – Fields 3 & 4 Design/Construction	0	0	758,000	0
Baseball Phase 7 – Parking Lot Improvements	0	0	0	533,000
Total	**$50,000**	**$320,000**	**$858,000**	**$533,000**

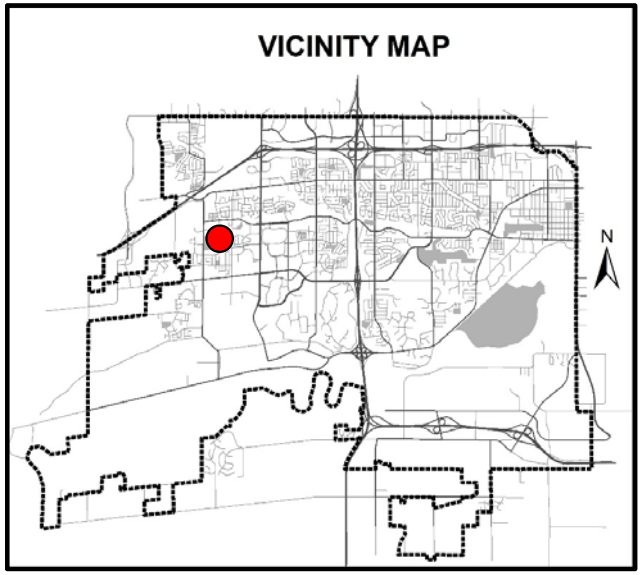




Railroad Park

425 Railroad Ave

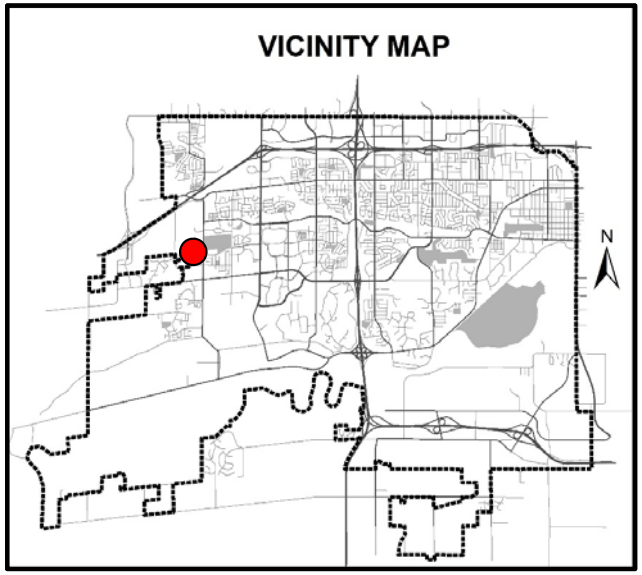
Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
Restrooms	0	450,000	0	0
Total	**0**	**$450,000**	**0**	**0**



Valley View Park

255 81st St

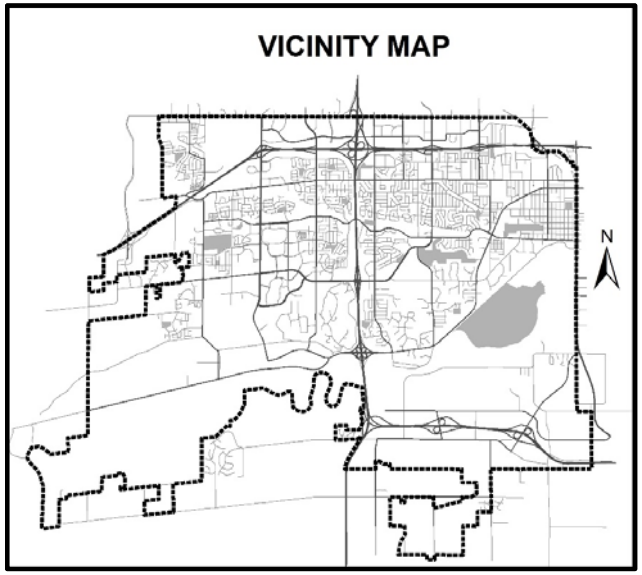
Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
Central Site grading, utilities & north roadway	300,000	1,400,000	1,400,000	0
South roadway & phases	0	0	0	1,900,000
Next north phases	0	0	0	5,000,000
Total	**$300,000**	**$1,400,000**	**$1,400,000**	**$6,900,000**



Whisper Point Park

9125 Bridgewood Blvd

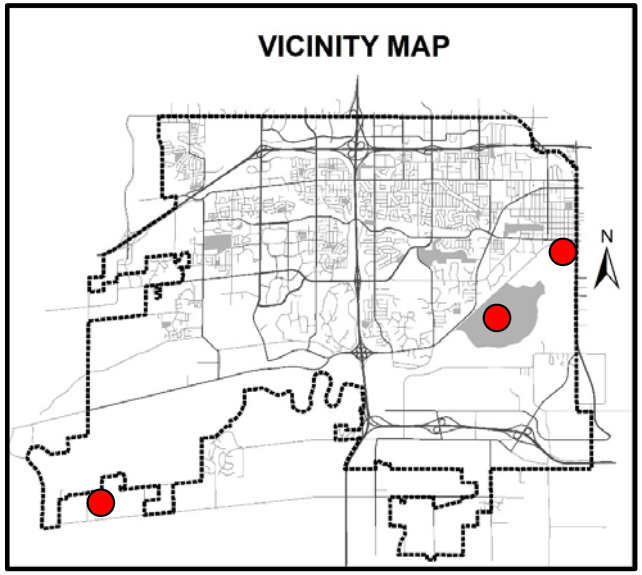
Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
Playground, Restrooms & Sidewalks	196,000	415,000	0	0
Court, Overlook, Trails	0	0	200,000	0
Total	**$196,000**	**$415,000**	**$200,000**	**0**



City Wide Projects

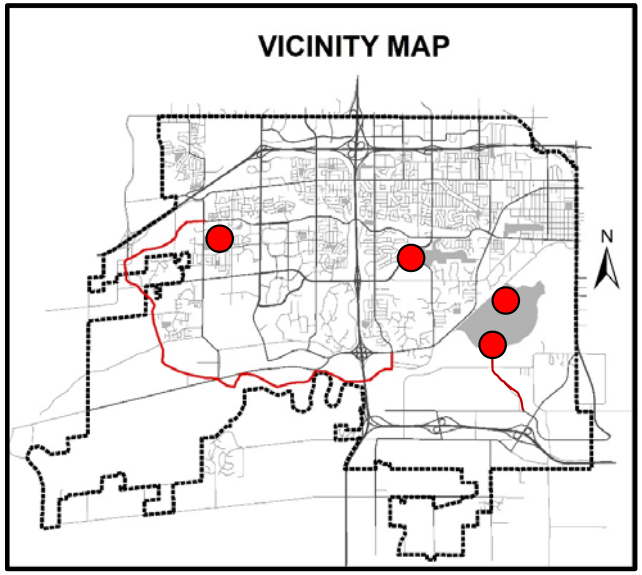
Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
Park Equipment Replacement - Peony, Scenic Valley, Willow Springs Parks	0	0	600,000	0
- Ashawa, Crossroads, Jaycee, Kiwanis and Wild Rose	0	0	0	1,010,000
Site Furniture - Misc Site Furniture	20,000	30,000	0	0
- Bike Racks	10,000	0	0	0
Park Signage Upgrade - Sign Installation	150,000	300,000	0	0
Landscaping - Landscaping	0	25,000	0	50,000
Total	**$180,000**	**$355,000**	**$600,000**	**$1,060,000**

Land Acquisition



Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
Community Park (Madison County) – Contract Pmt	356,250	346,708	337,165	327,623
Raccoon River Greenway	0	200,000	0	0
Potential REAP Grant	0	200,000	0	0
Total	**$356,250**	**$746,708**	**$337,165**	**$327,623**

Five Waters Project



Summary of Funding by Fiscal Year				
Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
Amphitheater	1,432,000			
- continued…		300,000		
- continued…		250,000		
RR – Boathouse, Parking, & River Access	1,025,000	1,140,000		
- REAP Grant	74,700	8,300		
Raccoon River Pedestrian Bridge (East)			400,000	5,000,000
Raccoon River Pedestrian Bridge (West)				3,500,000
Raccoon River Greenway Development				2,000,000
Sugar Creek Greenway Trail			825,000	2,700,000
Great Western Trail Connection				1,000,000
Total	**$2,531,700**	**$1,698,300**	**$1,225,000**	**$14,200,000**

City of West Des Moines
Capital Improvement Program
FY 19-20 through FY 23-24

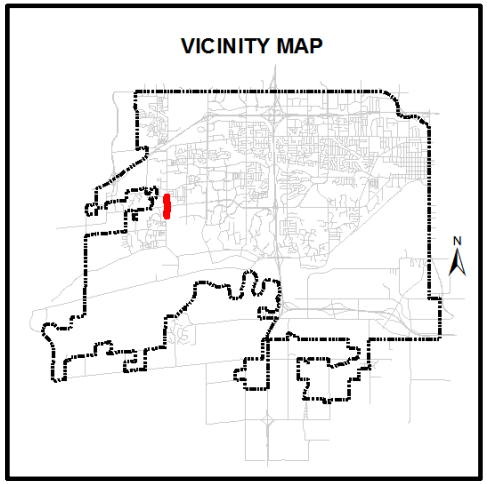
Project Name	Project #	18-19 Current	19-20 Budget	20-21 Potential	22, 23, 24 Future Years	Total
Streets						
S. 88th Street Reconstruction - Cascade Avenue to Coachlight Drive *Urban Renewal - Coachlight*	0510-048-2018	-	*4,400,000*	-	-	*4,400,000*
S. 88th Street Railroad Crossing - Near Raccoon River Drive *Urban Renewal - Mills #7 (Mountain) ($325k 90% Grant-Funded)*	TBD	-	*725,000*	-	-	*725,000*
S. Grand Prairie Parkway Grade Separation Study - RR Drive *Urban Renewal -- Osmium*	TBD	-	*75,000*	-	-	*75,000*
S. Grand Prairie Parkway - Grand Avenue to RR Drive (ROW) *Urban Renewal - TBD*	TBD	-	*250,000*	-	-	*250,000*
University Avenue Overlay - I-35/80 to 142nd St (Clive) *General Obligation Bonds*	TBD	-	-	-	2,300,000	*2,300,000*
Ashworth Road Reconstruction - 88th St (N) to 98th St *Urban Renewal - Ashworth*	0510-074-2017	2,370,000	*685,000*	-	-	*3,055,000*
Ashworth Road Reconstruction - 88th St (S) to 88th St (N) w/ Bridge *Urban Renewal - Ashworth / General Obligation Bonds*	TBD	-	*1,215,000*	9,585,000	-	*10,800,000*
Ashworth Road Reconstruction - Interchange Ramps ROW *Urban Renewal - Ashworth*	TBD	-	*600,000*	-	-	*600,000*
EP True Parkway Widening - 81st St to Jordan Creek Parkway *Urban Renewal - Jordan Creek*	0510-075-2017	1,940,000	-	-	-	*1,940,000*
Mills Civic Parkway Reconstruction - S. 81st to S. 91st St *Urban Renewal - Coachlight*	0510-048-2018	-	*6,275,000*	-	-	*6,275,000*
Booneville Road Reconstruction - S. 88th St to West of S. 100th St *Urban Renewal - Woodland Hills*	0510-006-2017	900,000	*4,825,000*	-	-	*5,725,000*
Grand Avenue Reconstruction - 1st to 6th St *Grants / Urban Renewal - ValGate / General Obligation Bonds*	0510-031-2016	500,000	*2,840,000*	2,840,000	-	*6,180,000*
Grand Avenue Reconstruction - East of I-35 & Trail West of I-35 *General Obligation Bonds*	0510-049-2018	115,000	*780,000*	-	-	*895,000*
Grand Avenue - S. Jordan Creek Parkway to S. 88th St *Urban Renewal - Mills #7 (Mountain)*	0510-056-2018	270,000	*8,520,000*	-	-	*8,790,000*
S. 33rd & Fuller Retaining Wall Repair *General Obligation Bonds*	0510-037-2017	365,000	*245,000*	-	-	*610,000*
Fuller Road Improvements - S. 16th to S. 19th St *General Fund / General Obligation Bonds*	0510-050-2018	50,000	-	-	1,930,000	*1,980,000*
City Entrance Enhancements (Level 1) - 5 Locations *General Obligation Bonds*	0510-051-2018	60,000	*675,000*	-	-	*735,000*
City Entrance Enhancements (Level 2) - 10 Locations *General Obligation Bonds*	0510-056-2017	-	-	-	890,000	*890,000*
Veterans Parkway Enhancements - Phases 1-3 *Urban Renewal - Alluvion & Osmium*	0510-022-2017	735,000	-	-	1,725,000	*2,460,000*
SW 60th Street - South of SW Adams (Osmium) *Urban Renewal - Osmium*	0510-013-2017	250,000	-	-	-	*250,000*
Bridge Removal - SE Army Post Rd west of SE 42nd St *General Obligation Bonds*	TBD	-	*300,000*	-	-	*300,000*
Intersection Impr - Mills Civic Parkway & S. Jordan Creek Parkway *General Obligation Bonds*	0510-077-2017	200,000	-	-	-	*200,000*

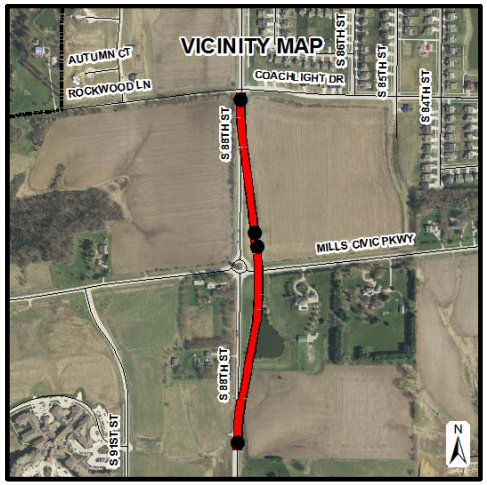
City of West Des Moines
Capital Improvement Program
FY 19-20 through FY 23-24

Project Name	Project #	18-19 Current	19-20 Budget	20-21 Potential	22, 23, 24 Future Years	Total
Streets						
Intersection Impr - S. Jordan Creek Parkway & Coachlight Drive *General Obligation Bonds*	0510-077-2017	100,000	-	-	-	*100,000*
Intersection Impr - Mills Civic Parkway & S. 51st St *General Obligation Bonds*	0510-079-2017	115,000	-	-	-	*115,000*
Intersection Impr - Mills Civic Parkway & South Mall Entrance *General Obligation Bonds*	0510-079-2017	175,000	-	-	-	*175,000*
Intersection Impr - Jordan Creek Parkway & University Avenue *General Obligation Bonds*	TBD	-	-	-	1,090,000	*1,090,000*
Intersection Impr - Jordan Creek Parkway & Westown Parkway *General Obligation Bonds*	TBD	-	-	-	550,000	*550,000*
Intersection Impr - Jordan Creek Parkway & I-80 North Ramp *General Obligation Bonds*	TBD	-	-	-	520,000	*520,000*
Intersection Impr - Jordan Creek Parkway & Ashworth Road *General Obligation Bonds*	0510-052-2018	305,000	*50,000*	-	-	*355,000*
Intersection Impr - The Parkways on S. Jordan Creek Parkway *General Obligation Bonds*	0510-060-2018	-	*305,000*	-	-	*305,000*
Intersection Impr - 1st & Ashworth Rd *General Obligation Bonds*	0510-078-2017	125,000	-	-	-	*125,000*
Intersection Impr - 1st & Railroad (Bicycle Advisory Comm) *General Obligation Bonds*	0510-078-2017	125,000	-	-	-	*125,000*
Intersection Impr - Prairie View & Ashworth Rd (West) *General Obligation Bonds*	TBD	-	-	305,000	-	*305,000*
Intersection Impr - S.51st & Mills Civic Parkway (South) *General Obligation Bonds*	TBD	-	-	245,000	-	*245,000*
Intersection Impr - S. 64th/Stagecoach & Mills Civic Parkway *General Obligation Bonds*	TBD	-	-	245,000	-	*245,000*
Traffic Signal - New Signals (S. 35th & Mills Civic) *General Obligation Bonds*	TBD	-	-	400,000	-	*400,000*
Traffic Signal - New Signals (S. 50th & Hawthorne) *General Obligation Bonds*	TBD	-	-	400,000	-	*400,000*
Traffic Signal - New Signals (71st & University) *General Obligation Bonds*	TBD	-	-	-	400,000	*400,000*
Traffic Signal - New Signals (S. 81st & Bridgewood) *General Obligation Bonds*	TBD	-	-	-	400,000	*400,000*
Traffic Signal - New Signals (81st & EP True) *General Obligation Bonds*	TBD	-	-	-	400,000	*400,000*
Traffic Signal - New Signals (81st & Ashworth) *General Obligation Bonds*	TBD	-	-	-	400,000	*400,000*
Traffic Signal - New Signals (88th & Ashworth) *General Obligation Bonds*	TBD	-	-	-	400,000	*400,000*
Traffic Signal - New Signals (Grand & Raccoon River Park) *General Obligation Bonds*	0510-053-2018	400,000	-	-	-	*400,000*
HAWK Beacon - 39th & EP True *General Obligation Bonds*	TBD	-	*125,000*	-	-	*125,000*
Overhead to Underground Electric Conversion - 68th St to JCP *Urban Renewal - Westown V*	0510-007-2018	560,000	-	-	-	*560,000*

City of West Des Moines
Capital Improvement Program
FY 19-20 through FY 23-24

Project Name	Project #	18-19 Current	19-20 Budget	20-21 Potential	22, 23, 24 Future Years	Total
Streets						
S 81st & Cascade Widening & S 85th St - Mills to Cascade & Signal	0510-006-2019	270,000	*2,430,000*	-	-	*2,700,000*
Urban Renewal - 8300 Mills Parkway (Sammons)	0510-007-2019					
Total Streets		9,930,000	*35,320,000*	14,020,000	11,005,000	70,275,000

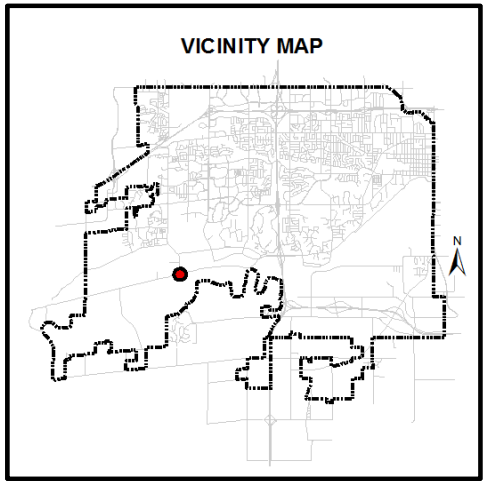


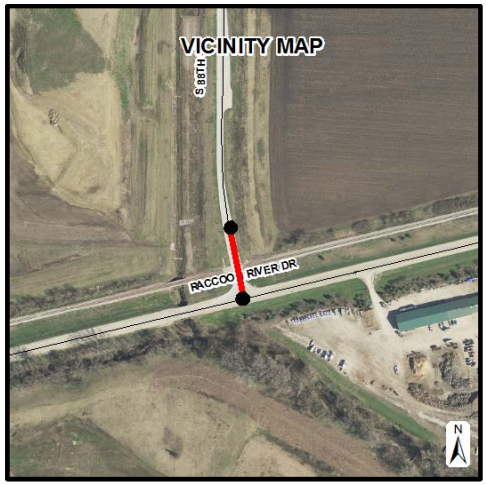


S. 88th Street Reconstruction

Cascade Avenue to Coachlight Drive

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	Cascade Avenue to Coachlight Drive	0	4,400,000	0	0
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
Total		0	4,400,000	0	0

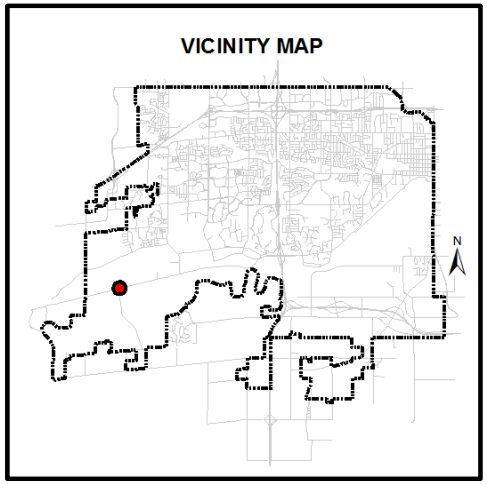


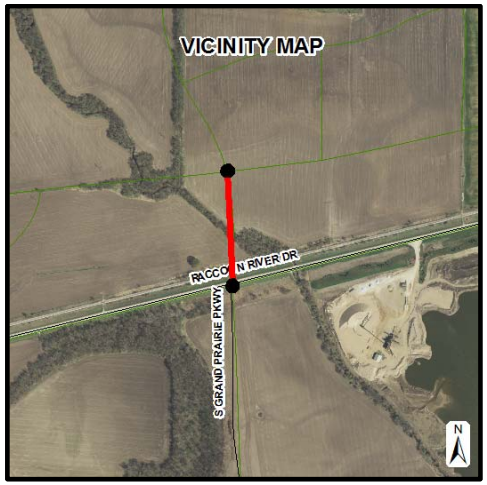


S. 88th Street Railroad Crossing

Near Raccoon River Drive

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	Railroad Crossing	0	725,000	0	0
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
Total		0	725,000	0	0

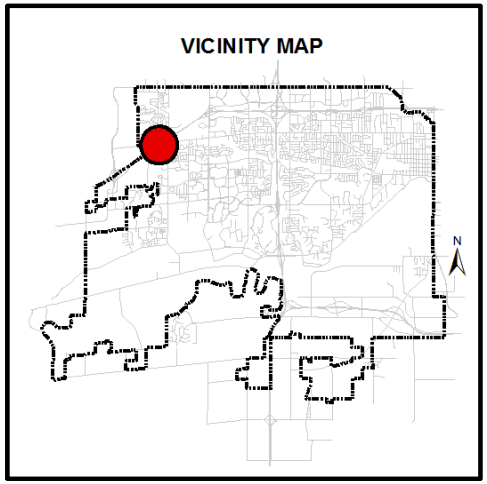


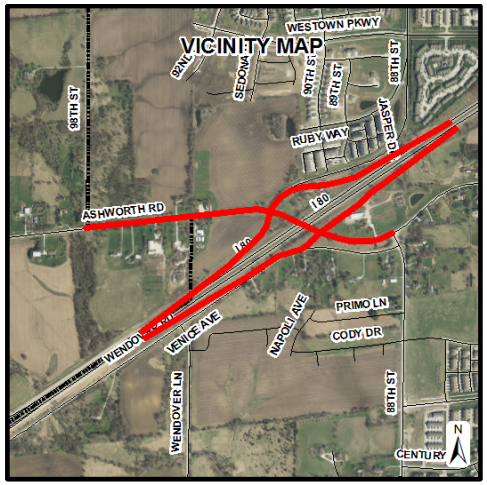


S. Grand Prairie Parkway

Grand Avenue to Raccoon River Drive

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	Grand Ave to Raccoon River Dr (ROW)	0	250,000	0	0
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
Total		0	250,000	0	0

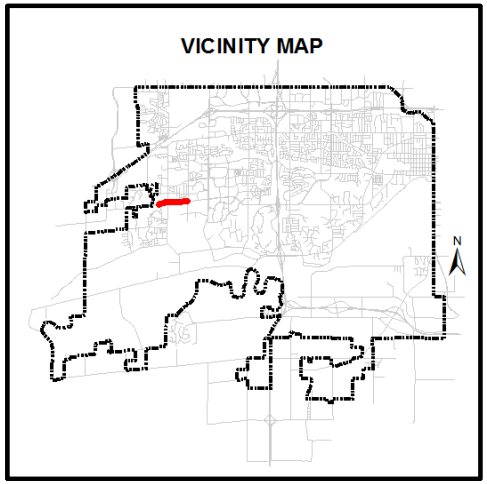


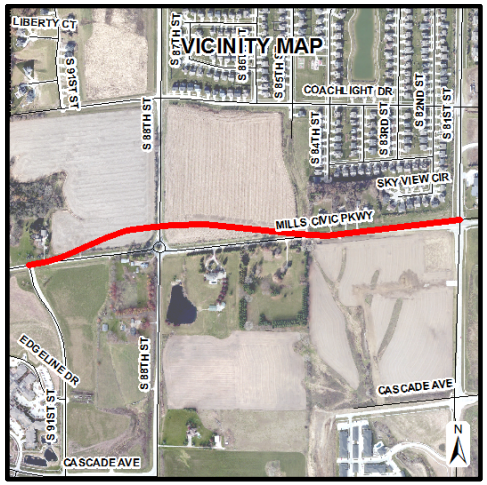


Ashworth Road

88th Street to 98th Street

Summary of Funding by Fiscal Year					
	Projects	**18-19**	**19-20**	**20-21**	**22,23,24**
1	88th Street (N) to 98th Street	2,370,000	685,000	0	0
2	88th Street (S) to 88th Street (N) Including Bridge	0	1,215,000	9,585,000	0
3	Interchange Ramps ROW	0	600,000	0	0
4					
5					
6					
7					
8					
9					
10					
Total		**2,370,000**	**2,500,000**	**9,585,000**	**0**

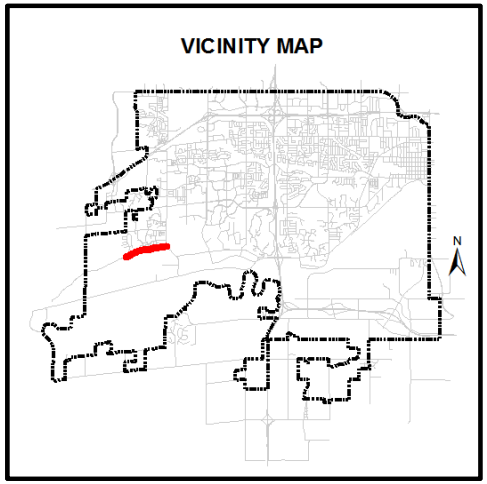


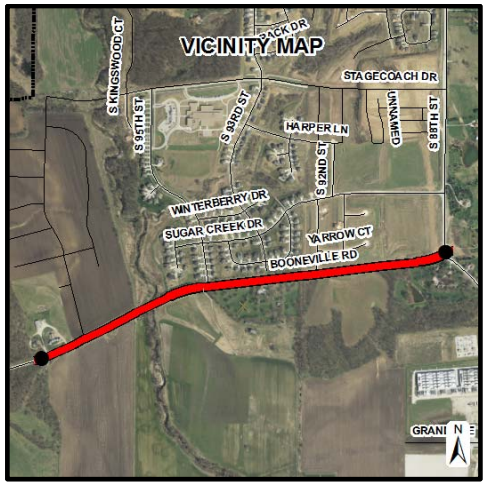


Mills Civic Parkway

S. 81st Street to S. 91st Street

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	S. 81st Street to S. 91st Street	0	6,275,000	0	0
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
Total		0	6,275,000	0	0

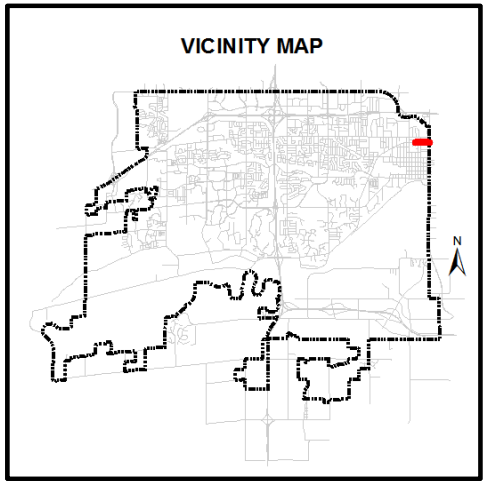


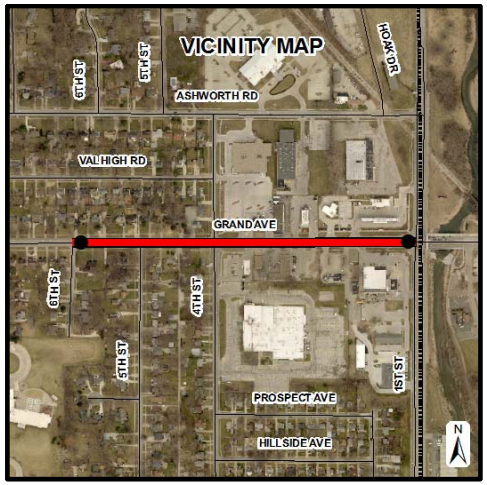


Booneville Road Reconstruction

S. 88th Street to West of S. 100th Street

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	S. 88th Street to West of S. 100th Street	900,000	4,825,000	0	0
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
Total		900,000	4,825,000	0	0

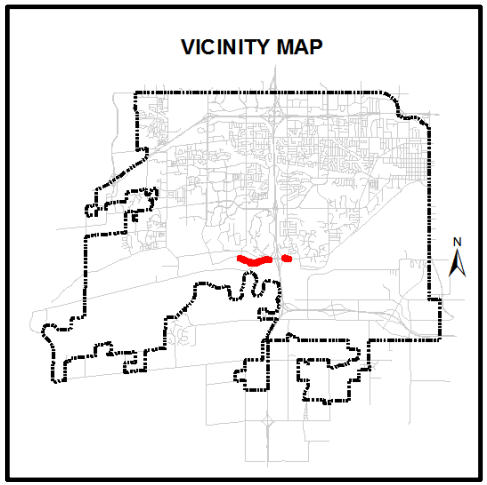


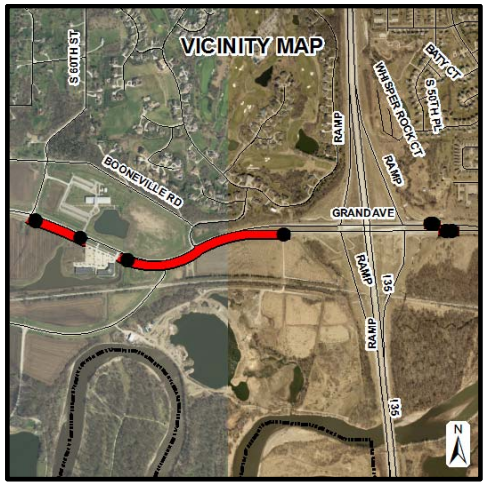


Grand Avenue

1st Street to 6th Street

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	1st Street to 6th Street	500,000	2,840,000	2,840,000	0
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
Total		500,000	2,840,000	2,840,000	0

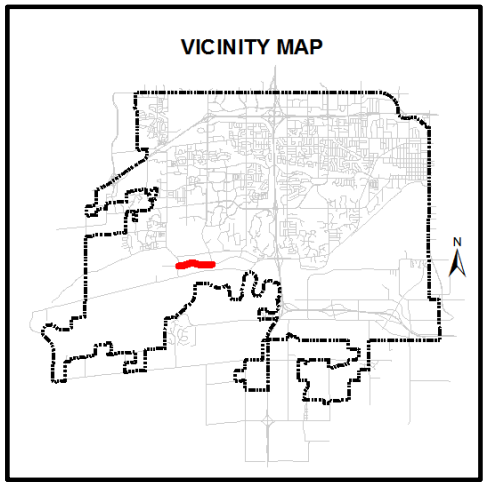


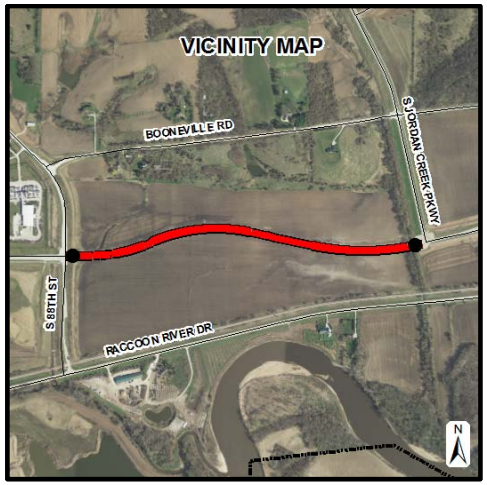


Grand Avenue

East of I-35 & Trail West of I-35

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	Grand Avenue/Trail Reconstruction	115,000	780,000	0	0
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
Total		115,000	780,000	0	0

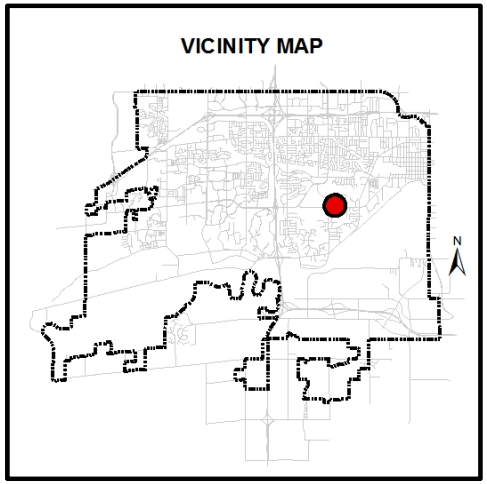


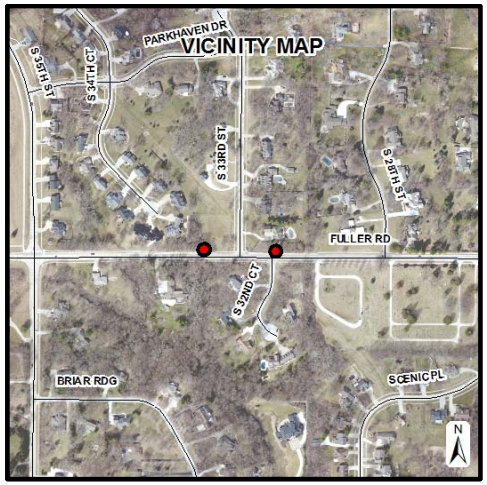


Grand Avenue

S. Jordan Creek Parkway to S. 88th Street

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	S. Jordan Creek Pkwy to S. 88th Street	270,000	8,520,000	0	0
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
Total		270,000	8,520,000	0	0

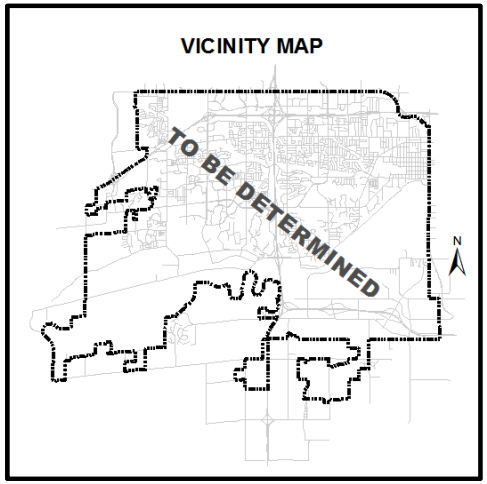




S. 33rd Street & Fuller Road

Retaining Wall Repair

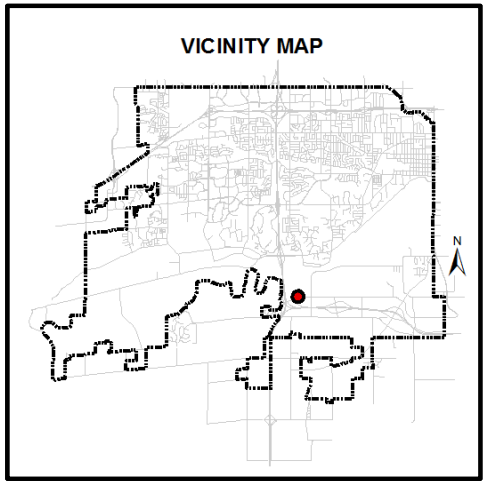
Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	South 33rd Street & Fuller Road Retaining Wall Repair	365,000	245,000	0	0
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
Total		365,000	245,000	0	0

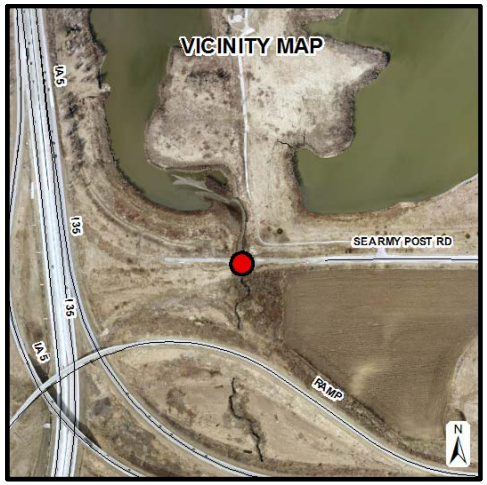


City Entrance Enhancements

Various Locations

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	City Entrance Enhancements (Level 1) - 5 Locations	60,000	675,000	0	0
2	City Entrance Enhancements (Level 2) - 10 Locations	0	0	0	890,000
3	Veterans Parkway Enhancements Phases 1-3	735,000	0	0	1,725,000
4					
5					
6					
7					
8					
9					
10					
Total		795,000	675,000	0	2,615,000

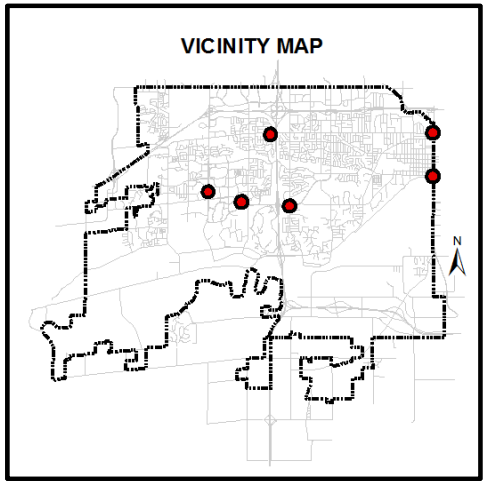


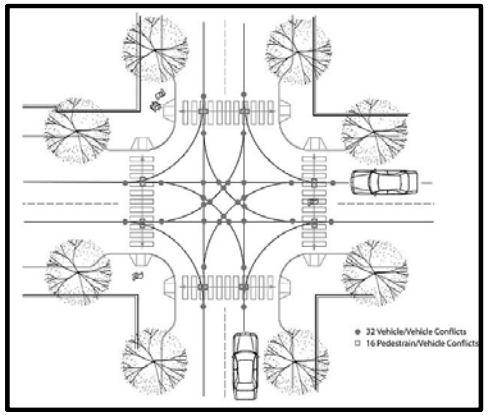


Bridge Removal

SE Army Post Road West of SE 42nd Street

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	Bridge Removal	0	300,000	0	0
2					
3					
4					
5					
6					
7					
8					
9					
Total		0	300,000	0	0

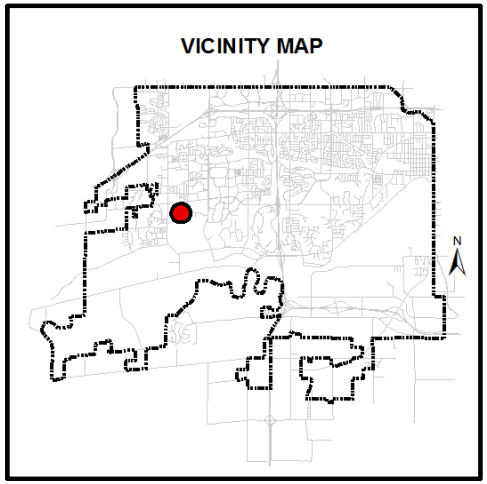


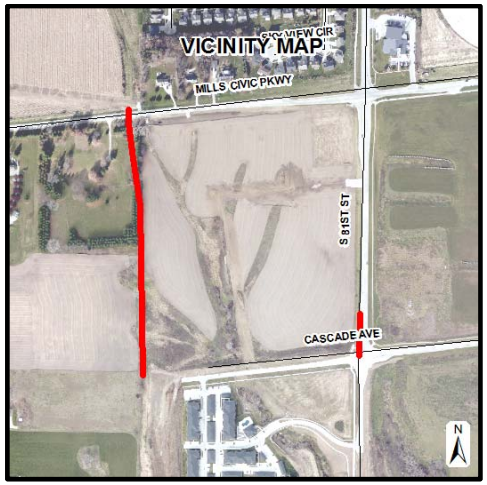


Intersection Improvements

Various Locations

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	The Parkways on S Jordan Creek Pkwy	0	305,000	0	0
2	1st Street & Ashworth Road	125,000	0	0	0
3	1st Street & Railroad Ave (Bicycle Advisory Commission)	125,000	0	0	0
4	Prairie View Dr & Ashworth Rd (West)	0	0	305,000	0
5	S 51st St & Mills Civic Pkwy (South)	0	0	245,000	0
6	S 64th/Stagecoach Dr & Mills Civic Pkwy	0	0	245,000	0
7					
8					
Total		250,000	305,000	795,000	0



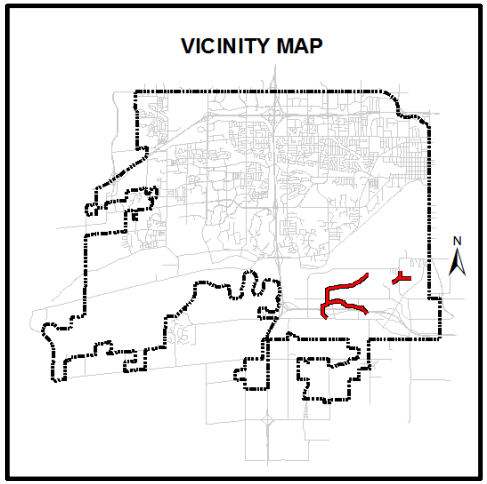


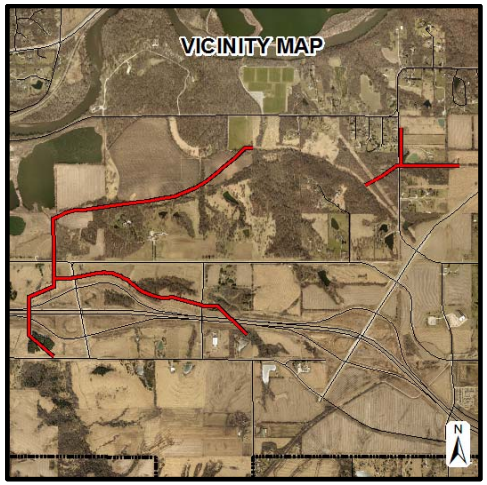
S. 81st & Cascade Widening, S. 85th Street, Mills to Cascade

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	South 81st St. Widening, South 85th St., Mills to Cascade	270,000	2,430,000	0	0
2					
3					
4					
5					
6					
7					
8					
9					
Total		270,000	2,430,000	0	0

City of West Des Moines
Capital Improvement Program
FY 19-20 through FY 23-24

Project Name	Project #	18-19 Current	19-20 Budget	20-21 Potential	22, 23, 24 Future Years	Total
Sanitary Sewer						
Grand Avenue West - Segment 3 Sewer *Sewer Fee*	0510-028-2016	485,000	-	-	-	*485,000*
Grand Avenue West - Segment 4 Sewer *Sewer Fee*	0510-028-2016	645,000	-	-	-	*645,000*
Raccoon River Basin - Segment 6 Sewer *Sewer Fee*	TBD	-	-	865,000	3,360,000	*4,225,000*
Raccoon River Basin - Expanded Service Area Eval. *Sewer Fee*	0510-060-2015	50,000	-	-	-	*50,000*
South Service Area - Segment 3 *Sewer Fee*	0510-033-2015	400,000	*4,170,000*	-	-	*4,570,000*
South Service Area - Segment 4-5 Sewer *Sewer Fee*	0510-024-2016	-	-	-	530,000	*530,000*
South Jordan Creek Parkway Parallel Trunk Sewer *Sewer Fee*	TBD	-	-	34,000	214,000	*248,000*
North Slope Lift Station (68th & Univ) Diversion Plan *Sewer Fee*	0510-046-2018	50,000	-	-	300,000	*350,000*
Cedar Ridge Sewer Extension *Sewer Fee*	0510-054-2018	-	*300,000*	-	-	*300,000*
4th & Valhigh Sewer Replacement *Sewer Fee*	TBD	-	-	-	680,000	*680,000*
5th & Hillside Sewer Replacement *Sewer Fee*	TBD	-	-	-	630,000	*630,000*
62nd & Railroad Gate Structure Replacement *Sewer Fee*	0510-009-2018	-	*400,000*	-	-	*400,000*
Sanitary Sewer System Hydraulic Modeling *Sewer Fee*	TBD	-	-	250,000	-	*250,000*
Sanitary Rehabilitation *Sewer Fee*	0510-043-2018	475,000	*500,000*	525,000	1,650,000	*3,150,000*
Sewer TV Program *Sewer Fee*	0510-044-2018	175,000	*175,000*	125,000	450,000	*925,000*
Sewer Facility Design Study *Sewer Fee*	0200-005-2017	10,000	*10,000*	10,000	30,000	*60,000*
Total Sanitary Sewer		2,290,000	*5,555,000*	*1,809,000*	*7,844,000*	*17,498,000*

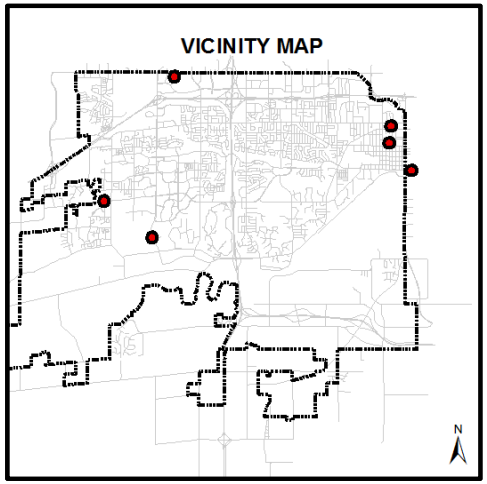


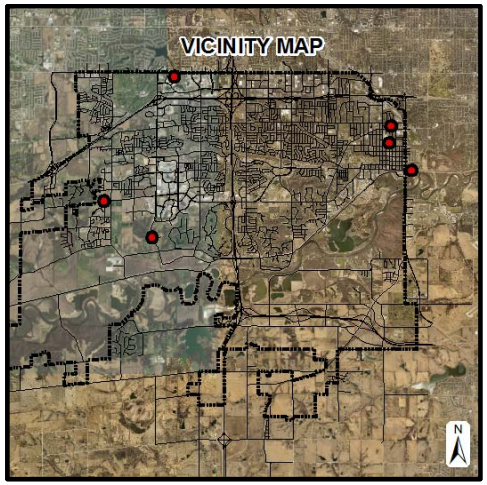


South Service Area

Various Projects

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	Segment 3 Sewer	400,000	4,170,000	0	0
2	Segment 4-5 Sewer	0	0	0	530,000
3					
4					
5					
6					
7					
8					
9					
10					
11					
Total		400,000	4,170,000	0	530,000





Miscellaneous
Various Projects

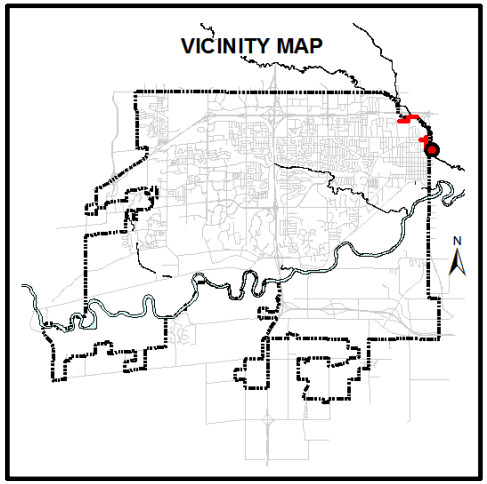
Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	South Jordan Creek Parkway Parallel Trunk Sewer	0	0	34,000	214,000
2	North Slope Lift Station Diversion Plan	50,000	0	0	300,000
3	Cedar Ridge Sewer Extension	0	300,000	0	0
4	4th & Valhigh Sewer Replacement	0	0	0	680,000
5	5th & Hillside Sewer Replacement	0	0	0	630,000
6	62nd & Railroad Gate Structure Replacement	0	400,000	0	0
7	Sanitary Sewer System Hydraulic Modeling	0	0	250,000	0
8					
9					
10					
11					
Total		50,000	700,000	284,000	1,824,000

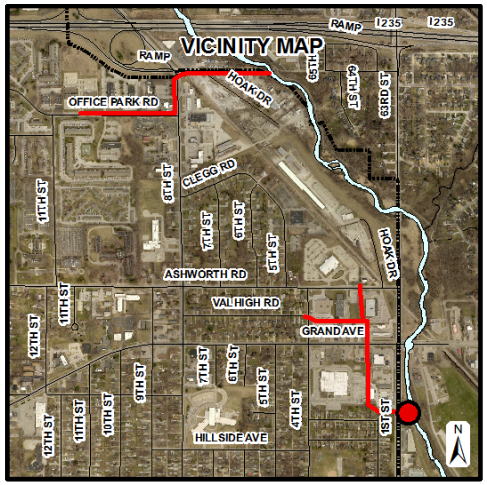
City of West Des Moines
Capital Improvement Program
FY 19-20 through FY 23-24

Project Name	Project #	18-19 Current	19-20 Budget	20-21 Potential	22, 23, 24 Future Years	Total
Stormwater						
NE Basin - Connection to 4th & Ashworth Road *Stormwater Fee*	0510-056-2015	520,000	-	-	-	*520,000*
NE Basin - Walnut Creek Outfall - Phase 2 RCB *Stormwater Fee*	0510-031-2016	-	*1,700,000*	-	-	*1,700,000*
NE Basin - Office Parks Road North *Stormwater Fee*	TBD	-	-	-	820,000	*820,000*
Walnut Creek - 1st Street Flood Gate Repairs *Stormwater Fee*	TBD	-	*100,000*	-	-	*100,000*
Walnut Creek Watershed Management Authority Misc. Projects *Stormwater Fee*	TBD	25,000	*25,000*	25,000	75,000	*150,000*
SE Basin - 7th Street, Hillside to Walnut *Stormwater Fee*	TBD	-	-	-	700,000	*700,000*
SE Basin - 6th Street, Hillside to Locust *Stormwater Fee*	TBD	-	-	-	640,000	*640,000*
SE Basin - Vine Street, Grand to 9th St *Stormwater Fee*	TBD	-	-	-	8,500,000	*8,500,000*
SE Basin - Holiday Park Pump Station Relocation *Stormwater Fee*	TBD	-	*75,000*	675,000	-	*750,000*
Blue Creek - Valley West & Westown Storm Sewer Impr *Stormwater Fee*	0510-070-2017	490,000	-	-	-	*490,000*
Blue Creek - Basin 1 *Stormwater Fee*	TBD	-	-	-	390,000	*390,000*
Blue Creek - Basin 2 *Stormwater Fee*	TBD	-	*50,000*	460,000	-	*510,000*
Blue Creek - Basin 3 *Stormwater Fee*	TBD	-	*30,000*	275,000	-	*305,000*
Blue Creek - Basin 4 *Stormwater Fee*	TBD	-	-	165,000	1,450,000	*1,615,000*
Blue Creek - Basin 5 *Stormwater Fee*	TBD	-	-	-	185,000	*185,000*
Fairmeadows Creek - 27th & Vine Culvert *Stormwater Fee*	0510-045-2018	85,000	*600,000*	-	-	*685,000*
Western Hills Creek - Drainage Study *Stormwater Fee*	TBD	-	-	250,000	-	*250,000*
Jordan Creek - Pedestrian Underpasses Improvements *Stormwater Fee*	0290-005-2017	-	*85,000*	250,000	-	*335,000*
Jordan Creek - Meadowview Park Drainage Improvements *Stormwater Fee*	TBD	-	-	-	250,000	*250,000*
Sugar Creek - Conveyance Phase 2 (Downstream to River) *Stormwater Fee*	0510-021-2016	1,870,000	-	-	-	*1,870,000*
Sugar Creek - Conveyance Phase 3 (Upstream to Grand Av) *Stormwater Fee*	TBD	-	-	-	2,700,000	*2,700,000*
Sugar Creek - Booneville Road Bridge Replacement *Urban Renewal - Woodland Hills*	0510-072-2017	2,495,000	-	-	-	*2,495,000*

City of West Des Moines
Capital Improvement Program
FY 19-20 through FY 23-24

Project Name	Project #	18-19 Current	19-20 Budget	20-21 Potential	22, 23, 24 Future Years	Total
Stormwater						
Johnson Creek - Conveyance Phase 1A (Railroad) *Urban Renewal - Mills #7 (MS Mountain)*	0510-051-2015	-	-	790,000	-	*790,000*
Johnson Creek - Conveyance Phase 1B (RR Drive) *Stormwater Fee*	0510-051-2015	-	-	2,255,000	-	*2,255,000*
Johnson Creek - Conveyance Phase 2 (Upstream) *Stormwater Fee*	TBD	-	-	-	1,540,000	*1,540,000*
Raccoon River - Bank Stabilization *Stormwater Fee*	0510-022-2016	-	-	1,310,000	-	*1,310,000*
Grand Avenue Stormwater Pump Station *Stormwater Fee*	0510-073-2017	385,000	-	-	-	*385,000*
Grand Avenue Stormwater Pumps *Stormwater Fee*	0510-073-2017	-	*30,000*	-	-	*30,000*
Iowa Interstate Railroad Bridge near RRP Entrance *Stormwater Fee*	TBD	-	-	-	550,000	*550,000*
Raccoon River Park Soccer Complex Culvert *Stormwater Fee*	TBD	-	-	-	680,000	*680,000*
Storm Sewer Intake Replacement *Stormwater Fee*	0510-040-2018	250,000	*250,000*	250,000	750,000	*1,500,000*
Water Channel Management *Stormwater Fee*	0510-041-2018	250,000	*250,000*	250,000	750,000	*1,500,000*
Drainage Structure & Pipe Repair Operations *Stormwater Fee*	0510 042 -2018	80,000	*80,000*	80,000	240,000	*480,000*
Total Stormwater		6,450,000	3,275,000	7,035,000	20,220,000	36,980,000

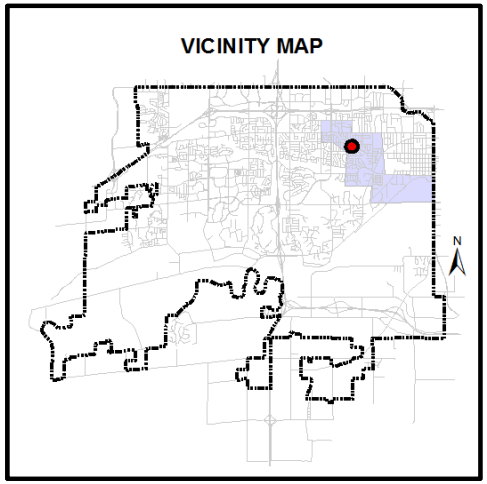


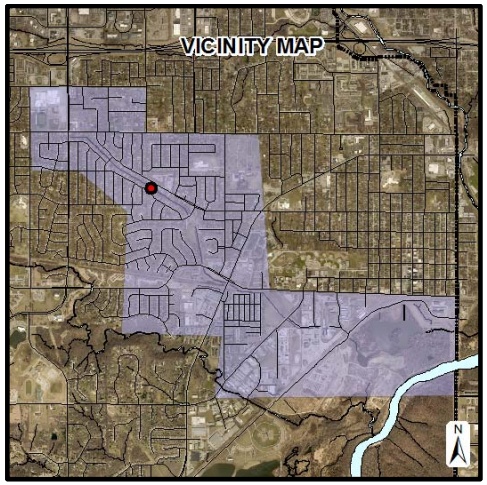


NE Basin

Various Projects

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	Connection to 4th & Ashworth Road	520,000	0	0	0
2	Walnut Creek Outfall - Phase 2 RCB	0	1,700,000	0	0
3	Office Park Road North	0	0	0	820,000
4					
5					
6					
7					
8					
9					
10					
11					
Total		520,000	1,700,000	0	820,000





Fairmeadows Creek
Various Projects

Summary of Funding by Fiscal Year					
	Projects	18-19	19-20	20-21	22,23,24
1	27th Street & Vine Street Culvert	85,000	600,000	0	0
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
Total		85,000	600,000	0	0

THE CITY OF
West Des Moines®

Enterprise Funds

Enterprise Funds

The Enterprise Funds are utilized to account for operations and activities that are financed and operated in a manner similar to a private business, and where the costs of providing the services are expected to be recovered through user charges.

The funds in this category are as follows:

Sanitary Sewer Fund

This fund accounts for the operation and maintenance of the City's sanitary sewer system.

Solid Waste Fund

This fund accounts for the operation and maintenance of the City's solid waste collection system.

Storm Water Utility Fund

A Storm Water Utility provides a method to spread storm sewer costs amongst users based upon the amount a particular property contributes to, or uses, the storm sewer system.

Technology Replacement Fund

This fund accounts for the future replacement of the City's computer and networking systems. Replacement costs are allocated to the individual cost centers over the life of the equipment.

Vehicle Maintenance Fund

This fund accounts for the maintenance of City vehicles. Charges are then allocated to the individual cost centers on a reimbursement basis.

Vehicle Replacement Fund

This fund accounts for the replacement of a majority of City vehicles and heavy construction equipment. Replacement costs are then allocated to individual cost centers over the life of the asset.

Health Insurance Fund

This fund accounts for the City's self-insured health care plan. Individual cost centers are charged based on the number of participating employees.

Worker's Compensation Fund

This fund accounts for worker's compensation premiums and claims.

MidAmerican Energy Company RecPlex Fund

This fund accounts for the construction and future operations of the proposed recreation facility.

Westcom Fund

This fund accounts for the operations of the Westcom Dispatch Center.

E911 Fund

This fund accounts for revenue generated from a monthly surcharge on each land and wireless phone access line terminating within Polk, Dallas, Madison, and Warren counties that is served by Westcom Dispatch.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits		40				
Use of Money and Property	259,895	1,026,880	323,000	845,069	522,069	161.63%
Intergovernmental	583,548	74,647	5,392,393	5,450,095	57,702	0.11%
Charges for Services	15,126,617	15,854,073	16,175,020	16,789,300	614,280	3.80%
Special Assessments						
Miscellaneous	11,795,350	10,829,998	10,033,100	10,146,246	113,146	1.13%
Sub-total Operating Revenues	**$27,765,410**	**$27,785,638**	**$31,923,513**	**$33,230,710**	**$1,307,197**	**4.09%**
Other Financing Sources						
Proceeds of Capital Assets Sales	($170,720)	($83,386)	$2,000		($2,000)	(100.00%)
Contributed Capital Assets	10,625,061	7,007,142				
Transfers In	6,141,465	13,531,345	$10,890,877	23,230,000	12,339,123	113.30%
Sub-total Other Financing Sources	**$16,595,806**	**$20,455,101**	**$10,892,877**	**$23,230,000**	**$12,337,123**	**113.26%**
TOTAL REVENUES & OTHER SOURCES	**$44,361,216**	**$48,240,739**	**$42,816,390**	**$56,460,710**	**$13,644,320**	**31.87%**
EXPENDITURES						
Operating Expenditures						
Personal Services	$1,364,331	$1,526,035	$4,489,713	$4,883,343	$393,630	8.77%
Supplies and Services	15,511,359	17,038,499	20,264,687	20,007,673	(257,014)	(1.27%)
Universal Commodities	242,693	237,528	289,850	152,286	(137,564)	(47.46%)
Capital	4,000,915	4,477,996	7,057,700	4,581,300	(2,476,400)	(35.09%)
Sub-total Operating Expenditures	**$21,119,298**	**$23,280,058**	**$32,101,950**	**$29,624,602**	**($2,477,348)**	**(7.72%)**
Debt Service Expenditures			**$137,005**	**$137,000**	**($5)**	
Capital Improvement Expenditures	**$2,203,553**	**$1,544,162**	**$26,713,719**	**$23,230,000**	**($3,483,719)**	**(13.04%)**
Total Expenditures	**$23,322,851**	**$24,824,220**	**$58,952,674**	**$52,991,602**	**($5,961,072)**	**(10.11%)**
Transfers Out	**$6,408,753**	**$11,374,799**	**$12,140,000**	**$8,830,000**	**($3,310,000)**	**(27.27%)**
TOTAL EXPENDITURES/TRANSFERS OUT	**$29,731,604**	**$36,199,019**	**$71,092,674**	**$61,821,602**	**($9,271,072)**	**(13.04%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$14,629,612**	**$12,041,720**	**($28,276,284)**	**($5,360,892)**	**$22,915,392**	**n/a**
BEGINNING FUND BALANCE	**$165,034,852**	**$179,664,464**	**$191,706,184**	**$163,429,900**	**($28,276,284)**	**n/a**
ENDING FUND BALANCE	**$179,664,464**	**$191,706,184**	**$163,429,900**	**$158,069,008**	**($5,360,892)**	**n/a**
CASH AND CASH EQUIVALENTS	**$67,481,161**					
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	**289.33%**					

Description of the Sanitary Sewer Fund

This fund accounts for the operation and maintenance of the City's sanitary sewer system. The City is a member of the Wastewater Reclamation Authority ("WRA"). The WRA is a partnership that was established for the purpose of planning, constructing, operating, and managing sewer-related facilities in order to solve member's wastewater treatment and disposal. In 2004, the City approved the amended and restated 28E agreement for the WRA. This agreement created a separate legal entity, which is governed by a board of appointed representatives. The WRA is operated on a cost reimbursement basis, whereby each WRA member participates at varying percentages based on the member's respective benefit.

Major Expenditures

A majority of operating expenditures consist of payments to the WRA. The City also rents a small section of sewer lines from the City of Clive. The City budgets operating expenditures at 110% over current year estimates, because the WRA traditionally submits its proposed budget to member communities after the communities have already approved and submitted budgets. If there are changes in the allocation formula, or any new initiatives, West Des Moines' share of the WRA operating budget could increase anywhere from 3% to 10%.

WRA Member Communities	Net Budget FY 2020	% of Total	Change In % of Total From FY 18-19
Altoona	$2,560,366	5.21%	(0.05%)
Ankeny	7,970,206	16.22%	0.27%
Bondurant	780,488	1.59%	0.08%
Clive	1,887,101	3.84%	(0.15%)
Cumming	38,676	0.08%	0.01%
Des Moines	18,680,500	38.03%	0.52%
Greenfield Plaza	192,823.00	0.39%	0.02%
Johnston	1,041,126	2.12%	0.20%
Norwalk	1,040,615	2.12%	(0.61%)
Pleasant Hill	718,838	1.46%	0.14%
Polk City	308,128	0.63%	(0.04%)
Polk County	451,977	0.92%	0.17%
Urbandale Sanitary Sewer District	4,395,479	8.95%	0.04%
Urbandale-Windsor Heights Sanitary Sewer District	605,483	1.23%	0.04%
Waukee	2,001,594	4.07%	0.07%
West Des Moines	**6,453,393**	**13.14%**	**(0.72%)**
Total	**$49,129,793**	**100.00%**	**0.00%**

The Sanitary Sewer Fund is funded by charging sewer use fees and a sewer availability fee to premises serviced by a connection with sanitary sewer system of the City of West Des Moines. These fees are collected by West Des Mones Water Works monthly and forwarded to the City. Sanitary sewer use fees are billed per thousand gallons of water consumed by the customer each billing cycle. The sewer availabilty charge of $3.50 per month applies to the premises serviced by a connection with the sanitary sewer system.

Current & Proposed Sanitary Sewer Rates	
Current Rate	$5.90 / 1,000 gallons
Effective July 1, 2019	$6.05 / 1,000 gallons
Effective July 1, 2020	$6.20 / 1,000 gallons
Effective July 1, 2021	$6.35 / 1,000 gallons
* Rates approved January 8, 2018	

Capital Projects

The FY 2019-20 Sanitary Sewer Fund budget includes $5,555,000 of capital improvements projects which are financed by user charges. Of this amount $4,470,000 is for capital improvement projects and $1,085,000 is for ongoing maintenance projects. Projects include:

- South Serivce Area Segment 3 - $4,170,000
- Sanitary Rehabilitation - $500,000
- 62nd & Railroad Avenue Gate Structure Replacement - $400,000
- Cedar Ridge Sewer Extension - $300,000
- Sewer Televising Program - $175,000
- Sewer Facility Design -$10,000

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits		40				
Use of Money and Property	151,080	485,056	220,000	400,000	180,000	81.82%
Intergovernmental	420,603	60,000				
Charges for Services	10,889,405	11,482,730	11,466,720	11,579,300	112,580	0.98%
Special Assessments						
Miscellaneous	1,442,342	701,057				
Sub-total Operating Revenues	**$12,903,430**	**$12,728,883**	**$11,686,720**	**$11,979,300**	**$292,580**	**2.50%**
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets		1,546,705				
Transfers In	3,684,495	5,384,305	2,290,000	5,555,000	3,265,000	142.58%
Sub-total Other Finance Sources	**$3,684,495**	**$6,931,010**	**$2,290,000**	**$5,555,500**	**$3,265,000**	**142.58%**
TOTAL REVENUES & OTHER SOURCES	**$16,587,925**	**$19,659,893**	**$13,976,720**	**$17,534,300**	**$3,557,580**	**25.45%**
EXPENDITURES						
Operating Expenditures						
Personal Services	$693,532	824,297	$862,356	$900,788	$38,432	4.46%
Supplies and Services	6,695,223	6,822,902	7,383,160	7,227,030	(156,130)	(2.11%)
Universal Commodities	124,525	113,232	159,150	84,574	(74,576)	(46.86%)
Capital	1,752,696	1,804,301	1,774,000	1,750,000	(24,000)	(1.35%)
Sub-total Operating Expenditures	**$9,265,976**	**$9,564,732**	**$10,178,666**	**$9,962,392**	**($216,274)**	**(2.12%)**
Debt Service Expenditures						
Capital Improvement Expenditures	**$622,972**	**$458,129**	**$6,995,351**	**$5,555,000**	**($1,440,351)**	**(20.59%)**
Total Expenditures	**$9,888,948**	**$10,022,861**	**$17,174,017**	**$15,517,392**	**($1,656,625)**	**(9.65%)**
Transfers Out	**$3,668,729**	**$5,376,652**	**$3,890,000**	**$5,555,000**	**$1,665,000**	**42.80%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$13,557,677**	**$15,399,513**	**$21,064,017**	**$21,072,392**	**$8,375**	**0.04%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$3,030,248**	**$4,260,380**	**($7,087,297)**	**($3,538,092)**	**$3,549,205**	**n/a**
BEGINNING FUND BALANCE	**$95,925,838**	**$98,956,086**	**$103,216,466**	**$96,129,169**	**($7,087,297)**	**n/a**
ENDING FUND BALANCE	**$98,956,086**	**$103,216,466**	**$96,129,169**	**$92,591,077**	**($3,549,205)**	**n/a**
CASH AND CASH EQUIVALENTS	**$39,247,929**	**$38,720,694**	**$31,633,397**	**$28,095,305**		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	**396.89%**	**386.32%**	**184.19%**	**181.06%**		

Solid Waste Fund

This fund is managed by the Public Services Department and accounts for the operation and maintenance of the City's solid waste collection system. Metro Waste Authority, a regional waste collection agency, administers the City's residential solid waste disposal, while Waste Connections is the current contract hauler for the City. Solid waste collection services is available to West Des Moines residents living in single family homes up to and including 4-plex units. In addition to collection, a variety of other special services are provided, including the following:

Curb It! Recycling is a service that provides residents with the convenience of a wheeled container for the collection of approved recyclable materials. Collection of these materials occurs every other week.

Hazardous Waste Pick-Up offers house-side collection for items such as lead and oil-based paints (not latex), chemicals (insecticides, poison, and solvents), lawn care products, compact fluorescent light bulbs, sharps and cleaners. Residents can sign up on an as-needed basis, and there is a $25 per use fee. Collection of the materials takes place on the second Friday of each month.

Spring Clean Up is an annual event that provides the opportunity to dispose of items that do not fit in the garbage carts, and is available to all West Des Moines residents who are eligible for City provided solid waste collection.

Solid Waste Events allows citizens to dispose of appliances, tires, metal, and hazardous materials. These special events occur periodically throughout the year and are collected at a designated location, such as the West Des Moines Public Works Facility or City Hall and then are taken to regional collection centers.

Premium Yard Waste Collection is an optional service that provides residents with the convenience of a wheeled container for the weekly collection of yard waste during the yard waste season. Residents must purchase the wheeled container and an annual sticker in order participated in this collection service.

Residential Solid Waste Collection Rates		
	48 Gallon Cart	**96 Gallon Cart**
Per Month	$11.50	$12.00
Each Additional Cart	$7.50	$8.00
* Rates Effective September 1,2018		

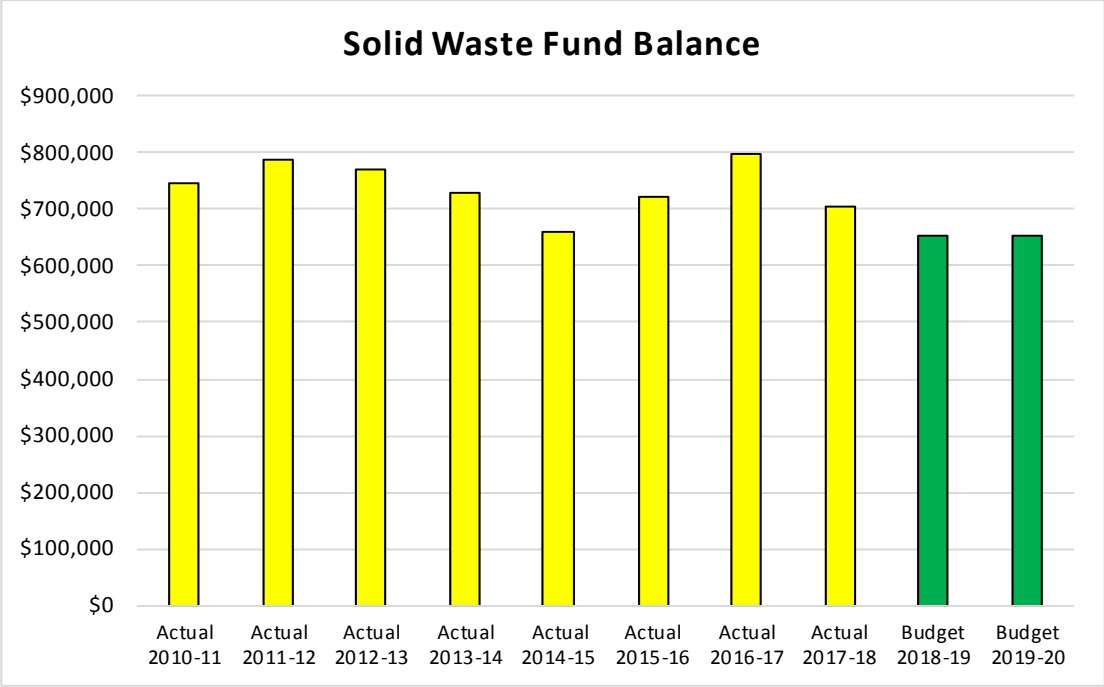
Budget objectives for FY 2019-2020 are to maintain a high level, cost effective solid waste service to the citizens of West Des Moines.

Financial Summary

Revenue in FY 2019-2020 from solid waste charges is expected to be approximately $2,079,000.

Estimated Fund Balance

The City estimates the ending fund balance for the Solid Waste Fund will be approximately $651,482 at June 30, 2020.



Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	1,428	9,669	1,000	9,000	8,000	800.00%
Intergovernmental		25				
Charges for Services	1,877,166	1,906,192	2,000,300	2,070,000	69,700	3.48%
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues	**$1,878,594**	**$1,915,886**	**$2,001,300**	**$2,079,000**	**$77,700**	**3.88%**
Other Financing Sources						
Proceeds of Capital Assets Sales						
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$1,878,594**	**$1,915,886**	**$2,001,300**	**$2,079,000**	**$77,700**	**3.88%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	1,804,263	2,007,770	2,053,500	2,079,000	25,500	1.25%
Universal Commodities						
Capital						
Sub-total Operating Expenditures	**$1,804,263**	**$2,007,770**	**$2,053,500**	**$2,079,000**	**$25,500**	**1.25%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$1,804,263**	**$2,007,770**	**$2,053,500**	**$2,079,000**	**$25,500**	**1.25%**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	**$1,804,263**	**$2,007,770**	**$2,053,500**	**$2,079,000**	**$25,500**	**1.25%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$74,331**	**($91,884)**	**($52,200)**		**$52,200**	**n/a**
BEGINNING FUND BALANCE	**$721,235**	**$795,566**	**$703,682**	**$651,482**	**($52,200)**	**n/a**
ENDING FUND BALANCE	**$795,566**	**$703,682**	**$651,482**	**$651,482**		**n/a**
CASH AND CASH EQUIVALENTS	**$375,717**	**$411,778**	**$359,578**	**$359,578**		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	**20.82%**	**20.51%**	**17.51%**	**17.30%**		

Description of the Storm Water Utility Fund

This fund accounts for the operations and maintenance costs of the stormwater managment and facilities. Some of the services tied to the stormwater management program include:

- Storm sewer system maintenance, repairs, and construction
- Flood control
- Illicit discharge dectection and elimination
- Street cleaning
- Public education and outreach
- Improving water quality

Owners of developed land in the City of West Des Moines pay stormwater management fees. This includes residential properties, commercial properties, industrial properties, churches, schools, and other non-profit organziations and federal, state, county, and city governments. Undeveloped land is not charged stromwater management fees because that land does not have impervious surfaces. An impervious surface is any surface area that does not readily absorb water. Because water cannot be absorbed by impervious surfaces the water running off of impervious surfaces must be managed through well planned, constructed and maintained stormwater facilities to prevent flooding and pollution in receiving waters.

Property owners are charged a stormwater management user fee based on the total impervious surface area on the property. Each 4,000 square feet of impervious surface area is one Equivalent Residential Unit (ERU). All properties with one ERU or less are charged the fee for one ERU. Properties with greater than one ERU of impervious surface area are charged for the total ERU's rounded up to the nearest 1/2 ERU.

Current & Proposed Stormwater Rates	
Current Rate	$4.85 / ERU
Effective July 1, 2019	$5.45 / ERU
Effective July 1, 2020	$6.05 / ERU
Effective July 1, 2021	$6.65 / ERU
Effective July 1, 2022	$6.90 / ERU
Effective July 1, 2023	$7.15 / ERU
Effective July 1, 2024	$7.40 / ERU
* Rates approved January 8, 2018	

Capital Projects

The FY 2019-20 Storm Water Fund budget includes $3,275,000 of capital improvements projects which are financed by user charges. Of this amount $2,695,000 is for capital improvement projects and $580,000 is for ongoing maintenance projects. Projects include:

- Northeast Basin Walnut Creek Outfall Phase 2 - $1,700,000
- Fairmeadows Creek 27th Street & Vine Street Culvert - $600,000
- Storm Sewer Intake Replacement - $250,000
- Water Channel Management - $250,000
- Walnut Creek 1st Street Flood Gate Repairs - $100,000
- Jordan Creek Pedestrian Underpass Improvements - $85,000
- Drainage Structure & Pipe Repair Operations - $80,000
- Southeast Basin Holiday Park Little League Pump Station Relocation - $75,000
- Blue Creek Basin 2 (Valley West Drive & Westown Parkway) - $50,000
- Blue Creek Basin 3 - $30,000
- Grand Avenue Storm Water Pumps - $30,000
- Walnut Creek Watershed Management Authority Miscellaneous Projects - $25,000

Financial Summary

Revenues are expected to be approximately $2,317,000.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	23,356	143,987	35,000	150,000	115,000	328.57%
Intergovernmental	37,444	14,622	13,000	14,000	1,000	7.69%
Charges for Services	2,360,047	2,465,152	2,708,000	3,140,000	432,000	15.95%
Miscellaneous		422,397				
Sub-total Operating Revenues	**$2,420,846**	**$3,046,158**	**$2,756,000**	**$3,304,000**	**$548,000**	**19.88%**
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets	12,135,277	5,460,437				
Transfers In	2,446,870	7,847,040	8,150,000	3,275,000	(4,875,000)	(59.82%)
Sub-total Other Financing Sources	**$14,582,097**	**$13,307,477**	**$8,150,000**	**$3,275,000**	**($4,875,000)**	**(59.82%)**
TOTAL REVENUES & OTHER SOURCES	**$17,002,943**	**$16,353,635**	**$10,906,000**	**$6,579,000**	**($4,327,000)**	**(39.68%)**
EXPENDITURES						
Operating Expenditures						
Personal Services	$670,800	$701,738	$719,841	$734,664	$14,823	2.06%
Supplies and Services	332,484	661,629	834,555	318,425	(516,130)	(61.84%)
Universal Commodities	118,168	124,296	124,300	61,316	(62,984)	(50.67%)
Capital	1,015,110	1,155,253	834,000	1,001,500	167,500	20.08%
Sub-total Operating Expenditures	**$2,136,562**	**$2,642,916**	**$2,512,696**	**$2,115,905**	**($396,791)**	**(15.79%)**
Debt Service Expenditures						
Capital Improvement Expenditures	**$1,580,581**	**$1,086,033**	**$19,718,368**	**$3,275,000**	**($16,443,368)**	**(83.39%)**
Total Expenditures	**$3,717,143**	**$3,728,949**	**$22,231,064**	**$5,390,905**	**($16,840,159)**	**(75.75%)**
Transfers Out	**$2,403,137**	**$5,998,147**	**$8,250,000**	**$3,275,000**	**($4,975,000)**	**(60.30%)**
TOTAL EXPENDITURES/TRANSFERS OUT	**$6,120,280**	**$9,727,096**	**$30,481,064**	**$8,665,905**	**($21,815,159)**	**(71.57%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$10,882,663**	**$6,626,539**	**($19,575,064)**	**($2,086,905)**	**($17,488,159)**	**n/a**
BEGINNING FUND BALANCE	**$40,431,666**	**$51,314,329**	**$57,940,868**	**$38,365,804**	**($19,575,064)**	**n/a**
ENDING FUND BALANCE	**$51,314,329**	**$57,940,868**	**$38,365,804**	**$36,278,899**	**($2,086,905)**	**n/a**
CASH AND CASH EQUIVALENTS	**$4,439,532**	**$8,170,362**	**($11,404,702)**	**($13,491,607)**		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	**119.43%**	**219.11%**	**(51.30%)**	**(250.26%)**		

Description of the MidAmerican Energy RecPlex Fund

The MidAmerican Energy Company RecPlex Fund was established to account for the construction and future operating expenses of the sports facility. The MidAmerican Energy Company RecPlex will provide a start-of-the-art regional recreational facility that will attract families from throughout the Midwest. Plans call for the RecPlex to include:

- Two ice hockey rinks with room for up to four sheets of ice
- Three indoor soccer fields with synthetic turf
- Three indoor basketball courts
- Availability for 6 volleyball courts
- Five Outdoor soccer fields
- Locker rooms and amenities
- 3,000 sq. ft. of meeting space
- 20,000 sq. ft. of exhibit space
- 3,000 seat main arena with stage
- Batting cages and many other amenities

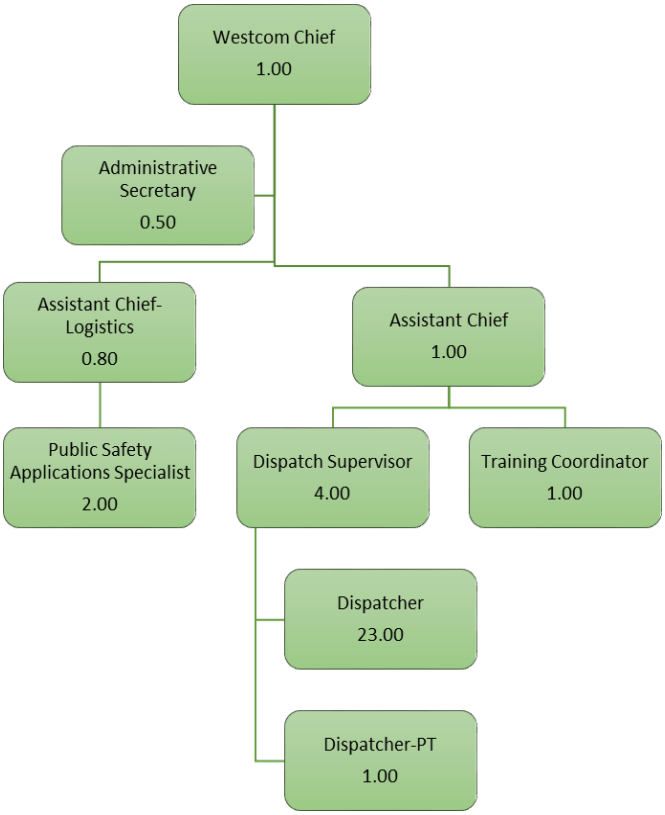
There will be no increase in property taxes to build, operate or staff the facility. Several million dollars of private donations have already been committed to the project, and West Des Moines is utilizing Hotel/Motel tax funds as outlined in the State Code to maximize the public/private partnership to pay for building construction costs.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC(DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues						
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In				14,400,000	14,400,000	100.00%
Sub-total Other Financing Sources				**$14,400,000**	**$14,400,000**	**100.00%**
TOTAL REVENUES & OTHER SOURCES				**$14,400,000**	**$14,400,000**	**100.00%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services						
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures						
Debt Service Expenditures						
Capital Improvement Expenditures				**$14,400,000**	**$14,400,000**	**100.00%**
Total Expenditures				**$14,400,000**	**$14,400,000**	**100.00%**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT				**$14,400,000**	**$14,400,000**	**100.00%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						**n/a**
BEGINNING FUND BALANCE						**n/a**
ENDING FUND BALANCE						**n/a**
CASH AND CASH EQUIVALENTS						
CASH AND CASH EQUIVALENTS % OF EXPENDITURES						

Westcom

The Westcom Communication Center is a consolidated public safety dispatch facility located within the Des Moines Metropolitan Area serving nearly 160,000 residents in the fast growing west suburban cities of West Des Moines, Urbandale, Clive, Waukee, and Norwalk. The communities share a percentage of the communication center expenses based on their population. Westcom is governed by a Management Committee that consists of two representatives from each Authority Member (West Des Moines, Urbandale and Clive) and two representatives from the contract user cities (Norwalk and Waukee).



Prior to January of 2001, each of the three original member cities (Clive, Urbandale, and West Des Moines) had separate and independent public safety dispatch centers staffed by the respective city employees 24 hours per day. The consolidation of separate dispatch centers into one has allowed for vastly improved communications between the public safety agencies. This merger allows the agencies direct communication with one another during large-scale incidents and/or accidents rather than the indirect communication via the three separate radio systems which had previously been utilized.

BUDGET INFORMATION	
FY 2019-20 Budget	$4,424,505
FY 2018-19 Budget	$3,753,136
Percentage Change	17.89%
FY 2019-20 FTE	34.30
Change From FY 2018-19	2.00

Mission Statement

Westcom

Through dedication and excellence, Westcom Emergency Communications strives to provide the highest quality of services to our partners and communities as the "first" first responders."

City	Population Estimate 2017	Percentage of Population
Clive	17,172	10.87%
Norwalk	10,896	6.90%
Urbandale	43,592	27.60%
Waukee	20,649	13.08%
West Des Moines	***65,608***	***41.55%***
Total	**157,917**	**100.00%**

Source: United States Census Bureau

Historical Share of Westcom Expenses By City

	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Change
Clive	11.50%	11.55%	11.32%	10.87%	(0.45%)
Norwalk	6.47%	6.69%	6.83%	6.90%	0.07%
Urbandale	27.82%	28.00%	27.76%	27.60%	(0.16%)
Waukee	12.48%	11.84%	12.44%	13.08%	0.64%
West Des Moines	**41.73%**	**41.92%**	**41.65%**	**41.55%**	**(0.10%)**

Westcom FY 2019-20 Share of Operating Expenses		
Total Operating Expenses:	$4,424,505	
Less: Operating Revenue:		
WDM Schools	(7,500)	
Net Operating Expenses	**$4,417,005**	
Westcom Agencies		
Clive	$480,129	10.87%
Norwalk	304,773	6.90%
Urbandale	1,219,093	27.60%
Waukee	577,744	13.08%
West Des Moines	***1,835,266***	***41.55%***
Total	**$4,417,005**	**100.00%**

Goals and Objectives

- To provide timely critical communication for our citizens assuring a rapid public safety response to emergencies.
- Answer 911 calls in ten seconds or less 90% of the time.
- Continue to strive for accreditation standards

Significant Information

The Westcom FY 2019-20 budget includes funding for 2 additional full-time dispatchers. FY 2019-20 also includes additional funding for the full-time Chief of Communications, the position will start in February of 2019; in prior years the Chief of Emergency Medical Services and Communication Services commanded both Emergency Medical Services and Westcom with Westcom funding 25% of the chief's salary and benefits. The Westcom FY 2019-20 budget also includes funding for the following:

- $64,600 - Strategic Planning and IAED/CALEA Accreditation
- $25,000 - National Data Exchange (N-Dex) system interface for law enforcement
- $50,000 - Backup facilities for Westcom

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental			3,723,136	4,424,505	701,369	18.84%
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues			**$3,723,136**	**$4,424,505**	**$701,369**	**18.84%**
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In			281,052		(281,052)	(100.00%)
Sub-total Other Finance Sources			**$281,052**		**($281,052)**	**(100.00%)**
TOTAL REVENUES & OTHER SOURCES			**$4,004,188**	**$4,424,505**	**($420,317)**	**10.50%**
EXPENDITURES						
Operating Expenditures						
Personal Services			$2,907,516	$3,247,891	$340,375	11.71%
Supplies and Services			833,720	1,088,218	254,498	30.53%
Universal Commodities			6,400	6,396	(4)	(0.06%)
Capital			5,500	82,000	76,500	1,490.91%
Sub-total Operating Expenditures			**$3,753,136**	**$4,424,505**	**$671,369**	**17.89%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures			**$3,753,136**	**$4,424,505**	**$671,369**	**17.89%**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT			**$3,753,136**	**$4,424,505**	**$671,369**	**17.89%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			**$251,052**			**n/a**
BEGINNING FUND BALANCE				**$251,052**		**n/a**
ENDING FUND BALANCE			**$251,052**	**$251,052**		**n/a**
CASH AND CASH EQUIVALENTS						
CASH AND CASH EQUIVALENTS % OF EXPENDITURES						

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
Expenditures by Object						
Personal Services						
Full-time Employees			$1,947,900	$2,223,310	$275,410	14.14%
Part-time Employees			40,000	40,000		
Contract Help						
Overtime			108,500	156,500	48,000	44.24%
Health, Dental, Life Insurance			410,819	370,665	(40,154)	(9.77%)
Retirement Contributions			367,795	423,205	55,410	15.07%
Other Pay			32,502	34,211	1,709	5.26%
Total Personal Services			**$2,907,516**	**$3,247,891**	**$340,375**	**11.71%**
Supplies & Services						
Operating & Maintenance			$342,650	$342,150	($500)	(0.15%)
Staff Development			50,900	102,200	51,300	100.79%
Utilities			43,750	42,950	(800)	(1.83%)
Contractual Obligations			396,420	600,918	204,498	51.86%
Total Supplies & Services			**$833,720**	**$1,088,218**	**$254,498**	**30.53%**
Capital Outlay						
Replacement Charges			$6,400	$6,396	($4)	(0.06%)
Computer Hardware & Software			1,200	19,000	17,800	1,483.33%
Vehicles						
Miscellaneous Equipment			4,300	63,000	58,700	1,365.12%
Total Capital Outlay			**$11,900**	**$88,396**	**$76,496**	**642.82%**
Lease/Purchase Payments						
Total Expenditures			**$3,753,136**	**$4,424,505**	**$671,369**	**17.89%**

Personnel Summary

	BUDGET FY 2016-17	BUDGET FY 2017-18	BUDGET FY 2018-19	BUDGET FY 2019-20	CHANGE FROM FY 2018-19
Full-time Employees					
Westcom					
Chief of Emergency Medical & Communication Services	0.25	0.25	0.25	1.00	0.00
Westcom Deputy Chief	1.00	1.00	1.00	1.00	0.00
EMS Assistant Chief - Logistics	0.50	0.05	0.80	0.80	0.00
Dispatch Shift Supervisor	4.00	4.00	4.00	4.00	0.00
Dispatcher	20.00	20.00	21.00	23.00	2.00
Applications Specialist	1.00	1.00	2.00	2.00	0.00
Training Coordinator	0.00	0.00	1.00	1.00	0.00
Administrative Secretary	1.00	1.00	.50	.50	0.00
Total Full-time Employees	**27.75**	**27.75**	**30.55**	**31.30**	**0.00**
Part-Time Employees					
Westcom					
Dispatcher	1.00	1.00	1.00	1.00	0.00
Total Part-Time Employees	**1.00**	**1.00**	**1.00**	**1.00**	**0.00**
Total Authorized Personnel	**28.75**	**28.75**	**31.55**	**34.30**	**2.00**

Description of E911 Funds

These funds account for revenues generated from a monthly surcharge on each land and wireless phone access line terminating within Polk, Dallas, Madison, and Warren counties that is served by Westcom Dispatch. These funds are used to advance the ability of public safety agencies to achieve inter operability among Police, Fire and EMS providers, as well as improve the effectiveness and efficiency of public safety.

The revenue generated from the E911 surcharge is collected by the State of Iowa who then distributes the funds to the Polk County 911 service board. The Polk County 911 service board then holds the Westcom Dispatch share of the funds. Westcom receives their funding on a reimbursement basis after submitting an expenses summary.

Financial Summary

For fiscal year 2018-2019, revenue from the E911 monthly surcharge is projected to total $1,656,257. Budgeted expenditures total $1,656,257, with $137,005 allocated to the repayment of a note issued in FY 2016-2017, the funds borrowed were used for the purchase of mobile data computers.

Estimated Ending Fund Balance

The projected ending E911 Funds balance is $54,350 at June 30, 2019.

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC(DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
TIF Revenues						
Other City Taxes						
Licenses and Permits						
Use of Money and Property				9,069	9,069	100.00%
Intergovernmental			1,656,257	965,990	(690,267)	(41.68%)
Charges for Services						
Special Assessments						
Miscellaneous						
Sub-total Operating Revenues			**$1,656,257**	**$975,059**	**($681,198)**	**(41.13%)**
Other Financing Sources						
Proceeds of Long Term Debt						
Transfers In			169,825		(169,825)	(100.00%)
Sub-total Other Financing Sources			**$169,8255**			
TOTAL REVENUES & OTHER SOURCES			**$1,826,082**	**$975,059**	**($851,023)**	**(46.60%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services			989,752	808,000	(181,752)	(18.36%)
Universal Commodities						
Non-Recurring/Non-Capital						
Capital			529,500	30,000	(499,500)	(94.33%)
Sub-total Operating Expenditures			**$1,519,252**	**$838,000**	**($681,252)**	**(44.84%)**
Debt Service Expenditures			**$137,005**	**$137,000**	**($5)**	
Capital Improvement Expenditures						
Total Expenditures			**$1,656,257**	**$975,000**	**($681,257)**	**(41.13%)**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT			**$1,656,257**	**$975,000**	**($681,257)**	**(41.13%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			**$169,825**	**$59**	**($169,766)**	**n/a**
BEGINNING FUND BALANCE				**$169,825**	**$169,825**	**n/a**
ENDING FUND BALANCE			**$169,825**	**$169,884**	**$59**	
FUND BALANCE% OF EXPENDITURES			**1.18%**	**2.44%**		

Description of the Technology Replacement Fund

The Technology Replacement Fund was established to finance the replacement of computer and network systems. The Technology Replacement Fund is not intended to finance the purchase and replacement of personal computing workstations, printers, copiers, cabling, or personal devices such as tablets and smart phones.

Once an asset is replaced or purchased from this fund, replacement costs are allocated back to the Information Technology Services cost centers over the useful life of the underlying asset. When the equipment is fully depreciated, the depreciation component of the rate is eliminated until the equipment is replaced. The first year of this fund, $1,000,000 was transferred to establish the fund, and it is expected that $100,000 will be allocated to the fund annually to build up the replacement fund balance as necessary.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	3,568	6,344				
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous			300,000	300,000		
Sub-total Operating Revenues	**$3,568**	**$6,344**	**$300,000**	**$300,000**		
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In		300,000				
Sub-total Other Financing Sources		**$300,000**				
TOTAL REVENUES & OTHER SOURCES		**$306,344**	**$300,000**	**$300,000**		
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services		60,232				
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	30,116		375,000	300,000		
Sub-total Operating Expenditures	**$30,116**	**$60,232**	**$375,000**	**$300,000**		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$30,116**	**$60,232**	**$375,000**	**$300,000**		
Transfers Out	**$326,786**					
TOTAL EXPENDITURES/TRANSFERS OUT	**$356,902**	**$60,232**	**$375,000**	**$300,000**		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($353,334)**	**$246,112**	**($75,000)**			**n/a**
BEGINNING FUND BALANCE	**$1,000,000**	**$646,666**	**$892,778**	**$817,778**		**n/a**
ENDING FUND BALANCE	**$646,666**	**$892,778**	**$817,778**	**$817,778**		**n/a**
CASH AND CASH EQUIVALENTS	**$255,160**	**$561,503**	**$486,503**	**$486,503**		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	**847.26%**	**932.23%**	**129.73%**	**162.17%**		

Description of the Vehicle Maintenance Fund

This fund accounts for the maintenance and fuel charges for City vehicles. Once maintenance expenditures are incurred within this fund, charges are allocated back to the department and division on a reimbursement basis.

Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property						
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	886,102	1,088,449	1,300,000	1,305,000	5,000	0.38%
Sub-total Operating Revenues	**$886,102**	**$1,088,449**	**$1,300,000**	**$1,305,000**	**$5,000**	**0.38%**
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$886,102**	**$1,088,449**	**$1,300,000**	**$1,305,000**	**$5,000**	**0.38%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	920,139	1,046,875	1,300,000	1,305,000	5,000	0.38%
Universal Commodities						
Capital						
Sub-total Operating Expenditures	**$920,139**	**$1,046,875**	**$1,300,000**	**$1,305,000**	**$5,000**	**0.38%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$920,139**	**$1,046,875**	**$1,300,000**	**$1,305,000**	**$5,000**	**0.38%**
TOTAL EXPENDITURES/TRANSFERS OUT	**$920,139**	**$1,046,875**	**$1,300,000**	**$1,305,000**	**$5,000**	**0.38%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($34,037)**	**$41,574**				**n/a**
BEGINNING FUND BALANCE	**$40,012**	**$5,975**	**$47,549**	**$47,549**		**n/a**
ENDING FUND BALANCE	**$5,975**	**$47,549**	**$47,549**	**$47,549**		
CASH AND CASH EQUIVALENTS	**$33,268**	**$82,704**	**$82,704**	**$82,704**		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	**3.62%**	**7.90%**	**6.36%**	**6.34%**		

Description of the Vehicle Replacement Fund

The Vehicle Replacement Fund finances the replacement of all vehicles and heavy equipment with the exception of patrol vehicles, which are funded through the General Fund. Once the asset is replaced or purchased from this fund, replacement costs are allocated back to departments and divisions over the useful life of the asset. When the vehicle/equipment is fully depreciated, the depreciation component of the rate is eliminated until the equipment is replaced.

Expenditures

Projected replacements in FY 2019-2020 are expected to be $1,417,800, which is a 59.95% decrease from FY 2018-19. The Vehicle Replacement Fund uses an age-based approach to determine when different types of units should be replaced. The adjacent table lists the useful life for the fund's assets. It should be noted that replacement is not automatic when an asset has reached a certain age. Before an asset is replaced, it is inspected by Public Services Fleet staff and if the asset is in good condition, it continues in service.

Class	Age
Sedans	6 years
Light Trucks & Vans	7 years
Heavy Trucks	8 years
Heavy Equipment	10 to 15 years
Fire Apparatus	15 to 18 years
Ambulances	5 years

Estimated Ending Fund Balance

The City estimates the ending fund balance for the Vehicle Replacement Fund will be approximately $15,403,179 at June 30, 2020. This fund balance is reserved for future vehicle and equipment replacements.

Financial Summary

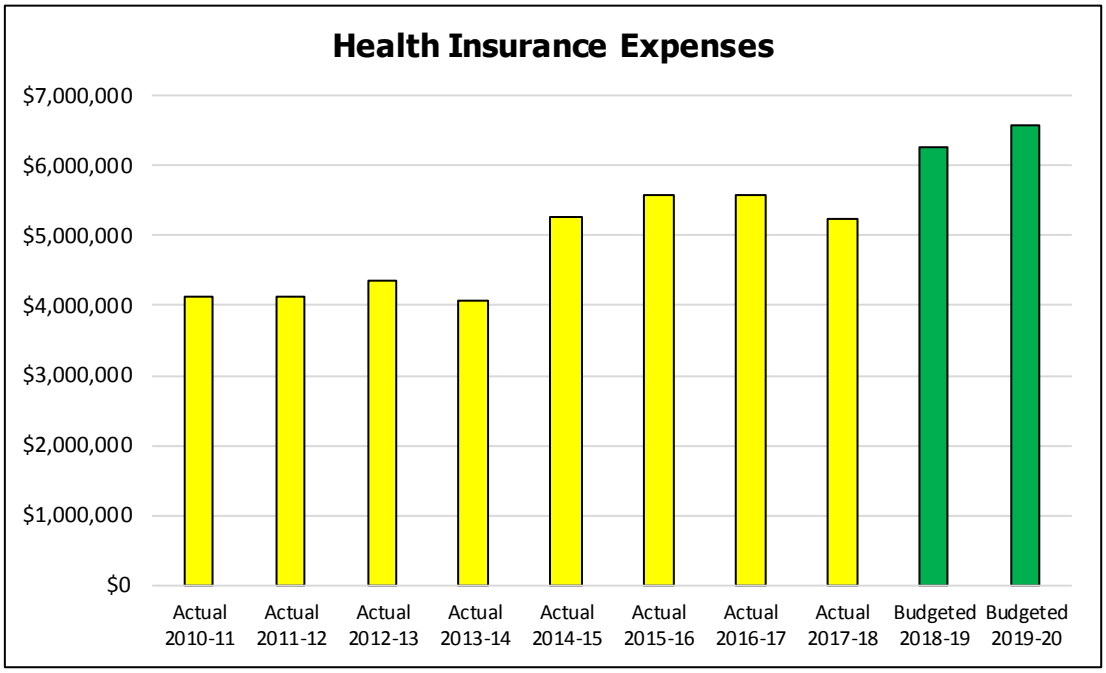
	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	38,767	177,879	41,000	92,000	51,000	124.39%
Intergovernmental	125,500					
Charges for Services						
Special Assessments						
Miscellaneous	1,699,557	1,742,978	2,018,000	1,960,396	(57,604)	(2.85%)
Sub-total Operating Revenues	**$1,863,824**	**$1,920,857**	**$2,059,000**	**$2,052,396**	**($6,604)**	**(0.32%)**
Other Financing Sources						
Proceeds of Capital Assets Sales	($170,720)	($83,386)	$2,000		($2,000)	(100.00%)
Contributed Capital Assets						
Transfers In	10,100					
Sub-total Other Financing Sources	**($160,620)**	**($83,386)**	**$2,000**		**($2,000)**	**(100.00%)**
TOTAL REVENUES & OTHER SOURCES	**$1,703,204**	**$1,837,471**	**$2,061,000**	**$2,052,396**	**($8,604)**	**(0.42%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	5,250	9,666	10,000	10,000		
Universal Commodities						
Non-Recurring/Non-Capital						
Capital	1,202,992	1,458,210	3,539,700	1,417,800	(2,121,900)	(59.95%)
Sub-total Operating Expenditures	**$1,208,242**	**$1,467,876**	**$3,549,700**	**$1,427,800**	**($2,121,900)**	**(59.78%)**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$1,208,242**	**$1,467,876**	**$3,549,700**	**$1,427,800**	**($2,121,900)**	**(59.78%)**
Transfers Out	**$10,100**					
TOTAL EXPENDITURES/TRANSFERS OUT	**$1,218,342**	**$1,467,876**	**$3,549,700**	**$1,427,800**	**($2,121,900)**	**(59.78%)**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$484,861**	**$369,595**	**($1,488,700)**	**$624,596**	**$2,113,296**	**n/a**
BEGINNING FUND BALANCE	**$15,412,826**	**$15,897,688**	**$16,267,283**	**$14,778,583**	**($1,488,700)**	**n/a**
ENDING FUND BALANCE	**$15,897,688**	**$16,267,283**	**$14,778,583**	**$15,403,179**	**$624,596**	**n/a**
CASH AND CASH EQUIVALENTS	**$10,094,867**	**$10,087,563**	**$8,598,863**	**$9,223,459**		
CASH AND CASH EQUVALENTS % OF EXPENDITURES	**835.50%**	**687.22%**	**142.24%**	**645.99%**		

Description of the Health Insurance Fund

The City has established a self-insured health care plan which provides medical benefits to its employees and to employees of affiliated entities. The plan provides each covered person with an annual maximum of $1,250,000 coverage for health care needs. The plan is funded by both employee and City contributions and is administered through a service agreement with Wellmark of Iowa. The uninsured risk retention per person is $100,000. The City has purchased commercial stop-loss insurance to provide for claims in excess of $100,000 to reduce its exposure to large losses.

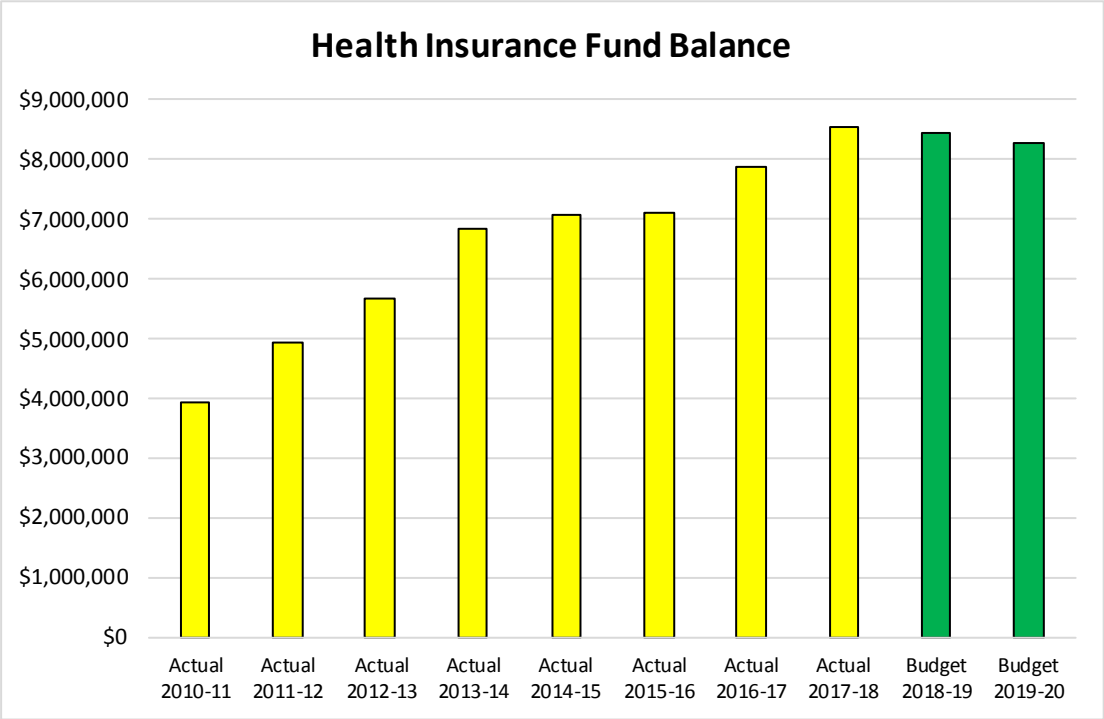
Financial Summary

The City's contribution to the Health Insurance Fund in FY 2019-2020 is projected to be $5,398,000. Employee and retiree contributions to the fund is projected to be $890,350 in FY 2019-2020. The City offers three different medical plans depending upon employee classification: standard, wellness and saver plans. Medical claims, administration and premiums for co-insurance are expected to be $6,572,000 for FY 2019-2020.



Estimated Fund Balance

The City estimates the ending fund balance for the Health Insurance Fund will be approximately $8,268,771 at June 30, 2020. This balance is reserved for future claims that will not be funded by co-insurance.

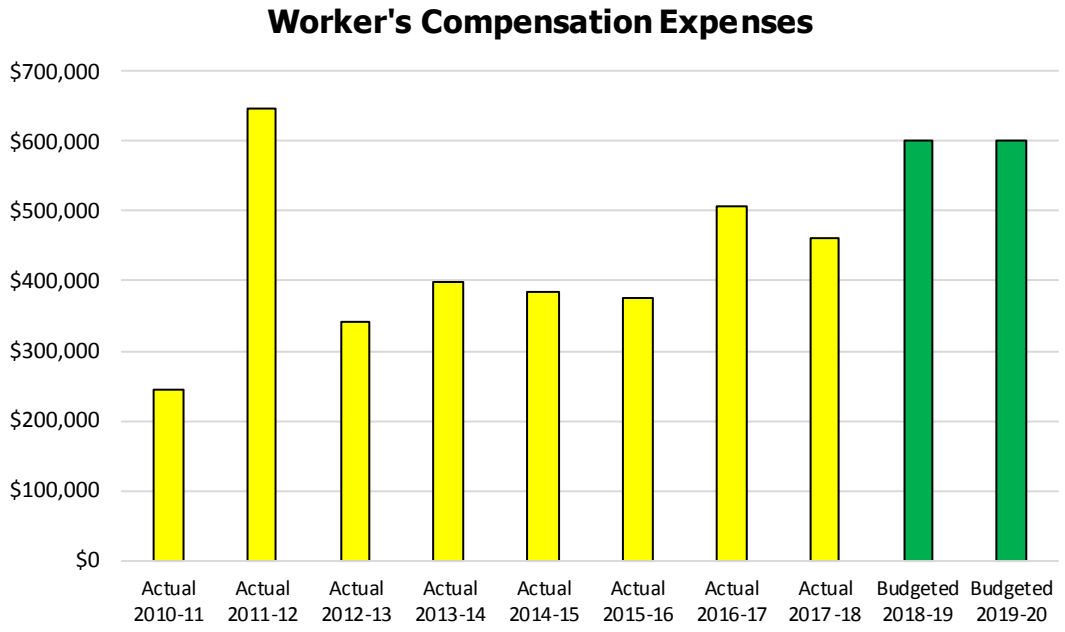


Financial Summary

	ACTUAL FY 2016-17	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC(DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	25,939	98,471	26,000	110,000	84,000	323.08%
Intergovernmental						
Charges for Services						
Special Assessments						
Miscellaneous	6,016,124	6,590,917	6,140,100	6,288,350	148,250	2.41%
Sub-total Operating Revenues	**$6,042,063**	**$6,689,388**	**$6,166,100**	**$6,398,350**	**$232,250**	**3.76%**
Other Financing Sources						
Proceeds of Capital Asset Sales						
Contributed Capital Assets						
Transfers In						
Sub-total Other Financing Sources						
TOTAL REVENUES & OTHER SOURCES	**$6,042,063**	**$6,689,388**	**$6,166,100**	**$6,398,350**	**$232,250**	**3.76%**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	5,246,642	6,029,198	6,260,000	6,572,000	312,000	4.98%
Universal Commodities						
Non-Recurring/Non-Capital						
Capital						
Sub-total Operating Expenditures	**$5,246,642**	**$6,029,198**	**$6,260,000**	**$6,572,000**	**$312,000**	**4.98%**
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$5,246,642**	**$6,029,198**	**$6,260,000**	**$6,572,000**	**$312,000**	**4.98%**
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	**$5,246,642**	**$6,029,198**	**$6.260,000**	**$6,572,000**	**$312,000**	**4.98%**
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**$795,421**	**$660,190**	**($93,900)**	**($173,650)**	**($79,750)**	**n/a**
BEGINNING FUND BALANCE	**$7,080,710**	**$7,876,131**	**$8,536,321**	**$8,442,421**	**($93,900)**	**n/a**
ENDING FUND BALANCE	**$7,876,131**	**$8,536,321**	**$8,442,421**	**$8,268,771**	**($173,650)**	**n/a**
CASH AND CASH EQUIVALENTS	**$8,146,250**	**$8,971,490**	**$8,877,590**	**$8,703,940**		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	**155.27%**	**148.80%**	**141.81%**	**132.44%**		

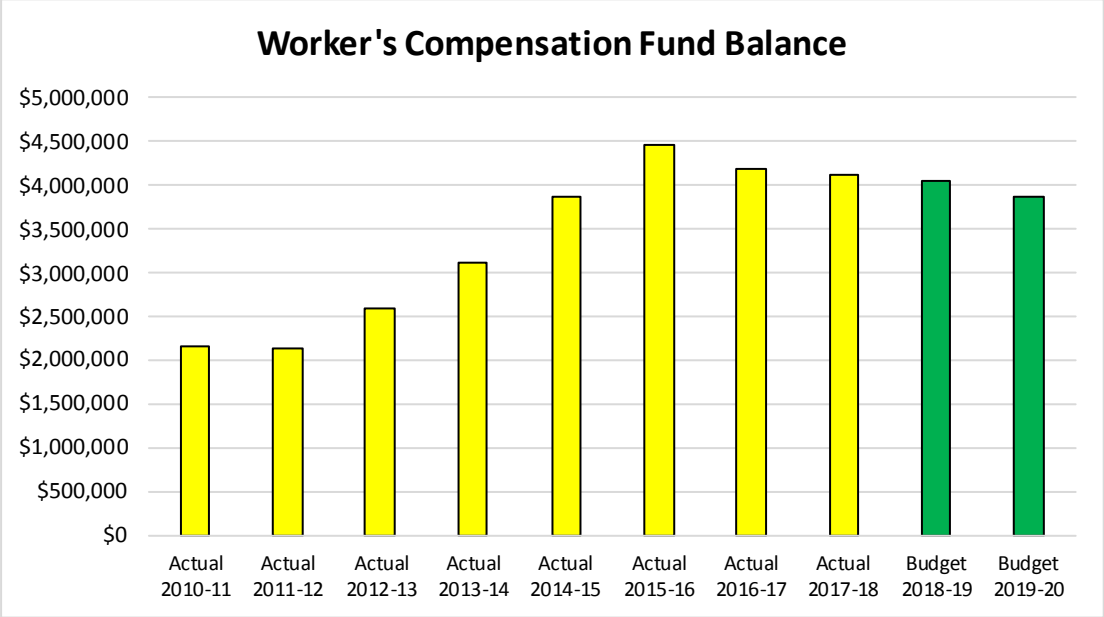
Description of the Worker's Compensation Fund

Effective July 1, 2005, the City established a self-insured plan for its worker's compensation plan. The fund was created to account for premiums and claims paid. The uninsured risk retention is $400,000 per occurrence. The aggregate retention is 85.5% of the manual premium amount or approximately $5,495,000.



Estimated Fund Balance

The City estimates the ending fund balance for the Worker's Compensation Fund will be approximately $3,864,338 at June 30, 2020. This balance is reserved for future claims.



Financial Summary

	ACTUAL FY 2016-76	ACTUAL FY 2017-18	REVISED BUDGET FY 2018-19	BUDGET FY 2019-20	INC (DEC) FY 2019-20 OVER FY 2018-19	% INC (DEC)
REVENUES						
Operating Revenues						
Property Taxes						
Other City Taxes						
Licenses and Permits						
Use of Money and Property	15,757	105,475		75,000	75,000	100.00%
Intergovernmental				45,600	45,600	100.00%
Charges for Services						
Special Assessments						
Miscellaneous	241,059	284,199	275,000	292,500	17,500	6.36%
Sub-total Operating Revenues	**$256,816**	**$389,674**	**$275,000**	**$413,100**	**$138,100**	**15.02%**
Other Financing Sources						
Proceeds of Capital Assets Sales						
Contributed Capital Assets						
Transfers In			275,000		(275,000)	(100.00%)
Sub-total Other Financing Sources			**$275,000**		**($275,000)**	**(100.00%)**
TOTAL REVENUES & OTHER SOURCES	**$256,816**	**$389,674**	**$550,000**	**$413,100**	**($136,900)**	**(24.89%)**
EXPENDITURES						
Operating Expenditures						
Personal Services						
Supplies and Services	507,356	460,459	600,000	600,000		
Universal Commodities						
Capital						
Sub-total Operating Expenditures	**$507,356**	**$460,459**	**$600,000**	**$600,000**		
Debt Service Expenditures						
Capital Improvement Expenditures						
Total Expenditures	**$507,356**	**$460,459**	**$600,000**	**$600,000**		
Transfers Out						
TOTAL EXPENDITURES/TRANSFERS OUT	**$507,356**	**$460,459**	**$600,000**	**$600,000**		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	**($250,540)**	**($70,785)**	**($50,000)**	**($186,900)**	**($136,900)**	**n/a**
BEGINNING FUND BALANCE	**$4,442,563**	**$4,172,023**	**$4,101,238**	**$4,051,238**	**($50,000)**	**n/a**
ENDING FUND BALANCE	**$4,172,023**	**$4,101,238**	**$4,051,238**	**$3,864,338**	**($136,900)**	**n/a**
CASH AND CASH EQUIVALENTS	**$4,496,932**	**$4,377,738**	**$4,327,738**	**$4,140,838**		
CASH AND CASH EQUIVALENTS % OF EXPENDITURES	**886.35%**	**950.73%**	**721.29%**	**690.14%**		

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Other Information

Government Data:

Date of Incorporation	1893
Form of Government	Mayor - Council
Population (U.S. Census Bureau, 2017 Population Estimate)	65,608
Area (square miles)	48.14
Population/square mile	1,363
Counties (Polk, Dallas, Warren & Madison)	4

Lane Miles of Streets:

Paved	774
Unpaved	52

Linear Miles of Sewers:

Storm	220
Sanitary	251

General Election 2016:

	Age 18-24	Age 25-34	Age 35-49	Age 50-64	Age 65 & Over	Total
Registered Voters	4,912	11,244	11,858	11,075	8,166	47,255
Number of Votes Cast	2,973	7,079	8,820	9,223	7,091	35,186
Percent of Registered Voting	60.53%	62.96%	74.38%	83.28%	86.84%	74.46%

Source: Iowa Secretary of State - Statistical Reports by Precinct

Public Education Facilities:

Elementary	10
Middle School	2
Ninth Grade School	1
High School	1

Higher Education Facilities:

Community College	1

Medical Facilities:

Hospitals	2
Number of Beds	241

Leisure Services:

Parks and Greenways	43
Number of Park Acres	1,303
Number of Picnic Shelters	27
Number of Dog Parks	1
Number of Playgrounds	39
Number of Outdoor Aquatic Centers	2
Number of Splash Pads/Spray Grounds	2
Number of Tennis Courts	16
Number of Softball/Baseball Fields	25
Number of Soccer Fields	21
Number of Horseshoe Courts	16
Number of Sand Volleyball Courts	2
Number of Basketball Courts	18
Number of Outdoor Ice Skating Rinks	1
Number of Archery Shooting Lanes	12
Miles of Paved Trails	59

Library:

Annual Circulation	690,400
Annual Visitors	312,000

Cemeteries:

Number of Facilities	2
Number of Acres	9

Income Statistics:

	Median Family Income	Median Household Income	Per Capita Income
State of Iowa	$72,270	$56,570	$30,063
Madison County	69,708	60,077	31,449
Polk County	78,175	63,530	33,524
Warren County	84,355	71,514	33,013
Dallas County	104,897	82,719	42,417
West Des Moines	**99,051**	**73,764**	**44,408**

Source: U.S. Census Bureau; 2013-2017 American Community Survey 5-Year Estimates

Principal Property Taxpayers:

Taxpayer	Taxable Value	Percentage of Total City Taxable Value
Microsoft Corporation	$624,812,823	10.89%
Wells Fargo Home Mortgage Inc.	206,668,683	3.60%
GGP Jordan Creek, LLC	188,523,180	3.29%
Aviva Real Property Holdings, LLC	49,541,600	0.86%
Valley West Mall, LLC	46,836,000	0.82%
Regency West Office Partners, LLC	42,273,900	0.74%
IFBF Property Management	39,265,920	0.68%
MRES West Glen Holdings LP	38,920,049	0.68%
1776 Westlakes Parkway LC	28,723,158	0.50%
Dallas County Partners II	26,961,939	0.47%

Source: 2018 Valuations Polk, Dallas, Warren, & Madison County Assessor's Office

Principal Employers:

Employer	Type of Business	Employees
Wells Fargo & Company	Financial Services	10,550
West Des Moines Community Schools	Education	1,235
Athene USA Corporation	Insurance /Financial Services	1,200
FBL Financial Group Inc.	Insurance/Financial Services	1,200
Hy-Vee Inc.	Grocery/Retail	1,174
American Equity Investment Life Holding Company	Insurance/Financial Services	516
Sammons Financial Group	Financial Services	508
Mediacom Communications Corporation	Communications	494
Equifax Workforce Solutions	HR & Payroll Management	450
Businessolver Inc.	Benefits Administration	416
Windsor Windows & Doors	Manufacturing	400
GuideOne Insurance	Insurance	398

Source: West Des Moines Community Economic Development Department

Historical Population:

Year	West Des Moines Population	% Change	Polk County	% Change	State of Iowa	% Change
1900	1,700	-	82,624	-	2,231,853	-
1910	2,573	51.35%	110,438	33.66%	2,224,771	-0.32%
1920	3,631	41.12%	154,029	39.47%	2,404,021	8.06%
1930	4,280	17.87%	172,837	12.21%	2,470,939	2.78%
1940	4,252	-0.65%	195,835	13.31%	2,538,268	2.72%
1950	5,615	32.06%	226,010	15.41%	2,621,073	3.26%
1960	11,949	112.80%	266,315	17.83%	2,737,537	4.44%
1970	16,441	37.59%	286,101	7.42%	2,824,376	3.17%
1980	21,894	33.17%	303,170	5.97%	2,913,808	3.17%
1985	23,456	7.13%				
1990	31,702	35.15%	327,140	7.91%	2,776,755	(4.71%)
1995	39,562	24.79%				
2000	46,403	17.29%	374,601	14.51%	2,926,324	5.39%
2005	51,744	11.51%				
2010	56,609	9.40%	430,640	14.96%	3,046,355	4.10%
2015	63,541	12.25%				

Source: U.S. Census Bureau, Special Census 1985, 1995 , 2005 , & 2015

Population by Age Group:

Under 5 Years	6.7%
5 to 14 Years	12.8%
15 to 24 Years	11.8%
25 to 34 Years	18.7%
35 to 44 Years	14.0%
45 to 54 Years	12.9%
55 to 64 Years	10.6%
65 to 74 Years	7.0%
75 to 84 Years	3.9%
85 Years and Older	1.6%

Source: US Census Bureau

Racial Diversity	
White	80.9%
Black or African American	3.8%
Mexican	4.1%
Puerto Rican	0.2%
Cuban	0.1%
Other Hispanic or Latino	1.1%
American Indian and Alaska Native	0.1%
Asian Indian	4.2%
Chinese	0.4%
Filipino	0.2%
Japanese	0.1%
Korean	0.3%
Vietnamese	1.0%
Other Asian	0.9%
Native Hawaiian	0.1%
Some Other Race	0.7%
Two or More Races	1.8%

Source: US Census Bureau, 2013-2017 American Community Survey

Retail Taxable Sales:

Fiscal Year	Retail Taxable Sales	Percentage of Total State Sales Tax Generated
2009	$1,596,897,731	4.77%
2010	1,483,724,771	4.64%
2011	1,541,230,798	4.67%
2012	1,700,406,372	4.91%
2013	1,636,714,660	4.69%
2014	1,647,831,070	4.59%
2015	1,723,946,833	4.59%
2016	1,768,926,175	4.60%
2017	1,796,720,183	4.61%
2018	1,750,840,994	4.32%

Source: Iowa Department of Revenue - Iowa Retail Sales & Use Tax Report

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Glossary

28E Agreement-Chapter 28, Section E of the Iowa Code which establishes intergovernmental agreements for two or more governmental agencies to cooperate on an issue/activity.

Accrual Basis-A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Activity-Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

Ad Valorem Taxes-Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Allot-To divide an appropriation into amounts which may be encumbered or expended during an allotment period.

Annualize-Taking changes that occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation- A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation-The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

Assessment Ratio-The ratio at which the tax rate is applied to the tax base.

Asset-Resource owned or held by a government which has monetary value.

Attrition-A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

Authorized Positions-Employee positions, which are authorized in the adopted budget, to be filled during the year.

AVL-Automated Vehicle Location

Balanced Budget-A budget where total revenues are equal to or greater than total expenses.

Base Budget-Cost of continuing the existing levels of service in the current budget year.

Bond-A long-term I.O.U. or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date.) Bonds are primarily used to finance capital projects.

General Obligation (G.O.) Bond-This type of bond is backed by the full faith, credit and taxing power of the government.

Revenue Bond-This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Bond Refinancing-The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget-A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budgetary Basis-This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar-the schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control-The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CAFR-Comprehensive Annual Financial Report

CALEA-Commission on Accreditation for Law Enforcement Agencies, www.calea.org

COPS-Community Oriented Policing Services sponsored by the U.S. Department of Justice.

Capital Asset-Asset of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Improvements-Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Improvements Program (CIP)-A Plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capital Outlay-Fixed assets which have a value of $5,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project-Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Capital Reserve-An account used to segregate a portion of the government's equity to be used for future capital program expenditures. The amount of capital reserve is roughly equal to the government's annual equipment depreciation and an amount identified as being needed for future capital acquisition.

Cash Basis-A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Collective Bargaining Agreement-A legal contact between the employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting health and safety of employees).

Commodities-Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Community Development Block Grant- (CDBG): a grant that is funded by the federal government through the Housing and Urban Development agency to the State of Iowa that then administers it through the Iowa Department of Economic Development.

Comprehensive Annual Financial Report-(CAFR)

Constant or Real Dollars-the presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI)-A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency-Budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services-Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreement, and professional consulting services.

Cost-of-living Adjustment (COLA)-An increase in salaries to offset the adverse effect of inflation on compensation.

DART-Des Moines Area Regional Transit Authority, www.ridedart.com

Debt Service-the cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Dedicated Tax-A tax levied to support a specific government program or purpose.

Deferred Compensation-Income deferred until retirement age.

Deficit-The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department-The basic organizational unit of government which is functionally unique in its delivery of services.

Depreciation-Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Development-related Fees-Those fees and charges generated by building, development and growth in a community. Included are building and street permits, development review fees, and zoning, platting and subdivision fees.

Disbursement-The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program-A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits-Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

EMS-Emergency Medical Services

Encumbrance-the commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Entitlements-Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

Expenditure-The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense-Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

FEMA-Federal Emergency Management Agency, www.fema.gov

Fiscal Policy- A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year-A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization.

Fixed Assets-Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit-A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to a .5 full time position.

Function- A group of related activities aimed at accomplishing a major service or regulatory program for which a government id responsible (e.g., public safety).

Fund-A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund balance-the excess of the assets of a fund over its liabilities, reserves, and carryover.

GAAP-Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GIS-Geographic Information System

GPS-Global Positioning System

Goal-A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Grant-A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

HVAC-Heating, Ventilation, and Air Conditioning

Hourly- An employee who fills a temporary or short-term position. Such employees provide contingency staffing for government operations during peak workloads, or to address temporary staffing needs. Hourly employees are paid on a per-hour basis, and receive limited benefits.

ICMA-International City/County Management Association, www.icma.org

IDNR-Iowa Department of Natural Resources, www.iowadnr.gov

IDOT-Iowa Department of Transportation, www.iowadot.gov

IEDA-Iowa Economic Development Authority, www.iowaeconomicdevelopment.com

IMFOA-Iowa Municipal Finance Officers Association, www.imfoa.org

Indirect Cost- A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure-The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers-the movement of monies between funds of the same governmental entity.

Intergovernmental Revenue-Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charges-the charges to user departments for internal services provided by another government agency, such as data processing, or insurance funded from a central pool.

Iowa Communities Assurance Pool-(ICAP): the organization the City holds membership to cover its liability insurance. www.icapiowa.com

Lapsing Appropriation-An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period, and unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

League-Iowa League of Cities, www.iowaleague.org

LEED-Leadership In Energy and Environmental Design Green Building Rating System is an independent certification program that provides voluntary guidelines for developing high-performance, sustainable buildings. The program awards varying levels of certification to buildings that meet LEED rating standards in five major categories: sustainable site development, water savings, energy efficiency, materials selection, and indoor environmental quality. www.usgbc.org/LEED

Levy-To impose taxes for the support of government activities.

LIHEAP-Low-Income Home Energy Assistance Program

Line-item Budget-A budget prepared along departmental lines that focuses on what is to be bought.

Long-term Debt-Debt with maturity of more than one year after the date of issuance.

Major Fund-Those funds whose revenue, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Mill-The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each $1,000 of assessed property valuation.

Municipal Fire and Police Retirement System of Iowa-(MFPRSI), www.mfprsi.org

Metropolitan Planning Organization-(MPO), www.dmampo.org

Net Budget-The legally adopted budget less all interfund transfers and interdepartmental charges.

Nominal Dollars-The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Object of Expenditure-An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.

Objective-Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

Obligations-Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue-Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day -to-day services.

Operating Expenses-the cost for personnel, materials and equipment required for a department to function.

Output Indicator-A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Output indicators do not reflect the effectiveness or efficiency of the work performed.

Pay-as-you- go Basis-A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Pay Plan-Classifications and corresponding salary ranges of positions within the City government.

Performance Budget-A budget wherein expenditures are based primarily upon measurable performance of activities and work programs.

Performance Indicators-Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure-Data collected to determined how effective or efficient a program is in achieving its objectives.

Personal Services-Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances-Obligations from previous fiscal years in the form of purchase orders, contacts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Program-A Group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Program Budget-A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Program Performance Budget-A method of budgeting whereby the services provided to the residents are broken down in identifiable service programs or performance units. A unit can be a department, a division, or a work group. Each program has an identifiable service or output and objectives to effectively provide the service. The effectiveness and efficiency of providing the service by the program is measured by performance indicators.

Program Revenue (Income)-Revenues earned by a program, including fees for services, license and permit fees, and fines.

Purpose-A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

Reserve-An account used either to set aside budgeted revenues that are not required foe expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution-A special or temporary order of a legislative body; and order of a legislative body requiring less legal formality than an ordinance or statute.

Resources-Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue-Sources of income financing the operation of government.

Revitalize Iowa's Sound Economy-(RISE) grant that is funded by the Iowa Department of Transportation for the purpose of providing infrastructure for economic development projects.

Service Lease-A lease under which the lessor maintains and services the asset.

Service Level-Services or products which comprise actual or expected out put of a given program. Focus is on results, not measures of workload.

Source of Revenue-Revenues are classified according to their source or point of origin.

Supplies and Services-expendable materials and operating supplies necessary to conduct departmental operations.

Target Budget-Desirable expenditure levels provided to departments in developing the coming year's recommended budget. Based on the prior year's adopted budget, excluding one-time expenditures, projected revenues, and reserve requirements.

Tax Levy-The resultant product when the tax rate per on hundred dollars is multiplied by the tax base.

Taxes-Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

TIME-21 Fund-The Transportation Investment Moves the Economy in the 21st Century Fund consists of moneys appropriated by the State of Iowa to fund construction and maintenance of Iowa's public roadway system.

Transfers In/Out-Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance-The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance-The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriations.

User Charges-The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Variable Cost-A cost that increases/decreases with increases/decreases in the amount of service provided such as the payment of a salary.

Wastewater Reclamation Agency-(WRA), www.dmmwra.org

Working Cash-Excess of readily available assets over current liabilities or cash on had equivalents which may be used to satisfy cash flow needs.

Workload Indicator-A unit of wok to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

Work Years-The amount of personnel resources required for a program expressed in terms of the "full-time equivalent" number of employees One "work year" is equal to one full-time, year round employee. For most categories, this equals 2,080 hours year (40 hours per week times 52 weeks). The number of hours a part-time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of "work years" for the position.