



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%		



SPECIAL REVENUE FUNDS

FY 2019-20 BUDGET BY FUND

	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%



SPECIAL REVENUE FUNDS

FY 2019-20 BUDGET BY FUND

	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%



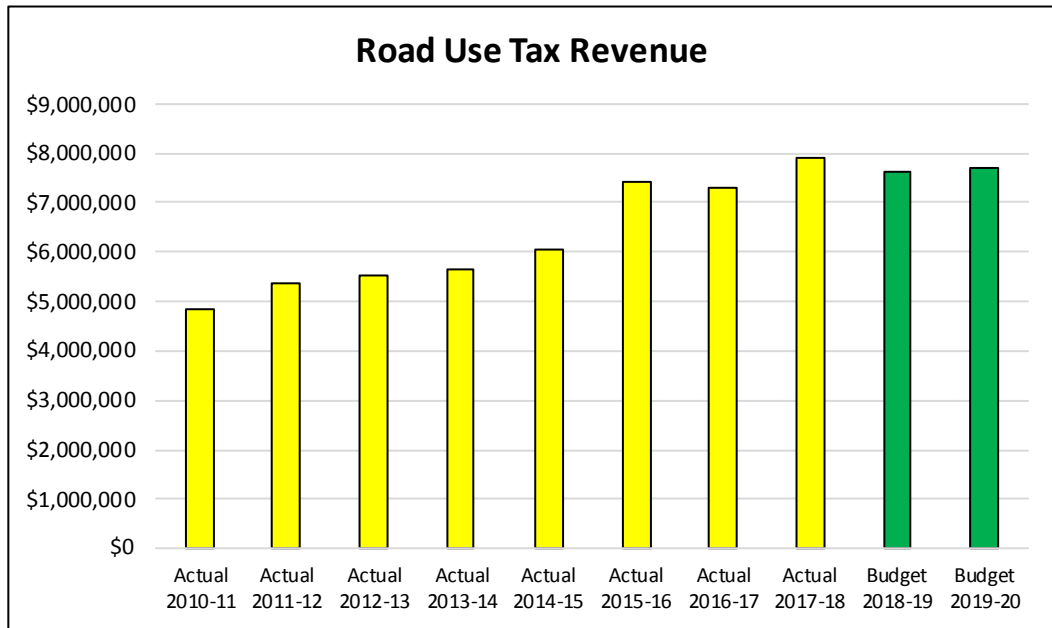
Description of the Road Use Tax Fund

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

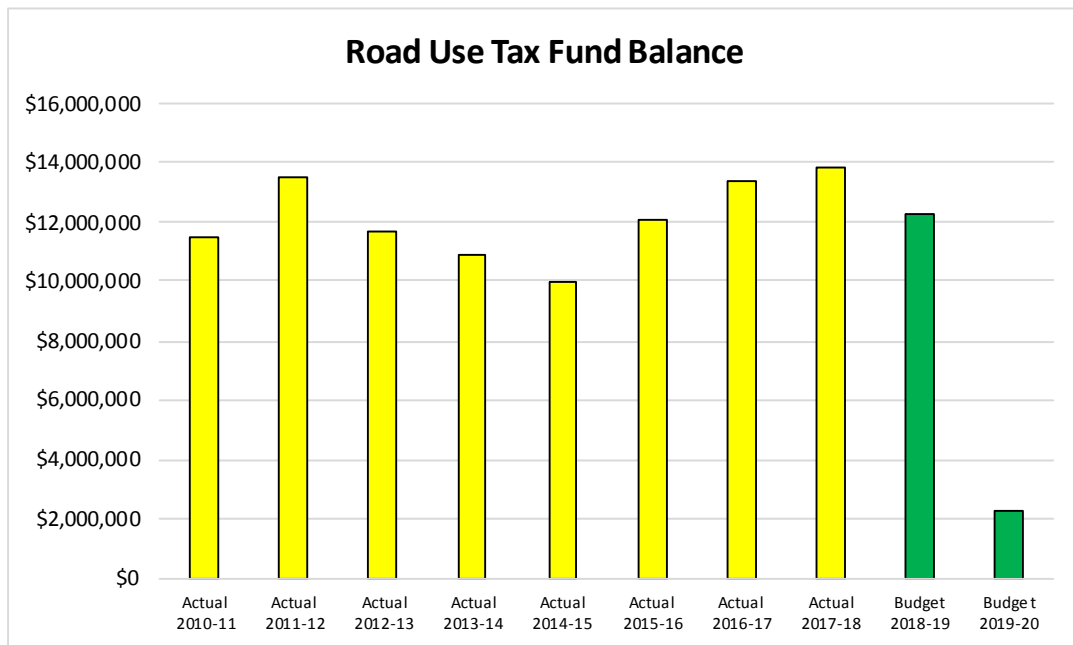


Expenditures

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.



SPECIAL REVENUE FUNDS

ROAD USE TAX 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						
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.



SPECIAL REVENUE FUNDS

DESCRIPTION OF FUNDS

	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.



SPECIAL REVENUE FUNDS REHAB/ECONOMIC DEVELOPMENT FUNDS

	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.

SPECIAL REVENUE FUNDS

EMPLOYEE BENEFITS 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	\$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 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 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%



SPECIAL REVENUE FUNDS

TIF FUNDS

	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%		



SPECIAL REVENUE FUNDS

TIF FUNDS

	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)		



SPECIAL REVENUE FUNDS

TIF FUNDS

	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



SPECIAL REVENUE FUNDS

TIF FUNDS

	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



SPECIAL REVENUE FUNDS

ALLUVION TIF 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						
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



SPECIAL REVENUE FUNDS

ASHWORTH CORRIDOR TIF 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						
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



SPECIAL REVENUE FUNDS

COACHLIGHT DRIVE TIF 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						
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



SPECIAL REVENUE FUNDS

EP TRUE PARKWAY TIF 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						
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



SPECIAL REVENUE FUNDS

4125 WESTOWN PARKWAY TIF 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						
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



SPECIAL REVENUE FUNDS

FULLER ROAD TIF 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						
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



SPECIAL REVENUE FUNDS

HISTORIC WEST DES MOINES TIF 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						
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%	-



SPECIAL REVENUE FUNDS

JORDAN CREEK TIF 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						
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



SPECIAL REVENUE FUNDS

MIDTOWN TIF 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						
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



SPECIAL REVENUE FUNDS

MILLS-ATHENE TIF 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						
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

SPECIAL REVENUE FUNDS

MILLS-GLOBAL AVIATION TIF 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						
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

SPECIAL REVENUE FUNDS

MILLS-MICROSOFT TIF 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						
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



SPECIAL REVENUE FUNDS

MILLS-WELLS FARGO TIF 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						
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



SPECIAL REVENUE FUNDS

OSMIUM TIF 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						
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



SPECIAL REVENUE FUNDS

WESTOWN V TIF 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						
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 well 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



SPECIAL REVENUE FUNDS

WOODLAND HILLS TIF 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						
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.

SPECIAL REVENUE FUNDS

WOODLAND HILLS LMI TIF 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						
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						



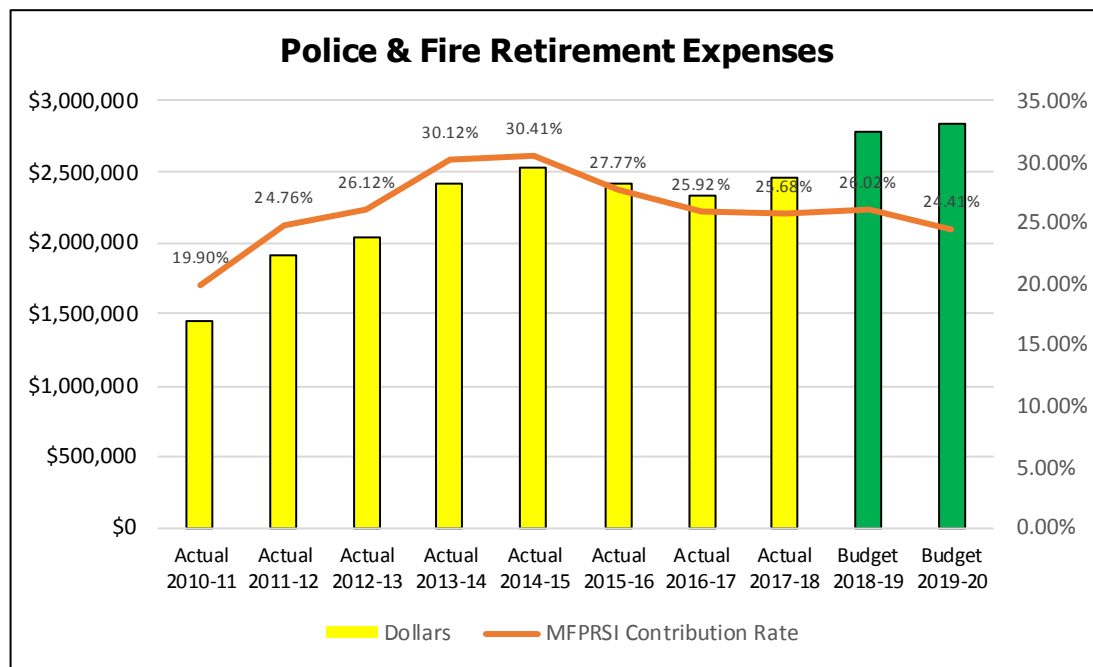
Description of the Police and Fire Retirement Funds

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

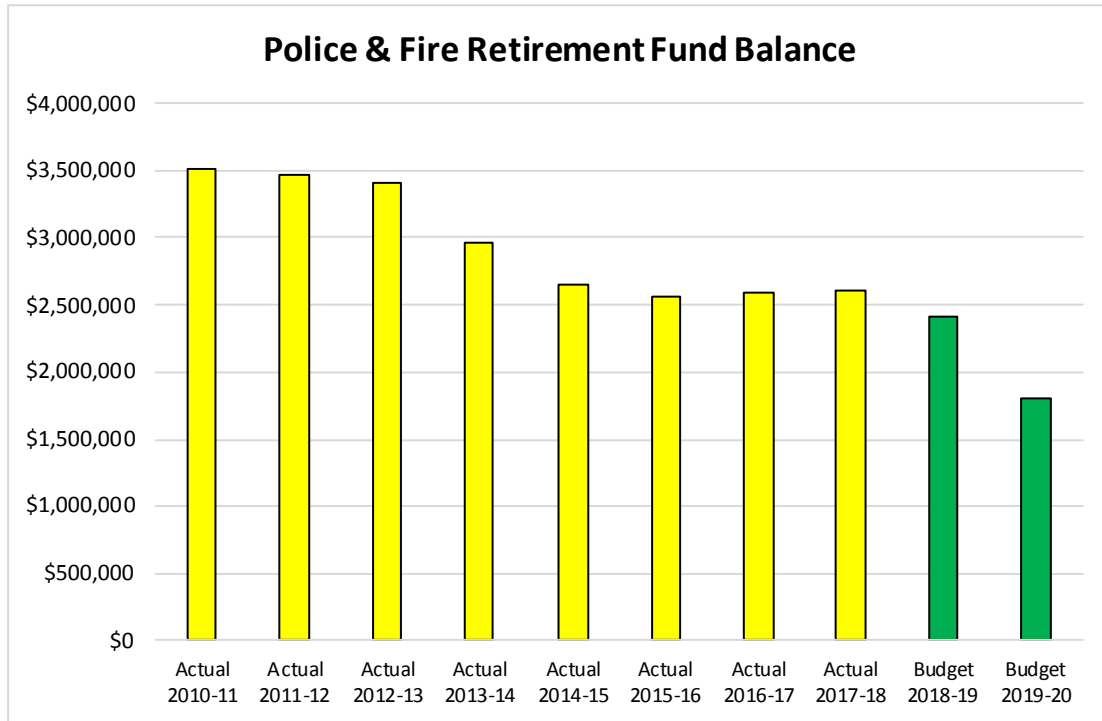
Cities are allowed to levy in a Special Revenue Fund for contributions under the Municipal Fire and Police Retirement System of Iowa (MFPRSI). In FY 2019-2020 the levy for these pension contributions will be approximately \$2,092,292, and the commercial property tax replacement funding is projected to 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%.



SPECIAL REVENUE FUNDS

POLICE & FIRE RETIREMENT FUNDS

	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%.

SPECIAL REVENUE FUNDS

PARK FUNDS

	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%.

SPECIAL REVENUE FUNDS

PUBLIC ART FUNDS

	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.



SPECIAL REVENUE FUNDS

LIBRARY FUNDS

	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

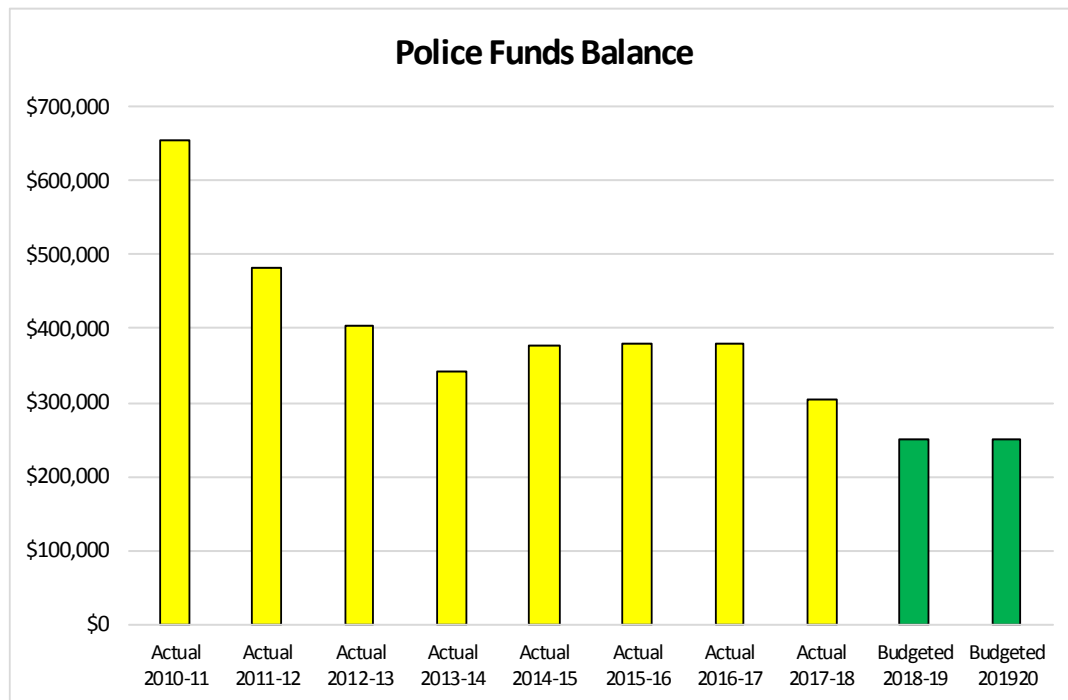
Police Funds consist of three special revenue funds; Police Forfeited Funds-State, Police Forfeited Funds-Federal, and Police Gift Trust. These funds account for revenue from direct donations to the Police Department, the Youth Justice Initiative Program and the West Des Moines Police Department’s share 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.



SPECIAL REVENUE FUNDS

POLICE FUNDS

	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.

SPECIAL REVENUE FUNDS

E911 FUNDS

	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%.

SPECIAL REVENUE FUNDS

HUMAN SERVICES FUNDS

	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.



SPECIAL REVENUE FUNDS

EMS FUNDS

	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		

